

# **SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

## **Public Hearing on Tentative 2017/18 Millage Rates & District Budget**

**August 1, 2017 (5:01 p.m.)**

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



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

SCHOOL BOARD OF PINELLAS COUNTY  
Public Hearing on  
Tentative 2017/18 Millage Rates & District Budget

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

August 1, 2017 — 5:01 p.m.

Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements  
by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
  - Explanation of Tentative 2017/18 Millage
  - Public Speaking Opportunity
  - School Board Discussion of Millage
  1. Approval of Tentative Discretionary Local Effort Millage
  2. Adoption of Total Millage Rates
- VII. Tentative 2017/18 Budget
  - Explanation of the Tentative 2017/18 Budget
  - Public Speaking Opportunity
  - School Board Discussion of the Budget
  - School Board Action on Tentative Budget for 2017/18
  1. Adoption of the Additional Amendments to Proposed Budget
  2. Approval of Tentative Budget for 2017/18
- 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

### ***2017 - 2018 BUDGET CALENDAR***

September 13, 2016	2016-17 Budget Adopted
October 14, 2016	FTE 2016-17 Survey 2 "date certain"
December 5, 2016	FTE 2016-17 Third Calculation received from state
January, 2017	Second semester staffing review
January 11, 2017	FTE 2017-18 estimates (per forecast model) to State DOE
January 31, 2017	Governor presents 2017-18 Budget Recommendations
February 10, 2017	FTE 2016-17 Survey 3 "date certain"
March 1 - March 7, 2017	Staffing allocations to schools
March 7, 2017	2017 Legislative Session Begins
March 10, 2017	Staff Rosters from schools due to Personnel
May 8, 2017	Legislative Session ends
May 11, 2017	Discretionary budget worksheets and instructions distributed to departments
May 31, 2017	Discretionary budget worksheets received from departments
June 5, 2017	Discretionary allocations to schools
June 7-9, 2017	Special Legislative Session
June 20-23, 2017	State DOE Presentations to School Finance Officers
June 27, 2017	School Board Workshop on budget
July 1, 2017	New fiscal year begins
July 29, 2017	Advertise in Tampa Bay Times
August 1, 2017	First Public Hearing on the 2017-18 Budget and Millage Rates
August 10, 2017	School term begins
August 21, 2017	County Property Appraiser mails TRIM notices
September 12, 2017	Board adopts Tentative Facilities Work Program
September 12, 2017	Final Public Hearing on the 2017-18 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 . . . . .	\$ 547,164,827
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 749,495
C. Actual property tax levy . . . . .	\$ 546,415,332
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 564,459,351</b>

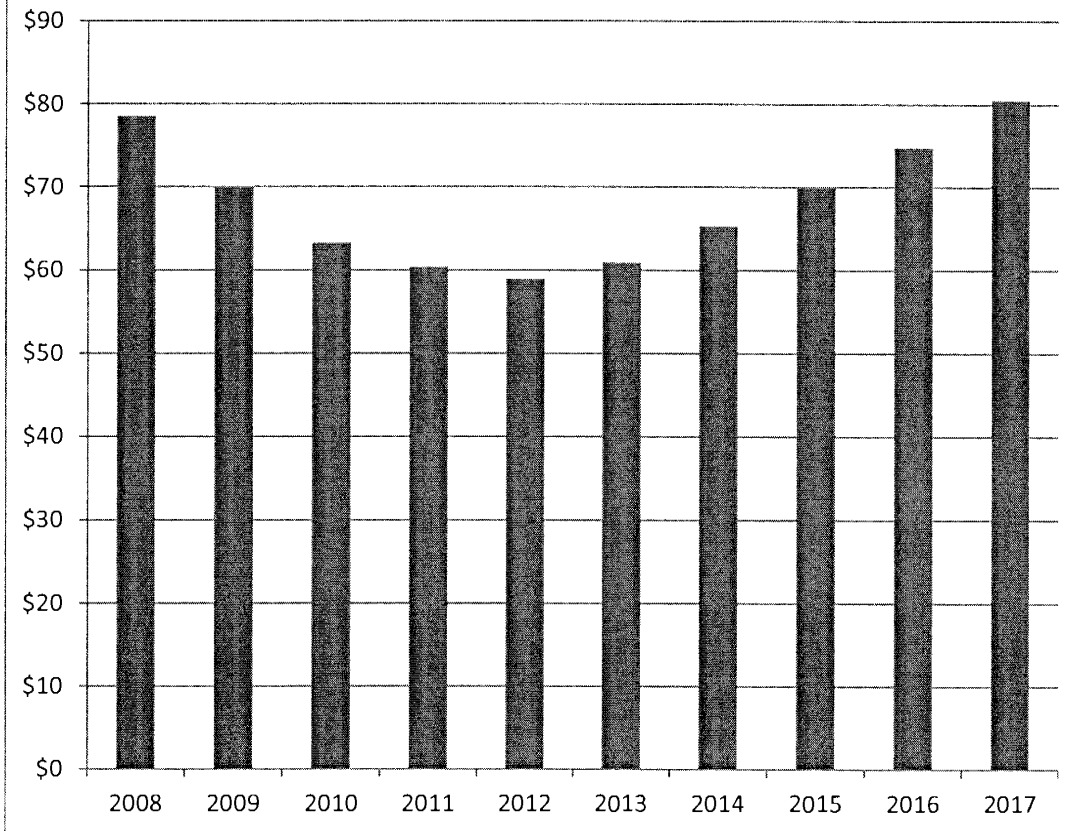
A portion of the tax levy is required under state law in order for the school board to receive \$351,254,745 in state education grants. The required portion has decreased by 0.43 percent, and represents approximately six tenths of the total proposed taxes.

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, August 1, 2017, at 5:01 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.

## Pinellas County Schools Gross Taxable Value Comparison \$Billion



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%
2014	65,276,216,864	4,360,982,171	7.2%
2015	69,844,411,317	4,568,194,453	7.0%
2016	74,769,722,195	4,925,310,878	7.1%
2017	80,533,507,010	5,763,784,815	7.7%

\* Gross Taxable Value as of budget adoption.

# PINELLAS COUNTY SCHOOLS

## Proposed 2017/2018 Millage Rates

### PROPERTY TAX ROLL (in \$ Billions)

	2016/2017	2017/2018	Change
Gross Taxable Property Value	\$74.77	\$80.53	7.7%
Adjusted Taxable Value (excluding new construction, etc.)	\$74.09 (vs. 2016-17 Final Adjusted Taxable Value)	\$79.74	7.6%

### MILLAGE RATE COMPARISONS:

#### Proposed 2017-2018 Rates vs. Actual 2016-2017 Millage Rates

	2016/2017 Actual	2017/2018 Proposed	Percent Change
Required Local Effort	4.5700	4.2610	-6.76%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.8180	5.5090	-5.31%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	7.3180	7.0090	-4.22%

#### Proposed 2017-2018 Rates vs. Rolled-Back Millage Rates

	Rolled Back Rate	2017/2018 Proposed	Percent Change
Required Local Effort	4.2792	4.2610	-0.43%
Discretionary Local Effort	0.7004	0.7480	6.80%
Local Referendum	0.4682	0.5000	6.79%
Capital Outlay	1.4046	1.5000	6.79%
Total Millage	6.8524	7.0090	2.29%

## 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 2017/18**

- 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, 2017, was \$80,533,507,010.
- 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, 2017, was \$80,533,507.
- (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:  $96\% \times \$80,533,507 = \$77,312,167$ .

C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

<i>Pinellas County School Property Taxes by Year - 1970/71 to 2017/18</i>																
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		Millage									
	1970/71	1971/72	1972/73	1973/74	Operating	Required Local Effort	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89
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	5.183	
Operating (District)	1.60	1.10					1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	
Debt Service (County)	0.35	0.35	0.32													
Capital Improvement (Dist)	4.00						8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	
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	7.502	

Millage	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	2001/02	2002/03
	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	2001/02	2002/03
Operating																
Required Local Effort	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	5.839	5.808
Discretionary Local	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	0.510	0.510
Supplemental Discretionary								0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131
Local Referendum																
Operating Subtotal	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	6.487	6.449
Capital Improvement	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	2.000	2.000
Total Millage	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	8.487	8.449

Millage	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Proposed 2017/18
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Proposed 2017/18
Operating															
Required Local Effort	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.063	5.022	4.570	4.261
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.119	0.108	0.189	0.154	0.141	0.141									
Discretionary Critical Needs															
Local Referendum															
Operating Subtotal	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509
Capital Improvement	2.000	2.000	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Total Millage	8.243	8.122	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009



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

<b>TAX BASE</b>	<b>BUDGET 2016-2017</b>	<b>BUDGET 2017-2018</b>	<b>FY18 vs FY17 INCREASE/(DECREASE) Amount</b>	<b>Percent</b>
Gross Taxable Value	\$74,769,722,195	\$80,533,507,010	\$5,763,784,815	7.7%
Value of 1 mill (@ 96%)	\$71,778,933	\$77,312,167	\$5,533,234	7.7%

**MILLAGE RATES AND REVENUE**

	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Operating					
Required Local Effort	4.570	\$328,029,725	4.261	\$329,427,142	0.4%
Discretionary	0.748	53,690,642	0.748	57,829,501	7.7%
Local Referendum	0.500	35,889,467	0.500	38,656,083	7.7%
Total Operating	5.818	\$417,609,834	5.509	\$425,912,726	2.0%
Capital	1.500	107,668,400	1.500	115,968,250	7.7%
<b>TOTAL</b>	<b>7.318</b>	<b>\$525,278,234</b>	<b>7.009</b>	<b>\$541,880,976</b>	<b>3.2%</b>

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2014	2015	2016	2017
<i>% Change in Assessed Value</i>			7.0%	7.1%	7.7%
Assessed Value	\$	200,000	\$ 214,000	\$ 229,194	\$ 246,842
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	175,000	\$ 189,000	\$ 204,194	\$ 221,842
Taxable Value	\$	175,000	\$ 189,000	\$ 204,194	\$ 221,842
Divided by 1,000 (= number of "mills")		175.000	189.000	204.194	221.842
Times Millage Rate		7.841	7.770	7.318	7.009
Property Taxes	\$	1,372.18	\$ 1,468.53	\$ 1,494.29	\$ 1,554.89

Change as compared to the prior year

\$	96.35	\$	25.76	\$	60.60
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Cumulative 3-Year Change

\$	182.71
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# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

### *Revenue Sources, Transfers, and Beginning Fund Balances*

<i>Funding Source</i>	<i>2017-2018 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$57,855,859	4.74%
State	386,860,130	31.69%
Local	713,920,066	58.48%
Other	62,250,000	5.09%
<i>Total Revenue</i>	<i>\$1,220,886,055</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>252,998,888</i>	
<b>GRAND TOTAL</b>	<b><u>\$1,473,884,943</u></b>	

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

<i>Name of Fund</i>	<i>2017-2018 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$937,200,000	63.59%
Debt Service	9,506,453	0.64%
Capital Outlay	317,070,858	21.51%
Contracted Programs	9,900,219	0.68%
School Food Service	52,228,359	3.54%
Self-Insured Workers Comp & Liability Fund	6,570,715	0.45%
Self-Insured Health Fund	141,257,919	9.58%
Permanent Fund	150,420	0.01%
<b>GRAND TOTAL</b>	<b><u>\$1,473,884,943</u></b>	<b><u>100.00%</u></b>

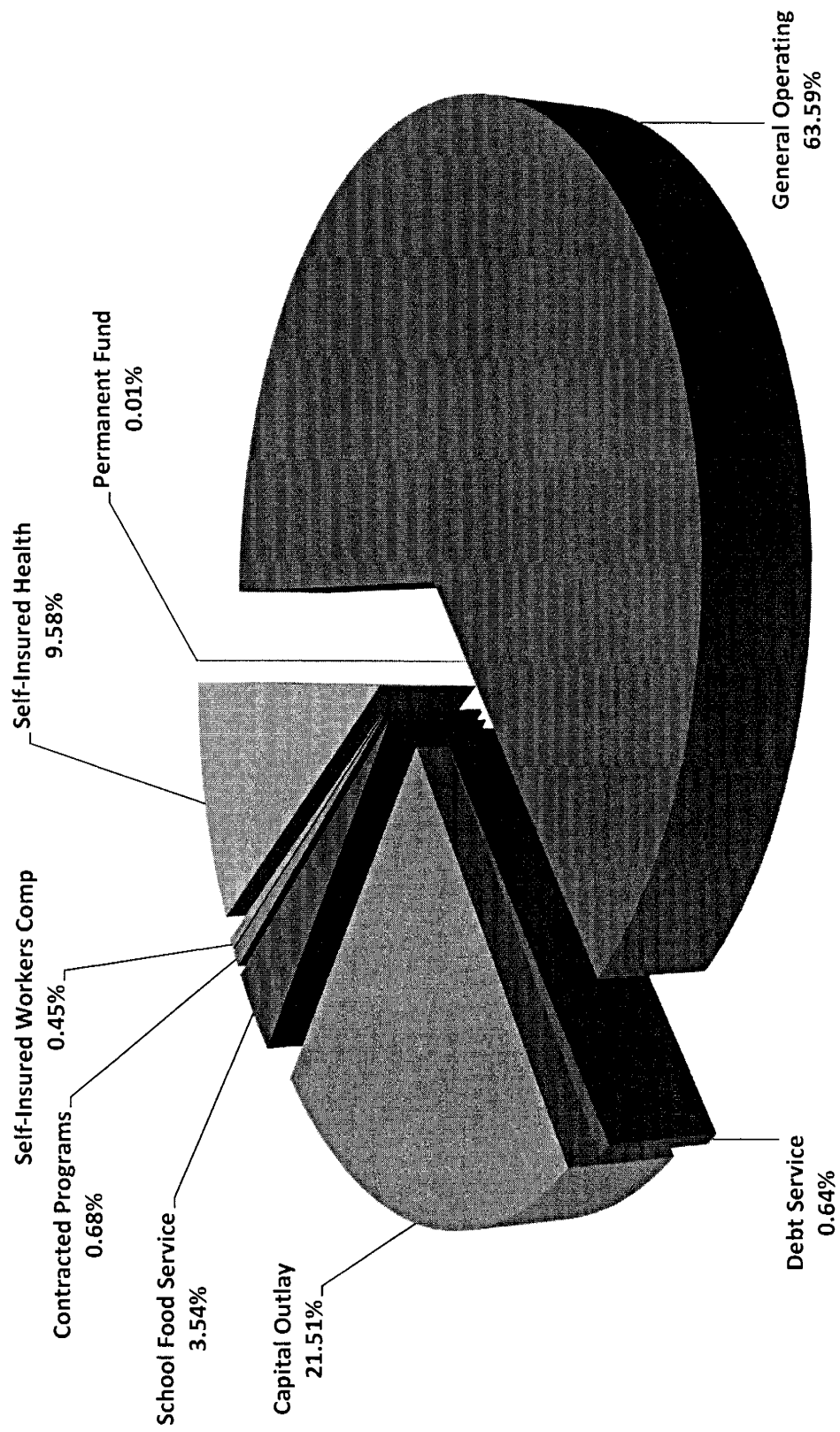
2017-2018 BUDGET SUMMARY  
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 2.1 %  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:  
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE) 4.261  
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY) 1.500  
BASIC DISCRETIONARY OPERATING 0.748  
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 0.500  
TOTAL MILLAGE 7.009

