

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2018-2019 Millage Rates & District Budget

September 11, 2018 (6:30 p.m.)

Conference Hall
School Administration Building
3014th Street SW, Largo, Florida



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

Public Hearing on Budget
Tuesday, September 11, 2018 6:30 PM
School Administration Building
301 Fourth Street SW, Largo, FL 33770



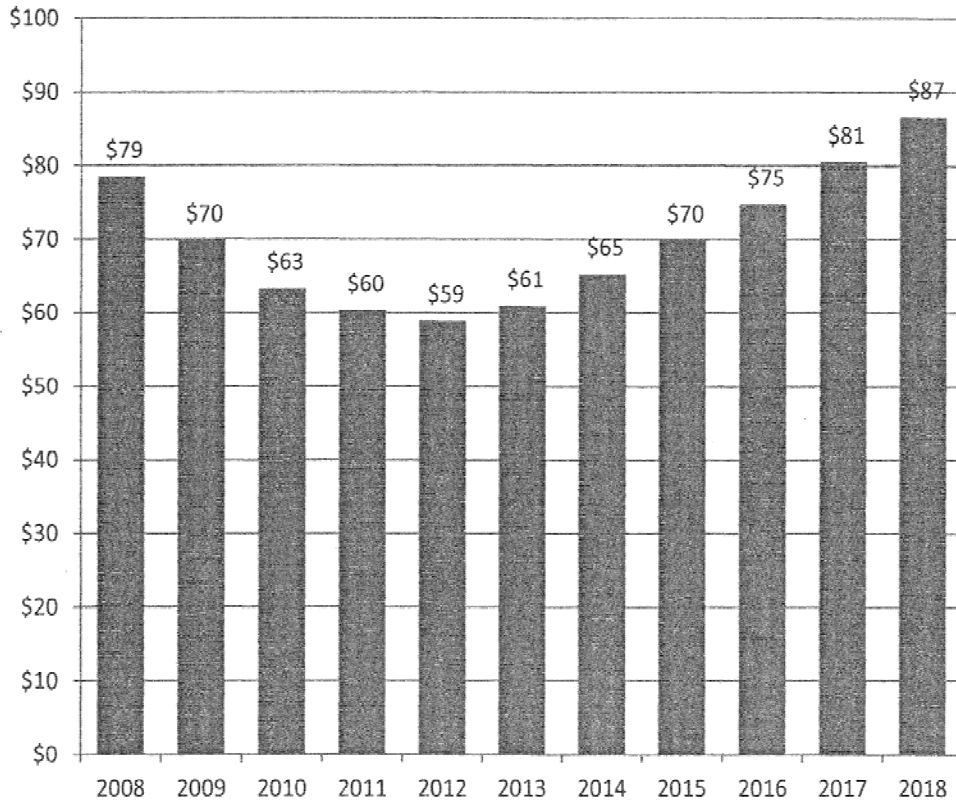
~ Agenda ~

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent, Finance & Business Services
- VI. Millage to Support the Budget
 1. Presentations from the Audience
 2. Approval of Discretionary Local Effort Millage
 3. Adoption of Total Millage Rates
- VII. 2018-2019 Budget
 1. Presentations from the Audience
 2. Approval of the Final Budget for 2018-2019
 3. Adoption of the Resolution Determining Revenues and Millages
- VIII. Additional Board Actions
- IX. Other Considerations and Concluding Comments
- X. Adjournment

2018 - 2019 BUDGET CALENDAR

September 19, 2017	2017-18 Budget Adopted
October 13, 2017	FTE 2017-18 Survey 2 "date certain"
November 14, 2017	Governor presents 2018-19 Budget Recommendations
January, 2018	Second semester staffing review
January 8, 2018	FTE 2017-18 Third Calculation received from state
January 9, 2018	2018 Legislative Session Begins
January 18, 2018	FTE 2018-19 estimates (per forecast model) to State DOE
February 9, 2018	FTE 2017-18 Survey 3 "date certain"
March 6 - March 22, 2018	Staffing allocations to schools
March 9, 2018	Legislative Session ends
April 13, 2018	Staff Rosters from schools due to Personnel
May 4, 2018	Discretionary budget worksheets and instructions distributed to departments
May 7, 2018	Discretionary allocations to schools
May 18, 2018	Discretionary budget worksheets received from departments
June 12-15, 2018	State DOE Presentations to School Finance Officers
June 26, 2018	School Board Workshop on budget
July 1, 2018	New fiscal year begins
July 28, 2018	Advertise in Tampa Bay Times
July 31, 2018	First Public Hearing on the 2018-19 Budget and Millage Rates
August 13, 2018	School term begins
August 20, 2018	County Property Appraiser mails TRIM notices
September 11, 2018	Board adopts Tentative Facilities Work Program
September 11, 2018	Final Public Hearing on the 2018-19 Budget and Millage Rates Adopted budget shall include the district's facilities work program

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%
2018	86,662,845,014	6,129,338,004	7.6%

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2018/2019 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2017/2018	2018/2019	Change
Gross Taxable Property Value	\$80.53	\$86.66	7.6%
Adjusted Taxable Value (excluding new construction, etc.)	\$79.64 <i>(vs. 2017-18 Final Adjusted Taxable Value)</i>	\$85.67	7.6%

<i>MILLAGE RATE COMPARISONS:</i>			
<i>Proposed 2018-2019 Rates vs. Actual 2017-2018 Millage Rates</i>	2017/2018 Actual	2018/2019 Proposed	Percent Change
Required Local Effort	4.2610	3.9790	-6.62%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.5090	5.2270	-5.12%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	7.0090	6.7270	-4.02%
<i>Proposed 2018-2019 Rates vs. Rolled-Back Millage Rates</i>	Rolled Back Rate	2018/2019 Proposed	Percent Change
Required Local Effort	4.0002	3.9790	-0.53%
Discretionary Local Effort	0.7022	0.7480	6.52%
Local Referendum	0.4694	0.5000	6.52%
Capital Outlay	1.4082	1.5000	6.52%
Total Millage	6.5800	6.7270	2.23%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2018/19 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2018/19 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2018/19 have been accomplished,

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

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

A. For the Required Local Effort	3.979	Mills
B. For Discretionary Local Effort	0.748	Mills
C. Local Referendum	0.500	Mills
D. For Capital Outlay	1.500	Mills
(Construction, remodeling, renovation acquisitions and repair)		
Total Millage	6.727	Mills

The total millage rate for fiscal year of 6.727 mills is 2.23% higher than the rolled-back rate of 6.5800 mills.

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

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

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

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

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

Adopted this 11th day of September, 2018.

Attest: Michael A. Grego, Ed.D.

Superintendent of Schools

Rene Flowers

Chairperson of the School Board

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

TAX BASE	BUDGET		FY19 vs FY18	
	2017-2018	2018-2019	Amount	Percent
Gross Taxable Value	\$80,533,507,010	\$86,662,845,014	\$6,129,338,004	7.6%
Value of 1 mill (@ 96%)	\$77,312,167	\$83,196,331	\$5,884,164	7.6%

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	4.261	\$329,427,142	3.979	\$331,038,202	-0.282	\$1,611,060	0.5%
Discretionary	0.748	57,829,501	0.748	62,230,856	0.000	4,401,355	7.6%
Local Referendum	0.500	38,656,083	0.500	41,598,166	0.000	2,942,083	7.6%
Total Operating	5.509	\$425,912,726	5.227	\$434,867,224	-0.282	\$8,954,498	2.1%
Capital	1.500	115,968,250	1.500	124,794,496	0.000	8,826,246	7.6%
TOTAL	7.009	\$541,880,976	6.727	\$559,661,720	-0.282	\$17,780,744	3.3%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2015	2016	2017	2018
<i>% Change in Assessed Value</i>			7.1%	7.7%	7.6%
Assessed Value	\$	200,000	\$ 214,200	\$ 230,693	\$ 248,226
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	175,000	\$ 189,200	\$ 205,693	\$ 223,226
Taxable Value	\$	175,000	\$ 189,200	\$ 205,693	\$ 223,226
Divided by 1,000 (= number of "mills")		175.000	189.200	205.693	223.226
Times Millage Rate		7.770	7.318	7.009	6.727
Property Taxes	\$	1,359.75	\$ 1,384.57	\$ 1,441.70	\$ 1,501.64

Change as compared to the prior year

\$	24.82	\$	57.13	\$	59.94
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Cumulative 3-Year Change

\$	141.89
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PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

