

# *Pinellas County Schools*

## **Public Hearing on Budget**

**Tuesday, July, 30, 2013 7:00 PM**

**School Administration Building**

301 Fourth Street SW

Largo, FL 33770

<https://www.pcsb.org>



***Vision:***  
***100% Student Success***

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

(Public Comments will begin 30 minutes before the beginning of each regular Board Meeting.)

## **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, Finance and Business Services**
  1. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent, Finance and Business Services
    - Board Memo for 13-14 FPH (PDF)
    - 13-14 First Budget Hearing Present(PDF)
    - 13-14 First Budget Hearing Book (PDF)
- VI. Millage to Support the Budget**
- VII. Presentations From the Audience**
- VIII. Tentative 2013/2014 Budget**
- IX. Presentations From the Audience**
- X. Additional Board Actions**
- XI. Other Considerations and Concluding Comments**

**XII. Adjournment**

**SCHEDULED**

**REQUEST FOR APPROVAL (ID # 4127)**

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

**ATTACHMENTS:**

- Board Memo for 13-14 FPH (PDF)
- 13-14 First Budget Hearing Present(PDF)
- 13-14 First Budget Hearing Book (PDF)



memo  
www.pcsb.org

July 23, 2013

TO: Members, School Board of Pinellas County

FROM: Kevin Smith, Associate Superintendent  
Finance & Business Services

RE: Materials for the First Public Hearing 2013-14 Budget and Millage

On the evening of Tuesday, July 30, 2013 there will be a Public Hearing which will be legally-advertised (Tampa Bay Times on Saturday, July 27<sup>th</sup>) on the tentative 2013-14 District Budget and Millage Rates.

The tentative budget for the 2013-14 Operating fund contains \$38.2 million of additional funding. Of this \$38.2 million in additional funding, nearly \$30 million must be used for increased teacher salaries and increases in the required contribution to the Florida Retirement System.

It is important to note that this budget is "tentative" and is based on projections for the 2013-14 beginning balances, since the results of the financial operations for the 2012-13 school year are not yet complete. The distribution of the teacher salary increase as well as potential changes to the board-provided health care package are still being negotiated. The budget that will be presented at the Final Public Hearing in September will be based on actual balances and, hopefully, the results of those negotiations.

The proposed total tax millage rate of 8.06 mills is slightly lower than the actual rate levied for the 2012-13 fiscal year of 8.302 mills. As a result of a 3.4% increase in the tax roll, the proposed tax millage of 8.06 mills represents a 0.17% increase when compared to the 8.046 mills "rolled-back" rate. The proposed taxes to be raised by the total millage rate will be \$2.0 million more than the proceeds generated by last year's millage rate. Capital Outlay funding accounts for \$2.9 million of this increase and a \$900,000 decrease is attributable to the Operating budget.

Included in this package of materials are the Budget Hearing Book and a PowerPoint presentation which are designed to facilitate the explanation of the proposed millage rates and tentative budget presented at the Public Hearing.

If you have any questions pertaining to any of these materials or about the budget in general, please either call Karen Coffey (588-6171) or me (588-6172). Thank you for your support and interest in our budget and finances.

KS:sa  
Attachments

cc: Michael A. Grego, Ed. D., Superintendent  
William Corbett, Deputy Superintendent  
David Koperski, School Board Attorney  
Karen Coffey, Executive Director, Budget

Attachment: Board Memo for 13-14 FPH (4127 : Overview of Budget - 2013-2014)



# School Board of Pinellas County

First Public Hearing to Adopt Tentative  
Budget and Millages  
July 30, 2013

# School Board of Pinellas County

## **Tentative Millages For Fiscal Year 2013-2014**



# The School District's Proposed Millage is Comprised of:

- General (Operating)
  - Required Local Effort – (including Prior Period Funding Adjustment Millage) State Mandated
  - Discretionary – State Mandated
  - Local Referendum
- Capital Outlay

# What is a “mill”?

- A property tax levy of \$1.00 per \$1,000 of taxable property value.
- One mill is equal to one tenth of one cent.



# Millage Comparison

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

# What is the “Rolled-back” Millage Rate?

- The millage rate necessary to generate the same amount of money that was raised the prior school year, but using the new property values after adjusting for new construction.

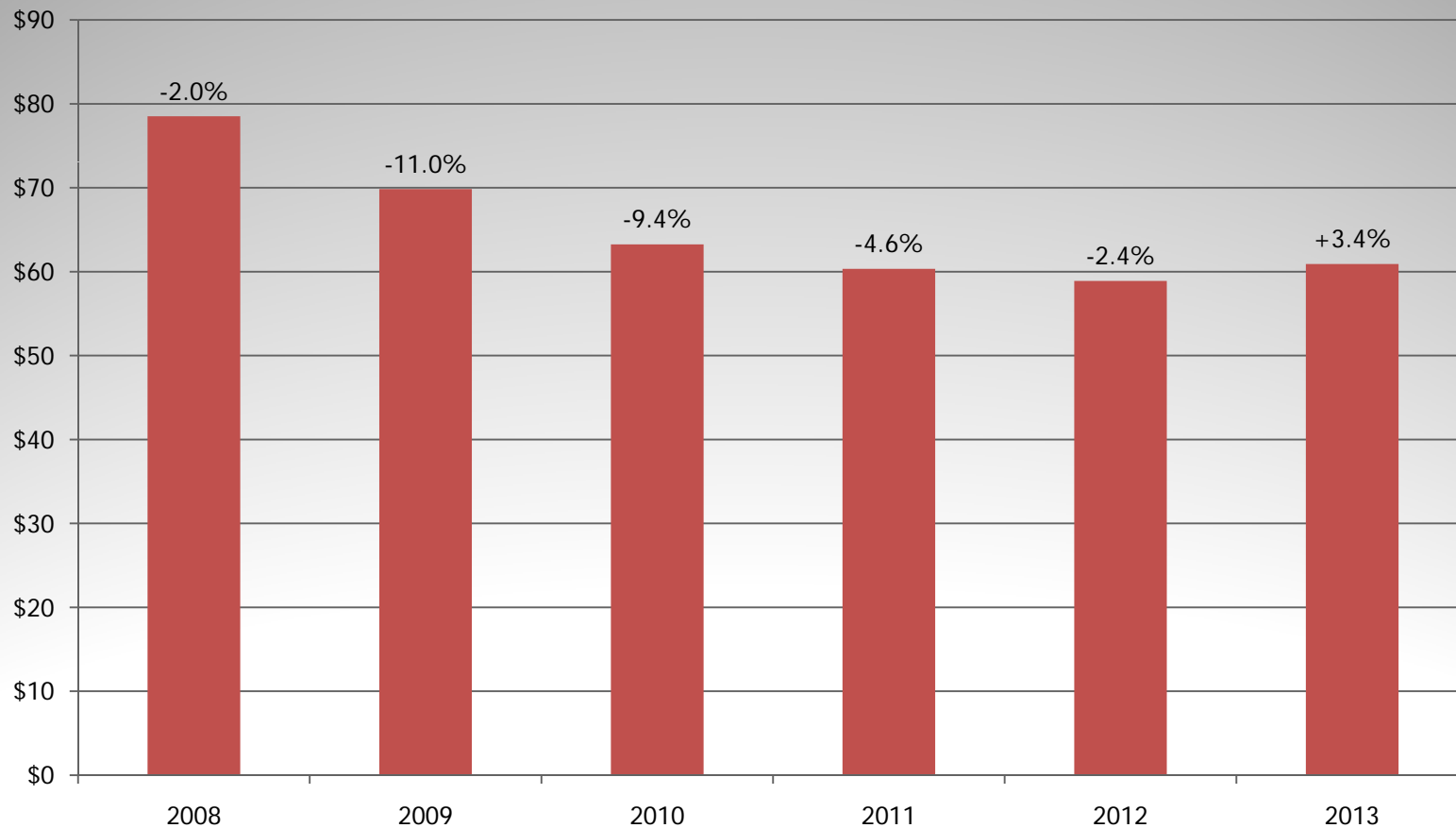


# Proposed Millage vs. "Rolled-back" Rate

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

# Gross Taxable Value Trend

**\$Billion**





# Property Tax Revenue Comparison

	Revenue 2012-2013	Revenue 2013-2014	Difference
Required Local Effort	\$313,997,886	\$310,638,458	(\$3,359,428)
Discretionary	\$42,288,516	\$43,742,012	\$1,453,496
Local Referendum	<u>\$28,267,725</u>	<u>\$29,239,313</u>	<u>\$971,588</u>
Total Operating	\$384,554,127	\$383,619,783	(\$934,344)
Capital Outlay Millage	\$84,803,174	\$87,717,937	\$2,914,763
<b>Total Millage</b>	<b><u>\$469,357,301</u></b>	<b><u>\$471,337,720</u></b>	<b><u>\$1,980,419</u></b>

# How are taxes calculated?

• Assessed Value	\$200,000
• Homestead Exemption	<u>(\$ 25,000)</u>
• <b>Taxable Value</b>	<b><u>\$175,000</u></b>
• Taxable Value	\$175,000
• Divided by 1,000	175
• Multiply by Millage Rate	<u>8.060</u>
• Total 2013 Tax	<u>\$1,410.50</u>

# Example of How Your Taxes May Change

<b>Tax Year</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<i>% Change in Assessed Value</i>		-4.6%	-2.4%	3.4%
Assessed Value	\$ 200,000	\$ 190,800	\$ 186,221	\$ 192,552
Homestead Exemption	25,000	25,000	25,000	25,000
Taxable Value	\$ 175,000	\$ 165,800	\$ 161,221	\$ 167,552
Taxable Value	\$ 175,000	\$ 165,800	\$ 161,221	\$ 167,552
Divided by 1,000 (= number of "mills")	175.000	165.800	161.221	167.552
Times Millage Rate	8.340	8.385	8.302	8.060
Property Taxes	\$1,459.50	\$1,390.23	\$1,338.46	\$1,350.47

Change as compared to the prior year

\$ (69.27)	\$ (51.78)	\$ 12.02
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Cumulative 3-Year Change

\$ (109.03)
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# Reasons for Millage

- Required Local Effort:
  - Proposed tax rate must be levied to receive state funds (no district option)
- Discretionary Millage:
  - To maintain services and meet additional costs due to inflation
- Local Referendum
- Capital Outlay Millage:
  - For proposed 2013-2014 projects as advertised

# Motions Necessary to Adopt Millage Rates

- Approval of Tentative Discretionary Millage
- Adoption of Total Millage Rate



# School Board of Pinellas County

## Proposed Tentative Budget For Fiscal Year 2013-2014

# Budget Calendar

- October 2012 – June 2013
  - Board Workshops
  - Budget Analysis
  - Budget Forecasting
  - Staffing Plan Development
- March – June 2013
  - Budget Development
  - Budget Steering Committee
- July – September
  - Minor Budget Adjustments
  - Public Hearings
  - Approval of Budget and Millage



# Budget Parameters

- “Live Within our Means”
- 63/37 Expenditure Benchmark
- Contingency
- Core Curriculum / Strategic Directions

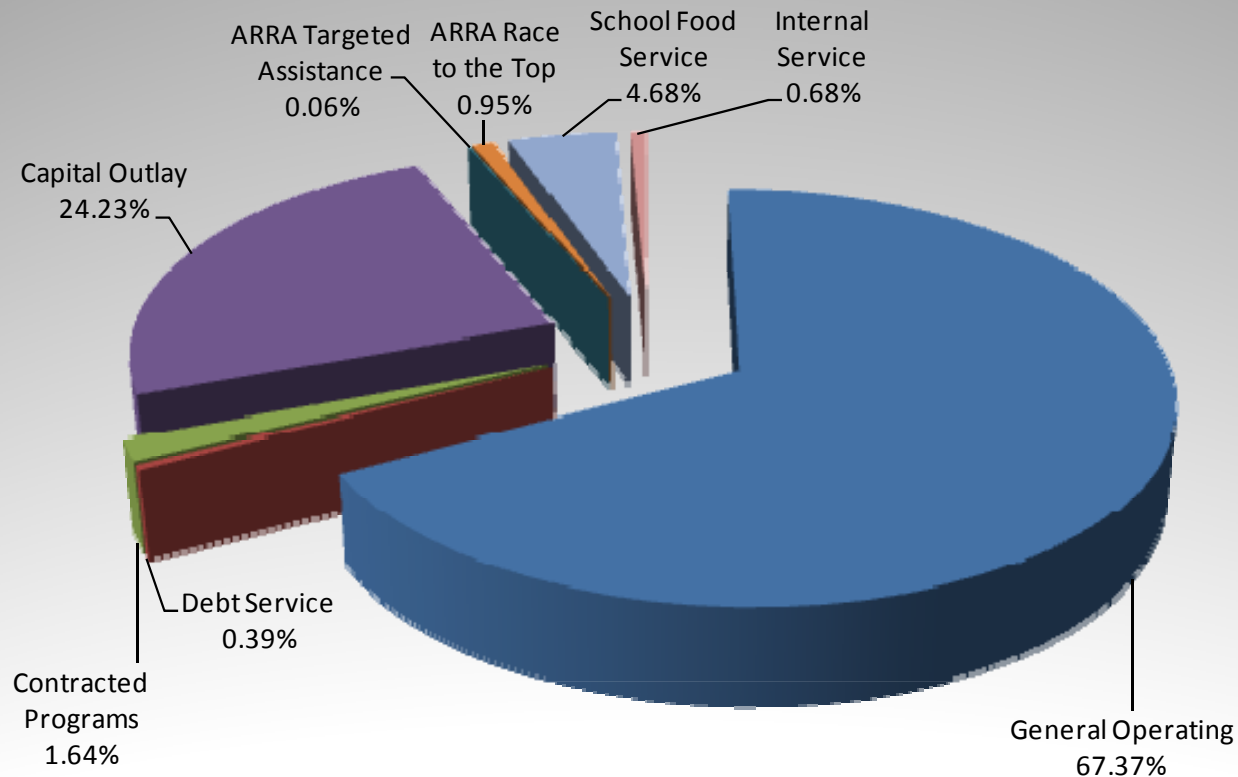




# Budget Summary

General Operating	\$ 846,400,000
Debt Service	4,914,934
Contracted Programs	20,542,486
Capital Outlay	304,381,016
ARRA Targeted Assistance	811,827
ARRA Race to the Top	11,976,256
School Food Service	58,773,336
Internal Service	8,524,555
Grand Total	<u>\$ 1,256,324,410</u>

# Budget Summary All Sources



# Legislative Issues 2013-2014

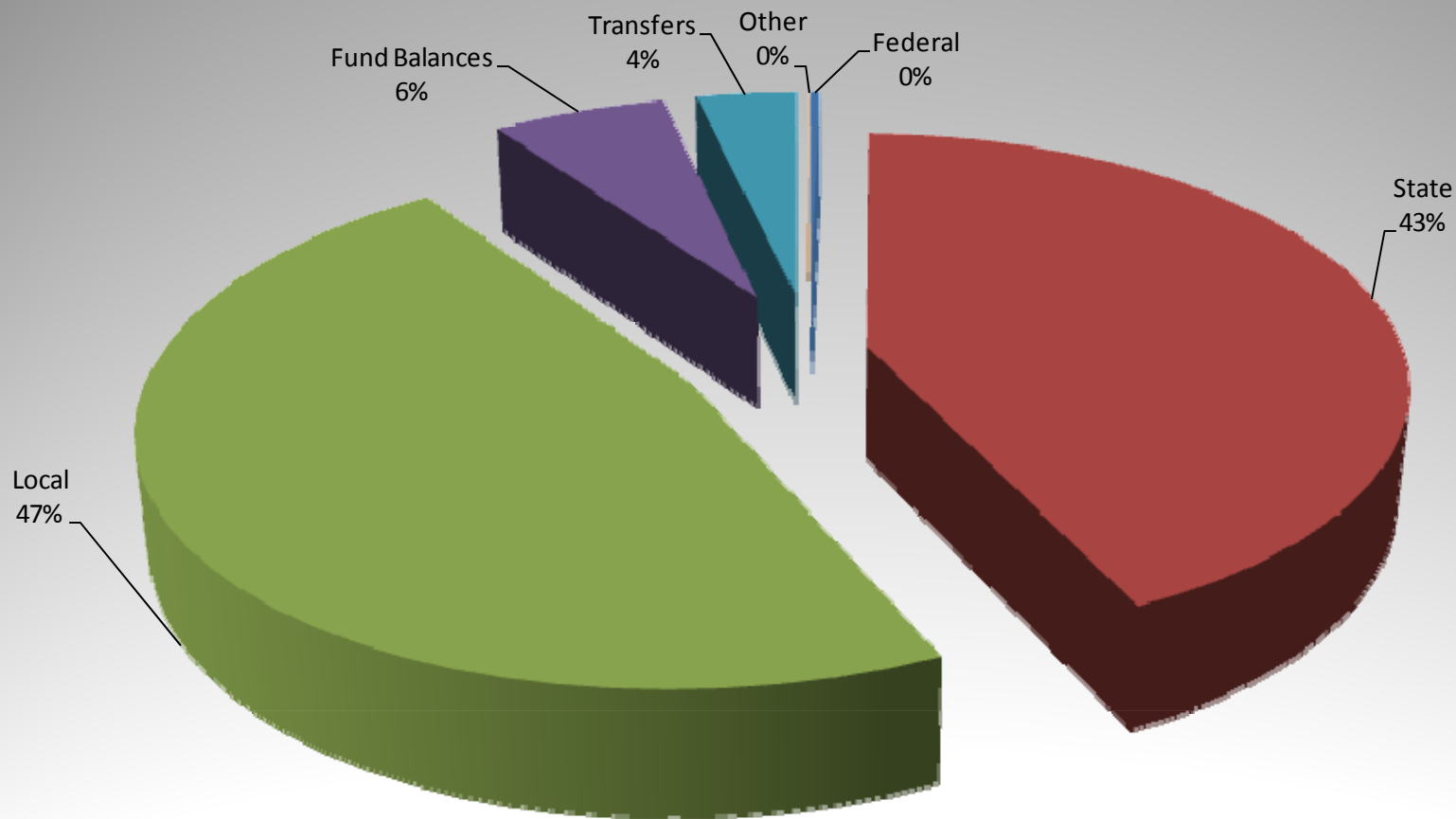
- Increase in Base Student Allocation (BSA) to \$3,752.30
- Increase in district share of revenue of \$38.2 Million
- Teacher Salary Increase Allocation of \$18 Million
  - \$480M statewide for salary increases for classroom teachers and other instructional personnel based on student performance
- Increase of \$.5M in Teachers Classroom Supply Assistance allocation (formerly Teacher Lead)
- Florida Retirement System
  - Approximately \$11.6 Million increase in expenditures due to changes in the contribution rate.