	ESTIMATED REVENUES				APPROPRIATIONS/EXPENDITURES			TOTAL ALL FUNDS
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS				
Federal (Direct)	\$	310,000 \$		\$			\$	451,769
Federal (Through State)		3,500,000						57,404,090
State Sources		377,157,278						386,860,130
Local Sources		449,982,722						574,375,066
TOTAL SOURCES		830,950,000						1,019,091,055
Transfers In		36,500,000						40,781,279
Non-Revenue Sources		250,000						62,250,000
Fund Balances/Net Position - July 1, 2017		69,500,000						203,783,555
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	\$	937,200,000 \$	62,128,578 \$	9,506,453 \$	317,070,858 \$			1,325,905,889
APPROPRIATIONS/EXPENDITURES								
Instruction	\$	582,141,670 \$		\$			\$	591,772,364
Student Personnel Services		32,986,431						32,986,431
Instructional Media Services		6,138,455						6,138,455
Instruction & Curriculum Development Services		12,141,252				7,004		12,148,256
Instructional Staff Training Services		11,763,499				262,521		12,026,020
Instruction-Related Technology		8,469,023						8,469,023
School Board		2,360,809						2,360,809
General Administration		2,907,690						2,907,690
School Administration		55,759,335						55,759,335
Facilities Acquisition & Construction		4,194,091						171,380,394
Fiscal Services		4,470,128					167,186,303	4,470,128
Food Service		114,490						50,850,087
Central Services		13,289,104				50,735,597		13,289,104
Student Transportation Services		31,140,302						31,140,302
Operation of Plant		72,815,418						72,815,418
Maintenance of Plant		22,172,251						22,172,251
Administrative Technology Services		4,102,534						4,102,534
Community Services		733,518						733,518
Debt Service								10,577,636
TOTAL APPROPRIATIONS/EXPENDITURES		867,700,000	60,635,816	9,413,739	168,350,200			1,106,099,755
Transfers Out								40,781,279
Fund Balances/Net Position - June 30, 2018		69,500,000						179,024,855
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$	937,200,000 \$	62,128,578 \$	9,506,453 \$	317,070,858 \$			1,325,905,889

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 2017-18 Budget All Funds \$1.474 Billion**







# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

# **2017-18 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 – Area of focused actions based on federal, state, student, and community requirements for academic excellence.

Learning in a Safe Environment – Area of focused actions based on student, faculty, staff, parent and community requirements for learning in a safe, orderly, and secure environment.

Equity with Excellence for All – Area of focused actions based on student performance data, federal, state, district, and community requirements for equity and excellence in education in all schools.

Career- and College- Readiness – Area of focused based on college- and career- readiness standards, Florida curriculum standards, higher education, and business requirements for graduates to be prepared for post –secondary, career and life.

Effective and Efficient Use of Resources – Area of focused actions based on federal, state, staff, business, operational, and community requirements to manage all resources responsibly for increased student success.

### **Seven Strategic Goals**

Goal 1: Increase Student Achievement resulting in improvements for each school's learning gains, grade level proficiency rates, graduation rates, and school grade designations of A or B.

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

Goal 4: Provide equity and excellence of education by increasing performance and reducing the disparity in graduation rates, proficiency scores on assessments, participation and performance in accelerated courses, disciplinary infractions, and placement in Exceptional Student Education programs.

Goal 5: Achieve the District's mission for career and college-readiness for all students by adopting high quality standards, interdisciplinary curriculum content, aligned instructional practices, appropriate student supports, necessary resource allocations, and parent and community engagement.

Goal 6: Develop and sustain effective and efficient use of all resources for improved student achievement and fiscal responsibility.

Goal 7: 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. As of the end of the 2016-17 fiscal year, a contingency reserve shall be maintained equal to a minimum of five percent (5%) of General Fund revenues. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.
- III. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing the strategic directions.
- IV. The School Board will continue its commitment to adequately and fairly compensate its employees with both salary and benefits. To the extent resources are available, budget plans will be developed on the basis of at least keeping pace with the cost of living with respect to salaries, and remaining competitive within the Tampa Bay area. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.
- V. Given that the State of Florida funds less than fifty percent of our operating budget from state sources, the district will continue to levy the maximum allowable non-voted (required and discretionary) ad valorem taxes consistent with all requirements of the FEFP, and identified district needs.
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

# **OPERATING FUND SUMMARY**

PINELLAS COUNTY  
SCHOOL BOARD  
**OPERATING (GENERAL) FUND**

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2017-18 state categoricals 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.

**2017-18 Legislative Changes Affecting the Operating Fund**

**Increase in Total Funding Statewide of \$457.4 Million**

**Increase in District Share of Revenue of \$6.8 Million**

**Increase in BSA to \$4,203.95**

Increased \$43.24, or 1.04%, from 2016-17

**Florida Retirement System (FRS)**

Approximately a \$1.8 Million increase in expenditures due to changes in the contribution rate

# PINELLAS COUNTY SCHOOLS KEY INDICATORS

	PROJECTED 2016-17	PLAN 2017-18	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
Required Local Effort (RLE) Millage Rate	4.6170	4.2610	(0.3560)	-7.71%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	7.3650	7.0090	(0.3560)	-4.83%
<b>TAX ROLL</b>				
VALUE OF 1.000 MILL (@ 96%)	\$ 74,769,722,195	\$ 80,533,507,010	\$ 5,763,784,815	7.71%
	\$ 71,778,933	\$ 77,312,167	\$ 5,533,233	7.71%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
Unweighted FTE (UFTE)	101,041.50	100,804.33	(237.17)	-0.23%
Weighted FTE (WFTE)	109,408.29	109,446.47	38.18	0.03%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers				
Beginning Fund Balance	\$ 856,062,155	\$ 867,700,000	\$ 11,637,845	1.36%
Total Available Funds	\$ 63,445,653	\$ 69,500,000	\$ 6,054,347	9.54%
	\$ 919,507,808	\$ 937,200,000	\$ 17,692,192	1.92%
AVAILABLE FUNDS PER UFTE	\$ 9,100.30	\$ 9,297.22	\$ 196.92	2.16%
AVAILABLE FUNDS PER WFTE	\$ 8,404.37	\$ 8,563.09	\$ 158.72	1.89%
<b><u>OTHER INDICATORS</u></b>				
Base Student Allocation (BSA)	\$ 4,160.71	\$ 4,203.95	\$ 43.24	1.04%
District Cost Differential (DCD)	1.0070	1.0056	(0.0014)	-0.14%
State Categorical Funds	\$ 117,173,059	\$ 116,318,790	\$ (854,269)	-0.73%
State Funds as a % of General Operating Resources*	40.85%	40.24%		-0.61%

\*Total State Sources divided by Total General Operating Resources, including transfers and fund balance.

Fiscal year 2016-17 information is a projection as the year is not yet complete.

**Florida Education Finance Program (FEFP)**  
**State Funding Formula Flowchart**  
**Based on Calc 2 2017-18**

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 100,804.33		Pinellas 1.086		Pinellas 109,446.47		Pinellas \$ 4,203.95		Pinellas 1.0056		<b>Pinellas \$ 462,684,090</b>	
Supplemental Academic Instruction	+	ESE Guaranteed Allocation <sup>5</sup>	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplement Funding	+	Virtual Education Contribution	+
Pinellas \$ 23,198,747		Pinellas \$ 45,372,628		Pinellas \$ 3,221,465		Pinellas \$ 4,451,548		Pinellas \$ 383,892		Pinellas \$ -	
Declining Enrollment Allocation	+	Transportation	+	Instructional Materials	+	Teachers Classroom Supply Assistance	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	=
Pinellas \$ 268,986		Pinellas \$ 12,482,543		Pinellas \$ 8,102,973		Pinellas \$ 1,632,312		Pinellas \$ 2,067,910		Pinellas \$ 32,130	<b>State &amp; Local FEFP Dollars</b>
										<b>Pinellas \$ 563,899,224</b>	

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>	+	Prior Year Adjustments	-	Proration To Appropriation	=	<b>Net State FEFP Dollars</b>
Pinellas \$ 563,899,224		Pinellas \$ 328,963,269		Pinellas \$ -		Pinellas \$ -		<b>Pinellas \$ 234,935,955</b>
Net State FEFP Allocation	-	Prior Year Adjustments	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	<b>TOTAL STATE ALLOCATION</b>
Pinellas \$ 234,935,955		Pinellas \$ -		Pinellas \$ 4,752,862		Pinellas \$ 111,565,928		<b>Pinellas \$ 351,254,745</b>

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

<sup>2</sup>FY2017-18 Program Cost Factors:

Basic Education (PK-3)	1.107	ESE Level IV	3.619
Basic Education (4-8)	1.000	ESE Level V	5.526
Basic Education (9-12)	1.001	Vocational (9-12)	1.001
ESOL	1.212		

<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 SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2017 - 2018**  
**As of Calc 2**

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<b>BASIC PROGRAMS</b>					
101	BASIC K-3	21,614.83	1.107	23,927.61	\$ 101,153,784
102	BASIC 4-8	28,162.52	1.000	28,162.52	119,056,831
103	BASIC 9-12	24,355.82	1.001	24,380.18	103,067,019
111	BASIC K-3 WITH ESE	7,094.37	1.107	7,853.47	33,200,483
112	BASIC 4-8 WITH ESE	9,368.06	1.000	9,368.06	39,603,400
113	BASIC 9-12 WITH ESE	3,150.46	1.001	3,153.61	13,331,861
<b>Subtotal</b>		<b>93,746.06</b>		<b>96,845.45</b>	<b>\$ 409,413,378</b>
<b>AT-RISK PROGRAMS</b>					
130	INTENSIVE ENGLISH/ESOL K-12	3,754.31	1.212	4,550.22	\$ 19,236,019
<b>Subtotal</b>		<b>3,754.31</b>		<b>4,550.22</b>	<b>\$ 19,236,019</b>
<b>EXCEPTIONAL PROGRAMS</b>					
254	SUPPORT LEVEL IV	835.18	3.619	3,022.52	\$ 12,777,679
255	SUPPORT LEVEL V	150.12	5.526	829.56	3,506,958
<b>Subtotal</b>		<b>985.30</b>		<b>3,852.08</b>	<b>\$ 16,284,638</b>
<b>VOCATIONAL 9-12</b>					
300	VOCATIONAL 9-12	2,318.66	1.001	2,320.98	\$ 9,811,925
<b>Subtotal</b>		<b>2,318.66</b>		<b>2,320.98</b>	<b>\$ 9,811,925</b>
<b>ADD-ON WFTE ADJUSTMENT</b>					
	ADVANCED PLACEMENT			837.12	\$ 3,538,918
	INTERNATIONAL BACCALAUREATE			292.62	1,237,049
	AICE			213.12	900,963
	EARLY GRADUATION (UNPAID HS CREDITS)			83.75	354,052
	INDUSTRY CERTIFICATION			451.13	1,907,149
<b>Subtotal</b>				<b>1,877.74</b>	<b>\$ 7,938,131</b>
<b>TOTAL - K-12</b>		<b>100,804.33</b>		<b>109,446.47</b>	<b>\$ 462,684,090</b>
	Reading Program Allocation	100,804.33			\$ 4,451,548
	Declining Enrollment Supplement	100,804.33			268,986
	ESE Guaranteed Allocation	19,457.99			45,372,628
	Supplemental Academic Instruction	100,804.33			23,198,747
	Safe Schools Allocation	100,804.33			3,221,465
	Teachers Classroom Supply Assistance	100,804.33			1,632,312
	Instructional Materials	100,804.33			8,102,973
	Transportation	100,804.33			12,482,543
	Virtual Education Contribution	304.18			0
	Digital Classrooms Allocation	100,804.33			2,067,910
	DJJ Supplemental Allocation	304.47			383,892
	Federally Connected Student Supplement	100,804.33			32,130
	<b>Gross State and Local FEFP</b>				<b>\$ 563,899,224</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2017-18, the proposed **BSA** is **\$4,203.95**; the **DCD** is **1.0056**. This means that **each unweighted FTE generates \$4,227.49** in FEFP revenue for Pinellas.