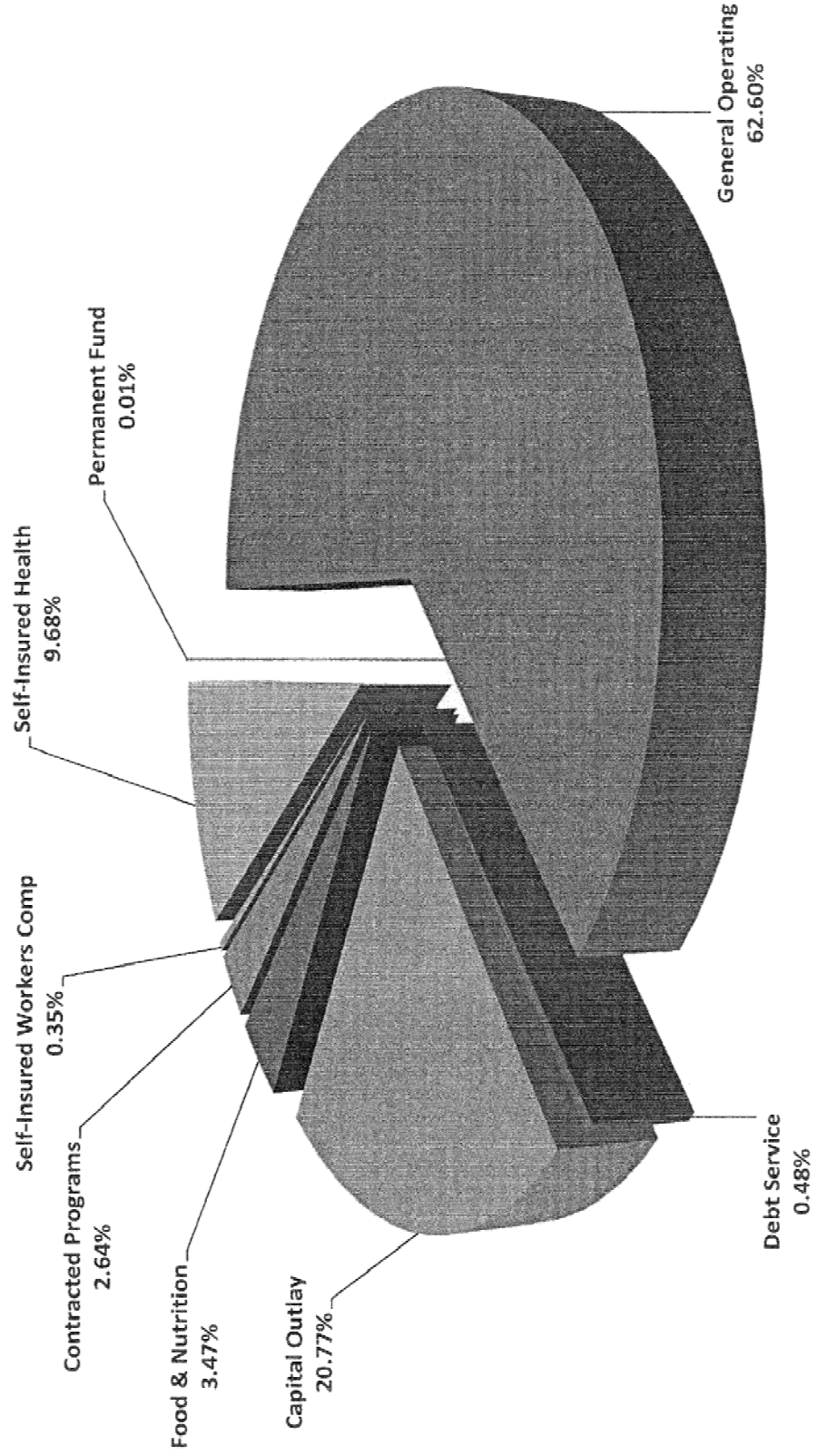
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2018-2019 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$89,569,135	7.42%
State	386,749,863	32.05%
Local	730,337,254	60.52%
Other	125,000	0.01%
<i>Total Revenue</i>	<u>\$1,206,781,252</u>	100.00%
<i>Transfers & Balances</i>	309,847,958	
GRAND TOTAL	<u><u>\$1,516,629,210</u></u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2018-2019 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$949,400,000	62.60%
Debt Service	7,295,332	0.48%
Capital Outlay	314,960,498	20.77%
Contracted Programs	40,066,857	2.64%
Food and Nutrition	52,593,052	3.47%
Self-Insured Workers Comp & Liability Fund	5,327,431	0.35%
Self-Insured Health Fund	146,835,302	9.68%
Permanent Fund	150,738	0.01%
GRAND TOTAL	<u><u>\$1,516,629,210</u></u>	100.00%

**Pinellas County Schools
2018-19 Budget
All Funds \$1.517 Billion**



PINELLAS COUNTY
SCHOOL BOARD

AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2018/2019	2018/2019	Amendments
	First Public Hearing 7/31/2018	Second Public Hearing 9/11/2018	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$869,900,000	\$874,821,175	\$4,921,175
(2) Beginning Fund Balance	76,700,000	74,578,825	(2,121,175)
(3) Total Revenues & Fund Balance	<u>\$946,600,000</u>	<u>\$949,400,000</u>	<u>\$2,800,000</u>
(4) Appropriations/Expenditures & Transfers Out	868,700,000	874,600,000	5,900,000
(5) Ending Fund Balance	77,900,000	74,800,000	(3,100,000)
(6) Total Expenditures & Fund Balance	<u>\$946,600,000</u>	<u>\$949,400,000</u>	<u>\$2,800,000</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2018/2019.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2018/2019 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$8,150,949	\$7,223,075	(\$927,874)
(2) Beginning Fund Balance	144,280	72,257	(72,023)
(3) Total Revenues & Fund Balance	<u>\$8,295,229</u>	<u>\$7,295,332</u>	<u>(\$999,897)</u>
(4) Appropriations/Expenditures & Transfers Out	8,150,949	7,223,075	(927,874)
(5) Ending Fund Balance	144,280	72,257	(72,023)
(6) Total appropriations / expenditures & Fund Balance	<u>\$8,295,229</u>	<u>\$7,295,332</u>	<u>(\$999,897)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.

III. CAPITAL OUTLAY FUND

(1) Revenues & Transfers In	\$159,121,575	\$129,118,580	(\$30,002,995)
(2) Beginning Fund Balance	192,199,173	185,841,918	(6,357,255)
(3) Total Revenues & Fund Balance	<u>\$351,320,748</u>	<u>\$314,960,498</u>	<u>(\$36,360,250)</u>
(4) Appropriations/Expenditures & Transfers Out	258,108,415	276,212,156	18,103,741
(5) Ending Fund Balance	93,212,333	38,748,342	(54,463,991)
(6) Total appropriations / expenditures & Fund Balance	<u>\$351,320,748</u>	<u>\$314,960,498</u>	<u>(\$36,360,250)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2018/2019.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2017/2018.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2018/2019	2018/2019	Amendments
	First Public Hearing 7/31/2018	Second Public Hearing 9/11/2018	
IV. CONTRACTED PROGRAMS FUND			
(1) Revenues & Transfers In	\$8,469,317	\$40,066,857	\$31,597,540
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$8,469,317</u>	<u>\$40,066,857</u>	<u>\$31,597,540</u>
(4) Appropriations/Expenditures & Transfers Out	8,469,317	40,066,857	31,597,540
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$8,469,317</u>	<u>\$40,066,857</u>	<u>\$31,597,540</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2017/2018 to 2018/2019 with approved grants appropriated throughout the year.

V. FOOD AND NUTRITION FUND

(1) Revenues & Transfers In	\$51,878,940	\$51,878,940	\$0
(2) Beginning Fund Balance	2,621,085	714,112	(1,906,973)
(3) Total Revenues & Fund Balance	<u>\$54,500,025</u>	<u>\$52,593,052</u>	<u>(\$1,906,973)</u>
(4) Appropriations/Expenditures & Transfers Out	51,002,467	51,954,824	952,357
(5) Ending Fund Balance	3,497,558	638,228	(2,859,330)
(6) Total appropriations / expenditures & Fund Balance	<u>\$54,500,025</u>	<u>\$52,593,052</u>	<u>(\$1,906,973)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.
 (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

VI. SELF-INSURED WORKERS COMP & LIABILITY FUND

(1) Revenues & Transfers In	\$5,000,000	\$5,000,000	\$0
(2) Beginning Fund Balance	1,420,312	327,431	(1,092,881)
(3) Total Revenues & Fund Balance	<u>\$6,420,312</u>	<u>\$5,327,431</u>	<u>(\$1,092,881)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	1,420,312	327,431	(1,092,881)
(6) Total appropriations / expenditures & Fund Balance	<u>\$6,420,312</u>	<u>\$5,327,431</u>	<u>(\$1,092,881)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.
 (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Workers Compensation and Liability Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2018/2019	2018/2019	Amendments
	First Public Hearing 7/31/2018	Second Public Hearing 9/11/2018	
VII. SELF-INSURED HEALTH FUND			
(1) Revenues & Transfers In	\$136,257,000	\$136,257,000	\$0
(2) Beginning Fund Balance	17,110,081	10,578,302	(6,531,779)
(3) Total Revenues & Fund Balance	<u>\$153,367,081</u>	<u>\$146,835,302</u>	<u>(\$6,531,779)</u>
(4) Appropriations/Expenditures & Transfers Out	129,033,155	129,003,155	(30,000)
(5) Ending Fund Balance	24,333,926	17,832,147	(6,501,779)
(6) Total appropriations / expenditures & Fund Balance	<u>\$153,367,081</u>	<u>\$146,835,302</u>	<u>(\$6,531,779)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Health Budget.

VIII. PERMANENT FUND			
(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	150,575	150,738	163
(3) Total Revenues & Fund Balance	<u>\$150,575</u>	<u>\$150,738</u>	<u>\$163</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	150,575	150,738	163
(6) Total appropriations / expenditures & Fund Balance	<u>\$150,575</u>	<u>\$150,738</u>	<u>\$163</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2017/2018.



PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2018-19 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 overall performance and eliminating the gaps between minority and non-minority student outcomes by 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.

PINELLAS COUNTY
SCHOOL BOARD

OPERATING FUND SUMMARY

OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2018-19 state categorical are School Recognition and Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

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

2018-19 Legislative Changes Affecting the Operating Fund

Increase in Total Funding Statewide of \$481.7 Million

Increase in District Share of Revenue of \$2.7 Million

Increase in BSA to \$4,204.42

Increased \$0.47, or 0.01%, from 2017-18

Florida Retirement System (FRS)

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

Mental Health Assistance Allocation

New state allocation providing \$69 Million statewide and \$2.3M to Pinellas for expanding school-based mental health care.

Safe Schools Allocation

Increase of \$3 Million in District funds to increase the number of school resource officers employed or contracted by the District.

**PINELLAS COUNTY SCHOOLS
KEY INDICATORS**

	ACTUAL 2017-18	PLAN 2018-19	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	4.2610	3.9790	(0.2820)	-6.62%
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	7.0090	6.7270	(0.2820)	-4.02%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 80,533,507,010	\$ 86,662,845,014	\$ 6,129,338,004	7.61%
	\$ 77,312,167	\$ 83,196,331	\$ 5,884,164	7.61%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	99,939.65	98,930.29	(1,009.36)	-1.01%
Weighted FTE (WFTE)	108,672.12	107,492.08	(1,180.04)	-1.09%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 873,386,194	\$ 874,821,175	\$ 1,434,981	0.16%
Beginning Fund Balance	\$ 73,559,910	\$ 74,578,825	\$ 1,018,915	1.39%
Total Available Funds	\$ 946,946,104	\$ 949,400,000	\$ 2,453,896	0.26%
AVAILABLE FUNDS PER UFTE	\$ 9,475.18	\$ 9,596.66	\$ 121.48	1.28%
AVAILABLE FUNDS PER WFTE	\$ 8,713.79	\$ 8,832.28	\$ 118.49	1.36%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,203.95	\$ 4,204.42	\$ 0.47	0.01%
District Cost Differential (DCD)	1.0056	1.0026	(0.0030)	-0.30%
State Categorical Funds	\$ 113,748,838	\$ 112,924,282	\$ (824,556)	-0.72%
State Funds as a % of General Operating Resources*	40.41%	40.30%		-0.11%