# Operating Fund Resources

Federal Direct	\$322,000	0.04%
Federal Through State	2,500,000	0.30%
State Sources	361,706,220	42.73%
Local Sources	399,371,780	47.18%
Transfers	30,000,000	3.54%
Other	300,000	0.04%
Fund Balance	52,200,000	6.17%
Total - Anticipated Resources	<u>\$846,400,000</u>	<u>100.00%</u>

# Operating Budget Revenue Sources

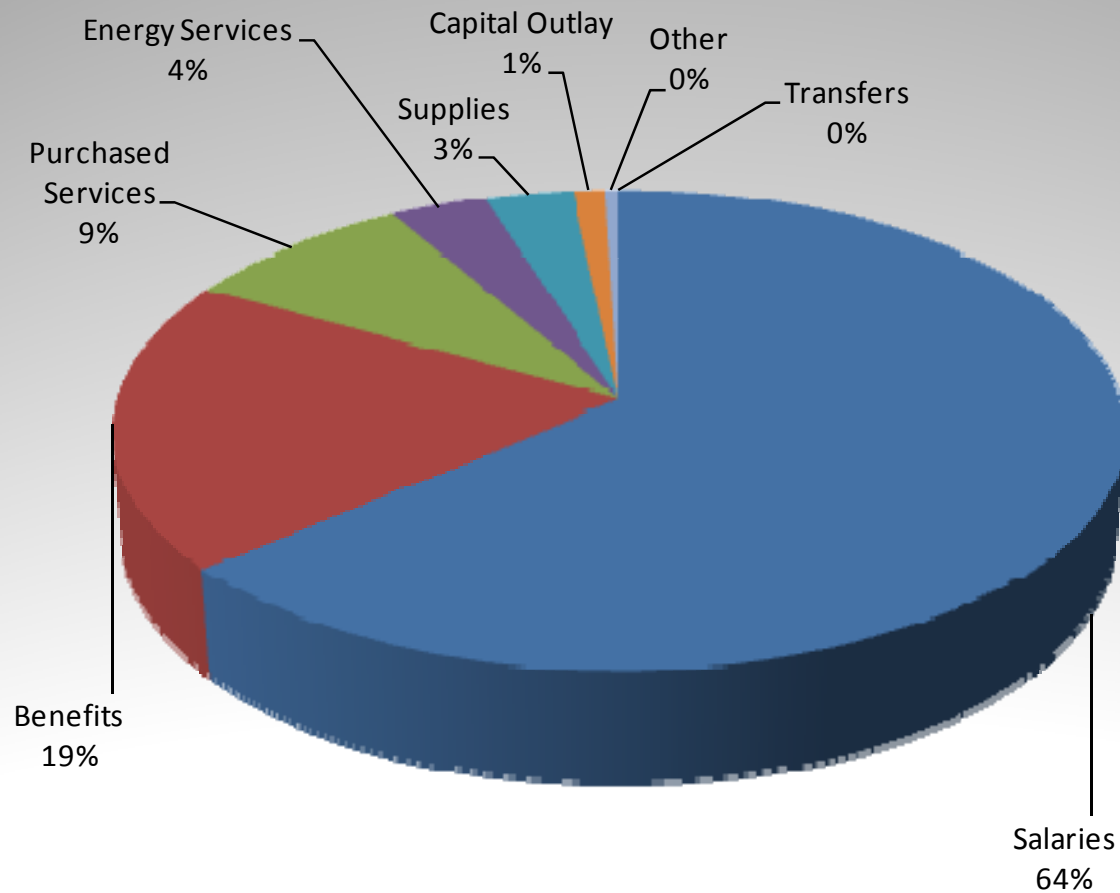


# Proposed Operating Budget

- Funds the day to day operating expenses of the School District
  - Salaries and Benefits
  - Supplies & Materials
  - Textbooks & Library books
  - Student Transportation
  - Utilities
  - Maintenance & Repairs



# Operating Budget by Object



# Capital Fund Sources

- State Sources
  - Capital Outlay & Debt Service (CO & DS)
    - Flow – through revenue has been bonded (state)
  - Race Track
- Local Sources
  - Property Taxes – 1.50 mills
  - Interest earnings
- Fund Balance
  - Past practice has been to operate under a “Pay – As – You Go” policy



# Five-Year Capital Outlay Plan & Facilities Work Program

- Review and update Five-Year Capital Outlay Plan
  - School Board will review recommended updates to plan on September 10, 2013
  - Plan must be updated before the Board approves the final budget
- Major Changes
  - Addition of new "Year 5" (2017-2018)
  - Addition of Largo High rebuild



# Proposed Capital Projects

Maintenance and Infrastructure projects	27,478,993
Contingency	3,000,000
Technology, equipment, school buses and vehicles	17,221,960
Other (two-mill relief, transfers, relocatables and land)	29,518,046
Total Capital Appropriations for FY 2013-2014	<hr/> \$87,218,999
Carryover of prior projects	95,718,978
Ending Fund Balance	121,443,039
Grand total Capital Outlay appropriations, transfers & fund balance	<hr/> <hr/> \$304,381,016

# Proposed Special Revenue

- Contracted Programs
  - Total Budget \$20,542,486
    - 12-13 Continuing Grants
    - New Grants upon receipt
- American Recovery and Reinvestment Grants
  - Total Budget \$12,788,083
    - Targeted Assistance
    - Race to the Top
- Food Service
  - Total Budget \$58,773,336
    - Self-Supporting



# Proposed Debt Service Budget

- Purpose
  - To pay the principal and interest on existing long - term debt
- Outstanding Bond Issues
- (\$21.9 Million)
  - 2005 SBE Bonds
  - 2010 SBE Bonds
- Total Budget \$4,914,934

# Proposed Internal Service Budget

- Total Budget  
\$8,524,555
- Worker's Compensation
- Liability Insurance



# School Board of Pinellas County

- The Tentative Budget is on file in the Office of Budget and Resource Allocation in the Administration Building  
301 4<sup>th</sup> St. S.W., Largo, FL 33770
- For additional information, please call:  
(727) 588-6479
- [HTTPS://www.pcsb.org/budget/](https://www.pcsb.org/budget/)



# Motion Necessary to Adopt the Tentative Budget

Attachment: 13-14 First Budget Hearing Present (4127 : Overview of Budget - 2013-2014)

## SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

### Public Hearing on Tentative 2013/14 Millage Rates & District Budget

July 30, 2013 (7:00 p.m.)

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



#### Contents

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	11
Operating Fund	17
Capital Outlay Fund Summary	27
Other Funds Summaries	31
Budget Detail by Fund	49
Appendix	75

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



## SCHOOL BOARD OF PINELLAS COUNTY

### Public Hearing on Tentative 2013/14 Millage Rates & District Budget

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

July 30, 2013 – 7:00 p.m.

#### Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
  - Explanation of Tentative 2013/14 Millage
  - Statements and Questions from the Public
  - School Board Discussion of Millage
  - 1. Approval of Tentative Discretionary Local Effort Millage
  - 2. Adoption of Total Millage Rates
- VII. Tentative 2013/14 Budget
  - Explanation of the Tentative 2013/14 Budget
  - Statements and Questions from the Public
  - School Board Discussion of the Budget
  - School Board Action on Tentative Budget for 2013/14
  - 1. Adoption of the Additional Amendments to Proposed Budget
  - 2. Approval of Tentative Budget for 2013/14
- VIII. Additional Board Actions
  1. Approval to Establish the Second Public Hearing
  2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

**2013 - 2014 BUDGET CALENDAR**

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

## NOTICE OF PROPOSED TAX INCREASE

The Pinellas County School Board will soon consider a measure to increase its property tax levy.

### Last Year's property tax levy

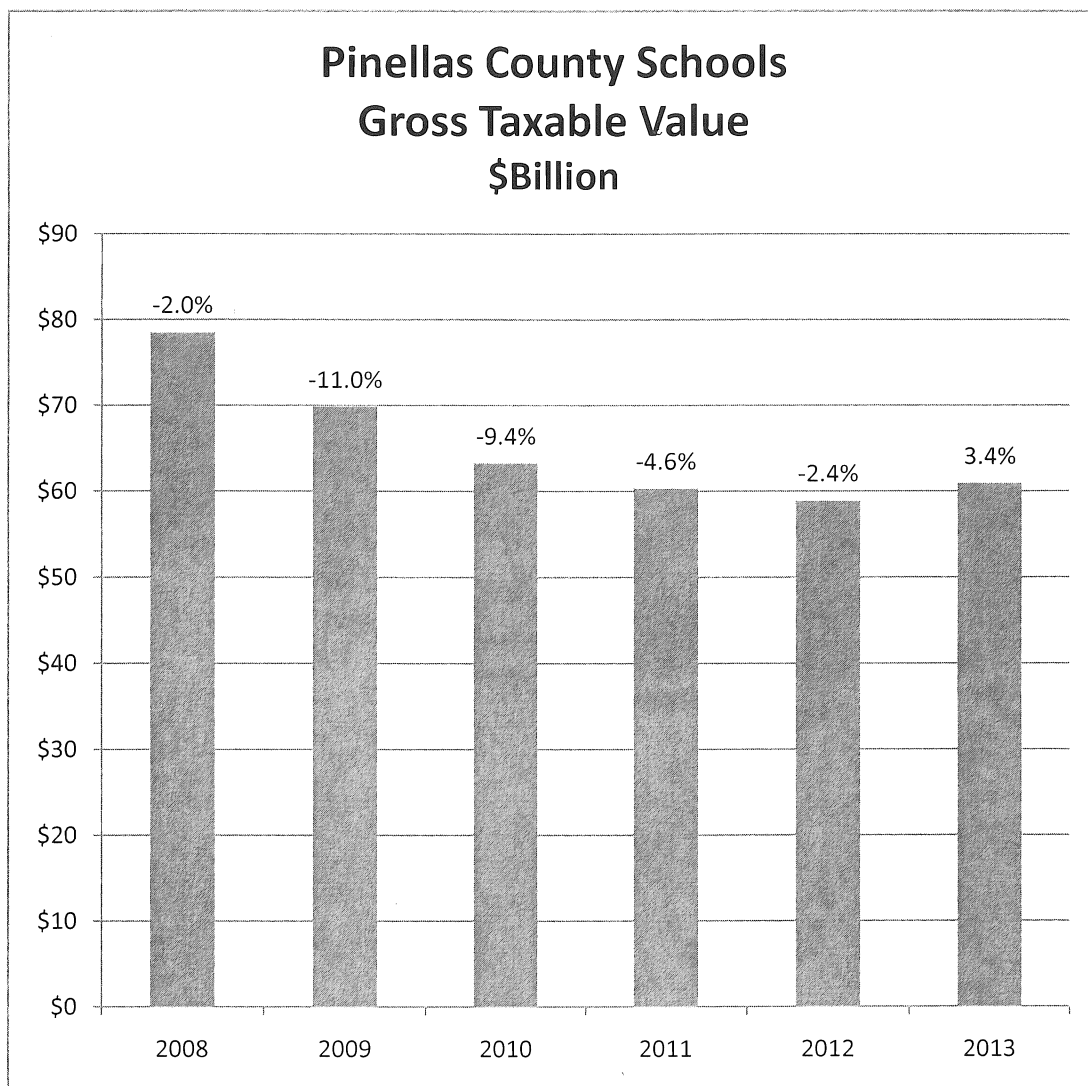
A. Initially proposed tax levy . . . . .	\$ 488,913,857
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 572,077
C. Actual property tax levy . . . . .	\$ 488,341,780
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 490,976,792</b>

A portion of the tax levy is required under state law in order for the school board to receive \$215,593,891 in state education grants. The required portion has decreased by 1.31 percent, and represents approximately *seven tenths* of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 30, 2013, at 7:00 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.



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

\* Gross Taxable Value as of budget adoption

## PINELLAS COUNTY SCHOOLS

## Proposed 2013/2014 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2012/2013	2013/2014	Change
Gross Taxable Property Value	\$58.89	\$60.91	3.4%
Adjusted Taxable Value (excluding new construction, etc.)	\$58.63	\$60.69	3.5%
	<i>(vs. 2012-13 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2013-2014 Rates vs. Actual 2012-2013 Millage Rates</u></i>	2012/2013 Actual	2013/2014 Proposed	Percent Change
Required Local Effort	5.5540	5.3120	-4.36%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.8020	6.5600	-3.56%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.3020	8.0600	-2.91%
<i><u>Proposed 2013/14 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2013/2014 Proposed	Percent Change
Required Local Effort	5.3827	5.3120	-1.31%
Discretionary Local Effort	0.7250	0.7480	3.17%
Local Referendum	0.4846	0.5000	3.18%
Capital Outlay	1.4537	1.5000	3.18%
Total Millage	8.0460	8.0600	0.17%

## School Board of Pinellas County

### Explanation of Rolled-Back Millage Rate

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

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

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

**PINELLAS COUNTY SCHOOL BOARD**  
**SUMMARY OF PROPERTY TAX RATES**  
**1970/71 to 2013/14**

- A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2013, was \$ 60,915,234,693.
- B. Millage -- One mill is equal to one tenth of one cent.
- (1) The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.
- (2) When taxes are levied, one mill is to be paid for each \$1.00 of taxable assessed valuation. This is more commonly known as \$1.00 for each \$1,000.00 of taxable assessed valuation.
- (3) The total value of one mill in Pinellas County, as of July 1, 2013, was \$ 60,915,234.
- (4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is:  $96\% \times \$ 60,915,234 = \$ 58,478,625$ .
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2013/14																
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through		Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	
					Operating											
Operating (County)	10.00	10.00	10.00	9.30				6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	
Operating (District)	1.60	1.10						1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	
Debt Service (County)	0.35	0.35	0.32					8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	
Capital Improvemt (Dist)	4.00									2.000	2.000	1.584	1.571	1.423	1.5	
Total Millage	15.95	11.45	10.32	9.30				8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	
Millage	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	
Operating																
Required Local Effort	5.183	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	
Discretionary Local	0.819	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	
Supplemental Discretionary									0.190	0.188	0.187	0.172	0.167	0.159	0.149	
Local Referendum																
Operating Subtotal	6.002	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	
Capital Improvement	1.500	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	
Total Millage	7.502	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	
Millage	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Proposed			
Operating														2013/14		
Required Local Effort	5.839	5.808	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312			
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748			
Supplemental Discretionary	0.138	0.131	0.119	0.108	0.189	0.154	0.141	0.141	0.000	0.000	0.000	0.000	0.000			
Discretionary Critical Needs									0.250	0.250			0.500			
Local Referendum					0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500			
Operating Subtotal	6.487	6.449	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560			
Capital Improvement	2.000	2.000	2.000	2.000	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500			
Total Millage	8.487	8.449	8.243	8.122	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060			



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

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



PINELLAS COUNTY SCHOOLS

AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Tax Year		2010	2011	2012	2013
	% Change in Assessed Value			-4.6%	-2.4%	3.4%
Assessed Value	\$	200,000	\$	190,800	\$	192,552
Homestead Exemption		25,000		25,000		25,000
Taxable Value	\$	175,000	\$	165,800	\$	167,552
Taxable Value	\$	175,000	\$	165,800	\$	167,552
Divided by 1,000 (= number of "mills")		175.000		165.800		167.552
Times Millage Rate		8.340		8.385		8.060
Property Taxes	\$	1,459.50	\$	1,390.23	\$	1,350.47

Change as compared to the prior year

\$	(69.27)	\$	(51.78)	\$	12.02
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Cumulative 3-Year Change

\$	(109.03)
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PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD**BUDGET SUMMARY*****Revenue Sources, Transfers, and Beginning Fund Balances***

		%
<i>Funding Source</i>	<i>2013/2014 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$69,607,780	7.37%
State	366,980,824	38.85%
Local	507,649,565	53.75%
Other	300,000	0.03%
<i>Total Revenue</i>	<i>\$944,538,169</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>311,786,241</i>	
<b>GRAND TOTAL</b>	<b><u>\$1,256,324,410</u></b>	

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

		%
<i>Name of Fund</i>	<i>2013/2014 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$846,400,000	67.37%
Debt Service	4,914,934	0.39%
Capital Outlay	304,381,016	24.23%
Contracted Programs	20,542,486	1.64%
ARRA Targeted Assistance	811,827	0.06%
ARRA Race to the Top	11,976,256	0.95%
School Food Service	58,773,336	4.68%
Internal Service	8,524,555	0.68%
<b>GRAND TOTAL</b>	<b><u>\$1,256,324,410</u></b>	<b><u>100.00%</u></b>