<b>FEFP REVENUE PER UNWEIGHTED FTE BY TYPE</b>		
101	BASIC K-3	\$ 5,229.99
102	BASIC 4-8	\$ 4,777.65
103/300	BASIC 9-12/VOCATIONAL 9-12	\$ 4,781.88
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE	\$ 5,079.47
111	BASIC K-3 WITH ESE	\$ 7,561.82
112	BASIC 4-8 WITH ESE	\$ 7,109.48
113	BASIC 9-12 WITH ESE	\$ 7,113.71
130	INTENSIVE ENGLISH/ESOL K-12	\$ 5,673.88
254	SUPPORT LEVEL IV	\$ 15,849.47
255	SUPPORT LEVEL V	\$ 23,911.19
N/A	VIRTUAL EDUCATION STUDENT	\$ 5,230.00
102	DJJ STUDENT	\$ 6,038.51



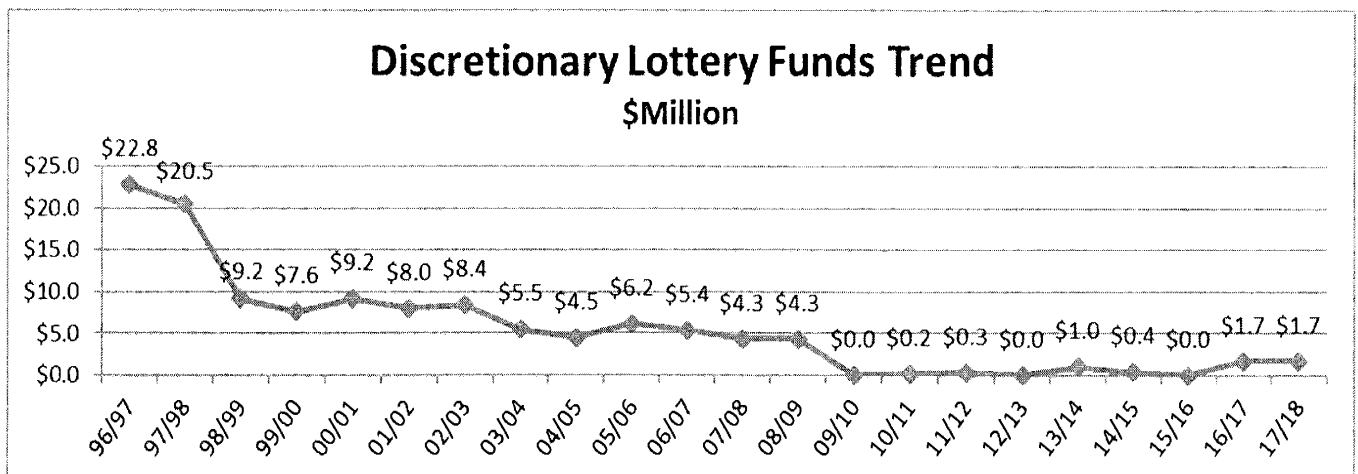
## Discretionary Lottery Funds

ESTIMATED REVENUE  
Discretionary Lottery Funds

2017-18 Funding  
\$1,701,434

- Discretionary lottery funds were allocated to districts in 2013-14 for the first time since 2011-12, due to final statewide School Recognition awards falling below the initial appropriation.
- In 2015-16, there was no allocation of discretionary lottery funds due to final statewide School Recognition awards exceeding the initial appropriation.

During the initial years of lottery funding, distributions remained fairly static, approximately three percent of the total budget, which amounted to \$26.6M at its highest level. Over time, the legislature has rewritten the definition of “educational purposes” to include higher education funding and Bright Futures scholarships, construction bonding for primary classrooms and, in 2001-02, half of the surviving lottery money was earmarked for School Recognition awards. Previously, School Recognition funds had been sourced from general state tax revenues. From 2009-10 through 2012-13, substantially all lottery funds were earmarked for School Recognition.



Discretionary lottery funds are made available to school districts if there are lottery funds remaining after school recognition funds have been paid to all qualifying schools. Discretionary lottery funds are allocated to school districts on a pro-rata share of K-12 base FEFP funding. From these funds, districts allocate up to \$5 per student to each school to be used at the discretion of the school advisory council. If funds are insufficient to provide \$5 per student, the funds are prorated.

School Board policy states that Discretionary Lottery funds are to be used for the following expenditures:

1. Previously funded state categoricals  
Expenditures in this category are for continuation of similar programs within available resources.
2. Supplementing partially funded state categorical (Transportation)  
Expenditures in this category are for transportation costs not covered by state funds.

3. Enhancements to existing programs  
Expenditures in this category are to provide partial support for various cultural enrichment programs, academic competitions, and the testing program for the students.
4. Employee compensation increases  
Expenditures in this category are to help provide increases in salaries and benefits for personnel.
5. Innovative programs  
Expenditures in this category are to provide partial support for innovative programs in the schools.
6. School Improvement  
Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. Also included are expenditures to support the state-mandated Florida's System of School Improvement and Accountability initiative.

## School Recognition Funds

ESTIMATED REVENUE  
School Recognition

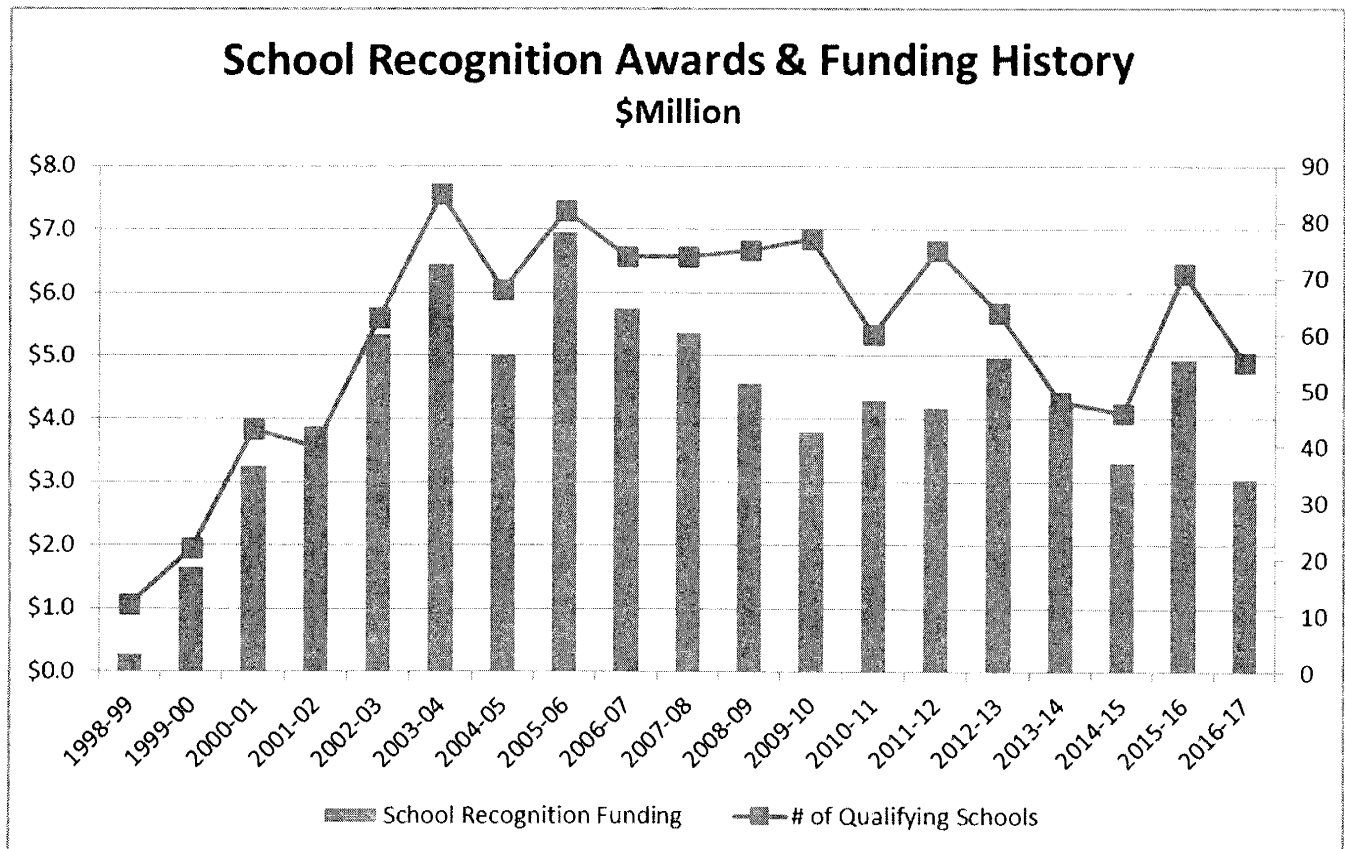
2017/18 Funding  
\$3,051,428

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. These schools were not included in the 2015-16 awards calculation due to the change in school grades calculation.

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.



	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$405,691	<b>\$310,000</b>	(\$95,691)
FEDERAL THRU STATE	3,000,000	<b>3,500,000</b>	500,000
STATE SOURCES	375,617,975	<b>377,157,278</b>	1,539,303
LOCAL SOURCES	444,897,094	<b>449,982,722</b>	5,085,628
OTHER	141,395	<b>250,000</b>	108,605
ESTIMATED REVENUE	\$824,062,155	<b>\$831,200,000</b>	\$7,137,845
TRANSFERS	32,000,000	<b>36,500,000</b>	4,500,000
BEGINNING FUND BALANCE	63,445,653	<b>69,500,000</b>	6,054,347
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$919,507,808</u>	<u><b>\$937,200,000</b></u>	<u>\$17,692,192</u>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$427,003,189	<b>\$439,675,822</b>	\$12,672,633
EXCEPTIONAL	107,145,133	<b>109,080,513</b>	1,935,380
CAREER EDUCATION	22,482,978	<b>23,102,525</b>	619,547
ADULT GENERAL	6,890,293	<b>6,969,621</b>	79,328
PRE KINDERGARTEN	3,183,386	<b>3,214,079</b>	30,693
OTHER INSTRUCTION	98,881	<b>99,110</b>	229
ATTENDANCE & SOCIAL WORK	5,013,490	<b>5,057,030</b>	43,540
GUIDANCE SERVICES	16,083,208	<b>16,223,425</b>	140,217
HEALTH SERVICES	4,130,072	<b>4,168,611</b>	38,539
PSYCHOLOGICAL SERVICES	2,746,412	<b>2,766,846</b>	20,434
PARENTAL INVOLVEMENT	1,784,915	<b>1,785,045</b>	130
OTHER STUDENT PERSONNEL SVC	2,959,512	<b>2,985,474</b>	25,962
INSTRUCTIONAL MEDIA SERVICES	6,077,298	<b>6,138,455</b>	61,157
INSTRUCTION & CURRICULUM DVLP SVCS	12,041,678	<b>12,141,252</b>	99,574
INSTRUCTIONAL STAFF TRAINING SERVICES	11,714,701	<b>11,763,499</b>	48,798
INSTRUCTION-RELATED TECH	8,390,925	<b>8,469,023</b>	78,098
SCHOOL BOARD	2,310,179	<b>2,360,809</b>	50,630
GENERAL ADMINISTRATION	2,884,724	<b>2,907,690</b>	22,966
SCHOOL ADMINISTRATION	55,274,063	<b>55,759,335</b>	485,272
FACILITIES ACQ. & CONST.	4,178,741	<b>4,194,091</b>	15,350
FISCAL SERVICES	4,457,290	<b>4,470,128</b>	12,838
FOOD SERVICE	114,374	<b>114,490</b>	116
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,595,682	<b>1,607,041</b>	11,359
INFORMATION SERVICES	1,014,963	<b>1,022,729</b>	7,766

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

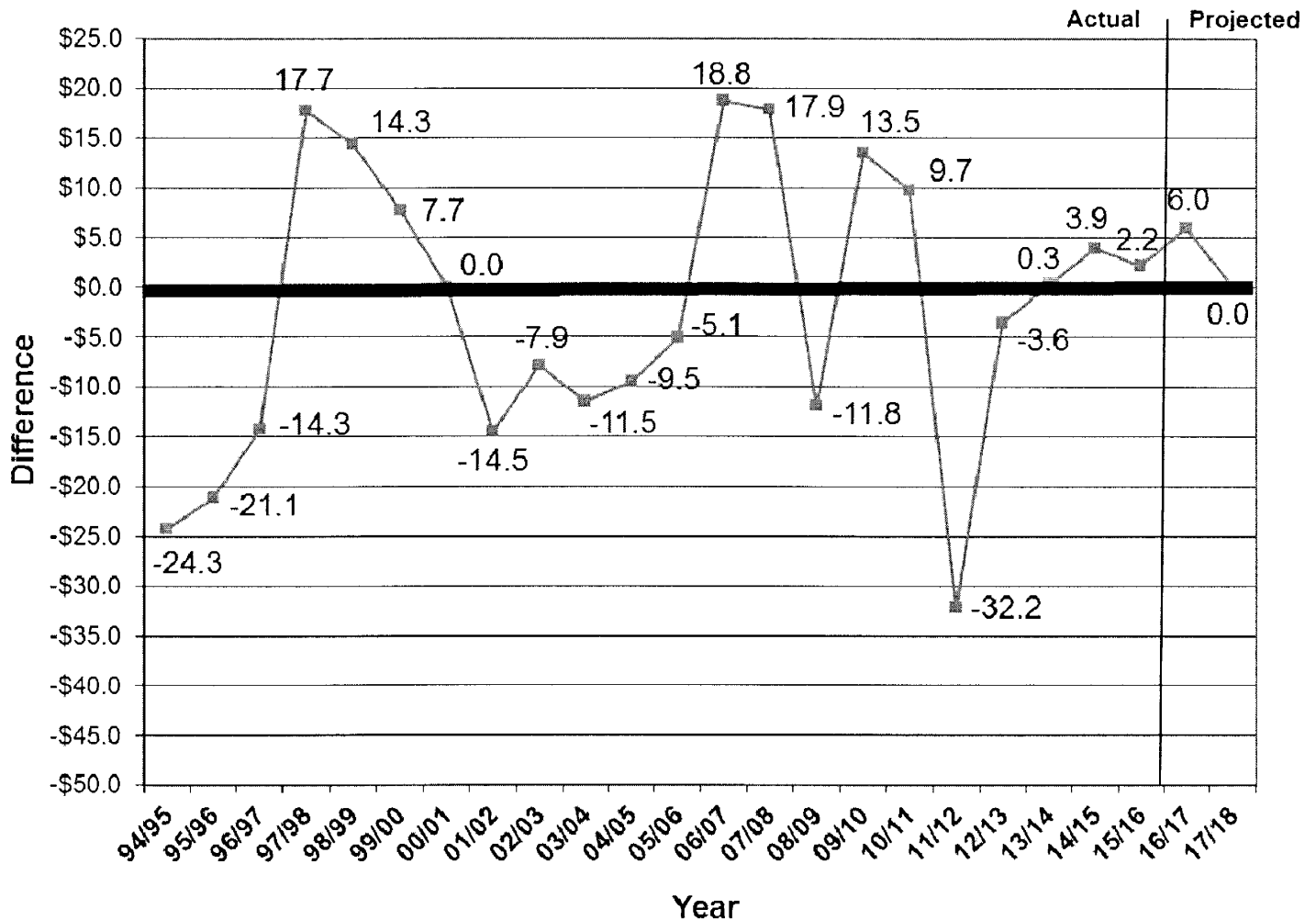
	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
PERSONNEL SERVICES	5,446,836	<b>5,490,410</b>	43,574
INTERNAL SERVICES	4,590,135	<b>4,611,191</b>	21,056
OTHER CENTRAL SERVICES	553,195	<b>557,733</b>	4,538
STUDENT TRANSPORTATION SERVICES	30,828,452	<b>31,140,302</b>	311,850
OPERATION OF PLANT	72,124,091	<b>72,815,418</b>	691,327
MAINTENANCE OF PLANT	22,081,263	<b>22,172,251</b>	90,988
ADMINISTRATIVE TECHNOLOGY SERVICES	4,079,242	<b>4,102,534</b>	23,292
COMMUNITY SERVICES	728,507	<b>733,518</b>	5,011
APPROPRIATIONS	\$850,007,808	<b>\$867,700,000</b>	\$17,692,192
ENDING FUND BALANCE	69,500,000	<b>69,500,000</b>	0
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$919,507,808</b>	<b>\$937,200,000</b>	<b>\$17,692,192</b>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