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

**Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2018-19**

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

Student Unweighted FTE ¹ Pinellas 98,930.29	x	Program Cost Factors ² Pinellas 1.087	=	Weighted FTE Students Pinellas 107,492.08	x	Base Student Allocation ³ Pinellas \$ 4,204.42	x	District Cost Differential Factor ⁴ Pinellas 1.0026	=	BASE FUNDING Pinellas \$ 453,116,900	+	
Supplemental Academic Instruction Pinellas \$ 23,834,733	+	ESE Guaranteed Allocation ⁵ Pinellas \$ 45,283,239	+	Safe Schools Allocation Pinellas \$ 6,179,580	+	Reading Instruction Allocation Pinellas \$ 4,337,320	+	DJJ Supplement Funding Pinellas \$ 391,765	+	Virtual Education Contribution Pinellas \$ -	+	Mental Health Allocation Pinellas \$ 2,278,163
Declining Enrollment Allocation Pinellas \$ 1,159,977	+	Transportation Pinellas \$ 12,308,413	+	Instructional Materials Pinellas \$ 8,002,326	+	Teachers Classroom Supply Assistance Pinellas \$ 1,904,073	+	Digital Classrooms Allocation Pinellas \$ 1,735,667	+	Federally Connected Student Supplement Pinellas \$ 23,153	=	State & Local FEFP Dollars Pinellas \$ 560,555,309

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 Pinellas \$ 560,555,309	-	Required Local Effort ⁶ Pinellas \$ 330,622,220	+	Prior Year Adjustments Pinellas \$ -	-	Proration To Appropriation Pinellas \$ -	=	Net State FEFP Dollars Pinellas \$ 229,933,089
Net State FEFP Allocation Pinellas \$ 229,933,089	-	Prior Year Adjustments Pinellas \$ -	+	Lottery/ School Recognition Funds Pinellas \$ 3,586,003	+	Class Size Reduction Funds Pinellas \$ 109,338,279	=	TOTAL STATE ALLOCATION Pinellas \$ 342,857,371

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

²FY2018-19 Program Cost Factors:

Basic Education (PK-3)	1.108	ESE Level IV	3.619
Basic Education (4-8)	1.000	ESE Level V	5.642
Basic Education (9-12)	1.000	Vocational (9-12)	1.000
ESOL	1.185		

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

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

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

⁶Required 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 2018 - 2019
As of Calc 2

CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS				
101 BASIC K-3	21,279.01	1.108	23,577.14	\$ 99,385,932
102 BASIC 4-8	27,623.31	1.000	27,623.31	116,441,961
103 BASIC 9-12	22,044.68	1.000	22,044.68	92,926,075
111 BASIC K-3 WITH ESE	6,998.86	1.108	7,754.74	32,688,955
112 BASIC 4-8 WITH ESE	9,581.08	1.000	9,581.08	40,387,620
113 BASIC 9-12 WITH ESE	3,996.81	1.000	3,996.81	16,847,959
Subtotal	91,523.75		94,577.76	\$ 398,678,502
AT-RISK PROGRAMS				
130 INTENSIVE ENGLISH/ESOL K-12	3,617.53	1.185	4,286.77	\$ 18,070,242
Subtotal	3,617.53		4,286.77	\$ 18,070,242
EXCEPTIONAL PROGRAMS				
254 SUPPORT LEVEL IV	820.23	3.619	2,968.41	\$ 12,512,892
255 SUPPORT LEVEL V	130.92	5.642	738.65	3,113,669
Subtotal	951.15		3,707.06	\$ 15,626,561
VOCATIONAL 9-12				
300 VOCATIONAL 9-12	2,837.86	1.000	2,837.86	\$ 11,962,577
Subtotal	2,837.86		2,837.86	\$ 11,962,577
ADD-ON WFTE ADJUSTMENT				
ADVANCED PLACEMENT			931.04	\$ 3,924,661
INTERNATIONAL BACCALAUREATE			290.80	1,225,824
AICE			289.94	1,222,199
EARLY GRADUATION (UNPAID HS CREDITS)			68.75	289,805
INDUSTRY CERTIFICATION			502.10	2,116,528
Subtotal			2,082.63	\$ 8,779,017
TOTAL - K-12	98,930.29		107,492.08	\$ 453,116,900
Reading Program Allocation	98,930.29			\$ 4,337,320
Declining Enrollment Supplement	98,930.29			1,159,977
ESE Guaranteed Allocation	19,622.22			45,283,239
Supplemental Academic Instruction	98,930.29			23,834,733
Safe Schools Allocation	98,930.29			6,179,580
Mental Health Assistance Allocation	98,930.29			2,278,163
Teachers Classroom Supply Assistance	98,930.29			1,904,073
Instructional Materials	98,930.29			8,002,326
Transportation	98,930.29			12,308,413
Virtual Education Contribution	282.31			0
Digital Classrooms Allocation	98,930.29			1,735,667
DJJ Supplemental Allocation	309.89			391,765
Federally Connected Student Supplement	98,930.29			23,153
Gross State and Local FEFP				\$ 560,555,309

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2018-19, the proposed BSA is \$4,204.42; the DCD is 1.0026. This means that each unweighted FTE generates \$4,215.35 in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE		
101 BASIC K-3		\$ 5,294.92
102 BASIC 4-8		\$ 4,839.66
103/300 BASIC 9-12/VOCATIONAL 9-12		\$ 4,839.66
103/300 BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE		\$ 5,192.48
111 BASIC K-3 WITH ESE		\$ 7,602.68
112 BASIC 4-8 WITH ESE		\$ 7,147.42
113 BASIC 9-12 WITH ESE		\$ 7,147.42
130 INTENSIVE ENGLISH/ESOL K-12		\$ 5,619.50
254 SUPPORT LEVEL IV		\$ 15,879.66
255 SUPPORT LEVEL V		\$ 24,407.30
N/A VIRTUAL EDUCATION STUDENT		\$ 5,230.00
102 DJJ STUDENT		\$ 6,103.87

Discretionary Lottery Funds

ESTIMATED REVENUE

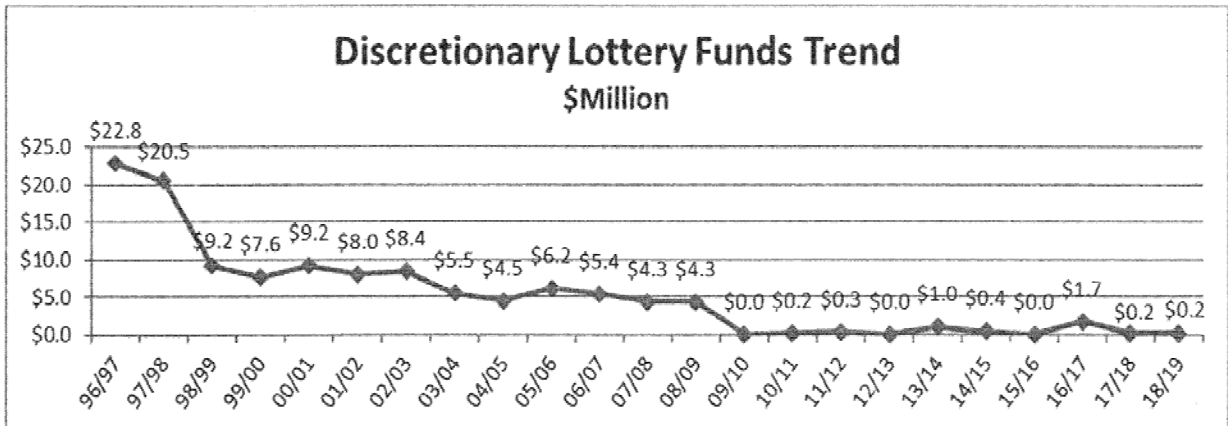
Discretionary Lottery Funds

2018-19 Funding

\$177,016

- 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 2017-18, 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.

Discretionary Lottery Funds (continued)

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

2018/19 Funding

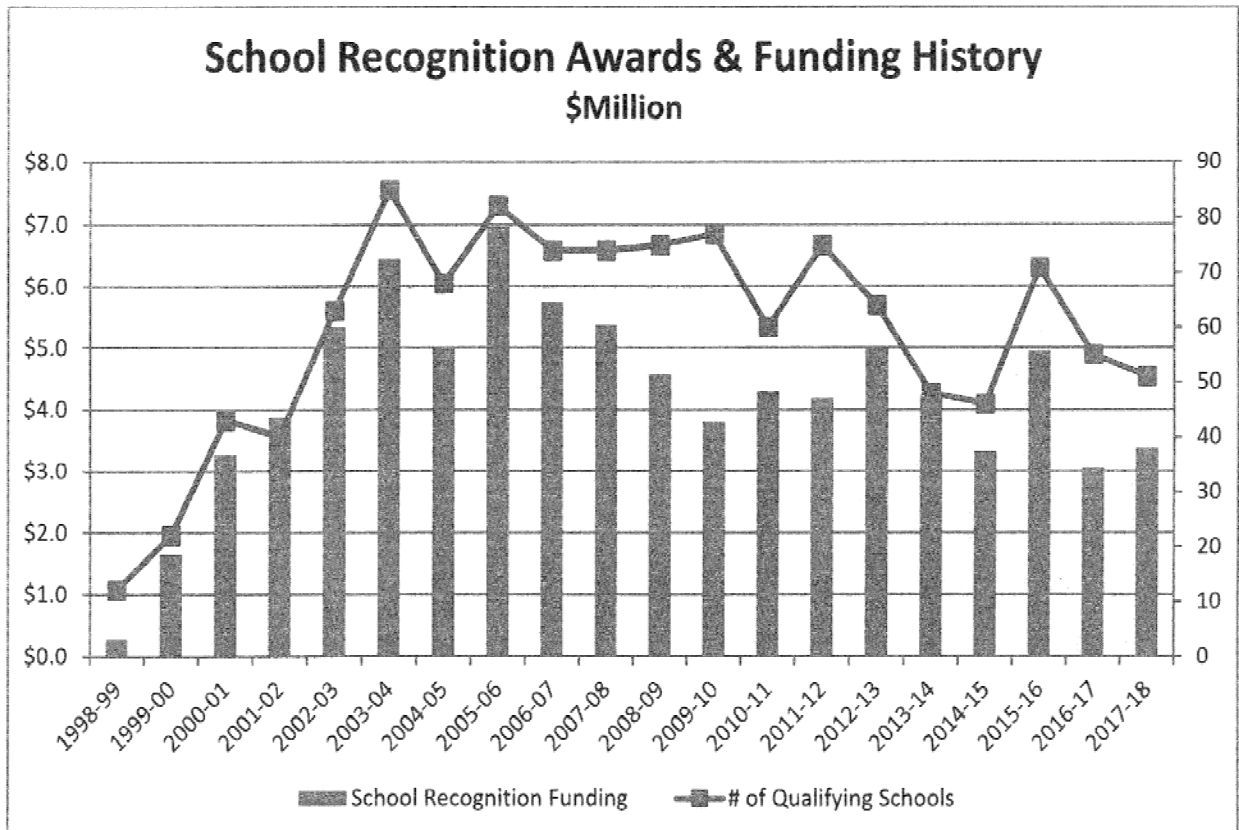
\$3,408,987

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.