2013-2014 BUDGET SUMMARY  
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 1.7 %  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

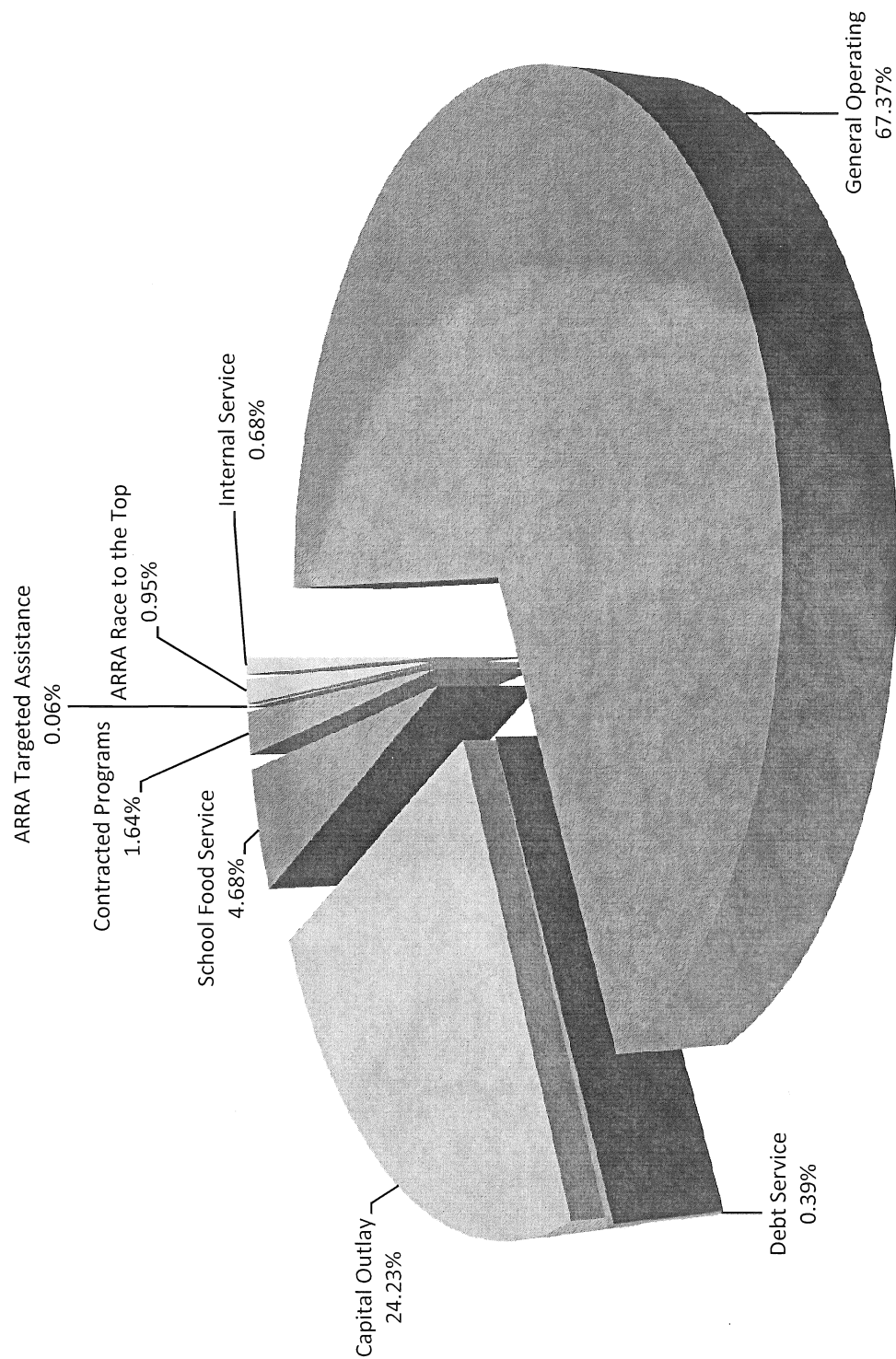
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	5.312
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	1.500
BASIC DISCRETIONARY OPERATING	0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	0.500
<b>TOTAL MILLAGE</b>	<b>8.060</b>

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$	2,444,933 \$	\$	\$	2,766,933
Federal (Through State)	322,000 \$	64,340,847			66,840,847
State Sources	2,500,000	507,246	4,009,100	758,258	366,980,824
Local Sources	361,706,220	12,759,848	0	89,517,937	501,649,565
<b>TOTAL REVENUES</b>	<b>763,900,000</b>	<b>80,052,874</b>	<b>4,009,100</b>	<b>90,276,195</b>	<b>938,238,169</b>
Transfers In	30,000,000				30,000,000
Non-Revenue Sources	300,000				300,000
<b>FUND BALANCES - July 1, 2013</b>	<b>52,200,000</b>	<b>12,051,031</b>	<b>905,834</b>	<b>214,104,821</b>	<b>279,261,686</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 846,400,000 \$</b>	<b>92,103,905 \$</b>	<b>4,914,934 \$</b>	<b>304,381,016 \$</b>	<b>1,247,799,855</b>
<b>EXPENDITURES</b>					
Instruction	\$	21,317,157 \$	\$	\$	550,440,135
Pupil Personnel Services	529,122,978 \$	155,147			29,142,743
Instructional Media Services	28,987,596	13,709			9,313,893
Instructional & Curriculum Development Services	9,300,184	7,340,084			16,163,594
Instructional Staff Training	8,823,510	1,125,515			5,092,983
Instruction Related Technology	3,967,468	595,122			2,850,428
Board of Education	2,255,306	600			2,091,410
General Administration	2,090,810	1,805,992			4,028,002
School Administration	2,222,010	153,550			50,180,329
Facilities Acquisition & Construction	50,026,779	404,500			149,208,195
Fiscal Services	1,945,718	22,058		146,857,977	3,711,991
Food Service	3,689,933	50,630,830			50,630,830
Central Services	15,592,973	348,453			15,941,426
Pupil Transportation Services	30,677,303	42,707			30,720,010
Operation of Plant	73,356,900	319			73,357,219
Maintenance of Plant	19,927,625				19,927,625
Administrative Technology Services	4,680,085	5,656			4,680,085
Community Services	632,822				638,478
Debt Service	100,000		4,009,100	7,080,000	11,189,100
<b>TOTAL EXPENDITURES</b>	<b>787,400,000</b>	<b>83,961,399</b>	<b>4,009,100</b>	<b>153,937,977</b>	<b>1,029,308,476</b>
Transfers Out					
<b>FUND BALANCES - June 30, 2014</b>	<b>59,000,000</b>	<b>8,142,506</b>	<b>905,834</b>	<b>29,000,000</b>	<b>29,000,000</b>
				<b>121,443,039</b>	<b>189,491,379</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$ 846,400,000 \$</b>	<b>92,103,905 \$</b>	<b>4,914,934 \$</b>	<b>304,381,016 \$</b>	<b>1,247,799,855</b>

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

**Pinellas County Schools  
2013-14 Budget  
All Funds \$1.256 Billion**





PINELLAS COUNTY  
SCHOOL BOARD

# STRATEGIC DIRECTIONS BUDGET PARAMETERS



## 2013-14 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

**Vision:** 100% Student Success

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

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

### Strategic Directions

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

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

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

### Five Action Goals

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

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

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

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

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

## OPERATING BUDGET PARAMETERS

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

PINELLAS COUNTY  
SCHOOL BOARD

# OPERATING FUND SUMMARY

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 2013-14 state categorical are School Recognition and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

**2013-14 Legislative Changes Affecting the Operating Fund****Increase in district share of revenue of \$38.2 Million****Increase in BSA to \$3,752.30**

Increased \$169.32 or 4.73% Increase from 2012-13

**Teacher Salary Increase Allocation**

\$480 Million Statewide for salary increases for classroom teachers and other instructional personnel based on student performance

**Teachers Classroom Supply Assistance (formerly Teacher Lead)**

\$45.3 Billion Statewide or a 42% Increase from 2012-13

**Class Size Reduction**

\$2.97 Billion Statewide. No funding change from 2012-13

**Virtual Education Contribution**

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

**Florida Retirement System (FRS)**

Approximately an \$11.6 Million Increase in expenditures due to changes in the contribution rate

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

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

Student Unweighted FTE <sup>1</sup>	x	Program Cost Factors <sup>2</sup>	=	Weighted FTE Students	x	Base Student Allocation <sup>3</sup>	x	District Cost Differential Factor <sup>4</sup>	=	<b>BASE FUNDING</b>	+
Pinellas 102,130.48		Pinellas 1.081		Pinellas 110,421.38		Pinellas \$ 3,752.30		Pinellas 0.9989		Pinellas \$ 413,878,376	
Supplemental Academic Instruction	+	ESE Guaranteed Allocation <sup>5</sup>	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplement Funding	+	Virtual Education Contribution	+
Pinellas \$ 20,667,930		Pinellas \$ 41,955,889		Pinellas \$ 2,953,289		Pinellas \$ 4,683,897		Pinellas \$ 448,879		Pinellas \$ 116,727	
Transportation	+	Instructional Materials	+	Teachers Classroom Supply Assistance	+	Teacher Salary Increase Allocation	+	Declining Enrollment Allocation	=	<b>STATE &amp; LOCAL FEFP</b>	
Pinellas \$ 13,108,840		Pinellas \$ 8,226,225		Pinellas \$ 1,741,764		Pinellas \$ 18,068,552		Pinellas \$ 120,081		Pinellas \$ 525,970,449	

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

State & Local FEFP Dollars	-	Required Local Effort <sup>6</sup>	-	Proration To Appropriation	=	<b>Net State FEFP Dollars</b>
Pinellas \$ 525,970,449		Pinellas \$ 310,287,586		Pinellas \$ 88,972		Pinellas \$ 215,593,891
Net State FEFP Allocation	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	<b>TOTAL STATE ALLOCATION</b>
Pinellas \$ 215,593,891		Pinellas \$ 4,979,132		Pinellas \$ 113,047,822		Pinellas \$ 333,620,845

<sup>1</sup>FTE: Student full-time equivalent, by program, as defined by the State.

<sup>2</sup>FY2013-14 Program Cost Factors:

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

<sup>3</sup>Base Student Allocation is set by the state legislature each year.

<sup>4</sup>District Cost Differential: provides equalization of cost of living differences between districts.

<sup>5</sup>ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

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

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

DESCRIPTION	2013/14 BUDGET
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$322,000
Other Federal, including Federal-Through-State	2,500,000
<b>TOTAL FEDERAL</b>	<b>\$2,822,000</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$103,621,899 <i>a</i>
Safe Schools	2,953,289 <i>b</i>
Supplemental Academic Instruction	20,667,930 <i>c</i>
ESE Guaranteed Allocation	41,955,889 <i>d</i>
Reading Programs	4,683,897 <i>e</i>
DJJ Supplemental Allocation	448,879 <i>g</i>
Workforce Development (Adult Education)	24,900,254
Workforce Performance Incentives	10,000
Adults with Disabilities	374,337
C.O. & D.S.	67,927
Teachers Classroom Supply Assistance	1,741,764 <i>h</i>
Instructional Materials	8,226,225 <i>i</i>
State License Tax	550,000
Lottery Fund	0
Transportation	13,108,840 <i>j</i>
Class Size Reduction/Operating	113,047,822
School Recognition Funds	4,979,132
Virtual Education Contribution	\$116,727
Teacher Salary Increase Allocation	\$18,068,552
Voluntary PreK Program	0
Miscellaneous State Revenue	2,182,857
<b>TOTAL STATE</b>	<b>\$361,706,220</b>
<b>LOCAL SOURCES</b>	
District School Taxes*	\$383,268,911 <i>l</i>
*Includes Local Referendum Amount of \$29,239,313	
Rent	1,200,000
Vocational & Other Course Fees	
Interest Income	500,000
Student fees	2,700,000
Charges for services	1,300,000
Other Local Sources	10,402,869
<b>TOTAL LOCAL</b>	<b>\$399,371,780</b>
TRANSFERS	30,000,000
LOSS RECOVERIES	300,000
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$794,200,000</b>
<b>BEGINNING FUND BALANCE</b>	
Nonspendable Fund Balance	\$3,500,000
Restricted Fund Balance	18,500,000
Assigned Fund Balance	16,300,000
Unassigned Fund Balance	13,900,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$52,200,000</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$846,400,000</b>

<b>FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12</b>	
Estimated Weighted FTE for 2013-14	110,421.38
Times: Base Student Allocation (BSA)	\$3,752.30
	<b>\$414,334,144</b>
Times: District Cost Differential	0.9989
<b>BASE FEFP</b>	<b>\$413,878,376</b>
Less: Required Local Effort Property Taxes (5.312 Mills)	(310,287,586) <i>k</i>
Minus: Proration for revised appropriation	(88,972)
<b>BASE STATE FEFP</b>	<b>\$103,501,818 <i>a</i></b>
Declining Enrollment Supplement	\$120,081 <i>a</i>
Plus: Safe Schools Allocation	2,953,289 <i>b</i>
Plus: Supplemental Academic Instruction Allocation	20,667,930 <i>c</i>
Plus: ESE Guaranteed Allocation	41,955,889 <i>d</i>
Plus: Reading Programs	\$4,683,897 <i>e</i>
Plus: DJJ Supplemental Allocation	\$448,879 <i>g</i>
Plus: Teachers Classroom Supply Assistance	\$1,741,764 <i>h</i>
Plus: Instructional Materials	\$8,226,225 <i>i</i>
Plus: Transportation	\$13,108,840 <i>j</i>
Plus: Virtual Education Contribution	\$116,727
Plus: Teacher Salary Increase Allocation	\$18,068,552
<b>NET STATE FEFP</b>	<b>215,593,891</b>
<i>as shown in TRIM advertisement</i>	

<b>LOCAL REVENUE: OPERATING PROPERTY TAXES</b>	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$60,915,234,693
The School Board is allowed to budget 96% of the taxable assessed value. One Mill's value is:	
\$60,915,234,693 x 96% =	\$58,478,625
2013/14 Operating Levy = \$56,535,450 x 6.56 Mills =	
Required Local Effort 5.312	\$310,638,458 <i>k</i>
Prior Period Adjustment Millage	(\$350,872) <i>k</i>
Discretionary 0.748	43,742,012
Local Referendum 0.500	\$29,239,313
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$383,268,911 <i>l</i></b>

<b>SUMMARY OF REVENUE AND BALANCES</b>		
STATE SOURCES	42.7%	\$361,706,220
LOCAL SOURCES	47.2%	399,371,780
TRANSFERS AND BALANCES	9.8%	82,500,000
FEDERAL SOURCES	0.3%	2,822,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>	<b>\$846,400,000</b>

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

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

PINELLAS COUNTY SCHOOLS  
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2013 - 2014  
As of July 30, 2013

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

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



## Discretionary Lottery/School Recognition Funds

### ESTIMATED REVENUE

Discretionary Lottery Funds

School Recognition

### 2013/14 Funding

\$ 0

\$4,979,132

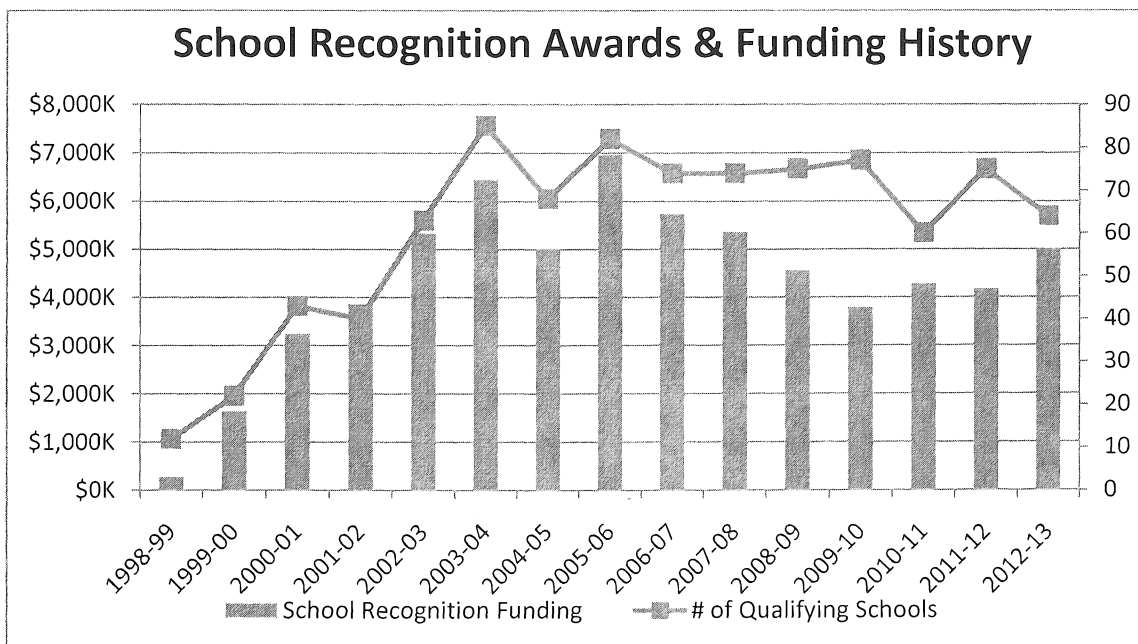
- No discretionary lottery funds have been allocated to districts for the second year in a row.
- The district will receive \$4,979,132 or 0.59% of the operating budget from lottery dollars.