**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 BASIC (FEFP K-12)	\$282,023,130	\$84,398,542	\$49,431,479	\$7,200	\$15,608,490	\$6,412,605	\$1,794,376		\$439,675,822
5200 EXCEPTIONAL	81,104,100	26,382,570	1,036,664		331,256	225,253	670		109,080,513
5300 CAREER EDUCATION	15,407,456	4,537,111	584,243	1,200	275,125	2,085,400	211,990		23,102,525
5400 ADULT GENERAL	5,552,984	1,306,055	47,050		44,975	17,932	625		6,969,621
5500 PRE KINDERGARTEN	2,195,423	876,301	16,900		85,060	40,395			3,214,079
5900 OTHER INSTRUCTION	94,610	4,500							99,110
SUB TOTALS	\$386,377,703	\$117,505,079	\$51,116,336	\$8,400	\$16,344,906	\$8,781,585	\$2,007,661	\$0	\$582,141,670
INSTRUCTIONAL SUPPORT									
6110 ATTENDANCE & SOCIAL WORK									
6120 GUIDANCE SERVICES	3,746,250	1,260,440	31,975		17,225		1,140		5,057,030
6130 HEALTH SERVICES	12,418,700	3,643,820	19,100		21,250	119,635	920		16,223,425
6140 PSYCHOLOGICAL SERVICES	2,839,900	1,115,347	183,933		19,314	9,342	775		4,168,611
6150 PARENTAL INVOLVEMENT	2,059,500	588,932	19,175		98,600		639		2,766,846
6190 OTHER STUDENT PERSONNEL SVC	1,211,420	573,400			225				1,785,045
6200 INSTRUCTIONAL MEDIA SERVICES	2,174,423	749,766	44,500		14,250	1,350	1,185		2,985,474
6300 INSTRUCTION & CURRICULUM DVLP SVCS	4,161,954	1,349,945	150,041	295	92,825	383,263	132		6,138,455
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	8,621,100	2,599,200	551,100		153,915	70,075	145,862		12,141,252
6500 INSTRUCTION-RELATED TECH	7,136,416	2,087,737	2,347,735		169,100	16,675	5,836		11,763,499
SUB TOTALS	\$50,330,225	\$15,811,648	\$3,434,859	\$295	\$730,324	\$1,034,370	\$156,939	\$0	\$71,498,660
GENERAL SUPPORT									
7100 SCHOOL BOARD	758,784	1,464,381	93,071		9,136	3,426	32,011		2,360,809
7200 GENERAL ADMINISTRATION	1,925,984	573,955	252,392		47,460	9,975	97,924		2,907,690
7300 SCHOOL ADMINISTRATION	40,731,900	13,795,646	890,052		244,162	84,155	13,420		55,759,335
7400 FACILITIES ACQ. & CONST.	1,402,402	440,449	253,792	4,500	7,934	2,081,605	3,409		4,194,091
7500 FISCAL SERVICES	2,851,160	976,168	432,326		29,450	3,324	177,700		4,470,128
7600 FOOD SERVICE	113,010	1,480							114,490
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	991,082	321,677	277,221		15,599	1,100	362		1,607,041
7720 INFORMATION SERVICES	650,256	219,483	82,210	50	53,820	10,558	6,352		1,022,729
7730 PERSONNEL SERVICES	2,970,350	1,247,857	974,331		230,411	34,936	32,525		5,490,410
7760 INTERNAL SERVICES	1,703,820	601,602	862,910	12,810	1,427,839	1,370	840		4,611,191
7790 OTHER CENTRAL SERVICES	391,518	125,669	31,786		3,325	290	5,145		557,733
7800 STUDENT TRANSPORTATION SERVICES	18,489,110	6,719,880	984,392	2,571,927	2,299,537	51,100	24,356		31,140,302
7900 OPERATION OF PLANT	24,055,100	12,475,630	15,038,433	19,451,492	1,395,677	318,925	80,161		72,815,418
SUB TOTALS	\$97,034,476	\$38,963,877	\$20,172,916	\$22,040,779	\$5,764,350	\$2,600,764	\$474,205	\$0	\$187,051,367
MAINTENANCE									
8100 MAINTENANCE OF PLANT	6,556,865	2,739,249	6,392,698	287,378	3,773,201	104,031	2,318,829		22,172,251
SUB TOTALS	\$6,556,865	\$2,739,249	\$6,392,698	\$287,378	\$3,773,201	\$104,031	\$2,318,829	\$0	\$22,172,251
ADMINISTRATIVE TECHNOLOGY									
8200 ADMIN TECHNOLOGY SERVICES	2,382,469	669,890	737,484	4,282	87,220	221,189			4,102,534
SUB TOTALS	\$2,382,469	\$669,890	\$737,484	\$4,282	\$87,220	\$221,189	\$0	\$0	\$4,102,534
COMM & DEBT SERV & TRANSFERS									
9100 COMMUNITY SERVICES	293,549	133,999	122,344		11,820	250	171,556		733,518
SUB TOTALS	\$293,549	\$133,999	\$122,344	\$0	\$11,820	\$250	\$171,556	\$0	\$733,518
TOTAL APPROPRIATIONS									
	\$542,975,287	\$175,823,742	\$81,976,637	\$22,341,134	\$26,711,821	\$12,742,189	\$5,129,190	\$0	\$867,700,000
	62.58%	20.26%	9.45%	2.57%	3.08%	1.47%	0.59%	0.00%	100.00%

## Revenue + Transfers - Expenditures Operating Fund



### COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

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

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

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

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



# **CAPITAL OUTLAY FUND BUDGET**

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 12, 2017 prior to the adoption of the final budget on that same date.

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

***Local Option Property Taxes, also known as 1.5 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. Beginning in the 2017-18 fiscal year, School Boards are required to share this local revenue source with charter schools on a per student basis.

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

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95.

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

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

***Certificates of Participation (COPs)***

Certificates of Participation are debt instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District anticipates the issuance of approximately \$62 million of Certificate of Participation bonds during the 2017-18 fiscal year.

***Other Capital Funds***

Other resources for capital outlay projects include Sales Tax Distribution 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 5.509 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 \$115,968,250 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, HVAC, Roofs & Covered Walkways, Paving, Painting, Playgrounds, Sites & Grounds, Intercom, Ceiling & Lighting, Site Lighting, Floor Covering, Plumbing, Restroom Renovation, EPA, Spectator Seating, Casework, Portable Rehab, Kitchen Coolers/Freezers, and Access Control

#### **MOTOR VEHICLE PURCHASES**

Lease-Purchase School Buses (58)

Maintenance/Utility Vehicles

Purchase School Buses (40)

Lease of driver's education vehicles

#### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Furniture, Equipment & Technology -Various Locations

Telecommunication Equipment & Improvements -Various Locations

Enterprise Technology

Purchase/Annual Equipment Lease Payments

Operating Transfer

Purchase software application for district-wide administration of personnel

Enterprise resource software acquired via license/maintenance fees or lease agreements

#### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Annual payments due under master lease-purchase agreements for various facilities and renovations district wide

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Leasing of educational facilities

#### **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 facilities

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

Various Locations

#### **CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

#### **PURCHASE OF REAL PROPERTY**

#### **CONSTRUCTION OF SCHOOL FACILITIES**

#### **PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

#### **PURCHASE OF VEHICLES TO TRANSPORT STUDENTS**

#### **RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

#### **PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES**

#### **PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT**

#### **COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

#### **PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

All concerned citizens are invited to a public hearing to be held on Tuesday, August 1, 2017, at 5:01 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$5,977,412	\$4,060,392	(\$1,917,020)
LOCAL SOURCES	111,270,920	117,168,250	5,897,330
OTHER FINANCING SOURCES		62,000,000	62,000,000
ESTIMATED REVENUE	\$117,248,332	\$183,228,642	\$65,980,310
BEGINNING FUND BALANCE	116,526,387	133,842,216	17,315,829
ESTIMATED REVENUE AND FUND BALANCE	\$233,774,719	\$317,070,858	\$83,296,139
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$64,271,727	\$167,186,303	\$102,914,576
DEBT SERVICES	1,079,866	1,163,897	84,031
TRANSFER OF FUNDS	34,580,910	40,781,279	6,200,369
APPROPRIATIONS	\$99,932,503	\$209,131,479	\$109,198,976
ENDING FUND BALANCE	133,842,216	107,939,379	(25,902,837)
APPROPRIATIONS & FD BALANCE	\$233,774,719	\$317,070,858	\$83,296,139

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2017/18 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$62 million.

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

## Capital Outlay Allocation 2017-18

Project	Description of Activities	2017-18 Allocation
<b>School Projects</b>		
Melrose Elementary School	Replacement school	\$18,000,000
	Furniture, fixtures, equipment and technology	1,134,000
Orange Grove Elementary School	Classroom additions to replace relocatables	4,500,000
Pinellas Park Middle School	Majority rebuild of campus	28,000,000
	Furniture, fixtures, equipment and technology	1,484,000
Career Academies of Seminole	Addition of 16 classrooms and café/kitchen	8,600,000
	Furniture, fixtures, equipment and technology	735,000
Cypress Woods	Classroom additions to replace relocatables	4,100,000
St Petersburg High	Major renovations	1,000,000
	Furniture, fixtures, equipment and technology	471,375
	<b>School Projects - Subtotal</b>	<b>\$68,024,375</b>
<b>Other Projects</b>		
Relocatables	Purchase/Lease	\$234,474
Site Acquisitions - Present & Future	Lease/Purchase	5,260,590
Minor Capital Projects	Maintenance projects - Capital fund	27,696,826
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	5,000,000
Furniture, Equipment & Technology	Vocational replacement	1,250,000
	Musical instruments replacement	325,000
	Kindergarten equipment	35,000
Budget Steering Process	District technology & equipment	4,256,413
	School Safety & Security	600,000
	District technology refresh	6,000,000
	TERMS replacement	2,000,000
	Synthetic tracks	500,000
	Replacement furniture	16,733
Buses/Vehicles	Lease/Purchase	5,681,450
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	30,500,000
	Debt service for COPs issued	4,281,279
	Charter District School Tax Allocation	3,500,000
	Instructional equipment transfer	2,500,000
	Contingency	5,000,000
	<b>Other Projects - Subtotal</b>	<b>\$112,622,765</b>
	<b>Total 2017-18 Capital Projects</b>	<b>\$180,647,140</b>
	<b>Total, Capital Projects from FY 2017-18 Revenue</b>	<b>177,280,053</b>
	<b>Total, 2017/18 Capital Projects funded from Prior Year Planned Fund Balances</b>	<b>3,367,087</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>28,484,339</b>
	<b>Ending Fund Balance</b>	<b>\$107,939,379</b>
	<b>Grand Total, Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>	<b>\$317,070,858</b>

# **OTHER FUNDS SUMMARIES**

## DEBT SERVICE FUNDS

Debt Service Funds account for the payment of principal and interest on bonds or other long-term debt instruments issued by the school district, or on debt instruments issued by the State of Florida in which the district participated. These bonds finance capital improvements. In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In July 2001, the district participated in a supplemental bonding of additional CO&DS revenue. The Board anticipates issuing a Certificates of Participation (COPs) bond during the 2017/18 fiscal year. These bond proceeds are for construction projects found in the district facilities work program.

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, 2017	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 5,985,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 60,000	2020-2021
<b>TOTAL</b>		<b>\$ 30,210,000</b>	<b>\$ 6,045,000</b>	

As of July 1, 2017 the total outstanding debt for the district, including principal and interest, was \$6,385,530. The estimated resident population of Pinellas County in 2017 was 954,569. This calculates to approximately **\$ 6.69 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

**Total debt service on SBE Bonds for 2017-18 will be \$5,132,460.** This consists of principal payments of \$4,848,000 and interest and payments totaling \$284,460.

PINELLAS COUNTY  
SCHOOL BOARD

The district anticipates the issuance of a Certificates of Participation bond during the 2017/18 fiscal year.

**Certificates of Participation (COPs) Series 2017 (anticipated issuance 2017)**

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. The 2017 issuance of COPs will be to construct a replacement school for Melrose Elementary and a significant remodel and renovation of Career Academies of Seminole and Pinellas Park Middle. Additionally, the bond proceeds will finance the replacement of portables with new classrooms at Cypress Woods Elementary. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and only anticipates using less than 5% of the local capital improvement millage collected.

**Total Debt Service on COPs for 2017-18 will be \$4,281,279.** This consists of principal payments of \$1,665,000 and interest and payments totaling \$2,616,279.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$116,875,479
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$87,656,609.25
Debt service required (COPs)	\$4,281,279
Percentage of millage funds anticipated to be utilized for COPs debt	4.88%



**SCHEDULE OF INDEBTEDNESS**

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

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2017-2018	4,833,000.00	281,610	5,114,610
2018-2019	564,000.00	39,960	603,960
2019-2020	588,000.00	11,760	599,760
	<u>5,985,000</u>	<u>333,330</u>	<u>6,318,330</u>

**SCHEDULE OF INDEBTEDNESS**

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

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<hr/>	<hr/>	<hr/>
	60,000	7,200	67,200
	<hr/>	<hr/>	<hr/>

**SCHEDULE OF INDEBTEDNESS**

<b>Summary of Indebtedness</b>			
<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2017-2018	4,848,000	284,460	5,132,460
2018-2019	579,000	42,060	621,060
2019-2020	603,000	13,260	616,260
2020-2021	15,000	750	15,750
<b>Total Indebtedness</b>	<b>6,045,000</b>	<b>340,530</b>	<b>6,385,530</b>

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$5,102,910	\$5,132,460	\$29,550
TRANSFERS	0	4,281,279	4,281,279
ESTIMATED REVENUE	\$5,102,910	\$9,413,739	\$4,310,829
BEGINNING FUND BALANCE	92,714	92,714	0
ESTIMATED REVENUE AND FUND BALANCE	\$5,195,624	\$9,506,453	\$4,310,829

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$5,102,910	\$9,413,739	\$4,310,829
APPROPRIATIONS	\$5,102,910	\$9,413,739	\$4,310,829
ENDING FUND BALANCE	92,714	92,714	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$5,195,624	\$9,506,453	\$4,310,829

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2017/18 fiscal year. In the event the district does not pursue this financing, the debt service revenue and appropriations will be reduced by \$4,281,279.