	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

OPERATING (GENERAL) FUND - ESTIMATED REVENUE

FEDERAL DIRECT	\$379,005	\$310,000	(\$69,005)
FEDERAL THRU STATE	7,440,803	4,000,000	(3,440,803)
STATE SOURCES	382,627,733	382,587,409	(40,324)
LOCAL SOURCES	450,411,723	456,798,766	6,387,043
OTHER	99,169	125,000	25,831
ESTIMATED REVENUE	\$840,958,433	\$843,821,175	\$2,862,742
TRANSFERS	32,427,761	31,000,000	(1,427,761)
BEGINNING FUND BALANCE	73,559,910	74,578,825	1,018,915
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$946,946,104	\$949,400,000	\$2,453,896

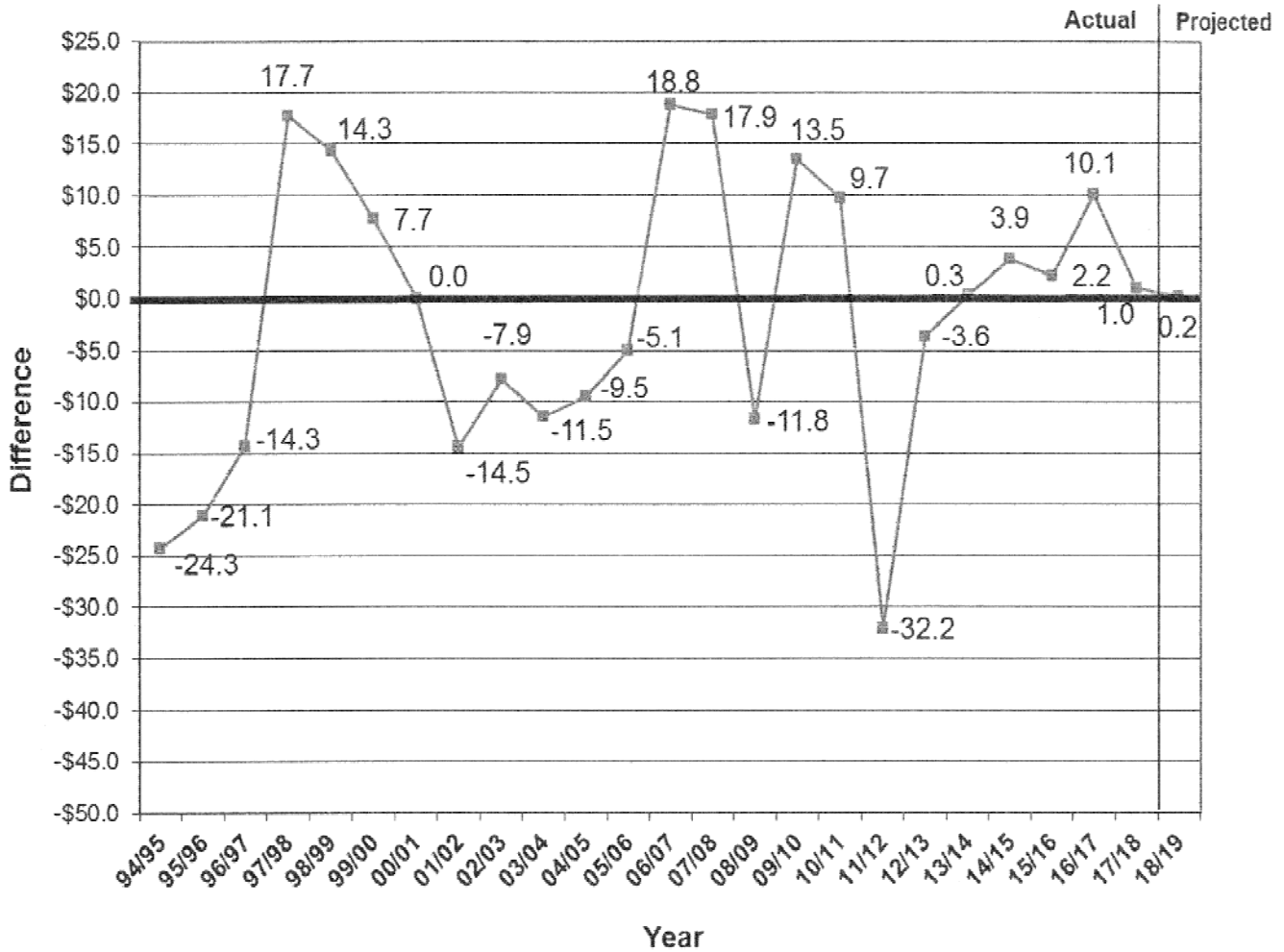
	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$425,121,878	\$423,761,145	(\$1,360,733)
EXCEPTIONAL	106,249,115	105,232,605	(1,016,510)
CAREER EDUCATION	24,133,116	24,045,670	(87,446)
ADULT GENERAL	7,924,898	7,891,170	(33,728)
PRE KINDERGARTEN	3,681,747	3,670,402	(11,345)
OTHER INSTRUCTION	183,051	183,158	107
ATTENDANCE & SOCIAL WORK	5,745,305	5,754,790	9,485
GUIDANCE SERVICES	15,993,706	16,781,012	787,306
HEALTH SERVICES	4,204,394	4,213,321	8,927
PSYCHOLOGICAL SERVICES	3,256,690	4,018,987	762,297
PARENTAL INVOLVEMENT	1,874,979	1,880,989	6,010
OTHER STUDENT PERSONNEL SVC	3,017,473	3,020,948	3,475
INSTRUCTIONAL MEDIA SERVICES	6,312,957	6,317,514	4,557
INSTRUCTION & CURRICULUM DVLP SVCS	14,317,776	14,333,850	16,074
INSTRUCTIONAL STAFF TRAINING SERVICES	8,811,604	9,213,753	402,149
INSTRUCTION-RELATED TECH	8,267,893	8,260,495	(7,398)
SCHOOL BOARD	1,925,372	1,930,084	4,712
GENERAL ADMINISTRATION	3,208,674	3,204,684	(3,990)
SCHOOL ADMINISTRATION	59,551,959	59,619,986	68,027
FACILITIES ACQ. & CONST.	10,519,799	10,522,501	2,702
FISCAL SERVICES	4,385,186	4,390,410	5,224
FOOD SERVICE	460,660	461,115	455
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,511,158	1,511,735	577
INFORMATION SERVICES	1,056,340	1,055,893	(447)

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PERSONNEL SERVICES	5,943,747	5,950,282	6,535
INTERNAL SERVICES	3,878,867	3,884,057	5,190
OTHER CENTRAL SERVICES	596,964	598,137	1,173
STUDENT TRANSPORTATION SERVICES	33,935,179	33,678,666	(256,513)
OPERATION OF PLANT	79,294,566	82,801,703	3,507,137
MAINTENANCE OF PLANT	22,318,863	21,741,132	(577,731)
ADMINISTRATIVE TECHNOLOGY SERVICES	3,859,258	3,849,691	(9,567)
COMMUNITY SERVICES	824,105	820,115	(3,990)
APPROPRIATIONS	\$872,367,279	\$874,600,000	\$2,232,721
ENDING FUND BALANCE	74,578,825	74,800,000	221,175
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$946,946,104</u>	<u>\$949,400,000</u>	<u>\$2,453,896</u>