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

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

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

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





## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$294,967	<b>\$322,000</b>	\$27,033
FEDERAL THRU STATE	2,699,044	<b>2,500,000</b>	(199,044)
STATE SOURCES	318,884,023	<b>361,706,220</b>	42,822,197
LOCAL SOURCES	403,749,801	<b>399,371,780</b>	(4,378,021)
OTHER	292,538	<b>300,000</b>	7,462
ESTIMATED REVENUE	\$725,920,373	<b>\$764,200,000</b>	\$38,279,627
TRANSFERS	40,000,000	<b>30,000,000</b>	(10,000,000)
BEGINNING FUND BALANCE	60,679,627	<b>52,200,000</b>	(8,479,627)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$826,600,000</u>	<u><b>\$846,400,000</b></u>	<u>\$19,800,000</u>

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$378,933,334	\$394,240,689	\$15,307,355
SPECIAL EDUCATION	103,705,294	106,563,357	2,858,063
CAREER EDUCATION	17,878,295	20,181,425	2,303,130
ADULT CONTINUED EDUCATION	5,936,156	6,110,554	174,398
PRE KINDERGARTEN	2,343,967	2,026,953	(317,014)
OTHER INSTRUCTION	201,116		(201,116)
ATTENDANCE & SOCIAL WORK	4,908,145	4,473,926	(434,219)
GUIDANCE SERVICES	14,650,530	14,666,902	16,372
HEALTH SERVICES	2,390,644	1,849,490	(541,154)
PSYCHOLOGICAL SERVICES	4,202,685	4,088,244	(114,441)
PARENTAL INVOLVEMENT	938,971	1,438,123	499,152
OTHER PUPIL PERSONNEL SVC	2,466,858	2,470,911	4,053
INSTRUCTIONAL MEDIA	9,296,590	9,300,184	3,594
CURRICULUM & INSTRUCTION	9,196,735	8,823,510	(373,225)
STAFF DEVELOPMENT	4,235,230	3,967,468	(267,762)
INSTRUCTIONAL RELATED TECH	2,333,578	2,255,306	(78,272)
SCHOOL BOARD	2,079,477	2,090,810	11,333
GENERAL ADMINISTRATION	2,206,178	2,222,010	15,832
SCHOOL ADMINISTRATION	49,243,911	50,026,779	782,868
FACILITIES ACQ. & CONST.	1,948,544	1,945,718	(2,826)
FISCAL SERVICES	3,786,599	3,689,933	(96,666)
FOOD SERVICE	70,074		(70,074)
PLANNING, RESEARCH & EVALUATION	1,082,293	955,853	(126,440)
INFORMATION SERVICES	1,055,193	772,674	(282,519)

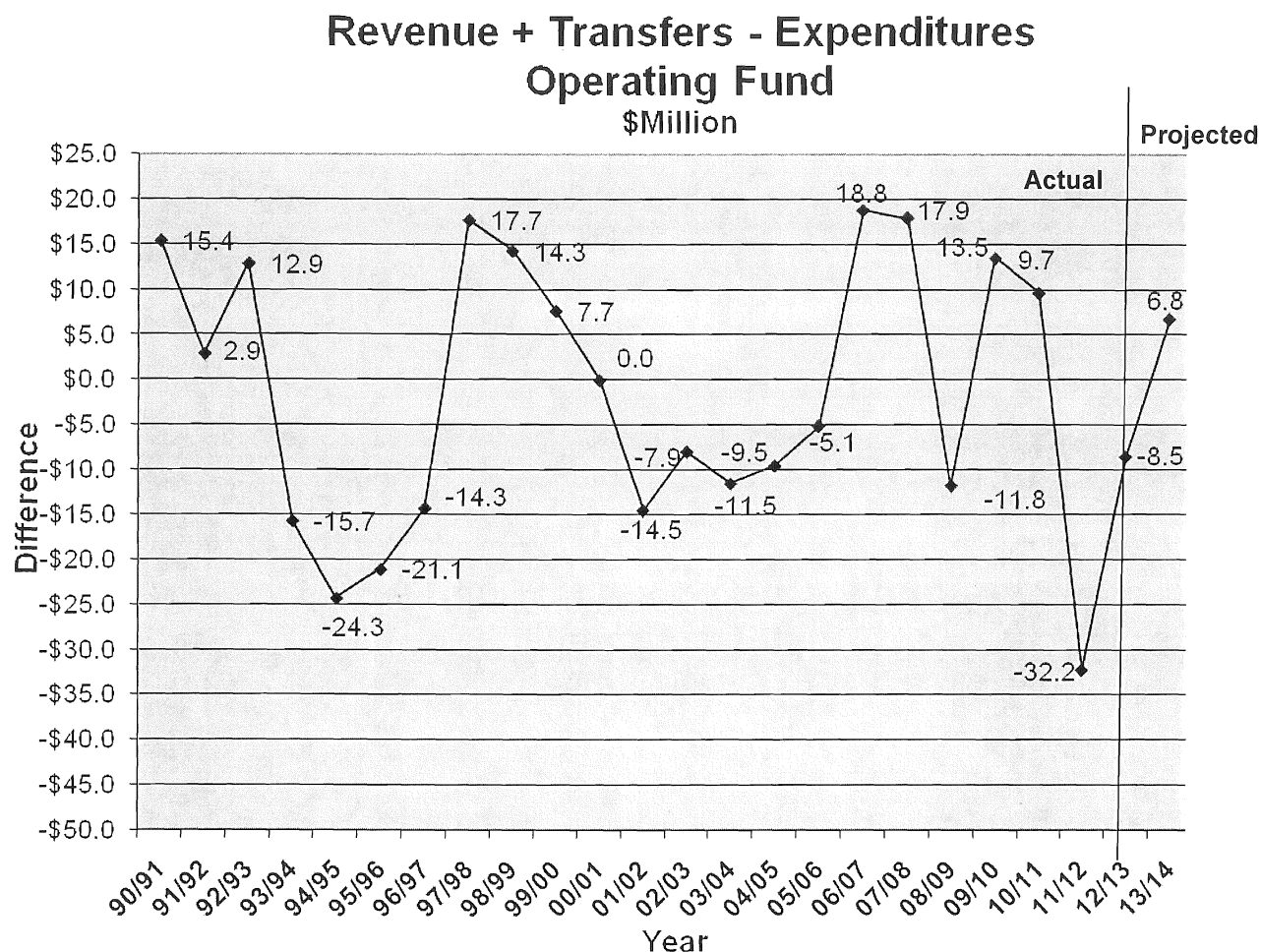
## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
STAFF PERSONNEL SERVICES	4,869,575	4,673,866	(195,709)
INTERNAL SERVICES	8,690,907	8,622,377	(68,530)
OTHER CENTRAL SERVICES	523,025	568,203	45,178
PUPIL TRANSPORTATION	31,634,230	30,677,303	(956,927)
OPERATION OF PLANT	77,371,301	73,356,900	(4,014,401)
MAINTENANCE OF PLANT	20,903,513	19,927,625	(975,888)
ADMINISTRATIVE TECHNOLOGY	4,657,165	4,680,085	22,920
COMMUNITY SERVICES	659,887	632,822	(27,065)
OTHER EXPENSES		100,000	100,000
APPROPRIATIONS	\$774,400,000	<b>\$787,400,000</b>	\$13,000,000
ENDING FUND BALANCE	52,200,000	<b>59,000,000</b>	6,800,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$826,600,000</u>	<u><b>\$846,400,000</b></u>	<u>\$19,800,000</u>

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

FUNCTION	OBJECT CATEGORY								% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	
OPERATING (GENERAL) FUND									
DIRECT INSTRUCTION									
5100 REGULAR EDUCATION	\$260,989,274	\$73,839,250	\$41,461,188		\$11,203,528	\$6,597,092	\$150,357		\$394,240,689
5200 SPECIAL EDUCATION	80,568,418	24,678,268	591,539		341,993	383,139			106,563,357
5300 CAREER EDUCATION	14,974,108	4,043,605	150,077		237,339	707,953	68,343		20,181,425
5400 ADULT CONTINUED EDUCATION	5,005,642	964,412	47,000		63,500	30,000			6,110,554
5500 PRE KINDERGARTEN	1,415,623	569,080			42,250				2,026,953
SUB TOTALS	362,953,065	104,094,615	42,249,804	0	11,888,610	7,718,184	218,700	0	529,122,978
INSTRUCTIONAL SUPPORT									
6110 ATTENDANCE & SOCIAL WORK	3,406,319	1,022,777	28,964		15,886				4,473,926
6120 GUIDANCE SERVICES	11,443,274	3,172,035	12,473		22,016	16,450	654		14,666,902
6130 HEALTH SERVICES	1,275,006	477,437	52,593		8,069	33,500	2,885		1,849,490
6140 PSYCHOLOGICAL SERVICES	3,149,898	841,016	26,333		22,497	48,500			4,088,244
6150 PARENTAL INVOLVEMENT	1,179,668	258,455							1,438,123
6190 OTHER PUPIL PERSONNEL SVC	1,787,805	581,559	59,099		7,199	35,249			2,470,911
6200 INSTRUCTIONAL MEDIA	6,675,280	1,848,957	78,591	1,500	87,967	603,728	4,161		9,300,184
6300 CURRICULUM & INSTRUCTION	6,714,848	1,748,176	91,809		126,641	110,943	31,093		8,823,510
6400 STAFF DEVELOPMENT	2,836,500	721,664	256,747		144,657	4,900	3,000		3,967,468
6500 INSTRUCTIONAL RELATED TECH	1,659,705	450,807			88,794	56,000			2,255,306
SUB TOTALS	40,128,303	11,122,883	608,609	1,500	523,706	909,270	41,793	0	53,334,064
GENERAL SUPPORT									
7100 SCHOOL BOARD	718,339	1,178,269	146,862		19,520	15,000	12,820		2,090,810
7200 GENERAL ADMINISTRATION	1,647,578	400,831	81,250		54,973	10,450	26,928		2,222,010
7300 SCHOOL ADMINISTRATION	37,543,855	11,669,120	530,366		171,068	71,004	41,366		50,026,779
7400 FACILITIES ACQ. & CONST.	1,352,472	380,288	12,958	6,000	13,500	180,500			1,945,718
7500 FISCAL SERVICES	2,548,774	775,059	158,240		44,250	3,750	159,860		3,689,933
7710 PLANNING RESEARCH & EVALUATION	630,028	167,499	123,751		23,050	10,660	865		955,853
7720 INFORMATION SERVICES	576,260	128,719	28,395		38,800		500		772,674
7730 STAFF PERSONNEL SERVICES	2,677,917	1,031,529	689,346		205,254	63,275	6,545		4,673,866
7760 INTERNAL SERVICES	1,754,905	601,242	730,443	5,750	5,518,188	8,859	2,990		8,622,377
7790 OTHER CENTRAL SERVICES	403,806	124,566	21,291		17,690		850		568,203
7800 PUPIL TRANSPORTATION	16,136,370	6,979,969	810,243	4,904,952	1,818,269		25,500		30,677,303
7900 OPERATION OF PLANT	22,880,422	10,508,447	16,176,200	22,400,064	1,162,091	111,061	118,625		73,356,900
SUB TOTALS	88,872,726	33,945,538	19,509,345	27,316,766	9,086,653	474,559	396,849	0	179,602,426
MAINTENANCE									
8100 MAINTENANCE OF PLANT	6,129,602	2,419,135	4,600,003	476,377	3,454,760	81,049	2,766,699		19,927,625
SUB TOTALS	6,129,602	2,419,135	4,600,003	476,377	3,454,760	81,049	2,766,699	0	19,927,625
ADMINISTRATIVE TECHNOLOGY									
8200 ADMIN TECHNOLOGY SERVICES	3,155,211	843,268	546,550	5,650	69,964	59,000	442		4,680,085
SUB TOTALS	3,155,211	843,268	546,550	5,650	69,964	59,000	442	0	4,680,085
COMM & DEBT SERV & TRANSFERS									
9100 COMMUNITY SERVICES	325,079	90,191	127,544		26,028		63,980		632,822
9700 OTHER EXPENSES							100,000		100,000
SUB TOTALS	325,079	90,191	127,544	0	26,028	0	163,980	0	732,822
TOTAL APPROPRIATIONS	\$501,563,986	\$152,515,630	\$67,639,855	\$27,800,283	\$25,049,721	\$9,242,062	\$3,588,463	\$0	\$787,400,000
	63.70%	19.37%	8.59%	3.53%	3.18%	1.17%	0.46%	0.00%	100.00%

Attachment: 13-14 First Budget Hearing Book (4127 : Overview of Budget - 2013-2014)



#### COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

This District uses an operating fund budget model "CABM" based on historical spending patterns and program changes to predict future budgets. The District also factors in likely changes to significant cost items such as salary and benefits and changes to the staffing model, as well as utilities and fuel.

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

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

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

PINELLAS COUNTY  
SCHOOL BOARD

# CAPITAL OUTLAY FUND SUMMARY

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 10, 2013 prior to the adoption of the final budget on that same date.

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

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

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

***Public Education Capital Outlay, or PECO, Funds***

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

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

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

***Other Capital Funds***

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



## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 6.560 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$87,717,937 to be used for the following projects:

#### CONSTRUCTION & REMODELING

Planning/Design/Construction of projects recommended by DOE Plant Survey  
Purchase of school & ancillary sites  
Relocatables

#### MAINTENANCE, RENOVATION AND REPAIR

Infrastructure  
Safety Initiative  
Operating Transfer  
Fire/Health/Safety  
Roofs/Covered Walkways  
Paving  
Painting  
Fire Alarms  
Intercom  
Ceilings/Lights  
Site Lighting  
Floor Covering  
Plumbing  
Restroom Renovations  
EPA  
Spectator Seating  
Electrical Distribution  
Casework  
Portable Rehab  
Re-Key  
Kitchen Coolers/Freezers

#### MOTOR VEHICLE PURCHASES

Maintenance/Utility Vehicles  
Operating Transfer

#### NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE SOFTWARE

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

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

Removal of Hazardous Waste

#### PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on district plant

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

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 30, 2013, at 7:00 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.



## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$1,744,863	\$758,258	(\$986,605)
LOCAL SOURCES	86,743,612	89,517,937	2,774,325
OTHER FINANCING SOURCES	1,086,101		(1,086,101)
ESTIMATED REVENUE	\$89,574,576	\$90,276,195	\$701,619
BEGINNING FUND BALANCE	214,533,581	214,104,821	(428,760)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$304,108,157</u>	<u>\$304,381,016</u>	<u>\$272,859</u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$40,218,201	\$146,857,977	\$106,639,776
DEBT SERVICES	\$8,914,676	\$7,080,000	(1,834,676)
TRANSFER OF FUNDS	38,200,000	29,000,000	(9,200,000)
APPROPRIATIONS	\$87,332,877	\$182,937,977	\$95,605,100
ENDING FUND BALANCE	216,775,280	121,443,039	(95,332,241)
APPROPRIATIONS & FD BALANCE	<u>\$304,108,157</u>	<u>\$304,381,016</u>	<u>\$272,859</u>

## Capital Outlay Allocation 2013-14

Project	Description of Activities	2013-14 Allocation
<b>School Projects</b>		
Largo High School	Replacement School	\$10,000,000
	<b>School Projects - Subtotal</b>	<b>\$10,000,000</b>
<b>Other Projects</b>		
Relocatables	Purchase	\$518,046
Minor Capital Projects	Maintenance projects - Capital Fund	\$19,493,993
Furniture, Equipment & Technology	Vocational Replacement	\$1,500,000
	Musical Instruments Replacement	\$250,000
	Kindergarten Equipment	\$100,000
Budget Steering Process	District Technology & Equipment	\$4,800,000
	School Safety & Security	\$1,250,000
	District Technology Refresh	\$7,230,000
	Terms Replacement	\$1,600,000
	Replacement Furniture & Other	\$72,150
	Equipment- Various	\$261,810
Vehicles	Purchase	\$158,000
Miscellaneous Capital Projects	Infrastructure Needs	\$7,985,000
	Two Mill Relief/Overhead Transfer	\$26,500,000
	Instructional Equipment Transfer	\$2,500,000
Capital Outlay Contingency	Contingency	\$3,000,000
	<b>Total, Capital Projects from FY 2013-14 Revenue</b>	<b>\$87,218,999</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>\$95,718,978</b>
	<b>Ending Fund Balance</b>	<b>\$121,443,039</b>
	<b>Grand Total, Capital Outlay Appropriations &amp; Transfers &amp; Fund Balance</b>	<b>\$304,381,016</b>

PINELLAS COUNTY  
SCHOOL BOARD

# OTHER FUNDS SUMMARIES

PINELLAS COUNTY  
SCHOOL BOARD**DEBT SERVICE FUNDS**

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

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

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

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

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

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

**DEBT ISSUES**

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2013	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 21,865,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 120,000	2020-2021
<b>TOTAL</b>		<b>\$ 30,210,000</b>	<b>\$ 21,985,000</b>	

**DEBT PER CAPITA**

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

## PINELLAS COUNTY SCHOOL BOARD

## SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2013-2014	2,895,000	1,093,250	3,988,250
2014-2015	3,020,000	948,500	3,968,500
2015-2016	3,185,000	797,500	3,982,500
2016-2017	3,355,000	638,250	3,993,250
2017-2018	3,505,000	470,500	3,975,500
2018-2019	2,885,000	295,250	3,180,250
2019-2020	3,020,000	151,000	3,171,000
	<u>21,865,000</u>	<u>4,394,250</u>	<u>26,259,250</u>

## PINELLAS COUNTY SCHOOL BOARD

## SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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>120,000</u>	<u>26,100</u>	<u>146,100</u>

## PINELLAS COUNTY SCHOOL BOARD

## SCHEDULE OF INDEBTEDNESS

## Summary of Indebtedness

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2013-2014	2,910,000	1,099,100	4,009,100
2014-2015	3,035,000	953,600	3,988,600
2015-2016	3,200,000	801,850	4,001,850
2016-2017	3,370,000	641,850	4,011,850
2017-2018	3,520,000	473,350	3,993,350
2018-2019	2,900,000	297,350	3,197,350
2019-2020	3,035,000	152,500	3,187,500
2020-2021	15,000	750	15,750
<b>Total Indebtedness</b>	<b>21,985,000</b>	<b>4,420,350</b>	<b>26,405,350</b>

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$4,012,850	\$4,009,100	(\$3,750)
ESTIMATED REVENUE	\$4,012,850	\$4,009,100	(\$3,750)
BEGINNING FUND BALANCE	905,834	905,834	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$4,918,684</u>	<u>\$4,914,934</u>	<u>(\$3,750)</u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,012,850	\$4,009,100	(\$3,750)
APPROPRIATIONS	\$4,012,850	\$4,009,100	(\$3,750)
ENDING FUND BALANCE	905,834	905,834	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$4,918,684</u>	<u>\$4,914,934</u>	<u>(\$3,750)</u>



PINELLAS COUNTY  
SCHOOL BOARD**CONTRACTED PROGRAM FUNDS**

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2013) it is anticipated that the eventual total will be similar to the \$96 million to \$69 million received for fiscal years 2004-05 through 2012-13.

**HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS**

	Original Budget (Funds on Hand at July 1)	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	undetermined

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,716,876	<b>\$2,444,933</b>	(\$2,271,943)
FEDERAL THROUGH STATE	63,785,524	<b>18,097,553</b>	(\$45,687,971)
STATE SOURCES	180,052		(\$180,052)
ESTIMATED REVENUE	<u>\$68,682,452</u>	<u><b>\$20,542,486</b></u>	<u>(\$48,139,966)</u>

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$19,021,304	<b>\$18,737,278</b>	(\$284,026)
SPECIAL EDUCATION	15,218,667	<b>208,260</b>	(15,010,407)
CAREER EDUCATION	959,291	<b>44,345</b>	(914,946)
ADULT CONTINUED EDUCATION	1,184,083		(1,184,083)
PRE KINDERGARTEN	6,244		(6,244)
ATTENDANCE & SOCIAL WORK	1,861,709	<b>52,328</b>	(1,809,381)
GUIDANCE SERVICES	74,150	<b>\$19,516</b>	(54,634)
HEALTH SERVICES	471,982		(471,982)
PSYCHOLOGICAL SERVICES	1,345,193	<b>13,500</b>	(1,331,693)
PARENTAL INVOLVEMENT	703,782	<b>56,899</b>	(646,883)
OTHER PUPIL PERSONNEL SVC	4,986,095		(4,986,095)
INSTRUCTIONAL MEDIA	277,862	<b>13,709</b>	(264,153)
CURRICULUM & INSTRUCTION	7,268,488	<b>623,736</b>	(6,644,752)
STAFF DEVELOPMENT	8,913,678	<b>180,631</b>	(8,733,047)
INSTRUCTIONAL RELATED TECH	269,544	<b>2,910</b>	(266,634)
SCHOOL BOARD	1,400	<b>600</b>	(800)
GENERAL ADMINISTRATION	921,295	<b>90,663</b>	(830,632)
SCHOOL ADMINISTRATION	430,371	<b>43,069</b>	(387,302)
FACILITIES ACQ. & CONST.	460,414	<b>404,500</b>	(55,914)
FISCAL SERVICES	52,619	<b>1,110</b>	(51,509)
FOOD SERVICE	31,566		(31,566)
PLANNING, RESEARCH & EVALUATION	97,375		(97,375)
INFORMATION SERVICES	20,048	<b>750</b>	(19,298)
STAFF PERSONNEL SERVICES	240,720		(240,720)
PUPIL TRANSPORTATION	44,195	<b>42,707</b>	(1,488)
OPERATION OF PLANT	131,832	<b>319</b>	(131,513)
ADMINISTRATIVE TECHNOLOGY	284,957		(284,957)
COMMUNITY SERVICES	3,403,588	<b>5,656</b>	(3,397,932)
<b>TOTAL APPROPRIATIONS</b>	<b>\$68,682,452</b>	<b>\$20,542,486</b>	<b>(\$48,139,966)</b>

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

		OBJECT CATEGORY									% OF TOTAL
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
FUNCTION											
5100	DIRECT INSTRUCTION										
5200	REGULAR EDUCATION	106,073	38,022	15,233		18,501,756	\$51,261	\$24,933		18,737,278	91.2
5200	SPECIAL EDUCATION	133,383	74,877							208,260	1.0
5300	CAREER EDUCATION	31,103	10,447	2,628		75	92			44,345	0.2
	SUB TOTALS	\$270,559	\$123,346	\$17,861	\$0	\$18,501,831	\$51,353	\$24,933	\$0	\$18,989,883	92.4
6110	INSTRUCTIONAL SUPPORT										
6120	ATTENDANCE & SOCIAL WORK	40,000	12,328							52,328	0.2
6120	GUIDANCE SERVICES	13,558	5,958							19,516	0.0
6140	PSYCHOLOGICAL SERVICES	10,000	3,500							13,500	0.0
6150	PARENTAL INVOLVEMENT	39,458	12,139	5,250		52				56,899	0.2
6200	INSTRUCTIONAL MEDIA	2,881	7,678			2,100	1,050			13,709	0.0
6300	CURRICULUM & INSTRUCTION	324,145	96,129	49,120		112,136	42,206			623,736	3.0
6400	STAFF DEVELOPMENT	115,460	19,234	27,944		17,993				180,631	0.8
6500	INSTRUCTIONAL RELATED TECH			2,910						2,910	0.0
	SUB TOTALS	545,502	156,966	82,314	0	132,281	43,256	0	0	963,229	4.6
7100	GENERAL SUPPORT			600						600	0.0
7200	SCHOOL BOARD										
7300	GENERAL ADMINISTRATION							90,663		90,663	0.4
7400	SCHOOL ADMINISTRATION	26,033	15,041	1,382		43	570			43,069	0.2
7400	FACILITIES ACQ. & CONST.			4,500			400,000			404,500	1.9
7500	FISCAL SERVICES			1,110						1,110	0.0
7720	INFORMATION SERVICES			600		150				750	0.0
7800	PUPIL TRANSPORTATION			42,707						42,707	0.2
7900	OPERATION OF PLANT			319						319	0.0
	SUB TOTALS	26,033	15,041	51,218	0	193	400,570	90,663	0	583,718	2.8
9100	COMM & DEBT SERV & TRANSFERS										
	COMMUNITY SERVICES						1,877	3,679		5,656	0.0
	SUB TOTALS	0	0	0	0	100	1,877	3,679	0	5,656	0.0
TOTAL APPROPRIATIONS		\$842,094	\$295,353	\$151,393	\$0	\$18,634,405	\$497,056	\$119,275	\$0	\$20,542,486	100.0
		4.11%	1.44%	0.74%	0.00%	90.71%	2.42%	0.58%	0.00%	100.00%	

Attachment: 13-14 First Budget Hearing Book (4127 : Overview of Budget - 2013-2014)

## PINELLAS COUNTY SCHOOL BOARD

**AMERICAN RECOVERY AND REINVESTMENT ACT**  
CONTRACTED PROGRAM FUNDS

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

ARRA funds are awarded in several target program areas, including Title I, also known as the School Improvement Grant, and Race to the Top. ARRA funds are a one-time resource that is available to the school district for 27 months. This is the final year of the three year School Improvement project period as the funding ends August 30, 2013 unless an extension is granted.

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

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u></b>			
FEDERAL THROUGH STATE	2,512,526	811,827	(\$1,700,699)
TOTAL ESTIMATED REVENUE	<u>\$2,512,526</u>	<u>\$811,827</u>	<u>(\$1,700,699)</u>

**AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE**

REGULAR EDUCATION	\$1,956,760	\$703,926	(\$1,252,834)
SPECIAL EDUCATION	(40)		40
GUIDANCE SERVICES	103,117	9,856	(93,261)
PARENTAL INVOLVEMENT	5,870	3,048	(2,822)
INSTRUCTIONAL MEDIA	1,098		(1,098)
CURRICULUM & INSTRUCTION	127,864	38,004	(89,860)
STAFF DEVELOPMENT	158,856	30,933	(127,923)
SCHOOL ADMINISTRATION	147,121	26,060	(121,061)
GENERAL ADMINISTRATION	11,767		(11,767)
OPERATION OF PLANT	113		(113)
TOTAL APPROPRIATIONS	<u>\$2,512,526</u>	<u>\$811,827</u>	<u>(\$1,700,699)</u>

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

	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
5100										
	DIRECT INSTRUCTION									
	REGULAR EDUCATION									
	SUB TOTALS									
	162,019	20,970	4,525		506,345	10,067			703,926	86.71%
	162,019	20,970	4,525	0	506,345	10,067	0	0	703,926	86.71%
6120										
	INSTRUCTIONAL SUPPORT									
	GUIDANCE SERVICES									
6150	8,535	1,321							9,856	1.21%
	PARENTAL INVOLVEMENT									
6300	33,291	4,713	3,048						3,048	0.38%
	CURRICULUM & INSTRUCTION									
6400	23,654	4,379	2,900						38,004	4.68%
	STAFF DEVELOPMENT									
	65,480	10,413	5,948	0	0	0	0	0	30,933	3.81%
	SUB TOTALS									
									81,841	10.08%
7300										
	GENERAL SUPPORT									
	SCHOOL ADMINISTRATION									
	SUB TOTALS									
	22,932	3,128							26,060	3.21%
	22,932	3,128	0	0	0	0	0	0	26,060	3.21%
TOTAL APPROPRIATIONS										
	\$250,431	\$34,511	\$10,473	\$0	\$506,345	\$10,067	\$0	\$0	\$811,827	100.00%
	30.85%	4.25%	1.29%	0.00%	62.37%	1.24%	0.00%	0.00%	100.00%	

Attachment: 13-14 First Budget Hearing Book (4127 : Overview of Budget - 2013-2014)

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u></b>			
FEDERAL THROUGH STATE	2,106,569	11,976,256	\$9,869,687
TOTAL ESTIMATED REVENUE	<u>\$2,106,569</u>	<u>\$11,976,256</u>	<u>\$9,869,687</u>

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

REGULAR EDUCATION	\$327,253	\$1,421,159	\$1,093,906
CAREER EDUCATION	309,030	202,189	(106,841)
GUIDANCE SERVICES	27,615		(27,615)
PARENTAL INVOLVEMENT	(3,838)		3,838
CURRICULUM & INSTRUCTION	533,462	6,678,344	6,144,882
STAFF DEVELOPMENT	297,983	913,951	615,968
INSTRUCTIONAL RELATED TECH	131,406	592,212	460,806
GENERAL ADMINISTRATION	130,143	1,715,329	1,585,186
SCHOOL ADMINISTRATION	54,159	84,421	30,262
FISCAL SERVICES	22,555	20,948	(1,607)
PLANNING, RESEARCH & EVALUATION	130,166	202,834	72,668
INFORMATION SERVICES	192	23,024	22,832
STAFF PERSONAL SERVICES	107,628	121,845	14,217
ADMINISTRATIVE TECHNOLOGY	38,815		(38,815)
TOTAL APPROPRIATIONS	<u>\$2,106,569</u>	<u>\$11,976,256</u>	<u>\$9,869,687</u>



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

Attachment: 13-14 First Budget Hearing Book (4127 : Overview of Budget - 2013-2014)

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	\$129,520	\$16,393	\$978,463		\$296,783				1,421,159	11.87%
5300 CAREER EDUCATION	43,952	158,237							202,189	1.69%
SUB TOTALS	\$173,472	\$174,630	\$978,463	\$0	\$296,783	\$0	\$0	\$0	\$1,623,348	13.55%
INSTRUCTIONAL SUPPORT										
6300 CURRICULUM & INSTRUCTION	6,206,100	448,619	1,000				22,625		6,678,344	55.78%
6400 STAFF DEVELOPMENT	408,317	108,403	391,181		6,050				913,951	7.63%
6500 INSTRUCTIONAL RELATED TECH	50,587	13,546	444,360			83,719			592,212	4.94%
SUB TOTALS	6,665,004	570,568	836,541	0	6,050	83,719	22,625	0	8,184,507	68.34%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION	93,120	31,196	15,505		1,250,050	325,458			1,715,329	14.32%
7300 SCHOOL ADMINISTRATION	74,755	9,666							84,421	0.70%
7500 FISCAL SERVICES	14,440	6,508							20,948	0.17%
7710 PLANNING, RESEARCH & EVALUATION	143,097	42,895				16,842			202,834	1.69%
7720 INFORMATION SERVICES			15,400		500	7,124			23,024	0.19%
7730 STAFF PERSONNEL SERVICES	67,765	23,080	25,300		5,700				121,845	1.02%
SUB TOTALS	393,177	113,345	56,205	0	1,256,250	349,424	0	0	2,168,401	18.11%
TOTAL APPROPRIATIONS	\$7,231,653	\$858,543	\$1,871,209	\$0	\$1,559,083	\$433,143	\$22,625	\$0	\$11,976,256	100.00%

PINELLAS COUNTY  
SCHOOL BOARD**OTHER FUNDS****SCHOOL FOOD SERVICE FUND**

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

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

For fiscal year 2013-14, lunch prices will be:

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 2.75

Breakfast is served in all schools/centers.

For fiscal year 2013-14 breakfast prices will be:

Elementary school students: No charge to students

Middle and high school students: No charge to students

Adults: \$1.75

Community Eligibility Option (CEO) – National School Lunch Program:

59 schools have qualified for the CEO in 2013-14. There will be no charge for student meals at the CEO schools.

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

**INTERNAL SERVICE FUND**

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

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$30,618,350	\$33,455,211	\$2,836,861
STATE SOURCES	539,018	507,246	(31,772)
LOCAL SOURCES	12,485,195	12,759,848	274,653
ESTIMATED REVENUE	43,642,563	46,722,305	\$3,079,742
BEGINNING FUND BALANCE	15,562,862	12,051,031	(3,511,831)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$59,205,425</u>	<u>\$58,773,336</u>	<u>(\$432,089)</u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$47,154,394	\$50,630,830	\$3,476,436
APPROPRIATIONS	\$47,154,394	\$50,630,830	\$3,476,436
ENDING FUND BALANCE	12,051,031	8,142,506	(3,908,525)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$59,205,425</u>	<u>\$58,773,336</u>	<u>(\$432,089)</u>

## PINELLAS COUNTY SCHOOL BOARD

	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$3,095,062	\$6,000,000	\$2,904,938
ESTIMATED REVENUE	\$3,095,062	\$6,000,000	\$2,904,938
BEGINNING FUND BALANCE	4,223,682	2,524,555	(1,699,127)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$7,318,744	\$8,524,555	\$1,205,811

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$2,994,189	\$6,000,000	\$3,005,811
APPROPRIATIONS	\$4,794,189	\$7,000,000	\$2,205,811
ENDING FUND BALANCE	2,524,555	1,524,555	(1,000,000)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$7,318,744	\$8,524,555	\$1,205,811



PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET DETAIL BY FUND

## PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$32,800	\$22,000	(\$10,800)
3191	000	R O T C	262,167	300,000	37,833
	TOTAL	FEDERAL DIRECT	\$294,967	\$322,000	\$27,033
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,699,044	2,500,000	(199,044)
	TOTAL	FEDERAL THRU STATE	\$2,699,044	\$2,500,000	(\$199,044)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	77,771,769	103,621,899	25,850,130
3310	000	SAFE SCHOOLS	3,092,434	2,953,289	(139,145)
3310	000	SUPPLEMENT ACADEMIC INSTRU	20,692,967	20,667,930	(25,037)
3310	000	ESE GUARANTEED ALLOCATION	42,172,916	41,955,889	(217,027)
3310	000	READING PROGRAMS	4,702,238	4,683,897	(18,341)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	448,223	448,879	656
3310	000	VIRTUAL EDUCATION CONTRIBUTION	117,078	116,727	(351)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,212,609	1,741,764	529,155
3310	000	INSTRUCTIONAL MATERIALS	7,789,192	8,226,225	437,033
3310	000	TRANSPORTATION	12,939,354	13,108,840	169,486
3310	000	TEACHER SALARY INCREASE		18,068,552	18,068,552
3315	000	WORKFORCE DEVELOPMENT	25,095,624	24,900,254	(195,370)
3317	000	WORKFORCE EDUC PERF INCENTIVES	383,922	10,000	(373,922)
3318	000	ADULT HANDICAPPED	281,303	374,337	93,034
3323	000	CO & DS WITHHELD FOR ADMINISTRATION		67,927	67,927
3343	000	STATE LICENSE TAX	537,267	550,000	12,733
3355	000	CLASS SIZE REDUCTION	113,737,961	113,047,822	(690,139)
3361	000	SCHOOL RECOGNITION	4,979,132	4,979,132	0
3371	000	VOLUNTARY PRE-K PROGRAM	1,447,876		(1,447,876)
3399	000	MISCELLANEOUS STATE REVENUE	1,482,158	2,182,857	700,699
	TOTAL	STATE SOURCES	\$318,884,023	\$361,706,220	\$42,822,197

## PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</b>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	358,203,080	354,029,598	(4,173,482)
3411	000	TAX REFERENDUM	28,267,725	29,239,313	971,588
3424	000	TUITION AND MATRICULATION	35,468		(35,468)
3425	000	RENTAL INCOME	1,585,658	1,200,000	(385,658)
3430	000	INTEREST INCOME	417,369	500,000	82,631
3433	000	NET/INC/DEC FAIR VALUE INVEST	(339,231)		339,231
346X	000	STUDENT FEES	3,407,765	2,700,000	(707,765)
3481	000	CHARGES FOR SERVICES	1,213,176	1,300,000	86,824
349X	000	MISCELLANEOUS LOCAL SOURCES	10,958,791	10,402,869	(555,922)
		TOTAL LOCAL SOURCES	\$403,749,801	\$399,371,780	(\$4,378,021)
		OTHER			
3740	000	LOSS RECOVERIES	292,538	\$300,000	7,462
		TOTAL OTHER	\$292,538	\$300,000	\$7,462
		TOTAL ESTIMATED REVENUE	\$725,920,373	\$764,200,000	\$38,279,627
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	38,200,000	29,000,000	(9,200,000)
3670	000	TRANS. FROM INTERNAL SERV	1,800,000	1,000,000	(800,000)
		TOTAL TRANSFERS	\$40,000,000	\$30,000,000	(\$10,000,000)
		TOTAL OTHER FINANCING SOURCES	\$40,000,000	\$30,000,000	(\$10,000,000)
		TOTAL ESTIMATED RESOURCES	\$765,920,373	\$794,200,000	\$28,279,627
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	10,486,932	3,500,000	(6,986,932)
		RESTRICTED	20,910,265	18,500,000	(2,410,265)
		ASSIGNED	22,614,477	16,300,000	(6,314,477)
		UNASSIGNED	6,667,953	13,900,000	7,232,047
		TOTAL BEGINNING FUND BALANCE	\$60,679,627	\$52,200,000	(\$8,479,627)
		TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$826,600,000	\$846,400,000	\$19,800,000



## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$254,551,515	\$260,989,274	\$6,437,759
5100	200	EMPLOYEE BENEFITS	71,890,044	73,839,250	1,949,206
5100	300	PURCHASED SERVICES	34,688,902	41,461,188	6,772,286
5100	400	ENERGY SERVICES	26,122		(26,122)
5100	500	MATERIALS & SUPPLIES	11,052,988	11,203,528	150,540
5100	600	CAPITAL EXPENDITURES	6,568,707	6,597,092	28,385
5100	700	OTHER EXPENSE	155,056	150,357	(4,699)
	TOTAL	REGULAR EDUCATION	\$378,933,334	\$394,240,689	\$15,307,355
		SPECIAL EDUCATION			
5200	100	SALARIES	78,092,882	80,568,418	2,475,536
5200	200	EMPLOYEE BENEFITS	24,344,407	24,678,268	333,861
5200	300	PURCHASED SERVICES	597,637	591,539	(6,098)
5200	500	MATERIALS & SUPPLIES	275,434	341,993	66,559
5200	600	CAPITAL EXPENDITURES	386,712	383,139	(3,573)
5200	700	OTHER EXPENSE	8,222		(8,222)
	TOTAL	SPECIAL EDUCATION	\$103,705,294	\$106,563,357	\$2,858,063
		CAREER EDUCATION			
5300	100	SALARIES	13,416,422	14,974,108	1,557,686
5300	200	EMPLOYEE BENEFITS	3,355,550	4,043,605	688,055
5300	300	PURCHASED SERVICES	125,497	150,077	24,580
5300	400	ENERGY SERVICES	1,833		(1,833)
5300	500	MATERIALS & SUPPLIES	221,481	237,339	15,858
5300	600	CAPITAL EXPENDITURES	705,119	707,953	2,834
5300	700	OTHER EXPENSE	52,393	68,343	15,950
	TOTAL	CAREER EDUCATION	\$17,878,295	\$20,181,425	\$2,303,130
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,859,636	5,005,642	146,006
5400	200	EMPLOYEE BENEFITS	948,638	964,412	15,774
5400	300	PURCHASED SERVICES	35,505	47,000	11,495
5400	500	MATERIALS & SUPPLIES	59,684	63,500	3,816
5400	600	CAPITAL EXPENDITURES	30,622	30,000	(622)
5400	700	OTHER EXPENSE	2,071		(2,071)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,936,156	\$6,110,554	\$174,398
		PRE KINDERGARTEN			
5500	100	SALARIES	1,622,704	1,415,623	(207,081)
5500	200	EMPLOYEE BENEFITS	659,178	569,080	(90,098)
5500	300	PURCHASED SERVICES	452		(452)
5500	500	MATERIALS & SUPPLIES	50,265	42,250	(8,015)
5500	600	CAPITAL EXPENDITURES	11,368		(11,368)
	TOTAL	PRE KINDERGARTEN	\$2,343,967	\$2,026,953	(\$317,014)

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	195,675		(195,675)
5900	200	EMPLOYEE BENEFITS	5,072		(5,072)
5900	500	SUPPLIES	369		(369)
	TOTAL	OTHER INSTRUCTION	\$201,116	\$0	(\$201,116)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$508,998,162	\$529,122,978	\$20,124,816
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,707,165	3,406,319	(300,846)
6110	200	EMPLOYEE BENEFITS	1,092,577	1,022,777	(69,800)
6110	300	PURCHASED SERVICES	33,877	28,964	(4,913)
6110	500	MATERIALS & SUPPLIES	14,323	15,866	1,543
6110	600	CAPITAL EXPENDITURES	60,178		(60,178)
6110	700	OTHER EXPENSE	25		(25)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,908,145	\$4,473,926	(\$434,219)
		GUIDANCE SERVICES			
6120	100	SALARIES	11,443,310	11,443,274	(36)
6120	200	EMPLOYEE BENEFITS	3,147,259	3,172,035	24,776
6120	300	PURCHASED SERVICES	10,906	12,473	1,567
6120	500	MATERIALS & SUPPLIES	23,816	22,016	(1,800)
6120	600	CAPITAL EXPENDITURES	24,644	16,450	(8,194)
6120	700	OTHER EXPENSE	595	654	59
	TOTAL	GUIDANCE SERVICES	\$14,650,530	\$14,666,902	\$16,372
		HEALTH SERVICES			
6130	100	SALARIES	1,728,621	1,275,006	(453,615)
6130	200	EMPLOYEE BENEFITS	544,038	477,437	(66,601)
6130	300	PURCHASED SERVICES	52,784	52,593	(191)
6130	500	MATERIALS & SUPPLIES	15,954	8,069	(7,885)
6130	600	CAPITAL OUTLAY	45,985	33,500	(12,485)
6130	700	OTHER EXPENSE	3,262	2,885	(377)
	TOTAL	HEALTH SERVICES	\$2,390,644	\$1,849,490	(\$541,154)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,249,829	3,149,898	(99,931)
6140	200	EMPLOYEE BENEFITS	826,763	841,016	14,253
6140	300	PURCHASED SERVICES	30,328	26,333	(3,995)
6140	500	MATERIALS & SUPPLIES	56,602	22,497	(34,105)
6140	600	CAPITAL EXPENDITURES	39,038	48,500	9,462
6140	700	OTHER EXPENSE	125		(125)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,202,685	\$4,088,244	(\$114,441)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	694,674	1,179,668	484,994
6150	200	EMPLOYEE BENEFITS	240,961	258,455	17,494
6150	300	PURCHASED SERVICES	605		(605)
6150	500	MATERIALS & SUPPLIES	2,011		(2,011)
6150	600	CAPITAL EXPENDITURES	720		(720)
	TOTAL	PARENTAL INVOLVEMENT	\$938,971	\$1,438,123	\$499,152

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,787,830	1,787,805	(25)
6190	200	EMPLOYEE BENEFITS	581,763	581,559	(204)
6190	300	PURCHASED SERVICES	51,197	59,099	7,902
6190	500	MATERIALS & SUPPLIES	8,185	7,199	(986)
6190	600	CAPITAL EXPENDITURES	32,817	35,249	2,432
6190	700	OTHER EXPENSE	5,066		(5,066)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$2,466,858	\$2,470,911	\$4,053
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	6,675,657	6,675,280	(377)
6200	200	EMPLOYEE BENEFITS	1,816,851	1,848,957	32,106
6200	300	PURCHASED SERVICES	75,861	78,591	2,730
6200	400	ENERGY SERVICES	992	1,500	508
6200	500	MATERIALS & SUPPLIES	108,302	87,967	(20,335)
6200	600	CAPITAL EXPENDITURES	617,657	603,728	(13,929)
6200	700	OTHER EXPENSE	1,270	4,161	2,891
	TOTAL	INSTRUCTIONAL MEDIA	\$9,296,590	\$9,300,184	\$3,594
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,982,809	6,714,848	(267,961)
6300	200	EMPLOYEE BENEFITS	1,762,946	1,748,176	(14,770)
6300	300	PURCHASED SERVICES	197,742	91,809	(105,933)
6300	500	MATERIALS & SUPPLIES	121,923	126,641	4,718
6300	600	CAPITAL EXPENDITURES	102,705	110,943	8,238
6300	700	OTHER EXPENSE	28,610	31,093	2,483
	TOTAL	CURRICULUM & INSTRUCTION	\$9,196,735	\$8,823,510	(\$373,225)
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,983,251	2,836,500	(146,751)
6400	200	EMPLOYEE BENEFITS	725,344	721,664	(3,680)
6400	300	PURCHASED SERVICES	386,341	256,747	(129,594)
6400	500	MATERIALS & SUPPLIES	134,272	144,657	10,385
6400	600	CAPITAL EXPENDITURES	5,445	4,900	(545)
6400	700	OTHER EXPENSE	577	3,000	2,423
	TOTAL	STAFF DEVELOPMENT	\$4,235,230	\$3,967,468	(\$267,762)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	1,659,758	1,659,705	(53)
6500	200	EMPLOYEE BENEFITS	450,851	450,807	(44)
6500	300	PURCHASED SERVICES	6,905		(6,905)
6500	500	SUPPLIES	135,970	88,794	(47,176)
6500	600	CAPITAL EXPENDITURES	80,094	56,000	(24,094)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$2,333,578	\$2,255,306	(78,272)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$54,619,966	\$53,334,064	(\$1,285,902)

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	718,869	718,339	(530)
7100	200	EMPLOYEE BENEFITS	1,178,813	1,178,269	(544)
7100	300	PURCHASED SERVICES	154,136	146,862	(7,274)
7100	500	MATERIALS & SUPPLIES	12,249	19,520	7,271
7100	600	CAPITAL EXPENDITURES	3,342	15,000	11,658
7100	700	OTHER EXPENSE	12,068	12,820	752
	TOTAL	SCHOOL BOARD	\$2,079,477	\$2,090,810	\$11,333
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,647,928	1,647,578	(350)
7200	200	EMPLOYEE BENEFITS	394,073	400,831	6,758
7200	300	PURCHASED SERVICES	78,852	81,250	2,398
7200	500	MATERIALS & SUPPLIES	40,272	54,973	14,701
7200	600	CAPITAL EXPENDITURES	17,099	10,450	(6,649)
7200	700	OTHER EXPENSE	27,954	26,928	(1,026)
	TOTAL	GENERAL ADMINISTRATION	\$2,206,178	\$2,222,010	\$15,832
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	36,888,155	37,543,855	655,700
7300	200	EMPLOYEE BENEFITS	11,558,453	11,669,120	110,667
7300	300	PURCHASED SERVICES	538,696	530,366	(8,330)
7300	500	MATERIALS & SUPPLIES	170,092	171,068	976
7300	600	CAPITAL EXPENDITURES	70,351	71,004	653
7300	700	OTHER EXPENSE	18,164	41,366	23,202
	TOTAL	SCHOOL ADMINISTRATION	\$49,243,911	\$50,026,779	\$782,868
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,353,138	1,352,472	(666)
7400	200	EMPLOYEE BENEFITS	373,674	380,288	6,614
7400	300	PURCHASED SERVICES	24,600	12,958	(11,642)
7400	400	ENERGY SERVICES	9,192	6,000	(3,192)
7400	500	MATERIALS	6,584	13,500	6,916
7400	600	CAPITAL EXPENDITURES	181,266	180,500	(766)
7400	700	OTHER EXPENSE	90		(90)
	TOTAL	FACILITIES ACQ. & CONST.	\$1,948,544	\$1,945,718	(\$2,826)
		FISCAL SERVICES			
7500	100	SALARIES	2,548,995	2,548,774	(221)
7500	200	EMPLOYEE BENEFITS	763,944	775,059	11,115
7500	300	PURCHASED SERVICES	252,294	158,240	(94,054)
7500	500	MATERIALS	28,829	44,250	15,421
7500	600	CAPITAL EXPENDITURES	21,204	3,750	(17,454)
7500	700	OTHER EXPENSE	171,333	159,860	(11,473)
	TOTAL	FISCAL SERVICES	\$3,786,599	\$3,689,933	(\$96,666)
		FOOD SERVICE			
7600	100	SALARIES	69,024		(69,024)
7600	200	EMPLOYEE BENEFITS	1,050		(1,050)
	TOTAL	FOOD SERVICE	\$70,074	\$0	(\$70,074)

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13	2013-14	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	681,416	630,028	(51,388)
7710	200	EMPLOYEE BENEFITS	170,651	167,499	(3,152)
7710	300	PURCHASED SERVICES	123,933	123,751	(182)
7710	500	MATERIALS & SUPPLIES	92,023	23,050	(68,973)
7710	600	CAPITAL EXPENDITURES	14,080	10,660	(3,420)
7710	700	OTHER EXPENSE	190	865	675
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,082,293	\$955,853	(\$126,440)
		INFORMATION SERVICES			
7720	100	SALARIES	774,792	576,260	(198,532)
7720	200	EMPLOYEE BENEFITS	205,525	128,719	(76,806)
7720	300	PURCHASED SERVICES	28,447	28,395	(52)
7720	500	MATERIALS & SUPPLIES	20,623	38,800	18,177
7720	600	CAPITAL EXPENDITURES	23,840		(23,840)
7720	700	OTHER EXPENSE	1,966	500	(1,466)
	TOTAL	INFORMATION SERVICES	\$1,055,193	\$772,674	(\$282,519)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	2,821,627	2,677,917	(143,710)
7730	200	EMPLOYEE BENEFITS	1,017,265	1,031,529	14,264
7730	300	PURCHASED SERVICES	687,536	689,346	1,810
7730	500	MATERIALS & SUPPLIES	202,673	205,254	2,581
7730	600	CAPITAL EXPENDITURES	105,170	63,275	(41,895)
7730	700	OTHER EXPENSE	35,304	6,545	(28,759)
	TOTAL	STAFF PERSONNEL SERVICES	\$4,869,575	\$4,673,866	(\$195,709)
		INTERNAL SVC			
7760	100	SALARIES	1,767,611	1,754,905	(12,706)
7760	200	EMPLOYEE BENEFITS	583,262	601,242	17,980
7760	300	PURCHASED SERVICES	711,481	730,443	18,962
7760	400	ENERGY SERVICES	34,195	5,750	(28,445)
7760	500	MATERIALS & SUPPLIES	5,581,950	5,518,188	(63,762)
7760	600	CAPITAL EXPENDITURES	11,548	8,859	(2,689)
7760	700	OTHER EXPENSE	860	2,990	2,130
	TOTAL	INTERNAL SVC	\$8,690,907	\$8,622,377	(\$68,530)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	382,279	403,806	21,527
7790	200	EMPLOYEE BENEFITS	113,196	124,566	11,370
7790	300	PURCHASED SERVICES	27,934	21,291	(6,643)
7790	500	MATERIALS & SUPPLIES	4,332	17,690	13,358
7790	600	CAPITAL EXPENDITURES	369		(369)
7790	700	OTHER EXPENSE	(5,085)	850	5,935
	TOTAL	OTHER CENTRAL SERVICES	\$523,025	\$568,203	\$45,178

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,133,055	16,138,370	(994,685)
7800	200	EMPLOYEE BENEFITS	6,919,906	6,979,969	60,063
7800	300	PURCHASED SERVICES	814,191	810,243	(3,948)
7800	400	ENERGY SERVICES	4,897,166	4,904,952	7,786
7800	500	MATERIALS & SUPPLIES	1,827,814	1,818,269	(9,545)
7800	600	CAPITAL EXPENDITURES	10,432		(10,432)
7800	700	OTHER EXPENSE	31,666	25,500	(6,166)
	TOTAL	PUPIL TRANSPORTATION	\$31,634,230	\$30,677,303	(\$956,927)
		OPERATION OF PLANT			
7900	100	SALARIES	23,378,422	22,880,422	(498,000)
7900	200	EMPLOYEE BENEFITS	11,227,429	10,508,447	(718,982)
7900	300	PURCHASED SERVICES	17,176,200	16,176,200	(1,000,000)
7900	400	ENERGY SERVICES	23,489,754	22,400,054	(1,089,700)
7900	500	MATERIALS & SUPPLIES	1,508,257	1,162,091	(346,166)
7900	600	CAPITAL EXPENDITURES	474,594	111,061	(363,533)
7900	700	OTHER EXPENSE	116,645	118,625	1,980
	TOTAL	OPERATION OF PLANT	\$77,371,301	\$73,356,900	(\$4,014,401)
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$184,561,307</b>	<b>\$179,602,426</b>	<b>(\$4,958,881)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,129,943	6,129,602	(341)
8100	200	EMPLOYEE BENEFITS	2,376,423	2,419,135	42,712
8100	300	PURCHASED SERVICES	4,486,941	4,600,003	113,062
8100	400	ENERGY SERVICES	599,027	476,377	(122,650)
8100	500	MATERIALS & SUPPLIES	4,264,394	3,454,760	(809,634)
8100	600	CAPITAL EXPENDITURES	187,564	81,049	(106,515)
8100	700	OTHER EXPENSE	2,859,221	2,766,699	(92,522)
	TOTAL	MAINTENANCE OF PLANT	\$20,903,513	\$19,927,625	(\$975,888)
		<b>SUBTOTAL - MAINTENANCE OF PLANT</b>	<b>\$20,903,513</b>	<b>\$19,927,625</b>	<b>(\$975,888)</b>
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	3,140,849	3,155,211	14,362
8200	200	EMPLOYEE BENEFITS	835,017	843,268	8,251
8200	300	PURCHASED SERVICES	546,578	546,550	(28)
8200	400	ENERGY SERVICES	5,246	5,650	404
8200	500	MATERIALS & SUPPLIES	79,028	69,964	(9,064)
8200	600	CAPITAL EXPENDITURES	49,754	59,000	9,246
8200	700	OTHER EXPENSE	693	442	(\$251)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	4,657,165	\$4,680,085	\$22,920
		<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>	<b>\$4,657,165</b>	<b>\$4,680,085</b>	<b>\$22,920</b>