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

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 the public hearing date. 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 2017) it is anticipated that the eventual total will be similar to the \$108 million to \$70 million received for fiscal years 2005-06 through 2016-17.

### HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Budget	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	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 70,081,419
2017-18	\$ 9,900,219	undetermined

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,009,701	<b>\$141,769</b>	(\$3,867,932)
FEDERAL THROUGH STATE	66,071,718	<b>9,758,450</b>	(56,313,268)
ESTIMATED REVENUE	<u>\$70,081,419</u>	<u><b>\$9,900,219</b></u>	<u>(\$60,181,200)</u>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$18,809,968	<b>\$9,630,694</b>	(\$9,179,274)
EXCEPTIONAL	13,276,582		(13,276,582)
CAREER EDUCATION	1,251,895		(1,251,895)
ADULT GENERAL	634,732		(634,732)
PRE KINDERGARTEN	240,445		(240,445)
ATTENDANCE & SOCIAL WORK	2,453,675		(2,453,675)
GUIDANCE SERVICES	148,460		(148,460)
HEALTH SERVICES	24,173		(24,173)
PSYCHOLOGICAL SERVICES	2,553,872		(2,553,872)
PARENTAL INVOLVEMENT	275,261		(275,261)
OTHER STUDENT PERSONNEL SVC	2,658,749		(2,658,749)
INSTRUCTIONAL MEDIA	1,115		(1,115)
CURRICULUM & INSTRUCTION	9,100,203	<b>7,004</b>	(9,093,199)
STAFF DEVELOPMENT	9,706,449	<b>262,521</b>	(9,443,928)
INSTRUCTION-RELATED TECH	698,459		(698,459)
GENERAL ADMINISTRATION	2,689,902		(2,689,902)
SCHOOL ADMINISTRATION	1,226		(1,226)
FISCAL SERVICES	51,635		(51,635)
PLANNING, RESEARCH & EVALUATION	480,330		(480,330)
PERSONNEL SERVICES	1,566,471		(1,566,471)
OTHER CENTRAL SERVICES	27,835		(27,835)
STUDENT TRANSPORTATION SERVICES	64,567		(64,567)
OPERATION OF PLANT	128,668		(128,668)
COMMUNITY SERVICES	3,236,747		(3,236,747)
TOTAL APPROPRIATIONS	<b>\$70,081,419</b>	<b>\$9,900,219</b>	(\$60,181,200)

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

		OBJECT CATEGORY									
	FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
15100	DIRECT INSTRUCTION BASIC (FEFP K-12)	\$0	\$0	\$0	\$0	\$9,587,694	\$43,000	\$0	\$0	\$9,630,694	97.28%
	SUB TOTALS					\$9,587,694	\$43,000	\$0	\$0	\$9,630,694	97.28%
6300	INSTRUCTIONAL SUPPORT										
6400	INSTRUCTION & CURRICULUM DVLP SVCS	83,860	66,476	96,775		1,500	15,410	5,504		7,004	0.07%
	INSTRUCTIONAL STAFF TRAINING SERVICES									262,521	2.65%
	SUB TOTALS	\$83,860	\$66,476	\$96,775	\$0	\$1,500	\$15,410	\$5,504	\$0	\$269,525	2.72%
	TOTAL APPROPRIATIONS	\$83,860	\$66,476	\$96,775	\$0	\$9,589,194	\$58,410	\$5,504	\$0	\$9,900,219	100.00%



PINELLAS COUNTY  
SCHOOL BOARD

## SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,100 support service employees and 14 administrative/professional/technical employees. In fiscal year 2016-17, the Food Service operation prepared and served over 9.6 million lunches, more than 5.4 million breakfasts and over 1 million snacks in the After School Snack Program. Over 644,000 dinner meals were served at 65 sites.

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

Community Eligibility Provision (CEP) – National School Lunch Program:

70 schools have qualified for the CEP in 2017-18. There will be no charge for student meals at the CEP schools.

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

Fiscal year 2017-18 lunch prices:

Elementary school students: \$ 2.00  
Middle and high school students: \$ 2.50  
Adults: \$ 3.50

Breakfast is served in all schools/centers.

Fiscal year 2017-18 breakfast prices:

Elementary school students: No charge to students  
Middle and high school students: No charge to students  
Adults: \$2.25

## INTERNAL SERVICE FUND

Internal Service funds are used to account for Self-Insurance Programs. Currently, this fund contains our Workers Compensation Program and well as our Health Insurance Program. These programs are sustained by employee and employer contributions.

**Self-Insured Workers Comp & Liability Fund** – This fund is used to record the premium revenue and claim expenditures related to the district's self-insured Workers Compensation. Expenditures in this fund are supported by charges to the appropriate schools or departments in other funds.

**Self-Insured Health Fund** - This fund is used to record the premium revenue and claim expenditures related to the district's self-insured employee health benefits. The district has been self-insured for health care since January 2016.

## PERMANENT FUND

Permanent funds are required to be used to report resources that are legally restricted to the extent that only earnings (and not principal) may be used for purposes that support the reporting government's programs.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$42,377,325	\$44,145,640	\$1,768,315
STATE SOURCES	569,481	510,000	(59,481)
LOCAL SOURCES	7,063,775	7,224,094	160,319
ESTIMATED REVENUE	\$50,010,581	\$51,879,734	\$1,869,153
BEGINNING FUND BALANCE	(2,728,585)	348,625	3,077,210
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$47,281,996	\$52,228,359	\$4,946,363

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$46,933,371	\$50,735,597	\$3,802,226
TOTAL APPROPRIATIONS	\$46,933,371	\$50,735,597	\$3,802,226
ENDING FUND BALANCE	348,625	1,492,762	1,144,137
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$47,281,996	\$52,228,359	\$4,946,363

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$2,641,843	\$5,000,000	\$2,358,157
ESTIMATED REVENUE	\$2,641,843	\$5,000,000	\$2,358,157
BEGINNING FUND BALANCE	653,030	1,570,715	917,685
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$3,294,873	\$6,570,715	\$3,275,842

<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - APPROPRIATIONS</u></b>			
SCHOOL BOARD	\$1,724,158	\$5,000,000	\$3,275,842
APPROPRIATIONS	\$1,724,158	\$5,000,000	\$3,275,842
ENDING FUND BALANCE	1,570,715	1,570,715	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$3,294,873	\$6,570,715	\$3,275,842

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$122,035,513	<b>\$134,545,000</b>	\$12,509,487
ESTIMATED REVENUE	\$122,035,513	<b>\$134,545,000</b>	\$12,509,487
BEGINNING FUND BALANCE	6,108,001	<b>6,712,919</b>	604,918
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$128,143,514</u>	<u><b>\$141,257,919</b></u>	<u>\$13,114,405</u>

**SELF-INSURED HEALTH FUND - APPROPRIATIONS**

INTERNAL SERVICES	\$121,430,595	<b>\$128,545,000</b>	\$7,114,405
APPROPRIATIONS	\$121,430,595	<b>\$128,545,000</b>	\$7,114,405
ENDING FUND BALANCE	6,712,919	<b>12,712,919</b>	6,000,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$128,143,514</u>	<u><b>\$141,257,919</b></u>	<u>\$13,114,405</u>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
BEGINNING FUND BALANCE	\$150,420	\$150,420	\$0
ESTIMATED REVENUE AND FUND BALANCE	\$150,420	\$150,420	\$0
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
ENDING FUND BALANCE	\$150,420	\$150,420	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	\$150,420	\$150,420	\$0

Fiscal year 2016-2017 information is a projection as the year is not yet complete.



# BUDGET DETAIL BY FUND

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- OBJECT TION</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS	\$25,986	\$10,000	(\$15,986)
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	379,705	300,000	(79,705)
	<b>TOTAL FEDERAL DIRECT</b>	<b>\$405,691</b>	<b>\$310,000</b>	<b>(\$95,691)</b>
	FEDERAL THRU STATE			
3202 000	MEDICAID	3,000,000	3,500,000	500,000
	<b>TOTAL FEDERAL THRU STATE</b>	<b>\$3,000,000</b>	<b>\$3,500,000</b>	<b>\$500,000</b>
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	123,225,811	125,784,030	2,558,219
3310 000	SAFE SCHOOLS	3,119,251	3,221,465	102,214
3310 000	SUPPLEMENT ACADEMIC INSTRU	23,235,021	23,198,747	(36,274)
3310 000	ESE GUARANTEED ALLOCATION	45,813,721	45,372,628	(441,093)
3310 000	READING PROGRAMS	4,512,879	4,451,548	(61,331)
3310 000	DJJ SUPPLEMENTAL ALLOCATION	411,657	383,892	(27,765)
3310 000	VIRTUAL EDUCATION CONTRIBUTION	10,672		(10,672)
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,662,882	1,632,312	(30,570)
3310 000	DIGITAL CLASSROOMS ALLOCATION	2,085,043	2,067,910	(17,133)
3310 000	INSTRUCTIONAL MATERIALS	8,038,053	8,102,973	64,920
3310 000	TRANSPORTATION	12,393,644	12,482,543	88,899
3310 000	FEDERALLY CONNECTED STUDENT SUPPLEM	29,180	32,130	2,950
3315 000	WORKFORCE DEVELOPMENT	27,220,680	30,519,087	3,298,407
3317 000	WORKFORCE EDUC PERFORMANCE INCENTIVES	245,000		(245,000)
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	81,819	81,819	0
3343 000	STATE LICENSE TAX	579,650	555,000	(24,650)
3344 000	DISCRETIONARY LOTTERY FUND	1,725,945	1,701,434	(24,511)
3355 000	CLASS SIZE REDUCTION	112,395,686	111,565,928	(829,758)
3361 000	SCHOOL RECOGNITION FUNDS	3,051,428	3,051,428	0
3371 000	VOLUNTARY PRE-K PROGRAM	2,500,000		(2,500,000)
3399 000	MISCELLANEOUS STATE REVENUE	3,279,953	2,952,404	(327,549)
	<b>TOTAL STATE SOURCES</b>	<b>\$375,617,975</b>	<b>\$377,157,278</b>	<b>\$1,539,303</b>
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	384,146,136	386,792,770	2,646,634
3411 000	TAX REFERENDUM	35,889,467	38,656,083	2,766,616
3425 000	RENTAL INCOME	1,944,082	1,500,000	(444,082)
3430 000	INTEREST INCOME	1,834,686	1,400,000	(434,686)
346X 000	STUDENT FEES	3,545,696	3,800,000	254,304
3481 000	CHARGES FOR SERVICES	1,205,739	1,300,000	94,261
349X 000	MISCELLANEOUS LOCAL SOURCES	16,331,288	16,533,869	202,581
	<b>TOTAL LOCAL SOURCES</b>	<b>\$444,897,094</b>	<b>\$449,982,722</b>	<b>\$5,085,628</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$823,920,760</b>	<b>\$830,950,000</b>	<b>\$7,029,240</b>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
3630	000	TRANSFERS			
		TRANS. FROM CAPITAL PROJECTS	32,000,000	36,500,000	4,500,000
	TOTAL	TRANSFERS	\$32,000,000	\$36,500,000	\$4,500,000
3740	000	OTHER FINANCING SOURCES			
		LOSS RECOVERIES	141,395	250,000	108,605
	TOTAL	OTHER FINANCING SOURCES	\$141,395	\$250,000	\$108,605
	TOTAL	ESTIMATED RESOURCES	\$856,062,155	\$867,700,000	\$11,637,845
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	3,815,077	3,500,000	(315,077)
		RESTRICTED	24,914,701	22,800,000	(2,114,701)
		ASSIGNED	19,296,456	24,300,000	5,003,544
		UNASSIGNED	15,419,419	18,900,000	3,480,581
	TOTAL	BEGINNING FUND BALANCE	\$63,445,653	\$69,500,000	\$6,054,347
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$919,507,808	\$937,200,000	\$17,692,192