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

FUNCTION	OBJECT CATEGORY										TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL		
OPERATING (GENERAL) FUND												
5100	\$269,646,985	\$82,161,598	\$52,972,504	\$10,074	\$13,770,127	\$4,486,733	\$1,713,124			\$423,761,145	48.45%	
5200	77,593,047	26,276,230	768,544		383,139	188,455	23,190			105,232,605	12.03%	
5300	15,950,802	4,768,199	687,394	1,366	494,680	1,926,915	216,314			24,045,670	2.75%	
5400	6,364,791	1,444,180	28,633		47,401	16,165				7,891,170	0.90%	
5500	2,540,135	957,357	18,361		132,392	22,046	91			3,670,402	0.42%	
5900	169,239	13,919								183,158	0.02%	
SUB TOTALS	\$371,254,999	\$115,621,483	\$54,475,456	\$11,440	\$14,827,739	\$6,640,314	\$1,952,719	\$0	\$0	\$564,784,150	64.57%	
INSTRUCTIONAL SUPPORT												
6110	4,321,815	1,398,125	29,881		4,743		426			5,754,790	0.66%	
6120	12,823,099	3,797,577	94,154		17,189	42,259	754			16,781,012	1.92%	
6130	2,698,894	1,197,199	93,229		14,076	7,045	1,878			4,213,321	0.48%	
6140	3,120,382	820,764	22,122		55,622		97			4,016,967	0.46%	
6150	1,220,956	653,932	5,409		692					1,880,989	0.22%	
6190	2,180,491	770,992	51,988		14,928	2,347	202			3,020,948	0.35%	
6200	4,608,650	1,458,668	177,197	426	23,967	50,102	586			6,317,514	0.72%	
6300	10,508,185	3,164,045	255,431		167,254	106,349	130,586			14,333,850	1.64%	
6400	5,412,540	1,227,752	2,386,538		117,246	68,475	1,202			9,213,753	1.05%	
6500	5,683,332	1,818,158	530,822		227,815		388			8,260,495	0.94%	
SUB TOTALS	\$52,783,344	\$16,307,130	\$3,646,571	\$426	\$643,512	\$278,577	\$136,099	\$0	\$0	\$73,795,659	8.44%	
GENERAL SUPPORT												
7100	823,723	963,714	108,094		5,567		28,886			1,930,084	0.22%	
7200	2,262,509	609,639	275,245		33,779	19,722	3,590			3,204,864	0.37%	
7300	44,025,172	14,725,783	486,545		244,055	128,851	9,570			59,619,986	6.82%	
7400	331,005	126,490	23,570	8,533	7,730	10,022,733	2,440			10,522,501	1.20%	
7500	3,084,991	1,073,533	194,814		28,083	8,989				4,390,410	0.50%	
7600	442,762	17,130	1,233							461,115	0.06%	
7700	1,068,701	316,126	110,037		14,388	2,086	387			1,511,735	0.17%	
7720	703,788	240,831	67,606	233	23,119	14,783	5,633			1,055,893	0.12%	
7730	3,443,538	1,363,117	877,106		232,132	19,288	15,101			5,950,282	0.68%	
7760	1,879,280	638,392	754,295	17,000	583,011	11,039	1,040			3,884,057	0.44%	
7790	433,932	118,146	24,243		5,866		14,948			598,137	0.07%	
7800	19,014,089	8,042,307	1,531,835	2,985,693	2,058,708	17,913	28,121			33,678,666	3.85%	
7900	28,448,708	12,841,685	17,746,175	21,922,639	1,276,649	317,435	248,412			82,801,703	9.47%	
SUB TOTALS	\$105,962,188	\$41,078,103	\$22,200,798	\$24,934,098	\$4,513,099	\$10,562,839	\$358,128	\$0	\$0	\$209,609,253	23.97%	
MAINTENANCE												
8100	7,085,345	3,153,348	4,712,085	375,471	3,748,296	115,625	2,550,962			21,741,132	2.49%	
SUB TOTALS	\$7,085,345	\$3,153,348	\$4,712,085	\$375,471	\$3,748,296	\$115,625	\$2,550,962	\$0	\$0	\$21,741,132	2.49%	
ADMINISTRATIVE TECHNOLOGY												
8200	2,215,409	614,993	920,527	5,983	84,000	7,286	1,493			3,849,691	0.44%	
SUB TOTALS	\$2,215,409	\$614,993	\$920,527	\$5,983	\$84,000	\$7,286	\$1,493	\$0	\$0	\$3,849,691	0.44%	
COMM & DEBT SERV & TRANSFERS												
9100	363,231	155,546	106,885		12,408	1,418	160,627			820,115	0.09%	
SUB TOTALS	\$363,231	\$155,546	\$106,885	\$0	\$12,408	\$1,418	\$160,627	\$0	\$0	\$820,115	0.09%	
TOTAL APPROPRIATIONS	\$539,684,516	\$176,930,603	\$86,062,322	\$25,327,418	\$23,829,054	\$17,605,059	\$5,160,028	\$0	\$0	\$874,600,000	100.00%	
	61.71%	20.23%	9.84%	2.90%	2.72%	2.01%	0.59%	0.00%	0.00%	100.00%		

Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 11, 2018 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 were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter schools' annual allocation. For fiscal year 2018-19, the state fully funded the Charter School Capital Outlay allocation which restored \$6 million back to the District's capital budget.

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 instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District had an issuance of approximately \$60.9 million in par value of Certificate of Participation bonds in September of 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 5.227 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 \$124,794,496 to be used for the following projects:

CONSTRUCTION & REMODELING

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

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure, Operating Transfers, Safety Initiative, Fire/Health/Safety, HVAC, Roofs & Covered Walks, Paving, Painting, Playgrounds, Fire Alarms, Intercoms, Ceiling & Lighting, Site Lighting, Floor Covering, Plumbing, Restroom Renovations, EPA, Stage & Gym Floors, Spectator Seating, Window Replacement, Electrical Distribution, Casework, Portable Rehab, Access Control

MOTOR VEHICLE PURCHASES

Lease-Purchase School Buses (58) Purchase Maintenance/Utility Vehicles
Purchase School Buses (40) Purchase Safety & Security Vehicles
Operating Transfer

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 applications as permitted by Florida Statute
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

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, July 31, 2018, at 6:30 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.

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$4,259,611	\$3,124,084	(\$1,135,527)
LOCAL SOURCES	119,423,673	125,994,496	6,570,823
OTHER FINANCING SOURCES	68,003,375	0	(68,003,375)
ESTIMATED REVENUE	<u>\$191,686,659</u>	<u>\$129,118,580</u>	<u>(\$62,568,079)</u>
BEGINNING FUND BALANCE	131,383,204	185,841,918	54,458,714
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$323,069,863</u></u>	<u><u>\$314,960,498</u></u>	<u><u>(\$8,109,365)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$93,042,131	\$237,617,466	\$144,575,335
CHARTER SCHOOL CAPITAL	\$5,964,339		(5,964,339)
DEBT SERVICES	1,068,738	1,010,315	(58,423)
TRANSFER OF FUNDS	37,152,737	37,584,375	431,638
APPROPRIATIONS	<u>\$137,227,945</u>	<u>\$276,212,156</u>	<u>\$138,984,211</u>
ENDING FUND BALANCE	185,841,918	38,748,342	(147,093,576)
APPROPRIATIONS & FD BALANCE	<u><u>\$323,069,863</u></u>	<u><u>\$314,960,498</u></u>	<u><u>(\$8,109,365)</u></u>

Capital Outlay Allocation 2018-19

Project	Description of Activities	2018-19 Allocation
School Projects		
Orange Grove Elementary	New construction 12 room wing	\$4,500,000
Northeast High	Renovation for academies/media center	3,000,000
	Furniture, fixtures, equipment and technology	129,375
Palm Harbor Elementary	Renovate school	2,000,000
Ponce De Leon Elementary	Renovate building 1 & 4	1,000,000
St Petersburg High	Major renovations	1,000,000
Tyrone Middle	Campus renewal	10,000,000
	School Projects - Subtotal	<u>\$21,629,375</u>
Other Projects		
Relocatables	Purchase/Lease	\$261,660
Site Acquisitions - Present & Future	Lease/Purchase	294,504
Minor Capital Projects	Maintenance projects - Capital fund	28,992,992
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	4,000,000
Furniture, Equipment & Technology	Vocational replacement	900,000
	Musical instruments replacement	350,000
	Kindergarten equipment	100,000
Budget Steering Process	District technology & equipment	4,844,518
	School Safety & Security	6,200,000
	District technology refresh	6,000,000
	TERMS replacement	600,000
Buses/Vehicles	Lease/Purchase	5,805,257
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	28,000,000
	Debt service for COPs issued	6,584,375
	Instructional equipment transfer	3,000,000
	Contingency	3,500,000
	Other Projects - Subtotal	<u>\$107,418,306</u>
	Total 2018-19 Capital Projects	<u>\$129,047,681</u>
	Total, Capital Projects from FY 2018-19 Revenue	123,695,981
	Total, 2018-19 Capital Projects funded from Prior Year Planned Fund Balances	5,351,700
	Carryover of Prior Projects & Balances	147,164,475
	Ending Fund Balance	\$38,748,342
	Grand Total, Capital Outlay Appropriations, Transfers & Fund Balance	<u><u>\$314,960,498</u></u>

PINELLAS COUNTY
SCHOOL BOARD

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 issued Certificates of Participation (COPs) bonds in September of the 2017/18 fiscal year. The bond proceeds are for construction projects found in the district facilities work program.

There are presently three outstanding debt issues for the Pinellas School 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. This debt matures in 2020.

State Board of Education (SBE) Series 2014-B (Refunding)

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 2014 Series B Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds, 2005 Series B 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, 2005 Series B were considered defeased in substance. This debt matures in 2020.

Total debt service on SBE Bonds for 2018-19 will be \$638,700. This consists of principal payments of \$579,000 and interest and payments totaling \$59,700.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2018	Final Fiscal Year of Debt Payments
SBE Series 2014B	12/02/14	\$ 14,794,000	\$ 1,152,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 45,000	2020-2021
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 57,850,000	2040-2041
TOTAL		\$ 75,889,000	\$ 59,047,000	

PINELLAS COUNTY
SCHOOL BOARD

Certificates of Participation (COPs)

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. 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 anticipates using 7.03% of the local capital improvement millage collected.

Certificates of Participation (COPs) Series 2017A (issued 2017)

The 2017 issuance of COPs was to construct a replacement school for Melrose Elementary and a significant remodel and renovation of Career Academies of Seminole and Pinellas Park Middle. This debt matures in 2041.

Total Debt Service on COPs for 2018-19 will be \$6,584,375. This consists of principal payments of \$3,860,000 and interest and payments totaling \$2,724,375.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$124,794,496
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$93,595,872.00
Debt service required (COPs)	\$6,584,375
Percentage of millage funds anticipated to be utilized for COPs debt	7.03%

As of July 1, 2018 the total outstanding debt for the district, including principal and interest, was \$103,131,110. The estimated resident population of Pinellas County in 2018 was 962,003. This calculates to approximately **\$107.20 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

SBE Series 2014B

Amount: \$ 14,794,000 Payment Date(s): July 1
 Date: December 2, 2014 January 1
 Interest Rate: 2.00% - 5.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2018-2019	564,000	57,600	621,600
2019-2020	588,000	11,760	599,760
	<u>1,152,000</u>	<u>69,360</u>	<u>1,221,360</u>

SCHEDULE OF INDEBTEDNESS

SBE Series 2010A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>45,000</u>	<u>4,350</u>	<u>49,350</u>

SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2017A

Amount: \$ 60,930,000 Payment Date(s): July 1
 Date: September 7, 2017 January 1
 Interest Rate: 3.00% - 5.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2018-2019	3,860,000	2,724,375	6,584,375
2019-2020	2,315,000	2,569,975	4,884,975
2020-2021	2,430,000	2,454,225	4,884,225
2021-2022	365,000	2,332,725	2,697,725
2022-2023	385,000	2,314,475	2,699,475
2023-2024	395,000	2,295,225	2,690,225
2024-2025	420,000	2,275,475	2,695,475
2025-2026	440,000	2,254,475	2,694,475
2026-2027	460,000	2,232,475	2,692,475
2027-2028	485,000	2,209,475	2,694,475
2028-2029	510,000	2,185,225	2,695,225
2029-2030	535,000	2,159,725	2,694,725
2030-2031	550,000	2,143,675	2,693,675
2031-2032	570,000	2,127,175	2,697,175
2032-2033	2,770,000	2,110,075	4,880,075
2033-2034	2,915,000	1,971,575	4,886,575
2034-2035	4,760,000	1,825,825	6,585,825
2035-2036	4,995,000	1,587,825	6,582,825
2036-2037	5,245,000	1,338,075	6,583,075
2037-2038	5,510,000	1,075,825	6,585,825
2038-2039	5,690,000	896,750	6,586,750
2039-2040	5,975,000	612,250	6,587,250
2040-2041	6,270,000	313,500	6,583,500
	<u>57,850,000</u>	<u>44,010,400</u>	<u>101,860,400</u>

SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness*			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2018-2019	4,439,000	2,784,075	7,223,075
2019-2020	2,918,000	2,583,235	5,501,235
2020-2021	2,445,000	2,454,975	4,899,975
2021-2022	365,000	2,332,725	2,697,725
2022-2023	385,000	2,314,475	2,699,475
2023-2024	395,000	2,295,225	2,690,225
2024-2025	420,000	2,275,475	2,695,475
2025-2026	440,000	2,254,475	2,694,475
2026-2027	460,000	2,232,475	2,692,475
2027-2028	485,000	2,209,475	2,694,475
2028-2029	510,000	2,185,225	2,695,225
2029-2030	535,000	2,159,725	2,694,725
2030-2031	550,000	2,143,675	2,693,675
2031-2032	570,000	2,127,175	2,697,175
2032-2033	2,770,000	2,110,075	4,880,075
2033-2034	2,915,000	1,971,575	4,886,575
2034-2035	4,760,000	1,825,825	6,585,825
2035-2036	4,995,000	1,587,825	6,582,825
2036-2037	5,245,000	1,338,075	6,583,075
2037-2038	5,510,000	1,075,825	6,585,825
2038-2039	5,690,000	896,750	6,586,750
2039-2040	5,975,000	612,250	6,587,250
2040-2041	6,270,000	313,500	6,583,500
Total Indebtedness	59,047,000	44,084,110	103,131,110

**excludes anticipated issuances*

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$5,041,173	\$638,700	(\$4,402,473)
LOCAL SOURCES	\$22,878		(\$22,878)
TRANSFERS	5,380,366	6,584,375	1,204,009
OTHER FINANCING SOURCES	639,148		(639,148)
ESTIMATED REVENUE	\$11,083,565	\$7,223,075	(\$3,860,490)
BEGINNING FUND BALANCE	144,280	72,257	(72,023)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$11,227,845</u>	<u>\$7,295,332</u>	<u>(\$3,932,513)</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$11,155,588	\$7,223,075	(\$3,932,513)
APPROPRIATIONS	<u>\$11,155,588</u>	<u>\$7,223,075</u>	<u>(\$3,932,513)</u>
ENDING FUND BALANCE	72,257	72,257	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$11,227,845</u>	<u>\$7,295,332</u>	<u>(\$3,932,513)</u>

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of 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 (September 2018) it is anticipated that the eventual total will be similar to the \$108 million to \$71 million received for fiscal years 2005-06 through 2017-18.

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	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	undetermined

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$3,404,948	\$4,073,746	\$668,798
FEDERAL THROUGH STATE	67,537,694	35,993,111	(31,544,583)
ESTIMATED REVENUE	<u>\$70,942,642</u>	<u>\$40,066,857</u>	<u>(\$30,875,785)</u>

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$16,975,182	\$8,898,841	(\$8,076,341)
EXCEPTIONAL	8,944,994	3,861,643	(5,083,351)
CAREER EDUCATION	1,093,334	447,284	(646,050)
ADULT GENERAL	614,175	444,754	(169,421)
PRE KINDERGARTEN	245,119	354,333	109,214
OTHER INSTRUCTION	59,895	64,745	4,850
ATTENDANCE & SOCIAL WORK	2,724,268	1,240,994	(1,483,274)
GUIDANCE SERVICES	162,768	81,155	(81,613)
HEALTH SERVICES	32,641	17,991	(14,650)
PSYCHOLOGICAL SERVICES	2,784,380	1,156,496	(1,627,884)
PARENTAL INVOLVEMENT	380,243	718,222	337,979
OTHER STUDENT PERSONNEL SVC	2,547,542	1,160,898	(1,386,644)
CURRICULUM & INSTRUCTION	14,827,148	8,020,392	(6,806,756)
STAFF DEVELOPMENT	12,428,981	8,432,066	(3,996,915)
INSTRUCTION-RELATED TECH	483,860	63,404	(420,456)
GENERAL ADMINISTRATION	2,610,280	606,656	(2,003,624)
SCHOOL ADMINISTRATION	3,711	20,768	17,057
FISCAL SERVICES	54,127	23,922	(30,205)
PLANNING, RESEARCH & EVALUATION	47,834	76,505	28,671
PERSONNEL SERVICES	322,681	45,280	(277,401)
OTHER CENTRAL SERVICES	28,976	222	(28,754)
STUDENT TRANSPORTATION SERVICES	128,675	304,350	175,675
OPERATION OF PLANT	128,659	146,323	17,664
ADMINISTRATIVE TECHNOLOGY SERVICES	61,788	2,212	(59,576)
COMMUNITY SERVICES	3,251,381	3,877,401	626,020
TOTAL APPROPRIATIONS	\$70,942,642	\$40,066,857	(\$30,875,785)

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

OBJECT CATEGORY

FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEFP K-12)	\$2,597,714	\$501,978	\$2,562,950		\$1,862,776	\$1,369,243	\$4,180		\$8,898,841	22.21%
5200 EXCEPTIONAL STUDENT EDUC	2,144,305	953,243	559,035		143,199	61,861			3,861,643	9.64%
5300 CAREER EDUCATION	73,285	15,194	108,274		122,789	75,226	52,536		447,284	1.12%
5400 ADULT GENERAL	18,021	6,310	146,254		30,514	243,655			444,754	1.11%
5500 PRE KINDERGARTEN	274,171	80,162							354,333	0.89%
5900 OTHER INSTRUCTION			50,000		12,124	2,621			64,745	0.18%
SUB TOTALS	\$5,107,496	\$1,556,887	\$3,426,513	\$0	\$2,171,382	\$1,752,806	\$56,716	\$0	\$14,071,600	35.12%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	894,684	338,232	7,182		886				1,240,984	3.10%
6120 GUIDANCE SERVICES	54,076	26,044	35		1,000				81,155	0.20%
6130 HEALTH SERVICES	15,022	2,568	400						17,991	0.04%
6140 PSYCHOLOGICAL SERVICES	861,104	294,192	1,200		444,279	27,212			1,156,986	2.89%
6150 PARENTAL INVOLVEMENT	119,802	31,050	95,779						718,222	1.79%
6190 OTHER STUDENT PERSONNEL SVC	857,185	300,022	3,691						1,160,898	2.90%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	5,492,063	1,757,689	571,804	2,000	129,286	58,191	9,379		8,020,392	20.02%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,853,890	596,157	1,719,072		3,300,805	161,329	813		8,432,066	21.04%
6500 INSTRUCTION-RELATED TECH	47,849	15,455							63,404	0.16%
SUB TOTALS	\$10,995,875	\$3,361,410	\$2,399,163	\$2,000	\$3,876,246	\$246,732	\$10,192	\$0	\$20,891,618	52.14%
GENERAL ADMINISTRATION										
7200 SCHOOL ADMINISTRATION	123	12	20,633				606,656		608,656	1.51%
7500 FISCAL SERVICES	14,958	8,964							20,768	0.05%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	51,949	24,556							23,922	0.06%
7730 PERSONNEL SERVICES	1,760	3,335	15,314				24,871		78,505	0.19%
7790 OTHER CENTRAL SERVICES	205	17							45,280	0.11%
7800 STUDENT TRANSPORTATION SERVICES			297,543	2,017			4,790		222	0.00%
7900 OPERATION OF PLANT	60,908	21,012	45,981	18,422					304,350	0.76%
SUB TOTALS	129,903	57,896	379,471	20,439	0	0	636,317	0	1,224,026	3.05%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMINISTRATIVE TECHNOLOGY						2,212			2,212	0.01%
SUB TOTALS	0	0	0	0	0	2,212	0	0	2,212	0.01%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES			3,560		273,821	10	3,600,010		3,877,401	9.69%
SUB TOTALS	0	0	3,560	0	273,821	10	3,600,010	0	3,877,401	9.69%
TOTAL APPROPRIATIONS	\$16,233,274	\$4,976,193	\$6,209,707	\$22,439	\$6,321,449	\$2,001,560	\$4,303,235	\$0	\$40,066,857	100.00%
	40.52%	12.42%	15.50%	0.04%	15.78%	5.00%	10.74%	0.00%	100.00%	

FOOD AND NUTRITION FUND

This fund is used to account for the operations of the district's Food and Nutrition program. The program, which is self-supporting, is provided through the efforts of approximately 1,020 support service employees and 15 administrative/professional/technical employees. In fiscal year 2017-18, the Food and Nutrition operation prepared and served over 9.9 million lunches, more than 5.3 million breakfasts and over 1.1 million snacks in the After School Snack Program. Over 600,000 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:
69 schools have qualified for the CEP in 2018-19. 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 2018-19 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 2018-19 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 as 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.

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$45,492,768	\$45,192,278	(\$300,490)
STATE SOURCES	599,336	399,670	(199,666)
LOCAL SOURCES	6,241,621	6,286,992	45,371
TRANSFERS	344,610		(344,610)
ESTIMATED REVENUE	<u>\$52,678,335</u>	<u>\$51,878,940</u>	<u>(\$799,395)</u>
BEGINNING FUND BALANCE	441,155	714,112	272,957
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$53,119,490</u></u>	<u><u>\$52,593,052</u></u>	<u><u>(\$526,438)</u></u>

FOOD AND NUTRITION FUND - APPROPRIATIONS

FOOD SERVICE	\$52,405,378	\$51,954,824	(\$450,554)
TOTAL APPROPRIATIONS	<u>\$52,405,378</u>	<u>\$51,954,824</u>	<u>(\$450,554)</u>
ENDING FUND BALANCE	714,112	638,228	(75,884)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$53,119,490</u></u>	<u><u>\$52,593,052</u></u>	<u><u>(\$526,438)</u></u>

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,532,251	\$5,000,000	(\$532,251)
ESTIMATED REVENUE	<u>\$5,532,251</u>	<u>\$5,000,000</u>	<u>(\$532,251)</u>
BEGINNING FUND BALANCE	858,428	327,431	(530,997)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$6,390,679</u></u>	<u><u>\$5,327,431</u></u>	<u><u>(\$1,063,248)</u></u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$6,063,248	\$5,000,000	(\$1,063,248)
APPROPRIATIONS	<u>\$6,063,248</u>	<u>\$5,000,000</u>	<u>(\$1,063,248)</u>
ENDING FUND BALANCE	327,431	327,431	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$6,390,679</u></u>	<u><u>\$5,327,431</u></u>	<u><u>(\$1,063,248)</u></u>