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	315,369	325,079	9,710
9100	200	EMPLOYEE BENEFITS	108,271	90,191	(18,080)
9100	300	PURCHASED SERVICES	112,360	127,544	15,184
9100	500	MATERIALS & SUPPLIES	15,808	26,028	10,220
9100	600	CAPITAL EXPENDITURES	790		(790)
9100	700	OTHER EXPENSE	107,289	63,980	(43,309)
	TOTAL	COMMUNITY SERVICES	\$659,887	\$632,822	(\$27,065)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE		100,000	100,000
	TOTAL	OTHER EXPENSES	\$0	\$100,000	\$100,000
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$659,887</i>	<i>\$732,822</i>	<i>\$72,935</i>
	TOTAL	APPROPRIATIONS	\$774,400,000	\$787,400,000	\$13,000,000
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,500,000	3,800,000	300,000
	TOTAL	NON-SPENDABLE	\$3,500,000	\$3,800,000	\$300,000
		RESTRICTED			
		STATE CARRYFORWARDS	2,000,000	2,200,000	200,000
		REFERENDUM	2,000,000	2,000,000	0
		WORKFORCE	14,500,000	14,500,000	0
	TOTAL	RESTRICTED	\$18,500,000	\$18,700,000	\$200,000
		<u>ASSIGNED</u>			
		ENCUMBRANCES	7,500,000	7,000,000	(500,000)
		CENTRAL PRINTING	800,000	800,000	0
		CARRYFORWARDS	8,000,000	8,000,000	0
	TOTAL	ASSIGNED	\$16,300,000	\$15,800,000	(\$500,000)
		<u>UNASSIGNED</u>	\$13,900,000	20,700,000	6,800,000
	TOTAL	UNASSIGNED	\$13,900,000	\$20,700,000	\$6,800,000
	TOTAL	ENDING FUND BALANCE	\$52,200,000	\$59,000,000	\$6,800,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$826,600,000	\$846,400,000	\$19,800,000



## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</b>					
		STATE SOURCES			
3321	000	CO & DS DISTR TO DISTRICTS	\$503,187	\$535,008	\$31,821
3325	000	INTEREST ON UNDISTRIBUTED	40,084		(40,084)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	978,342		(978,342)
	TOTAL	STATE SOURCES	\$1,744,863	\$758,258	(\$986,605)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	86,246,674	87,717,937	1,471,263
3431	000	INTEREST ON INVESTMENTS	5,918,079	1,800,000	(4,118,079)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,547,099)		5,547,099
3493	000	SALE OF JUNK	30,646		(30,646)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	95,312		(95,312)
	TOTAL	LOCAL SOURCES	\$86,743,612	\$89,517,937	\$2,774,325
		OTHER SOURCES			
3731	000	SALE OF LAND	1,086,101		(1,086,101)
	TOTAL	OTHER FINANCING SOURCES	\$1,086,101	\$0	(\$1,086,101)
	TOTAL	ESTIMATED REVENUE	\$89,574,576	\$90,276,195	\$701,619
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	205,193,937	209,016,691	3,822,754
		ASSIGNED	9,339,644	5,088,130	(4,251,514)
	TOTAL	BEGINNING FUND BALANCE	\$214,533,581	\$214,104,821	(\$428,760)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$304,108,157	\$304,381,016	\$272,859



## PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$40,218,201	\$146,857,977	\$106,639,776
	TOTAL	FACILITIES ACQ. & CONST.	\$40,218,201	\$146,857,977	\$106,639,776
9200	700	DEBT SERVICES OTHER EXPENSES	8,914,676	7,080,000	(1,834,676)
	TOTAL	DEBT SERVICES	\$8,914,676	\$7,080,000	(\$1,834,676)
9700	900	TRANSFER OF FUNDS TRANSFERS	38,200,000	29,000,000	(9,200,000)
	TOTAL	TRANSFER OF FUNDS	\$38,200,000	\$29,000,000	(\$9,200,000)
*	TOTAL	APPROPRIATIONS	\$87,332,877	\$182,937,977	\$95,605,100
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	207,588,198	117,443,039	(90,145,159)
		ASSIGNED	9,187,082	4,000,000	(5,187,082)
*	TOTAL	ENDING FUND BALANCE	\$216,775,280	\$121,443,039	(\$95,332,241)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$304,108,157	\$304,381,016	\$272,859

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

## PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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**DEBT SERVICE FUND - ESTIMATED REVENUE**

3322	000	STATE SOURCES			
		C.O. & D.S. WITHHELD FOR DEBT SERV.	\$4,012,850	\$4,009,100	(\$3,750)
	TOTAL	STATE SOURCES	\$4,012,850	\$4,009,100	(\$3,750)
	TOTAL	ESTIMATED REVENUE	\$4,012,850	\$4,009,100	(\$3,750)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-BEGIN RESTRICTED	\$905,834	\$905,834	\$0
	TOTAL	BEGINNING FUND BALANCE	\$905,834	\$905,834	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$4,918,684	\$4,914,934	(\$3,750)

**DEBT SERVICE FUND - APPROPRIATIONS**

9200	700	DEBT SERVICES			
		OTHER EXPENSES	\$4,012,850	\$4,009,100	(\$3,750)
	TOTAL	DEBT SERVICES	\$4,012,850	\$4,009,100	(\$3,750)
	TOTAL	APPROPRIATIONS	\$4,012,850	\$4,009,100	(\$3,750)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-END RESTRICTED	\$905,834	\$905,834	\$0
	TOTAL	ENDING FUND BALANCE	\$905,834	\$905,834	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$4,918,684	\$4,914,934	(\$3,750)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</b>					
3199	000	FEDERAL DIRECT OTHER MISC FEDERAL DIRECT	\$4,716,876	\$2,444,933	(\$2,271,943)
	TOTAL	FEDERAL DIRECT	\$4,716,876	\$2,444,933	(\$2,271,943)
3201	000	FEDERAL THRU STATE VOCATIONAL EDUCATION GRANTS	1,661,392	165,640	(1,495,752)
3226	000	EISENHOWER MATH & SCIENCE	3,662,393	1,276,278	(2,386,115)
3230	000	DISABILITIES EDUCATION ACT (IDEA)	29,052,890	3,058,512	(25,994,378)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	25,112,298	11,989,577	(13,122,721)
3251	000	ADULT BASIC EDUCATION	1,514,773	712,270	(802,503)
3290	000	OTHER FEDERAL THRU STATE	2,781,778	895,276	(1,886,502)
	TOTAL	FEDERAL THRU STATE	\$63,785,524	\$18,097,553	(\$45,687,971)
3399	000	STATE SOURCES MISCELLANEOUS STATE SOURCES	180,052		(180,052)
			\$180,052	\$0	(\$180,052)
	TOTAL	ESTIMATED REVENUE	\$68,682,452	\$20,542,486	(\$48,139,966)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$8,838,360	\$106,073	(\$8,732,287)
5100	200	EMPLOYEE BENEFITS	1,767,312	38,022	(\$1,729,290)
5100	300	PURCHASED SERVICES	2,705,605	15,233	(2,690,372)
5100	500	MATERIALS & SUPPLIES	1,842,721	18,501,756	16,659,035
5100	600	CAPITAL EXPENDITURES	3,857,553	51,261	(3,806,292)
5100	700	OTHER EXPENSE	9,753	24,933	15,180
	TOTAL	REGULAR EDUCATION	\$19,021,304	\$18,737,278	(\$284,026)
		SPECIAL EDUCATION			
5200	100	SALARIES	10,290,762	133,383	(10,157,379)
5200	200	EMPLOYEE BENEFITS	3,530,284	74,877	(3,455,407)
5200	300	PURCHASED SERVICES	583,745		(583,745)
5200	500	MATERIALS & SUPPLIES	480,066		(480,066)
5200	600	CAPITAL EXPENDITURES	330,761		(330,761)
5200	700	OTHER EXPENSE	3,049		(3,049)
	TOTAL	SPECIAL EDUCATION	\$15,218,667	\$208,260	(\$15,010,407)
		CAREER EDUCATION			
5300	100	SALARIES	177,574	31,103	(146,471)
5300	200	EMPLOYEE BENEFITS	15,393	10,447	(4,946)
5300	300	PURCHASED SERVICES	297,416	2,628	(294,788)
5300	500	MATERIALS & SUPPLIES	126,044	75	(125,969)
5300	600	CAPITAL EXPENDITURES	275,915	92	(275,823)
5300	700	OTHER EXPENSE	66,949		(66,949)
	TOTAL	CAREER EDUCATION	\$959,291	\$44,345	(\$914,946)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	318,565		(318,565)
5400	200	EMPLOYEE BENEFITS	50,360		(50,360)
5400	300	PURCHASED SERVICES	171,895		(171,895)
5400	500	MATERIALS & SUPPLIES	52,610		(52,610)
5400	600	CAPITAL EXPENDITURES	587,153		(587,153)
5400	700	OTHER EXPENSE	3,500		(3,500)
	TOTAL	ADULT CONTINUED EDUCATION	\$1,184,083	\$0	(\$1,184,083)
		PRE KINDERGARTEN			
5500	100	SALARIES	3,589		(3,589)
5500	200	EMPLOYEE BENEFITS	2,655		(2,655)
	TOTAL	PRE KINDERGARTEN	\$6,244	\$0	(\$6,244)
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<b>\$36,389,589</b>	<b>\$18,989,883</b>	<b>(\$17,399,706)</b>

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,466,799	40,000	(1,426,799)
6110	200	EMPLOYEE BENEFITS	393,520	12,328	(381,192)
6110	300	PURCHASED SERVICES	1,390		(1,390)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,861,709	\$52,328	(\$1,809,381)
		GUIDANCE SERVICES			
6120	100	SALARIES	60,033	13,558	(46,475)
6120	200	EMPLOYEE BENEFITS	14,035	5,958	(8,077)
6120	500	MATERIALS & SUPPLIES	82		(82)
	TOTAL	GUIDANCE SERVICES	\$74,150	\$19,516	(\$54,634)
		HEALTH SERVICES			
6130	100	SALARIES	340,826		(340,826)
6130	200	EMPLOYEE BENEFITS	131,066		(131,066)
6130	300	PURCHASED SERVICES	90		(90)
	TOTAL	HEALTH SERVICES	\$471,982	\$0	(\$471,982)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,060,350	10,000	(1,050,350)
6140	200	EMPLOYEE BENEFITS	284,843	3,500	(281,343)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,345,193	\$13,500	(\$1,331,693)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	368,967	39,458	(329,509)
6150	200	EMPLOYEE BENEFITS	115,907	12,139	(103,768)
6150	300	PURCHASED SERVICES	23,103	5,250	(17,853)
6150	500	MATERIALS & SUPPLIES	186,439	52	(186,387)
6150	600	CAPITAL OUTLAY	9,366		(9,366)
	TOTAL	PARENTAL INVOLVEMENT	\$703,782	\$56,899	(\$646,883)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,877,775		(3,877,775)
6190	200	EMPLOYEE BENEFITS	1,026,030		(1,026,030)
6190	300	PURCHASED SERVICES	80,285		(80,285)
6190	500	MATERIALS & SUPPLIES	128		(128)
6190	600	CAPITAL OUTLAY	1,877		(1,877)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,986,095	\$0	(\$4,986,095)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	199,695	2,881	(196,814)
6200	200	EMPLOYEE BENEFITS	68,563	7,678	(60,885)
6200	500	MATERIALS & SUPPLIES	4,900	2,100	(2,800)
6200	600	CAPITAL OUTLAY	4,704	1,050	(3,654)
	TOTAL	INSTRUCTIONAL MEDIA	\$277,862	\$13,709	(\$264,153)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	5,222,453	324,145	(4,898,308)
6300	200	EMPLOYEE BENEFITS	1,387,665	96,129	(1,291,536)
6300	300	PURCHASED SERVICES	409,330	49,120	(360,210)
6300	500	MATERIALS & SUPPLIES	175,969	112,136	(63,833)
6300	600	CAPITAL EXPENDITURES	67,557	42,206	(25,351)
6300	700	OTHER EXPENSE	5,514		(5,514)
	TOTAL	CURRICULUM & INSTRUCTION	\$7,268,488	\$623,736	(\$6,644,752)
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,256,567	115,460	(6,141,107)
6400	200	EMPLOYEE BENEFITS	1,700,491	19,234	(1,681,257)
6400	300	PURCHASED SERVICES	753,243	27,944	(725,299)
6400	500	MATERIALS & SUPPLIES	140,869	17,993	(122,876)
6400	600	CAPITAL EXPENDITURES	24,607		(24,607)
6400	700	OTHER EXPENSE	37,901		(37,901)
	TOTAL	STAFF DEVELOPMENT	\$8,913,678	\$180,631	(\$8,733,047)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	199,352		(199,352)
6500	200	EMPLOYEE BENEFITS	63,402		(63,402)
6500	300	PURCHASED SERVICES	6,790	2,910	(3,880)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$269,544	\$2,910	(\$266,634)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$26,172,483</i>	<i>\$963,229</i>	<i>(\$25,209,254)</i>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	1,400	600	(800)
	TOTAL	SCHOOL BOARD	\$1,400	\$600	(800)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	118,947		(118,947)
7200	200	EMPLOYEE BENEFITS	27,639		(27,639)
7200	300	PURCHASED SERVICES	35,840		(35,840)
7200	700	OTHER EXPENSE	738,869	90,663	(648,206)
	TOTAL	GENERAL ADMINISTRATION	\$921,295	\$90,663	(\$830,632)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	316,597	26,033	(290,564)
7300	200	EMPLOYEE BENEFITS	70,647	15,041	(55,606)
7300	300	PURCHASED SERVICES	29,676	1,382	(28,294)
7300	500	MATERIALS & SUPPLIES	1,672	43	(1,629)
7300	600	CAPITAL EXPENDITURES	10,369	570	(9,799)
7300	700	OTHER EXPENSE	1,410		(1,410)
	TOTAL	SCHOOL ADMINISTRATION	\$430,371	\$43,069	(\$387,302)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	10,500	4,500	(6,000)
7400	600	CAPITAL EXPENDITURES	449,914	400,000	(49,914)
	TOTAL	FACILITIES ACQ. & CONST.	\$460,414	\$404,500	(\$55,914)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SVC			
7500	100	SALARIES	36,603		(36,603)
7500	200	EMPLOYEE BENEFITS	13,426		(13,426)
7500	300	PURCHASED SERVICES	2,590	1,110	(1,480)
	TOTAL	FISCAL SVC	\$52,619	\$1,110	(\$51,509)
		FOOD SERVICE			
7600	300	PURCHASED SERVICES	3,000		(3,000)
7600	500	MATERIALS & SUPPLIES	1,401		(1,401)
7600	600	CAPITAL EXPENDITURES	27,165		(27,165)
	TOTAL	FOOD SERVICE	\$31,566	\$0	(\$31,566)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	57,528		(57,528)
7710	200	EMPLOYEE BENEFITS	19,847		(19,847)
7710	300	PURCHASED SERVICES	20,000		(20,000)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$97,375	\$0	(\$97,375)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	14,803	600	(14,203)
7720	500	MATERIALS & SUPPLIES	5,245	150	(5,095)
	TOTAL	INFORMATION SERVICES	\$20,048	\$750	(\$19,298)
		STAFF SERVICES			
7730	100	SALARIES	168,414		(168,414)
7730	200	EMPLOYEE BENEFITS	36,273		(36,273)
7730	300	PURCHASED SERVICES	14,183		(14,183)
7730	700	OTHER EXPENSE	21,850		(21,850)
	TOTAL	STAFF SERVICES	\$240,720	\$0	(\$240,720)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	11,517		(11,517)
7800	200	EMPLOYEE BENEFITS	4,552		(4,552)
7800	300	PURCHASED SERVICES	27,059	42,707	15,648
7800	400	ENERGY SERVICES	1,067		(1,067)
	TOTAL	PUPIL TRANSPORTATION	\$44,195	\$42,707	(\$1,488)
		OPERATION OF PLANT			
7900	100	SALARIES	48,249		(48,249)
7900	200	EMPLOYEE BENEFITS	12,284		(12,284)
7900	300	PURCHASED SERVICES	56,385	319	(56,066)
7900	500	MATERIALS & SUPPLIES	14,822		(14,822)
7900	600	CAPITAL EXPENDITURES	92		(92)
	TOTAL	OPERATION OF PLANT	\$131,832	\$319	(\$131,513)
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$2,430,435</b>	<b>\$583,118</b>	<b>(\$1,847,317)</b>