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$277,922,854	<b>\$282,023,130</b>	\$4,100,276
5100	200	EMPLOYEE BENEFITS	81,462,781	<b>84,398,542</b>	2,935,761
5100	300	PURCHASED SERVICES	43,795,171	<b>49,431,479</b>	5,636,308
5100	400	ENERGY SERVICES	7,122	<b>7,200</b>	78
5100	500	MATERIALS & SUPPLIES	15,608,391	<b>15,608,490</b>	99
5100	600	CAPITAL EXPENDITURES	6,412,562	<b>6,412,605</b>	43
5100	700	OTHER EXPENSE	1,794,308	<b>1,794,376</b>	68
	<b>TOTAL</b>	<b>BASIC (FEFP K-12)</b>	<b>\$427,003,189</b>	<b>\$439,675,822</b>	<b>\$12,672,633</b>
		EXCEPTIONAL			
5200	100	SALARIES	80,103,872	<b>81,104,100</b>	1,000,228
5200	200	EMPLOYEE BENEFITS	25,447,546	<b>26,382,570</b>	935,024
5200	300	PURCHASED SERVICES	1,036,615	<b>1,036,664</b>	49
5200	500	MATERIALS & SUPPLIES	331,233	<b>331,256</b>	23
5200	600	CAPITAL EXPENDITURES	225,227	<b>225,253</b>	26
5200	700	OTHER EXPENSE	640	<b>670</b>	30
	<b>TOTAL</b>	<b>EXCEPTIONAL</b>	<b>\$107,145,133</b>	<b>\$109,080,513</b>	<b>\$1,935,380</b>
		CAREER EDUCATION			
5300	100	SALARIES	15,007,250	<b>15,407,456</b>	400,206
5300	200	EMPLOYEE BENEFITS	4,317,974	<b>4,537,111</b>	219,137
5300	300	PURCHASED SERVICES	584,214	<b>584,243</b>	29
5300	400	ENERGY SERVICES	1,152	<b>1,200</b>	48
5300	500	MATERIALS & SUPPLIES	275,079	<b>275,125</b>	46
5300	600	CAPITAL EXPENDITURES	2,085,348	<b>2,085,400</b>	52
5300	700	OTHER EXPENSE	211,961	<b>211,990</b>	29
	<b>TOTAL</b>	<b>CAREER EDUCATION</b>	<b>\$22,482,978</b>	<b>\$23,102,525</b>	<b>\$619,547</b>
		ADULT GENERAL			
5400	100	SALARIES	5,552,578	<b>5,552,984</b>	406
5400	200	EMPLOYEE BENEFITS	1,227,249	<b>1,306,055</b>	78,806
5400	300	PURCHASED SERVICES	47,021	<b>47,050</b>	29
5400	500	MATERIALS & SUPPLIES	44,952	<b>44,975</b>	23
5400	600	CAPITAL EXPENDITURES	17,898	<b>17,932</b>	34
5400	700	OTHER EXPENSE	595	<b>625</b>	30
	<b>TOTAL</b>	<b>ADULT GENERAL</b>	<b>\$6,890,293</b>	<b>\$6,969,621</b>	<b>\$79,328</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	2,195,016	<b>2,195,423</b>	407
5500	200	EMPLOYEE BENEFITS	846,097	<b>876,301</b>	30,204
5500	300	PURCHASED SERVICES	16,864	<b>16,900</b>	36
5500	500	MATERIALS & SUPPLIES	85,040	<b>85,060</b>	20
5500	600	CAPITAL EXPENDITURES	40,369	<b>40,395</b>	26
	<b>TOTAL</b>	<b>PRE KINDERGARTEN</b>	<b>\$3,183,386</b>	<b>\$3,214,079</b>	<b>\$30,693</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	94,597	<b>94,610</b>	13
5900	200	EMPLOYEE BENEFITS	4,284	<b>4,500</b>	216
	<b>TOTAL</b>	<b>OTHER INSTRUCTION</b>	<b>\$98,881</b>	<b>\$99,110</b>	<b>\$229</b>
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<b>\$566,803,860</b>	<b>\$582,141,670</b>	<b>\$15,337,810</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,746,244	<b>3,746,250</b>	6
6110	200	EMPLOYEE BENEFITS	1,216,994	<b>1,260,440</b>	43,446
6110	300	PURCHASED SERVICES	31,933	<b>31,975</b>	42
6110	500	MATERIALS & SUPPLIES	17,194	<b>17,225</b>	31
6110	700	OTHER EXPENSE	1,125	<b>1,140</b>	15
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$5,013,490</b>	<b>\$5,057,030</b>	<b>\$43,540</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	12,418,680	<b>12,418,700</b>	20
6120	200	EMPLOYEE BENEFITS	3,503,745	<b>3,643,820</b>	140,075
6120	300	PURCHASED SERVICES	19,048	<b>19,100</b>	52
6120	500	MATERIALS & SUPPLIES	21,231	<b>21,250</b>	19
6120	600	CAPITAL EXPENDITURES	119,605	<b>119,635</b>	30
6120	700	OTHER EXPENSE	899	<b>920</b>	21
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$16,083,208</b>	<b>\$16,223,425</b>	<b>\$140,217</b>
		HEALTH SERVICES			
6130	100	SALARIES	2,839,883	<b>2,839,900</b>	17
6130	200	EMPLOYEE BENEFITS	1,076,905	<b>1,115,347</b>	38,442
6130	300	PURCHASED SERVICES	183,918	<b>183,933</b>	15
6130	500	MATERIALS & SUPPLIES	19,300	<b>19,314</b>	14
6130	600	CAPITAL OUTLAY	9,323	<b>9,342</b>	19
6130	700	OTHER EXPENSE	743	<b>775</b>	32
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$4,130,072</b>	<b>\$4,168,611</b>	<b>\$38,539</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,059,416	<b>2,059,500</b>	84
6140	200	EMPLOYEE BENEFITS	568,631	<b>588,932</b>	20,301
6140	300	PURCHASED SERVICES	19,156	<b>19,175</b>	19
6140	500	MATERIALS & SUPPLIES	98,590	<b>98,600</b>	10
6140	700	OTHER EXPENSE	619	<b>639</b>	20
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$2,746,412</b>	<b>\$2,766,846</b>	<b>\$20,434</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,211,406	<b>1,211,420</b>	14
6150	200	EMPLOYEE BENEFITS	573,304	<b>573,400</b>	96
6150	500	MATERIALS & SUPPLIES	205	<b>225</b>	20
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$1,784,915</b>	<b>\$1,785,045</b>	<b>\$130</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,174,407	<b>2,174,423</b>	16
6190	200	EMPLOYEE BENEFITS	723,922	<b>749,766</b>	25,844
6190	300	PURCHASED SERVICES	44,444	<b>44,500</b>	56
6190	500	MATERIALS & SUPPLIES	14,236	<b>14,250</b>	14
6190	600	CAPITAL EXPENDITURES	1,338	<b>1,350</b>	12
6190	700	OTHER EXPENSE	1,165	<b>1,185</b>	20
	<b>TOTAL</b>	OTHER STUDENT PERSONNEL SVC	<b>\$2,959,512</b>	<b>\$2,985,474</b>	<b>\$25,962</b>
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,161,941	<b>4,161,954</b>	13
6200	200	EMPLOYEE BENEFITS	1,288,869	<b>1,349,945</b>	61,076
6200	300	PURCHASED SERVICES	150,030	<b>150,041</b>	11
6200	400	ENERGY SERVICES	276	<b>295</b>	19
6200	500	MATERIALS & SUPPLIES	92,811	<b>92,825</b>	14
6200	600	CAPITAL EXPENDITURES	383,251	<b>383,263</b>	12
6200	700	OTHER EXPENSE	120	<b>132</b>	12
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA SERVICES	<b>\$6,077,298</b>	<b>\$6,138,455</b>	<b>\$61,157</b>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	8,621,015	<b>8,621,100</b>	85
6300	200	EMPLOYEE BENEFITS	2,499,801	<b>2,599,200</b>	99,399
6300	300	PURCHASED SERVICES	551,073	<b>551,100</b>	27
6300	500	MATERIALS & SUPPLIES	153,894	<b>153,915</b>	21
6300	600	CAPITAL EXPENDITURES	70,062	<b>70,075</b>	13
6300	700	OTHER EXPENSE	145,833	<b>145,862</b>	29
	<b>TOTAL</b>	INSTRUCTION & CURRICULUM DVLP SVCS	<b>\$12,041,678</b>	<b>\$12,141,252</b>	<b>\$99,574</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	7,136,366	<b>7,136,416</b>	50
6400	200	EMPLOYEE BENEFITS	2,039,128	<b>2,087,737</b>	48,609
6400	300	PURCHASED SERVICES	2,347,710	<b>2,347,735</b>	25
6400	500	MATERIALS & SUPPLIES	169,043	<b>169,100</b>	57
6400	600	CAPITAL EXPENDITURES	16,639	<b>16,675</b>	36
6400	700	OTHER EXPENSE	5,815	<b>5,836</b>	21
	<b>TOTAL</b>	INSTRUCTIONAL STAFF TRAINING SERVICES	<b>\$11,714,701</b>	<b>\$11,763,499</b>	<b>\$48,798</b>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	5,960,557	<b>5,960,562</b>	5
6500	200	EMPLOYEE BENEFITS	1,765,055	<b>1,843,061</b>	78,006
6500	300	PURCHASED SERVICES	87,279	<b>87,300</b>	21
6500	500	SUPPLIES	143,594	<b>143,620</b>	26
6500	600	CAPITAL EXPENDITURES	434,012	<b>434,030</b>	18
6500	700	OTHER EXPENSE	428	<b>450</b>	22
	<b>TOTAL</b>	INSTRUCTION-RELATED TECH	<b>\$8,390,925</b>	<b>\$8,469,023</b>	<b>\$78,098</b>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$70,942,211</b>	<b>\$71,498,660</b>	<b>\$556,449</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>SCHOOL BOARD</b>			
7100	100	SALARIES	758,724	<b>758,784</b>	60
7100	200	EMPLOYEE BENEFITS	1,413,906	<b>1,464,381</b>	50,475
7100	300	PURCHASED SERVICES	93,052	<b>93,071</b>	19
7100	500	MATERIALS & SUPPLIES	9,125	<b>9,136</b>	11
7100	600	CAPITAL EXPENDITURES	3,399	<b>3,426</b>	27
7100	700	OTHER EXPENSE	31,973	<b>32,011</b>	38
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$2,310,179</b>	<b>\$2,360,809</b>	<b>\$50,630</b>
		<b>GENERAL ADMINISTRATION</b>			
7200	100	SALARIES	1,925,975	<b>1,925,984</b>	9
7200	200	EMPLOYEE BENEFITS	551,057	<b>573,955</b>	22,898
7200	300	PURCHASED SERVICES	252,376	<b>252,392</b>	16
7200	500	MATERIALS & SUPPLIES	47,446	<b>47,460</b>	14
7200	600	CAPITAL EXPENDITURES	9,963	<b>9,975</b>	12
7200	700	OTHER EXPENSE	97,907	<b>97,924</b>	17
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$2,884,724</b>	<b>\$2,907,690</b>	<b>\$22,966</b>
		<b>SCHOOL ADMINISTRATION</b>			
7300	100	SALARIES	40,731,861	<b>40,731,900</b>	39
7300	200	EMPLOYEE BENEFITS	13,310,498	<b>13,795,646</b>	485,148
7300	300	PURCHASED SERVICES	890,037	<b>890,052</b>	15
7300	500	MATERIALS & SUPPLIES	244,143	<b>244,162</b>	19
7300	600	CAPITAL EXPENDITURES	84,132	<b>84,155</b>	23
7300	700	OTHER EXPENSE	13,392	<b>13,420</b>	28
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$55,274,063</b>	<b>\$55,759,335</b>	<b>\$485,272</b>
		<b>FACILITIES ACQ. &amp; CONST.</b>			
7400	100	SALARIES	1,402,380	<b>1,402,402</b>	22
7400	200	EMPLOYEE BENEFITS	425,266	<b>440,449</b>	15,183
7400	300	PURCHASED SERVICES	253,775	<b>253,792</b>	17
7400	400	ENERGY SERVICES	4,456	<b>4,500</b>	44
7400	500	MATERIALS	7,919	<b>7,934</b>	15
7400	600	CAPITAL EXPENDITURES	2,081,588	<b>2,081,605</b>	17
7400	700	OTHER EXPENSE	3,357	<b>3,409</b>	52
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$4,178,741</b>	<b>\$4,194,091</b>	<b>\$15,350</b>
		<b>FISCAL SERVICES</b>			
7500	100	SALARIES	2,851,155	<b>2,851,160</b>	5
7500	200	EMPLOYEE BENEFITS	963,452	<b>976,168</b>	12,716
7500	300	PURCHASED SERVICES	432,299	<b>432,326</b>	27
7500	500	MATERIALS	29,435	<b>29,450</b>	15
7500	600	CAPITAL EXPENDITURES	3,308	<b>3,324</b>	16
7500	700	OTHER EXPENSE	177,641	<b>177,700</b>	59
	<b>TOTAL</b>	<b>FISCAL SERVICES</b>	<b>\$4,457,290</b>	<b>\$4,470,128</b>	<b>\$12,838</b>
		<b>FOOD SERVICE</b>			
7600	100	SALARIES	113,002	<b>113,010</b>	8
7600	200	EMPLOYEE BENEFITS	1,372	<b>1,480</b>	108
	<b>TOTAL</b>	<b>FOOD SERVICE</b>	<b>\$114,374</b>	<b>\$114,490</b>	<b>\$116</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	991,070	<b>991,082</b>	12
7710	200	EMPLOYEE BENEFITS	310,395	<b>321,677</b>	11,282
7710	300	PURCHASED SERVICES	277,197	<b>277,221</b>	24
7710	500	MATERIALS & SUPPLIES	15,587	<b>15,599</b>	12
7710	600	CAPITAL EXPENDITURES	1,083	<b>1,100</b>	17
7710	700	OTHER EXPENSE	350	<b>362</b>	12
	<b>TOTAL</b>	<b>PLANNING, RESEARCH, DEVELOPMENT &amp; EVAL</b>	<b>\$1,595,682</b>	<b>\$1,607,041</b>	<b>\$11,359</b>
		INFORMATION SERVICES			
7720	100	SALARIES	650,244	<b>650,256</b>	12
7720	200	EMPLOYEE BENEFITS	211,824	<b>219,483</b>	7,659
7720	300	PURCHASED SERVICES	82,199	<b>82,210</b>	11
7720	400	ENERGY SERVICES	32	<b>50</b>	18
7720	500	MATERIALS & SUPPLIES	53,792	<b>53,820</b>	28
7720	600	CAPITAL EXPENDITURES	10,535	<b>10,558</b>	23
7720	700	OTHER EXPENSE	6,337	<b>6,352</b>	15
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$1,014,963</b>	<b>\$1,022,729</b>	<b>\$7,766</b>
		PERSONNEL SERVICES			
7730	100	SALARIES	2,970,342	<b>2,970,350</b>	8
7730	200	EMPLOYEE BENEFITS	1,204,362	<b>1,247,857</b>	43,495
7730	300	PURCHASED SERVICES	974,320	<b>974,331</b>	11
7730	500	MATERIALS & SUPPLIES	230,392	<b>230,411</b>	19
7730	600	CAPITAL EXPENDITURES	34,916	<b>34,936</b>	20
7730	700	OTHER EXPENSE	32,504	<b>32,525</b>	21
	<b>TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>\$5,446,836</b>	<b>\$5,490,410</b>	<b>\$43,574</b>
		INTERNAL SVC			
7760	100	SALARIES	1,703,811	<b>1,703,820</b>	9
7760	200	EMPLOYEE BENEFITS	580,674	<b>601,602</b>	20,928
7760	300	PURCHASED SERVICES	862,894	<b>862,910</b>	16
7760	400	ENERGY SERVICES	12,792	<b>12,810</b>	18
7760	500	MATERIALS & SUPPLIES	1,427,826	<b>1,427,839</b>	13
7760	600	CAPITAL EXPENDITURES	1,323	<b>1,370</b>	47
7760	700	OTHER EXPENSE	815	<b>840</b>	25
	<b>TOTAL</b>	<b>INTERNAL SVC</b>	<b>\$4,590,135</b>	<b>\$4,611,191</b>	<b>\$21,056</b>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	391,502	<b>391,518</b>	16
7790	200	EMPLOYEE BENEFITS	121,239	<b>125,669</b>	4,430
7790	300	PURCHASED SERVICES	31,746	<b>31,786</b>	40
7790	500	MATERIALS & SUPPLIES	3,312	<b>3,325</b>	13
7790	600	CAPITAL EXPENDITURES	272	<b>290</b>	18
7790	700	OTHER EXPENSE	5,124	<b>5,145</b>	21
	<b>TOTAL</b>	<b>OTHER CENTRAL SERVICES</b>	<b>\$553,195</b>	<b>\$557,733</b>	<b>\$4,538</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	18,489,102	<b>18,489,110</b>	8
7800	200	EMPLOYEE BENEFITS	6,408,131	<b>6,719,880</b>	311,749
7800	300	PURCHASED SERVICES	984,381	<b>984,392</b>	11
7800	400	ENERGY SERVICES	2,571,914	<b>2,571,927</b>	13
7800	500	MATERIALS & SUPPLIES	2,299,514	<b>2,299,537</b>	23
7800	600	CAPITAL EXPENDITURES	51,065	<b>51,100</b>	35
7800	700	OTHER EXPENSE	24,345	<b>24,356</b>	11
	<b>TOTAL</b>	<b>STUDENT TRANSPORTATION SERVICES</b>	<b>\$30,828,452</b>	<b>\$31,140,302</b>	<b>\$311,850</b>
		OPERATION OF PLANT			
7900	100	SALARIES	24,055,062	<b>24,055,100</b>	38
7900	200	EMPLOYEE BENEFITS	11,784,416	<b>12,475,630</b>	691,214
7900	300	PURCHASED SERVICES	15,038,420	<b>15,038,433</b>	13
7900	400	ENERGY SERVICES	19,451,476	<b>19,451,492</b>	16
7900	500	MATERIALS & SUPPLIES	1,395,663	<b>1,395,677</b>	14
7900	600	CAPITAL EXPENDITURES	318,905	<b>318,925</b>	20
7900	700	OTHER EXPENSE	80,149	<b>80,161</b>	12
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$72,124,091</b>	<b>\$72,815,418</b>	<b>\$691,327</b>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i><b>\$185,372,725</b></i>	<i><b>\$187,051,367</b></i>	<i><b>\$1,678,642</b></i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,556,803	<b>6,556,865</b>	62
8100	200	EMPLOYEE BENEFITS	2,648,394	<b>2,739,249</b>	90,855
8100	300	PURCHASED SERVICES	6,392,684	<b>6,392,698</b>	14
8100	400	ENERGY SERVICES	287,363	<b>287,378</b>	15
8100	500	MATERIALS & SUPPLIES	3,773,189	<b>3,773,201</b>	12
8100	600	CAPITAL EXPENDITURES	104,020	<b>104,031</b>	11
8100	700	OTHER EXPENSE	2,318,810	<b>2,318,829</b>	19
	<b>TOTAL</b>	<b>MAINTENANCE OF PLANT</b>	<b>\$22,081,263</b>	<b>\$22,172,251</b>	<b>\$90,988</b>
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i><b>\$22,081,263</b></i>	<i><b>\$22,172,251</b></i>	<i><b>\$90,988</b></i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,382,458	<b>2,382,469</b>	11
8200	200	EMPLOYEE BENEFITS	646,705	<b>669,890</b>	23,185
8200	300	PURCHASED SERVICES	737,468	<b>737,484</b>	16
8200	400	ENERGY SERVICES	4,267	<b>4,282</b>	15
8200	500	MATERIALS & SUPPLIES	87,202	<b>87,220</b>	18
8200	600	CAPITAL EXPENDITURES	221,142	<b>221,189</b>	47
	<b>TOTAL</b>	<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>\$4,079,242</b>	<b>\$4,102,534</b>	<b>\$23,292</b>
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i><b>\$4,079,242</b></i>	<i><b>\$4,102,534</b></i>	<i><b>\$23,292</b></i>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	293,532	<b>293,549</b>	17
9100	200	EMPLOYEE BENEFITS	129,093	<b>133,999</b>	4,906
9100	300	PURCHASED SERVICES	122,313	<b>122,344</b>	31
9100	500	MATERIALS & SUPPLIES	11,803	<b>11,820</b>	17
9100	600	CAPITAL EXPENDITURES	227	<b>250</b>	23
9100	700	OTHER EXPENSE	171,539	<b>171,556</b>	17
	TOTAL	COMMUNITY SERVICES	\$728,507	<b>\$733,518</b>	\$5,011
	<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>		<i>\$728,507</i>	<i>\$733,518</i>	<i>\$5,011</i>
	TOTAL	APPROPRIATIONS	<b>\$850,007,808</b>	<b>\$867,700,000</b>	\$17,692,192
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,500,000	<b>3,500,000</b>	0
	TOTAL	NON-SPENDABLE	\$3,500,000	<b>\$3,500,000</b>	\$0
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,800,000	<b>1,800,000</b>	0
		REFERENDUM	1,000,000	<b>2,200,000</b>	1,200,000
		WORKFORCE	20,000,000	<b>20,000,000</b>	0
	TOTAL	RESTRICTED	\$22,800,000	<b>\$24,000,000</b>	\$1,200,000
		<u>ASSIGNED</u>			
		ENCUMBRANCES	7,000,000	<b>8,000,000</b>	1,000,000
		CENTRAL PRINTING	800,000	<b>800,000</b>	0
		CARRYFORWARDS	10,500,000	<b>10,500,000</b>	0
		FTE AUDIT ADJUSTMENTS	1,000,000	<b>1,000,000</b>	0
		FEFP VARIATIONS	5,000,000	<b>5,000,000</b>	0
	TOTAL	ASSIGNED	\$24,300,000	<b>\$25,300,000</b>	\$1,000,000
		<u>UNASSIGNED</u>	\$18,900,000	<b>16,700,000</b>	(2,200,000)
	TOTAL	UNASSIGNED	\$18,900,000	<b>\$16,700,000</b>	(\$2,200,000)
	TOTAL	ENDING FUND BALANCE	\$69,500,000	<b>\$69,500,000</b>	\$0
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$919,507,808</b>	<b>\$937,200,000</b>	\$17,692,192