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$128,169,773	\$136,257,000	\$8,087,227
ESTIMATED REVENUE	\$128,169,773	\$136,257,000	\$8,087,227
BEGINNING FUND BALANCE	5,784,334	10,578,302	4,793,968
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$133,954,107	\$146,835,302	\$12,881,195

SELF-INSURED HEALTH FUND - APPROPRIATIONS

INTERNAL SERVICES	\$123,375,805	\$129,003,155	\$5,627,350
APPROPRIATIONS	\$123,375,805	\$129,003,155	\$5,627,350
ENDING FUND BALANCE	10,578,302	17,832,147	7,253,845
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$133,954,107	\$146,835,302	\$12,881,195

	2017-18	2018-19	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$1,631		(\$1,631)
ESTIMATED REVENUE	\$1,631		(\$1,631)
BEGINNING FUND BALANCE	\$150,575	\$150,738	\$163
ESTIMATED REVENUE AND FUND BALANCE	\$152,206	\$150,738	(\$1,468)

<u>PERMANENT FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$1,468		(\$1,468)
APPROPRIATIONS	\$1,468		(\$1,468)
ENDING FUND BALANCE	\$150,738	\$150,738	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	\$152,206	\$150,738	(\$1,468)

PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$7,894	\$10,000	\$2,106
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	371,111	300,000	(71,111)
	TOTAL	FEDERAL DIRECT	\$379,005	\$310,000	(\$69,005)
		FEDERAL THRU STATE			
3202	000	MEDICAID	7,440,803	4,000,000	(3,440,803)
	TOTAL	FEDERAL THRU STATE	\$7,440,803	\$4,000,000	(\$3,440,803)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	123,955,228	123,654,657	(300,571)
3310	000	SAFE SCHOOLS	3,216,892	6,179,580	2,962,688
3310	000	SUPPLEMENT ACADEMIC INSTRUC	24,077,908	23,834,733	(243,175)
3310	000	ESE GUARANTEED ALLOCATION	45,673,964	45,283,239	(390,725)
3310	000	READING PROGRAMS	4,427,540	4,337,320	(90,220)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	417,384	391,765	(25,619)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,632,312	1,904,073	271,761
3310	000	DIGITAL CLASSROOMS ALLOCATION	2,057,845	1,735,667	(322,178)
3310	000	INSTRUCTIONAL MATERIALS	8,091,429	8,002,326	(89,103)
3310	000	TRANSPORTATION	12,209,731	12,308,413	98,682
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	25,200	23,153	(2,047)
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION		2,278,163	2,278,163
3315	000	WORKFORCE DEVELOPMENT	30,519,087	30,519,087	0
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	84,190	83,802	(388)
3343	000	STATE LICENSE TAX	567,358	500,000	(67,358)
3344	000	DISCRETIONARY LOTTERY FUND	181,307	177,016	(4,291)
3355	000	CLASS SIZE REDUCTION	110,165,347	109,338,279	(827,068)
3361	000	SCHOOL RECOGNITION FUNDS	3,408,987	3,408,987	0
3371	000	VOLUNTARY PRE-K PROGRAM	3,331,067		(3,331,067)
3399	000	MISCELLANEOUS STATE REVENUE	8,584,957	8,627,149	42,192
	TOTAL	STATE SOURCES	\$382,627,733	\$382,587,409	(\$40,324)
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	388,789,376	393,269,058	4,479,682
3411	000	TAX REFERENDUM	38,851,946	41,598,166	2,746,220
3411	000	PRIOR PERIOD ADJUSTMENT	463,873		(463,873)
3425	000	RENTAL INCOME	1,942,009	1,500,000	(442,009)
3430	000	INTEREST INCOME	1,870,768	1,000,000	(870,768)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(1,308,347)		1,308,347
346X	000	STUDENT FEES	3,950,344	3,600,000	(350,344)
3481	000	CHARGES FOR SERVICES	1,285,196	1,200,000	(85,196)
349X	000	MISCELLANEOUS LOCAL SOURCES	14,566,558	14,631,542	64,984
	TOTAL	LOCAL SOURCES	\$450,411,723	\$456,798,766	\$6,387,043
	TOTAL	ESTIMATED REVENUE	\$840,859,264	\$843,696,175	\$2,836,911

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2017-18 ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE				
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	31,472,371	31,000,000	(472,371)
3670 000	TRANS. FROM INTERNAL SERV	955,390		(955,390)
	TOTAL TRANSFERS	\$32,427,761	\$31,000,000	(\$1,427,761)
	OTHER FINANCING SOURCES			
3740 000	LOSS RECOVERIES	99,169	125,000	25,831
	TOTAL OTHER FINANCING SOURCES	\$99,169	\$125,000	\$25,831
	TOTAL ESTIMATED RESOURCES	\$873,386,194	\$874,821,175	\$1,434,981
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	3,487,555	3,562,786	75,231
	RESTRICTED	23,903,817	16,942,623	(6,961,194)
	ASSIGNED	25,866,967	30,339,906	4,472,939
	UNASSIGNED	20,301,571	23,733,510	3,431,939
	TOTAL BEGINNING FUND BALANCE	\$73,559,910	\$74,578,825	\$1,018,915
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$946,946,104	\$949,400,000	\$2,453,896

PINELLAS COUNTY SCHOOL BOARD

CURRENT

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$273,115,609	\$268,646,985	(\$4,468,624)
5100	200	EMPLOYEE BENEFITS	82,013,723	82,161,598	147,875
5100	300	PURCHASED SERVICES	49,972,504	52,972,504	3,000,000
5100	400	ENERGY SERVICES	10,067	10,074	7
5100	500	MATERIALS & SUPPLIES	13,810,115	13,770,127	(39,988)
5100	600	CAPITAL EXPENDITURES	4,486,730	4,486,733	3
5100	700	OTHER EXPENSE	1,713,130	1,713,124	(6)
	TOTAL	BASIC (FEFP K-12)	\$425,121,878	\$423,761,145	(\$1,360,733)
		EXCEPTIONAL			
5200	100	SALARIES	78,692,085	77,593,047	(1,099,038)
5200	200	EMPLOYEE BENEFITS	26,193,719	26,276,230	82,511
5200	300	PURCHASED SERVICES	768,540	768,544	4
5200	500	MATERIALS & SUPPLIES	383,133	383,139	6
5200	600	CAPITAL EXPENDITURES	188,450	188,455	5
5200	700	OTHER EXPENSE	23,188	23,190	2
	TOTAL	EXCEPTIONAL	\$106,249,115	\$105,232,605	(\$1,016,510)
		CAREER EDUCATION			
5300	100	SALARIES	16,067,281	15,950,802	(116,479)
5300	200	EMPLOYEE BENEFITS	4,739,190	4,768,199	29,009
5300	300	PURCHASED SERVICES	687,390	687,394	4
5300	400	ENERGY SERVICES	1,364	1,366	2
5300	500	MATERIALS & SUPPLIES	494,670	494,680	10
5300	600	CAPITAL EXPENDITURES	1,926,913	1,926,915	2
5300	700	OTHER EXPENSE	216,308	216,314	6
	TOTAL	CAREER EDUCATION	\$24,133,116	\$24,045,670	(\$87,446)
		ADULT GENERAL			
5400	100	SALARIES	6,397,017	6,354,791	(42,226)
5400	200	EMPLOYEE BENEFITS	1,435,696	1,444,180	8,484
5400	300	PURCHASED SERVICES	28,627	28,633	6
5400	500	MATERIALS & SUPPLIES	47,397	47,401	4
5400	600	CAPITAL EXPENDITURES	16,161	16,165	4
	TOTAL	ADULT GENERAL	\$7,924,898	\$7,891,170	(\$33,728)
		PRE KINDERGARTEN			
5500	100	SALARIES	2,557,399	2,540,135	(17,264)
5500	200	EMPLOYEE BENEFITS	951,458	957,357	5,899
5500	300	PURCHASED SERVICES	18,375	18,381	6
5500	500	MATERIALS & SUPPLIES	132,389	132,392	3
5500	600	CAPITAL EXPENDITURES	22,041	22,046	5
5500	700	OTHER SERVICES	85	91	6
	TOTAL	PRE KINDERGARTEN	\$3,681,747	\$3,670,402	(\$11,345)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	169,231	169,239	8
5900	200	EMPLOYEE BENEFITS	13,820	13,919	99
	TOTAL	OTHER INSTRUCTION	\$183,051	\$183,158	\$107
SUBTOTAL - INSTRUCTIONAL SERVICES			\$567,293,805	\$564,784,150	(\$2,509,655)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,321,811	4,321,815	4
6110	200	EMPLOYEE BENEFITS	1,384,896	1,398,125	13,229
6110	300	PURCHASED SERVICES	29,671	29,681	10
6110	500	MATERIALS & SUPPLIES	8,503	4,743	(3,760)
6110	700	OTHER EXPENSE	424	426	2
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,745,305	\$5,754,790	\$9,485
		GUIDANCE SERVICES			
6120	100	SALARIES	12,175,083	12,829,099	654,016
6120	200	EMPLOYEE BENEFITS	3,661,827	3,797,577	135,750
6120	300	PURCHASED SERVICES	94,149	94,154	5
6120	500	MATERIALS & SUPPLIES	19,646	17,169	(2,477)
6120	600	CAPITAL EXPENDITURES	42,253	42,259	6
6120	700	OTHER EXPENSE	748	754	6
	TOTAL	GUIDANCE SERVICES	\$15,993,706	\$16,781,012	\$787,306
		HEALTH SERVICES			
6130	100	SALARIES	2,899,888	2,899,894	6
6130	200	EMPLOYEE BENEFITS	1,185,262	1,197,199	11,937
6130	300	PURCHASED SERVICES	93,226	93,229	3
6130	500	MATERIALS & SUPPLIES	17,105	14,076	(3,029)
6130	600	CAPITAL OUTLAY	7,038	7,045	7
6130	700	OTHER EXPENSE	1,875	1,878	3
	TOTAL	HEALTH SERVICES	\$4,204,394	\$4,213,321	\$8,927
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,467,318	3,120,382	653,064
6140	200	EMPLOYEE BENEFITS	698,422	820,764	122,342
6140	300	PURCHASED SERVICES	22,114	22,122	8
6140	500	MATERIALS & SUPPLIES	68,746	55,622	(13,124)
6140	700	OTHER EXPENSE	90	97	7
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,256,690	\$4,018,987	\$762,297
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,220,951	1,220,956	5
6150	200	EMPLOYEE BENEFITS	647,936	653,932	5,996
6150	300	PURCHASED SERVICES	5,400	5,409	9
6150	500	MATERIALS & SUPPLIES	692	692	0
	TOTAL	PARENTAL INVOLVEMENT	\$1,874,979	\$1,880,989	\$6,010