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-2013 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	203,889		(203,889)
8200	200	EMPLOYEE BENEFITS	57,998		(57,998)
8200	300	PURCHASED SERVICES	23,070		(23,070)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$284,957	\$0	(\$284,957)
	SUBTOTAL - AMINISTRATIVE TECHNOLOGY		\$284,957	\$0	(\$284,957)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	18,058		(18,058)
9100	500	MATERIALS & SUPPLIES	237,637	100	(237,537)
9100	600	CAPITAL EXPENDITURES	18,288	1,877	(16,411)
9100	700	OTHER EXPENSE	3,129,605	3,679	(3,125,926)
	TOTAL	COMMUNITY SERVICES	\$3,403,588	\$5,656	(\$3,397,932)
	SUBTOTAL - COMM & DEBT SERV & TRANSFERS		\$3,403,588	\$5,656	(\$3,397,932)
	TOTAL	APPROPRIATIONS	\$68,682,452	\$20,542,486	(\$48,139,966)



## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</b>					
		FEDERAL THRU STATE			
3230	000	DISABILITIES EDUCATION ACT (IDEA)	\$156,125		(\$156,125)
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	2,313,021	811,827	(1,501,194)
3290	000	OTHER FEDERAL THRU STATE	43,380		(43,380)
	TOTAL	FEDERAL THRU STATE	\$2,512,526	\$811,827	(\$1,700,699)
	TOTAL	ESTIMATED REVENUE	\$2,512,526	\$811,827	(\$1,700,699)

**AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE**

		REGULAR EDUCATION			
5100	100	SALARIES	\$976,316	\$162,019	(\$814,297)
5100	200	EMPLOYEE BENEFITS	185,896	20,970	(\$164,926)
5100	300	PURCHASED SERVICES	12,363	4,525	(7,838)
5100	500	MATERIALS & SUPPLIES	94,204	506,345	412,141
5100	600	CAPITAL EXPENDITURES	687,379	10,067	(677,312)
5100	700	OTHER EXPENSE	602		(602)
	TOTAL	REGULAR EDUCATION	\$1,956,760	\$703,926	(\$1,252,834)
		SPECIAL EDUCATION			
5200	500	MATERIALS & SUPPLIES	(40)		40
	TOTAL	SPECIAL EDUCATION	(\$40)	\$0	\$40
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$1,956,720</b>	<b>\$703,926</b>	<b>(\$1,252,794)</b>
		GUIDANCE			
6120	100	SALARIES	81,530	8,535	(72,995)
6120	200	EMPLOYEE BENEFITS	21,587	1,321	(20,266)
	TOTAL	GUIDANCE	\$103,117	\$9,856	(\$93,261)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	1,459		(1,459)
6150	500	MATERIALS & SUPPLIES	3,961	3,048	(913)
6150	600	CAPITAL EXPENDITURES	450		(450)
	TOTAL	PARENTAL INVOLVEMENT	\$5,870	\$3,048	(\$2,822)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	973		(973)
6200	200	EMPLOYEE BENEFITS	125		(125)
	TOTAL	INSTRUCTIONAL MEDIA	\$1,098	\$0	(\$1,098)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	83,431	33,291	(50,140)
6300	200	EMPLOYEE BENEFITS	32,011	4,713	(27,298)
6300	300	PURCHASED SERVICES	1,466		(1,466)
6300	500	MATERIALS & SUPPLIES	2,977		(2,977)
6300	600	CAPITAL OUTLAY	7,979		(7,979)
	TOTAL	CURRICULUM & INSTRUCTION	\$127,864	\$38,004	(\$89,860)

## PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2012-13	2013-14	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		STAFF DEVELOPMENT			
6400	100	SALARIES	94,704	23,654	(71,050)
6400	200	EMPLOYEE BENEFITS	34,045	4,379	(29,666)
6400	300	PURCHASED SERVICES	24,433	2,900	(21,533)
6400	500	MATERIALS & SUPPLIES	1,269		(1,269)
6400	600	CAPITAL EXPENDITURES	4,405		(4,405)
	TOTAL	STAFF DEVELOPMENT	\$158,856	\$30,933	(\$127,923)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$396,805	\$81,841	(\$314,964)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	9,276		(9,276)
7200	200	EMPLOYEE BENEFITS	2,491		(2,491)
	TOTAL	GENERAL ADMINISTRATION	\$11,767	\$0	(\$11,767)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	114,948	22,932	(92,016)
7300	200	EMPLOYEE BENEFITS	22,339	3,128	(19,211)
7300	500	MATERIALS & SUPPLIES	6,150		(6,150)
7300	600	CAPITAL EXPENDITURES	3,684		(3,684)
	TOTAL	SCHOOL ADMINISTRATION	\$147,121	\$26,060	(\$121,061)
		OPERATION OF PLANT			
7900	100	SALARIES	101		(101)
7900	200	EMPLOYEE BENEFITS	12		(12)
	TOTAL	OPERATION OF PLANT	\$113	\$0	(\$113)
	SUBTOTAL - GENERAL SUPPORT		\$159,001	\$26,060	(\$132,941)
	TOTAL	APPROPRIATIONS	\$2,512,526	\$811,827	(\$1,700,699)

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</b>					
3214	000	FEDERAL THRU STATE RACE TO THE TOP	\$1,988,095	\$11,976,256	\$9,988,161
3290	000	OTHER FEDERAL THROUGH STATE	118,474		(118,474)
	TOTAL	FEDERAL THRU STATE	\$2,106,569	\$11,976,256	\$9,869,687
	TOTAL	ESTIMATED REVENUE	\$2,106,569	\$11,976,256	\$9,869,687

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

5100	100	REGULAR EDUCATION SALARIES	101,250	129,520	28,270
5100	200	EMPLOYEE BENEFITS	15,361	16,393	1,032
5100	300	PURCHASED SERVICES	27,793	978,463	950,670
5100	500	MATERIALS & SUPPLIES	122,199	296,783	174,584
5100	600	CAPITAL EXPENDITURES	60,650		(60,650)
	TOTAL	REGULAR EDUCATION	\$327,253	\$1,421,159	\$1,093,906
5300	100	CAREER EDUCATION SALARIES	43,971	43,952	(19)
5300	200	EMPLOYEE BENEFITS	12,482	158,237	145,755
5300	300	PURCHASED SERVICES	9,069		(9,069)
5300	500	MATERIALS & SUPPLIES	7,253		(7,253)
5300	600	CAPITAL EXPENDITURES	235,770		(235,770)
5300	700	OTHER EXPENSE	485		(485)
	TOTAL	CAREER EDUCATION	\$309,030	\$202,189	(\$106,841)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$636,283	\$1,623,348	\$987,065
6120	600	GUIDANCE SERVICES CAPITAL EXPENDITURES	27,615		(27,615)
	TOTAL	GUIDANCE SERVICES	\$27,615	\$0	(27,615)
6150	500	PARENTAL INVOLVEMENT MATERIALS & SUPPLIES	(\$3,838)		3,838
	TOTAL	PARENTAL INVOLVEMENT	(\$3,838)	\$0	\$3,838
6300	100	CURRICULUM & INSTRUCTION SALARIES	380,567	6,206,100	5,825,533
6300	200	EMPLOYEE BENEFITS	59,689	448,619	388,930
6300	300	PURCHASED SERVICES	46,806	1,000	(45,806)
6300	600	CAPITAL EXPENDITURES	7,000		(7,000)
6300	700	OTHER EXPENSE	39,400	22,625	(16,775)
	TOTAL	CURRICULUM & INSTRUCTION	\$533,462	\$6,678,344	\$6,144,882
6400	100	STAFF DEVELOPMENT SALARIES	96,532	408,317	311,785
6400	200	EMPLOYEE BENEFITS	21,444	108,403	86,959
6400	300	PURCHASED SERVICES	161,133	391,181	230,048
6400	500	MATERIALS & SUPPLIES	6,459	6,050	(409)
6400	600	CAPITAL EXPENDITURES	11,740		(11,740)
6400	700	OTHER EXPENSE	675		(675)
	TOTAL	STAFF DEVELOPMENT	\$297,983	\$913,951	\$615,968

FUNCTION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	18,053	50,587	32,534
6500	200	EMPLOYEE BENEFITS	5,669	13,546	7,877
6500	300	PURCHASED SERVICES	107,684	444,360	336,676
6500	600	CAPITAL EXPENDITURES		83,719	83,719
	TOTAL	INSTRUCTIONAL RELATED TECH	\$131,406	\$592,212	\$460,806
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$986,628	\$8,184,507	\$7,197,879
		GENERAL ADMINISTRATION			
7200	100	SALARIES	94,052	93,120	(932)
7200	200	EMPLOYEE BENEFITS	19,913	31,196	11,283
7200	300	PURCHASED SERVICES	13,513	15,505	1,992
7200	500	MATERIALS & SUPPLIES	1,340	1,250,050	1,248,710
7200	600	CAPITAL EXPENDITURES	1,325	325,458	324,133
	TOTAL	GENERAL ADMINISTRATION	\$130,143	\$1,715,329	\$1,585,186
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	48,000	74,755	26,755
7300	200	EMPLOYEE BENEFITS	6,159	9,666	3,507
	TOTAL	SCHOOL ADMINISTRATION	\$54,159	\$84,421	\$30,262
		FISCAL SERVICES			
7500	100	SALARIES	14,368	14,440	72
7500	200	EMPLOYEE BENEFITS	8,187	6,508	(1,679)
	TOTAL	FISCAL SERVICES	\$22,555	\$20,948	(\$1,607)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	102,289	143,097	40,808
7710	200	EMPLOYEE BENEFITS	27,877	42,895	15,018
7710	600	CAPITAL EXPENDITURES		16,842	16,842
	TOTAL	PLANNING, RESEARCH & EVAL	\$130,166	\$202,834	\$72,668
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	192	15,400	15,208
7720	500	MATERIALS & SUPPLIES		500	500
7720	600	CAPITAL EXPENDITURES		7,124	7,124
	TOTAL	INFORMATION SERVICES	\$192	\$23,024	\$22,832
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	66,037	67,765	1,728
7730	200	EMPLOYEE BENEFITS	24,092	23,080	(1,012)
7730	300	PURCHASED SERVICES	17,499	25,300	7,801
7730	500	MATERIALS & SUPPLIES		5,700	5,700
	TOTAL	STAFF PERSONNEL SERVICES	\$107,628	\$121,845	\$14,217
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	31,409		(31,409)
8200	200	EMPLOYEE BENEFITS	7,406		(7,406)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$38,815	\$0	(\$38,815)
	SUBTOTAL - GENERAL SUPPORT		\$483,466	\$2,145,377	\$1,661,911
	TOTAL	APPROPRIATIONS	\$2,106,569	\$11,976,256	\$9,869,687

## PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>FOOD SERVICE FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$21,360,387	\$21,503,116	\$142,729
3262	000	SCH BRKFST REIMBURSEMENT	6,317,552	6,313,526	(4,026)
3263	000	AFTER SCHOOL SNACK REIMB	633,956	983,792	349,836
3265	000	USDA DONATED COMMODITIES	2,149,923	2,618,345	468,422
3267	000	SUMMER FOOD SERVICE PROGRAM	156,532	1,188,632	1,032,100
3291	000	SCHOOL DINNER REIMBURSEMENT		847,800	847,800
	TOTAL	FEDERAL THRU STATE	\$30,618,350	\$33,455,211	\$2,836,861
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	258,971	222,622	(36,349)
3338	000	SCHOOL LUNCH SUPPLEMENT	280,047	284,624	4,577
	TOTAL	STATE SOURCES	\$539,018	\$507,246	(\$31,772)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	360,327	75,000	(285,327)
3433	000	NET INC/DEC FAIR VALUE INVEST	(337,745)		337,745
3451	000	STUDENT LUNCHES	4,997,386	5,080,938	83,552
3453	000	ADULT BREAKFAST/LUNCHES	280,164	289,122	8,958
3454	000	STUDENT AND ADULT AL A CARTE	5,211,133	5,324,267	113,134
3455	000	STUDENT SNACKS	153,154	154,338	1,184
3456	000	OTHER FOOD SALES	95,819	21,286	(74,533)
3490	000	MISC LOCAL SOURCES	1,724,957	1,814,897	89,940
	TOTAL	LOCAL SOURCES	\$12,485,195	\$12,759,848	\$274,653
	TOTAL	ESTIMATED REVENUE	\$43,642,563	\$46,722,305	\$3,079,742
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,186,079	1,100,000	(86,079)
		RESTRICTED	14,376,783	10,951,031	(3,425,752)
	TOTAL	BEGINNING FUND BALANCE	\$15,562,862	\$12,051,031	(\$3,511,831)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$59,205,425	\$58,773,336	(\$432,089)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>FOOD SERVICE FUND - APPROPRIATIONS</b>					
		FOOD SERVICE			
7600	100	SALARIES	\$14,756,842	\$15,110,815	\$353,973
7600	200	EMPLOYEE BENEFITS	4,224,229	5,068,151	843,922
7600	300	PURCHASED SERVICES	2,840,927	2,439,843	(401,084)
7600	400	ENERGY SERVICES	1,006,043	1,045,600	39,557
7600	500	MATERIALS & SUPPLIES	20,357,408	23,308,447	2,951,039
7600	600	CAPITAL EXPENDITURES	3,339,679	3,070,700	(268,979)
7600	700	OTHER EXPENSE	629,266	587,274	(41,992)
	TOTAL	FOOD SERVICE	\$47,154,394	\$50,630,830	\$3,476,436
	TOTAL	APPROPRIATIONS	\$47,154,394	\$50,630,830	\$3,476,436
		FUND BALANCE			
090		BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		NONSPENDABLE	1,100,000	1,091,853	(8,147)
		SUBTOTAL - COMMITTED	\$1,100,000	\$1,091,853	(\$8,147)
		<u>UNOBLIGATED</u>			
		RESTRICTED	10,951,031	7,050,653	(3,900,378)
	TOTAL	ENDING FUND BALANCE	\$12,051,031	\$8,142,506	(\$3,908,525)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$59,205,425	\$58,773,336	(\$432,089)

## PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2012-13 PROJECTED ACTUAL	2013-14 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$537,866		(\$537,866)
3433	000	NET INC/DEC FAIR VALUE INVEST	(493,701)		493,701
3484	020	PREMIUM REVENUE (WC)	2,994,189	6,000,000	3,005,811
3497	000	REFUNDS OF PRIOR YEAR EXP	56,708		(56,708)
	TOTAL	LOCAL SOURCES	\$3,095,062	\$6,000,000	\$2,904,938
	TOTAL	ESTIMATED REVENUE	\$3,095,062	\$6,000,000	\$2,904,938
	050	BUDGET FUND BALANCE-BEGIN ASSIGNED	4,223,682	2,524,555	(1,699,127)
	TOTAL	BEGINNING FUND BALANCE	\$4,223,682	\$2,524,555	(\$1,699,127)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$7,318,744	\$8,524,555	\$1,205,811

**INTERNAL SERVICE FUND - APPROPRIATIONS**

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$2,994,189	\$6,000,000	\$3,005,811
	TOTAL	SCHOOL BOARD	\$2,994,189	\$6,000,000	\$3,005,811
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$1,800,000	1,000,000	(\$800,000)
	TOTAL	TRANSFER OF FUNDS	\$1,800,000	\$1,000,000	(\$800,000)
	TOTAL	APPROPRIATIONS	\$4,794,189	\$7,000,000	\$2,205,811
		FUND BALANCE			
	090	ASSIGNED	2,524,555	1,524,555	(1,000,000)
	TOTAL	ENDING FUND BALANCE	\$2,524,555	\$1,524,555	(\$1,000,000)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$7,318,744	\$8,524,555	\$1,205,811





PINELLAS COUNTY  
SCHOOL BOARD

# APPENDIX

PINELLAS COUNTY  
SCHOOL BOARD

### How To Read The Budget

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

#### Fund

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

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

#### Operating Fund

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

#### Capital Outlay Fund

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

#### Debt Service Fund

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

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

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

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

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

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

#### Internal Services Fund

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

PINELLAS COUNTY  
SCHOOL BOARD

### Trust & Agency Fund

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

### Function

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

#### 5000 Direct Instruction

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

#### 6000 Instructional Support Services

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

#### 7000 General Support Services

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

PINELLAS COUNTY  
SCHOOL BOARD

<b>8000</b>	<b>Maintenance</b>
8100	Maintenance of Plant
8200	Administrative Technology Services
<b>9000</b>	<b>Community Services, Debt Service, &amp; Transfers</b>
9100	Community Services
9200	Debt Service
9700	Transfer of Funds

### Object

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

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

### 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.

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 (Assistant and Associate Superintendents), including the Operations Team (Area Superintendents), and various financial and support staff are members. School Board members also participate on an individual basis.

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

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

PINELLAS COUNTY  
SCHOOL BOARD

**Categoricals:** State revenue sources which are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Class Size Reduction and School Recognition funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

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

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

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

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

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

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

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

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

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

**DOR:** Department of Revenue (a state agency).

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

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

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

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

PINELLAS COUNTY  
SCHOOL BOARD

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

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2014, is Fiscal Year 2014.

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

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

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

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

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

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

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

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

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



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 2013-14, the state has defined 10 FEFP programs.

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

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

**Redbook:** Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2012.

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

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

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



PINELLAS COUNTY  
SCHOOL BOARD

**Salaries (object of expenditure):** Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

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

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

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

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

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

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

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