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$514,580	<b>\$214,747</b>	(\$299,833)
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	36,277		(36,277)
3341	000	SALES TAX DISTRIBUTION	223,250	<b>223,250</b>	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	3,622,395	<b>3,622,395</b>	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,580,910		(1,580,910)
	TOTAL	STATE SOURCES	<u>\$5,977,412</u>	<u><b>\$4,060,392</b></u>	<u>(\$1,917,020)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	108,454,882	<b>115,968,250</b>	7,513,368
3431	000	INTEREST ON INVESTMENTS	1,343,345	<b>1,200,000</b>	(143,345)
3433	000	NET INC/DEC FAIR VALUE INVEST	(512,410)		512,410
3493	000	SALE OF JUNK	515,463		(515,463)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	1,469,640		(1,469,640)
	TOTAL	LOCAL SOURCES	<u>\$111,270,920</u>	<u><b>\$117,168,250</b></u>	<u>\$5,897,330</u>
		OTHER SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION		<b>62,000,000</b>	62,000,000
	TOTAL	OTHER FINANCING SOURCES	<u>\$0</u>	<u><b>\$62,000,000</b></u>	<u>\$62,000,000</u>
	TOTAL	ESTIMATED REVENUE	<u>\$117,248,332</u>	<u><b>\$183,228,642</b></u>	<u>\$65,980,310</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	116,408,394	<b>133,742,216</b>	17,333,822
		ASSIGNED	117,993	<b>100,000</b>	(17,993)
	TOTAL	BEGINNING FUND BALANCE	<u>\$116,526,387</u>	<u><b>\$133,842,216</b></u>	<u>\$17,315,829</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$233,774,719</u></u>	<u><u><b>\$317,070,858</b></u></u>	<u><u>\$83,296,139</u></u>

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2017/18 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$62 million.

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$64,271,727	<b>\$167,186,303</b>	\$102,914,576
	TOTAL	FACILITIES ACQ. & CONST.	\$64,271,727	<b>\$167,186,303</b>	\$102,914,576
9200	700	DEBT SERVICES OTHER EXPENSES	1,079,866	<b>1,163,897</b>	84,031
	TOTAL	DEBT SERVICES	\$1,079,866	<b>\$1,163,897</b>	\$84,031
9700	900	TRANSFER OF FUNDS TRANSFERS	34,580,910	<b>40,781,279</b>	6,200,369
	TOTAL	TRANSFER OF FUNDS	\$34,580,910	<b>\$40,781,279</b>	\$6,200,369
	TOTAL	APPROPRIATIONS	\$99,932,503	<b>\$209,131,479</b>	\$109,198,976
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	133,742,216	<b>107,839,379</b>	(25,902,837)
		ASSIGNED	100,000	<b>100,000</b>	0
*	TOTAL	ENDING FUND BALANCE	\$133,842,216	<b>\$107,939,379</b>	(\$25,902,837)
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$233,774,719</b>	<b>\$317,070,858</b>	\$83,296,139

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

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2017/18 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$62 million.

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$5,102,910	\$5,132,460	\$29,550
	TOTAL	STATE SOURCES	\$5,102,910	\$5,132,460	\$29,550
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS		4,281,279	4,281,279
	TOTAL	TRANSFERS	0	4,281,279	4,281,279
	TOTAL	ESTIMATED REVENUE	\$5,102,910	\$9,413,739	\$4,310,829
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	92,714	92,714	0
	TOTAL	BEGINNING FUND BALANCE	\$92,714	\$92,714	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,195,624	\$9,506,453	\$4,310,829
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$5,102,910	\$9,413,739	\$4,310,829
	TOTAL	DEBT SERVICES	\$5,102,910	\$9,413,739	\$4,310,829
	TOTAL	APPROPRIATIONS	\$5,102,910	\$9,413,739	\$4,310,829
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	92,714	92,714	0
	TOTAL	ENDING FUND BALANCE	\$92,714	\$92,714	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,195,624	\$9,506,453	\$4,310,829

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2017/18 fiscal year. In the event the district does not pursue this financing, the debt service revenue and appropriations will be reduced by \$4,281,279.

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION		DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</b>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,110,515		(\$3,110,515)
3199	000	MISC FEDERAL DIRECT	899,186	<b>141,769</b>	(757,417)
	TOTAL	FEDERAL DIRECT	<u>\$4,009,701</u>	<u><b>\$141,769</b></u>	<u>(\$3,867,932)</u>
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,648,585	<b>46,885</b>	(1,601,700)
3221	000	ADULT GENERAL EDUCATION	1,043,372	<b>95,177</b>	(948,195)
3222	000	ENGLISH LITERACY & CIVICS	133,083	<b>8,407</b>	(124,676)
3225	000	TCHER & PRINCPL TRNING TITLE II	5,823,982	<b>487,126</b>	(5,336,856)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	28,161,444	<b>2,193,296</b>	(25,968,148)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	26,500,374	<b>5,989,206</b>	(20,511,168)
3241	000	LANGUAGE INSTRUCTION TITLE III	891,452	<b>266,501</b>	(624,951)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	685,897	<b>84,418</b>	(601,479)
3299	000	MISC FEDERAL THRU STATE	1,183,529	<b>587,434</b>	(596,095)
	TOTAL	FEDERAL THRU STATE	<u>\$66,071,718</u>	<u><b>\$9,758,450</b></u>	<u>(\$56,313,268)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$70,081,419</u></u>	<u><u><b>\$9,900,219</b></u></u>	<u><u>(\$60,181,200)</u></u>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$9,982,186		(\$9,982,186)
5100	200	EMPLOYEE BENEFITS	2,342,737		(2,342,737)
5100	300	PURCHASED SERVICES	2,483,582		(2,483,582)
5100	500	MATERIALS & SUPPLIES	2,032,363	9,587,694	7,555,331
5100	600	CAPITAL EXPENDITURES	1,964,198	43,000	(1,921,198)
5100	700	OTHER EXPENSE	4,902		(4,902)
	TOTAL	BASIC (FEFP K-12)	\$18,809,968	\$9,630,694	(\$9,179,274)
		EXCEPTIONAL			
5200	100	SALARIES	9,576,436		(9,576,436)
5200	200	EMPLOYEE BENEFITS	3,488,885		(3,488,885)
5200	300	PURCHASED SERVICES	116,121		(116,121)
5200	500	MATERIALS & SUPPLIES	44,372		(44,372)
5200	600	CAPITAL EXPENDITURES	50,768		(50,768)
	TOTAL	EXCEPTIONAL	\$13,276,582	\$0	(\$13,276,582)
		CAREER EDUCATION			
5300	100	SALARIES	229,358		(229,358)
5300	200	EMPLOYEE BENEFITS	24,032		(24,032)
5300	300	PURCHASED SERVICES	347,295		(347,295)
5300	500	MATERIALS & SUPPLIES	338,029		(338,029)
5300	600	CAPITAL EXPENDITURES	172,386		(172,386)
5300	700	OTHER EXPENSE	140,795		(140,795)
	TOTAL	CAREER EDUCATION	\$1,251,895	\$0	(\$1,251,895)
		ADULT GENERAL			
5400	100	SALARIES	79,375		(79,375)
5400	200	EMPLOYEE BENEFITS	10,209		(10,209)
5400	300	PURCHASED SERVICES	86,155		(86,155)
5400	500	MATERIALS & SUPPLIES	37,058		(37,058)
5400	600	CAPITAL EXPENDITURES	420,435		(420,435)
5400	700	OTHER EXPENSE	1,500		(1,500)
	TOTAL	ADULT GENERAL	\$634,732	\$0	(\$634,732)
		PRE KINDERGARTEN			
5500	100	SALARIES	174,091		(174,091)
5500	200	EMPLOYEE BENEFITS	66,354		(66,354)
	TOTAL	PRE KINDERGARTEN	\$240,445	\$0	(\$240,445)
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$34,213,622</b>	<b>\$9,630,694</b>	<b>(\$24,582,928)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,852,518		(1,852,518)
6110	200	EMPLOYEE BENEFITS	575,795		(575,795)
6110	300	PURCHASED SERVICES	14,599		(14,599)
6110	500	MATERIALS & SUPPLIES	10,763		(10,763)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,453,675	\$0	(\$2,453,675)

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	126,144		(126,144)
6120	200	EMPLOYEE BENEFITS	21,926		(21,926)
6120	500	MATERIALS & SUPPLIES	390		(390)
	<b>TOTAL</b>	GUIDANCE SERVICES	<b>\$148,460</b>	<b>\$0</b>	<b>(\$148,460)</b>
		HEALTH SERVICES			
6130	100	SALARIES	20,905		(20,905)
6130	200	EMPLOYEE BENEFITS	3,268		(3,268)
	<b>TOTAL</b>	HEALTH SERVICES	<b>\$24,173</b>	<b>\$0</b>	<b>(\$24,173)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,978,830		(1,978,830)
6140	200	EMPLOYEE BENEFITS	575,042		(575,042)
	<b>TOTAL</b>	PSYCHOLOGICAL SERVICES	<b>\$2,553,872</b>	<b>\$0</b>	<b>(\$2,553,872)</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	110,721		(110,721)
6150	200	EMPLOYEE BENEFITS	22,796		(22,796)
6150	300	PURCHASED SERVICES	24,874		(24,874)
6150	500	MATERIALS & SUPPLIES	110,518		(110,518)
6150	600	CAPITAL OUTLAY	6,352		(6,352)
	<b>TOTAL</b>	PARENTAL INVOLVEMENT	<b>\$275,261</b>	<b>\$0</b>	<b>(\$275,261)</b>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,015,216		(2,015,216)
6190	200	EMPLOYEE BENEFITS	639,555		(639,555)
6190	300	PURCHASED SERVICES	3,978		(3,978)
	<b>TOTAL</b>	OTHER STUDENT PERSONNEL SVC	<b>\$2,658,749</b>	<b>\$0</b>	<b>(\$2,658,749)</b>
		INSTRUCTIONAL MEDIA SERVICES			
6200	300	PURCHASED SERVICES	1,115		(1,115)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA SERVICES	<b>\$1,115</b>	<b>\$0</b>	<b>(\$1,115)</b>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	6,162,190		(6,162,190)
6300	200	EMPLOYEE BENEFITS	1,735,618		(1,735,618)
6300	300	PURCHASED SERVICES	750,965		(750,965)
6300	500	MATERIALS & SUPPLIES	181,847	1,500	(180,347)
6300	600	CAPITAL EXPENDITURES	262,663		(262,663)
6300	700	OTHER EXPENSE	6,920	5,504	(1,416)
	<b>TOTAL</b>	INSTRUCTION & CURRICULUM DVLP SVCS	<b>\$9,100,203</b>	<b>\$7,004</b>	<b>(\$9,093,199)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2016-17 PROJECTED ACTUAL</b>	<b>2017-18 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,746,731	<b>83,860</b>	(5,662,871)
6400	200	EMPLOYEE BENEFITS	1,577,406	<b>66,476</b>	(1,510,930)
6400	300	PURCHASED SERVICES	2,118,388	<b>96,775</b>	(2,021,613)
6400	500	MATERIALS & SUPPLIES	168,958		(168,958)
6400	600	CAPITAL EXPENDITURES	93,537	<b>15,410</b>	(78,127)
6400	700	OTHER EXPENSE	1,429		(1,429)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$9,706,449</u>	<u><b>\$262,521</b></u>	<u>(\$9,443,928)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	523,086		(523,086)
6500	200	EMPLOYEE BENEFITS	175,373		(175,373)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$698,459</u>	<u><b>\$0</b></u>	<u>(\$698,459)</u>
<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>			<u><b>\$27,620,416</b></u>	<u><b>\$269,525</b></u>	<u><b>(\$27,350,891)</b></u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,689,902		(2,689,902)
	TOTAL	GENERAL ADMINISTRATION	<u>\$2,689,902</u>	<u><b>\$0</b></u>	<u>(\$2,689,902)</u>
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	1,226		(1,226)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$1,226</u>	<u><b>\$0</b></u>	<u>(\$1,226)</u>
		FISCAL SERVICES			
7500	100	SALARIES	35,611		(35,611)
7500	200	EMPLOYEE BENEFITS	16,024		(16,024)
	TOTAL	FISCAL SERVICES	<u>\$51,635</u>	<u><b>\$0</b></u>	<u>(\$51,635)</u>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	13,665		(13,665)
7710	200	EMPLOYEE BENEFITS	3,290		(3,290)
7710	300	PURCHASED SERVICES	4,375		(4,375)
7710	600	CAPITAL EXPENDITURES	459,000		(459,000)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<u>\$480,330</u>	<u><b>\$0</b></u>	<u>(\$480,330)</u>
		PERSONNEL SERVICES			
7730	100	SALARIES	1,358,960		(1,358,960)
7730	200	EMPLOYEE BENEFITS	162,145		(162,145)
7730	300	PURCHASED SERVICES	15,611		(15,611)
7730	700	OTHER EXPENSE	29,755		(29,755)
	TOTAL	PERSONNEL SERVICES	<u>\$1,566,471</u>	<u><b>\$0</b></u>	<u>(\$1,566,471)</u>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	18,710		(18,710)
7790	200	EMPLOYEE BENEFITS	9,125		(9,125)
	TOTAL	OTHER CENTRAL SERVICES	<u>\$27,835</u>	<u><b>\$0</b></u>	<u>(\$27,835)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	63,248		(63,248)
7800	400	ENERGY SERVICES	1,319		(1,319)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$64,567	\$0	(\$64,567)
		OPERATION OF PLANT			
7900	100	SALARIES	60,552		(60,552)
7900	200	EMPLOYEE BENEFITS	15,107		(15,107)
7900	300	PURCHASED SERVICES	41,330		(41,330)
7900	400	ENERGY SERVICES	11,679		(11,679)
	TOTAL	OPERATION OF PLANT	\$128,668	\$0	(\$128,668)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$5,010,634</i>	<i>\$0</i>	<i>(\$5,010,634)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	2,304		(2,304)
9100	500	MATERIALS & SUPPLIES	291,553		(291,553)
9100	600	CAPITAL EXPENDITURES	3,129		(3,129)
9100	700	OTHER EXPENSE	2,939,761		(2,939,761)
	TOTAL	COMMUNITY SERVICES	\$3,236,747	\$0	(\$3,236,747)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$3,236,747</i>	<i>\$0</i>	<i>(\$3,236,747)</i>
		TOTAL APPROPRIATIONS	\$70,081,419	\$9,900,219	(\$60,181,200)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>FOOD SERVICE FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$26,280,912	<b>\$25,951,827</b>	(\$329,085)
3262	000	SCH BRKFST REIMBURSEMENT	9,033,350	<b>11,093,637</b>	2,060,287
3263	000	AFTERSCHOOL SNACK REIMB	807,336	<b>900,000</b>	92,664
3264	000	CHILD CARE FOOD PROGRAM	2,094,737	<b>1,621,733</b>	(473,004)
3265	000	USDA DONATED COMMODITIES	3,391,299	<b>3,328,787</b>	(62,512)
3266	000	CASH IN LIEU OF DONAT. FOOD	151,503	<b>145,000</b>	(6,503)
3267	000	SUMMER FOOD SERVICE PROGRAM	618,188	<b>1,104,656</b>	486,468
	TOTAL	FEDERAL THRU STATE	<b>\$42,377,325</b>	<b>\$44,145,640</b>	\$1,768,315
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	154,585	<b>180,000</b>	25,415
3338	000	SCHOOL LUNCH SUPPLEMENT	286,317	<b>330,000</b>	43,683
3399	000	OTHER MISC SOURCES	128,579		(128,579)
	TOTAL	STATE SOURCES	<b>\$569,481</b>	<b>\$510,000</b>	(\$59,481)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(11,189)		11,189
3433	000	NET INC/DEC FAIR VALUE INVEST	5,190	<b>5,500</b>	310
3451	000	STUDENT LUNCHES	3,359,420	<b>3,500,000</b>	140,580
3453	000	ADULT BREAKFAST/LUNCHES	240,448	<b>240,526</b>	78
3454	000	STUDENT AND ADULT A LA CARTE	2,868,102	<b>2,863,712</b>	(4,390)
3455	000	STUDENT SNACKS	141,018	<b>144,093</b>	3,075
3456	000	OTHER FOOD SALES	37,555	<b>25,263</b>	(12,292)
3459	000	ADMINISTRATIVE FEE - CHARTER	54,550	<b>54,000</b>	(550)
3490	000	MISC LOCAL SOURCES	348,381	<b>391,000</b>	42,619
3493	000	SALE OF JUNK	20,300		(20,300)
	TOTAL	LOCAL SOURCES	<b>\$7,063,775</b>	<b>\$7,224,094</b>	\$160,319
	TOTAL	ESTIMATED REVENUE	<b>\$50,010,581</b>	<b>\$51,879,734</b>	\$1,869,153
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED		<b>348,625</b>	348,625
		UNASSIGNED	(2,728,585)		2,728,585
	TOTAL	BEGINNING FUND BALANCE	<b>(\$2,728,585)</b>	<b>\$348,625</b>	\$3,077,210
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<b>\$47,281,996</b>	<b>\$52,228,359</b>	\$4,946,363

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$16,624,619	<b>\$17,844,292</b>	\$1,219,673
7600	200	EMPLOYEE BENEFITS	5,463,563	<b>5,351,000</b>	(112,563)
7600	300	PURCHASED SERVICES	1,936,000	<b>2,222,735</b>	286,735
7600	400	ENERGY SERVICES	856,661	<b>1,762,400</b>	905,739
7600	500	MATERIALS & SUPPLIES	21,107,635	<b>21,829,200</b>	721,565
7600	600	CAPITAL EXPENDITURES	790,560	<b>1,588,669</b>	798,109
7600	700	OTHER EXPENSE	154,333	<b>137,301</b>	(17,032)
	TOTAL	FOOD SERVICE	<u>\$46,933,371</u>	<u><b>\$50,735,597</b></u>	<u>\$3,802,226</u>
	TOTAL	APPROPRIATIONS	<u>\$46,933,371</u>	<u><b>\$50,735,597</b></u>	<u>\$3,802,226</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	348,625	<b>1,492,762</b>	1,144,137
	TOTAL	ENDING FUND BALANCE	<u>\$348,625</u>	<u><b>\$1,492,762</b></u>	<u>\$1,144,137</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$47,281,996</u></u>	<u><u><b>\$52,228,359</b></u></u>	<u><u>\$4,946,363</u></u>

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$170,232		(\$170,232)
3433	000	NET INC/DEC FAIR VALUE INVEST	(60,170)		60,170
3484	020	PREMIUM REVENUE (WC)	1,724,157	5,000,000	3,275,843
3497	000	REFUNDS OF PRIOR YEAR EXP	807,624		(807,624)
	TOTAL	LOCAL SOURCES	\$2,641,843	\$5,000,000	\$2,358,157
	TOTAL	ESTIMATED REVENUE	\$2,641,843	\$5,000,000	\$2,358,157
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	653,030	1,570,715	917,685
	TOTAL	BEGINNING FUND BALANCE	\$653,030	\$1,570,715	\$917,685
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$3,294,873	\$6,570,715	\$3,275,842

**SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS**

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$1,724,158	\$5,000,000	\$3,275,842
	TOTAL	SCHOOL BOARD	\$1,724,158	\$5,000,000	\$3,275,842
	TOTAL	APPROPRIATIONS	\$1,724,158	\$5,000,000	\$3,275,842
		FUND BALANCE			
	090	RESTRICTED	1,570,715	1,570,715	0
	TOTAL	ENDING FUND BALANCE	\$1,570,715	\$1,570,715	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$3,294,873	\$6,570,715	\$3,275,842

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$93,134		(\$93,134)
3433	000	NET INC/DEC FAIR VALUE INVEST	(24,872)		24,872
3484	020	PREMIUM REVENUE	121,967,251	<b>\$134,545,000</b>	12,577,749
	TOTAL	LOCAL SOURCES	<u>\$122,035,513</u>	<u><b>\$134,545,000</b></u>	<u>\$12,509,487</u>
	TOTAL	ESTIMATED REVENUE	<u>\$122,035,513</u>	<u><b>\$134,545,000</b></u>	<u>\$12,509,487</u>
2780		BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	6,108,001	<b>6,712,919</b>	604,918
	TOTAL	BEGINNING FUND BALANCE	<u>\$6,108,001</u>	<u><b>\$6,712,919</b></u>	<u>\$604,918</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$128,143,514</u>	<u><b>\$141,257,919</b></u>	<u>\$13,114,405</u>
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
		INTERNAL SERVICES			
7760	200	EMPLOYEE BENEFITS	\$121,430,595	<b>\$128,545,000</b>	\$7,114,405
	TOTAL	INTERNAL SERVICES	<u>\$121,430,595</u>	<u><b>\$128,545,000</b></u>	<u>\$7,114,405</u>
2768		FUND BALANCE			
		RESTRICTED	\$6,712,919	<b>\$12,712,919</b>	\$6,000,000
	TOTAL	ENDING FUND BALANCE	<u>\$6,712,919</u>	<u><b>\$12,712,919</b></u>	<u>\$6,000,000</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$128,143,514</u>	<u><b>\$141,257,919</b></u>	<u>\$13,114,405</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 PROJECTED ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$150,420	\$150,420	\$0
	TOTAL	BEGINNING FUND BALANCE	\$150,420	\$150,420	\$0
	TOTAL	FUND BALANCE	\$150,420	\$150,420	\$0

**PERMANENT FUND - APPROPRIATIONS**

		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$150,420	\$150,420	\$0
	TOTAL	ENDING FUND BALANCE	\$150,420	\$150,420	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$150,420	\$150,420	\$0

Fiscal year 2016-2017 information is a projection as the year is not yet complete.

# 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.

**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.

**Self-Insured Workers Comp & Liability Fund**

This fund is used to record the premium revenue and claim expenditures related to the district's self-insured Workers Compensation. Expenditures in this fund are supported by charges to the appropriate schools or departments in other funds.

**Self-Insured Health Fund**

This fund is used to record the premium revenue and claim expenditures related to the district's self-insured employee health benefits.

**Permanent Fund**

The fund required to be used to report resources that are legally restricted to the extent that only earnings (and not principal) may be used for purposes that support the reporting government's programs.

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**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 Permanent 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 (FEFP K-12)
- 5200 Exceptional
- 5300 Career Education
- 5400 Adult General Education Programs
- 5500 Pre-Kindergarten
- 5900 Other Direct Instruction Programs

**6000 Instructional Support Services**

- 6100 Student Support Services, including:
  - 6110 Attendance and Social Work
  - 6120 Guidance Services
  - 6130 Health Services
  - 6140 Psychological Services
  - 6150 Parental Involvement
  - 6190 Other Student 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 Personnel Services
  - 7740 Statistical Services
  - 7760 Internal Services
  - 7790 Other Central Services
- 7800 Student Transportation Services
- 7900 Operation of Plant



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<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.

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GLOSSARY

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

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

**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*, *COPs*, and *District School Tax* funds.

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

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

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

**COPs (Certificates of Participation):**

A COP is a pro-rata share of future lease payments and repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities.

**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. Beginning in the 2017-18 fiscal year, School Boards are required to share this local revenue source with charter schools on a per student basis.

**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.

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**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, 2018, is Fiscal Year 2018.

**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.

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

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

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

**Operating Fund:** See *General Fund*.

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

**Permanent Fund:** The fund used to report resources that are legally restricted to the extent that only earnings (and not principal) may be used for purposes that support the reporting government programs.

**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*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2017-18, 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 2015.

**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.

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**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.

**Self-Insured Health Fund:** The fund used to report the expenses for the District's self-insured employee health benefits.

**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.