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,180,489	2,180,491	2
6190	200	EMPLOYEE BENEFITS	763,214	770,992	7,778
6190	300	PURCHASED SERVICES	51,981	51,988	7
6190	500	MATERIALS & SUPPLIES	19,247	14,928	(4,319)
6190	600	CAPITAL EXPENDITURES	2,342	2,347	5
6190	700	OTHER EXPENSE	200	202	2
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,017,473	\$3,020,948	\$3,475
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,606,648	4,606,650	2
6200	200	EMPLOYEE BENEFITS	1,447,538	1,458,586	11,048
6200	300	PURCHASED SERVICES	177,195	177,197	2
6200	400	ENERGY SERVICES	417	426	9
6200	500	MATERIALS & SUPPLIES	30,475	23,967	(6,508)
6200	600	CAPITAL EXPENDITURES	50,100	50,102	2
6200	700	OTHER EXPENSE	584	586	2
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,312,957	\$6,317,514	\$4,557
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,508,183	10,508,185	2
6300	200	EMPLOYEE BENEFITS	3,147,987	3,164,045	16,058
6300	300	PURCHASED SERVICES	255,426	255,431	5
6300	500	MATERIALS & SUPPLIES	167,252	167,254	2
6300	600	CAPITAL EXPENDITURES	108,347	108,349	2
6300	700	OTHER EXPENSE	130,581	130,586	5
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$14,317,776	\$14,333,850	\$16,074
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	4,986,540	5,412,540	426,000
6400	200	EMPLOYEE BENEFITS	1,221,300	1,227,752	6,452
6400	300	PURCHASED SERVICES	2,386,529	2,386,538	9
6400	500	MATERIALS & SUPPLIES	147,565	117,246	(30,319)
6400	600	CAPITAL EXPENDITURES	68,472	68,475	3
6400	700	OTHER EXPENSE	1,198	1,202	4
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$8,811,604	\$9,213,753	\$402,149
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	5,683,321	5,683,332	11
6500	200	EMPLOYEE BENEFITS	1,808,920	1,818,158	9,238
6500	300	PURCHASED SERVICES	530,814	530,822	8
6500	500	SUPPLIES	244,478	227,815	(16,663)
6500	700	OTHER EXPENSE	360	368	8
	TOTAL	INSTRUCTION-RELATED TECH	\$8,267,893	\$8,260,495	(\$7,398)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$71,802,777	\$73,795,659	\$1,992,882

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		SCHOOL BOARD			
7100	100	SALARIES	823,720	823,723	3
7100	200	EMPLOYEE BENEFITS	956,343	963,714	7,371
7100	300	PURCHASED SERVICES	108,087	108,094	7
7100	500	MATERIALS & SUPPLIES	8,242	5,567	(2,675)
7100	700	OTHER EXPENSE	28,980	28,986	6
	TOTAL	SCHOOL BOARD	\$1,925,372	\$1,930,084	\$4,712
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,262,505	2,262,509	4
7200	200	EMPLOYEE BENEFITS	604,048	609,839	5,791
7200	300	PURCHASED SERVICES	275,239	275,245	6
7200	500	MATERIALS & SUPPLIES	40,280	33,779	(6,501)
7200	600	CAPITAL EXPENDITURES	19,718	19,722	4
7200	700	OTHER EXPENSE	6,884	3,590	(3,294)
	TOTAL	GENERAL ADMINISTRATION	\$3,208,674	\$3,204,684	(\$3,990)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	44,025,167	44,025,172	5
7300	200	EMPLOYEE BENEFITS	14,657,790	14,725,793	68,003
7300	300	PURCHASED SERVICES	486,541	486,545	4
7300	500	MATERIALS & SUPPLIES	244,051	244,055	4
7300	600	CAPITAL EXPENDITURES	128,845	128,851	6
7300	700	OTHER EXPENSE	9,565	9,570	5
	TOTAL	SCHOOL ADMINISTRATION	\$59,551,959	\$59,619,986	\$68,027
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	331,002	331,005	3
7400	200	EMPLOYEE BENEFITS	121,970	126,490	4,520
7400	300	PURCHASED SERVICES	23,568	23,570	2
7400	400	ENERGY SERVICES	8,530	8,533	3
7400	500	MATERIALS	9,562	7,730	(1,832)
7400	600	CAPITAL EXPENDITURES	10,022,733	10,022,733	0
7400	700	OTHER EXPENSE	2,434	2,440	6
	TOTAL	FACILITIES ACQ. & CONST.	\$10,519,799	\$10,522,501	\$2,702
		FISCAL SERVICES			
7500	100	SALARIES	3,084,988	3,084,991	3
7500	200	EMPLOYEE BENEFITS	1,065,116	1,073,533	8,417
7500	300	PURCHASED SERVICES	194,809	194,814	5
7500	500	MATERIALS	31,291	28,083	(3,208)
7500	600	CAPITAL EXPENDITURES	8,982	8,989	7
	TOTAL	FISCAL SERVICES	\$4,385,186	\$4,390,410	\$5,224
		FOOD SERVICE			
7600	100	SALARIES	442,750	442,752	2
7600	200	EMPLOYEE BENEFITS	16,679	17,130	451
7600	300	PURCHASED SERVICES	1,231	1,233	2
	TOTAL	FOOD SERVICE	\$460,660	\$461,115	\$455

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,068,699	1,068,701	2
7710	200	EMPLOYEE BENEFITS	314,058	316,126	2,068
7710	300	PURCHASED SERVICES	110,028	110,037	9
7710	500	MATERIALS & SUPPLIES	15,905	14,398	(1,507)
7710	600	CAPITAL EXPENDITURES	2,081	2,086	5
7710	700	OTHER EXPENSE	387	387	0
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,511,158	\$1,511,735	\$577
		INFORMATION SERVICES			
7720	100	SALARIES	703,785	703,788	3
7720	200	EMPLOYEE BENEFITS	238,486	240,831	2,345
7720	300	PURCHASED SERVICES	67,410	67,606	196
7720	400	ENERGY SERVICES	233	233	0
7720	500	MATERIALS & SUPPLIES	26,117	23,119	(2,998)
7720	600	CAPITAL EXPENDITURES	14,779	14,783	4
7720	700	OTHER EXPENSE	5,530	5,533	3
	TOTAL	INFORMATION SERVICES	\$1,056,340	\$1,055,893	(\$447)
		PERSONNEL SERVICES			
7730	100	SALARIES	3,443,533	3,443,538	5
7730	200	EMPLOYEE BENEFITS	1,352,848	1,363,117	10,269
7730	300	PURCHASED SERVICES	877,103	877,106	3
7730	500	MATERIALS & SUPPLIES	235,880	232,132	(3,748)
7730	600	CAPITAL EXPENDITURES	19,284	19,288	4
7730	700	OTHER EXPENSE	15,099	15,101	2
	TOTAL	PERSONNEL SERVICES	\$5,943,747	\$5,950,282	\$6,535
		INTERNAL SVC			
7760	100	SALARIES	1,879,275	1,879,280	5
7760	200	EMPLOYEE BENEFITS	633,197	638,392	5,195
7760	300	PURCHASED SERVICES	754,291	754,295	4
7760	400	ENERGY SERVICES	17,029	17,000	(29)
7760	500	MATERIALS & SUPPLIES	583,006	583,011	5
7760	600	CAPITAL EXPENDITURES	11,034	11,039	5
7760	700	OTHER EXPENSE	1,035	1,040	5
	TOTAL	INTERNAL SVC	\$3,878,867	\$3,884,057	\$5,190
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	433,927	433,932	5
7790	200	EMPLOYEE BENEFITS	117,991	119,146	1,155
7790	300	PURCHASED SERVICES	24,238	24,243	5
7790	600	CAPITAL EXPENDITURES	5,864	5,868	4
7790	700	OTHER EXPENSE	14,944	14,948	4
	TOTAL	OTHER CENTRAL SERVICES	\$596,964	\$598,137	\$1,173

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,014,085	19,014,089	4
7800	200	EMPLOYEE BENEFITS	7,993,891	8,042,307	48,416
7800	300	PURCHASED SERVICES	1,531,829	1,531,835	6
7800	400	ENERGY SERVICES	2,985,686	2,985,693	7
7800	500	MATERIALS & SUPPLIES	2,363,663	2,058,708	(304,955)
7800	600	CAPITAL EXPENDITURES	17,908	17,913	5
7800	700	OTHER EXPENSE	28,117	28,121	4
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$33,935,179	\$33,678,666	(\$256,513)
		OPERATION OF PLANT			
7900	100	SALARIES	26,073,112	28,448,708	2,375,596
7900	200	EMPLOYEE BENEFITS	12,549,706	12,841,685	291,979
7900	300	PURCHASED SERVICES	17,746,172	17,746,175	3
7900	400	ENERGY SERVICES	20,922,639	21,922,639	1,000,000
7900	500	MATERIALS & SUPPLIES	1,436,265	1,276,649	(159,616)
7900	600	CAPITAL EXPENDITURES	318,263	317,435	(828)
7900	700	OTHER EXPENSE	248,409	248,412	3
	TOTAL	OPERATION OF PLANT	\$79,294,566	\$82,801,703	\$3,507,137
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$206,268,471</i>	<i>\$209,609,253</i>	<i>\$3,340,782</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,085,342	7,085,345	3
8100	200	EMPLOYEE BENEFITS	3,132,558	3,153,348	20,790
8100	300	PURCHASED SERVICES	4,859,963	4,712,085	(147,878)
8100	400	ENERGY SERVICES	375,467	375,471	4
8100	500	MATERIALS & SUPPLIES	4,198,965	3,748,296	(450,669)
8100	600	CAPITAL EXPENDITURES	115,611	115,625	14
8100	700	OTHER EXPENSE	2,550,957	2,550,962	5
	TOTAL	MAINTENANCE OF PLANT	\$22,318,863	\$21,741,132	(\$577,731)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$22,318,863</i>	<i>\$21,741,132</i>	<i>(\$577,731)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,215,407	2,215,409	2
8200	200	EMPLOYEE BENEFITS	610,621	614,993	4,372
8200	300	PURCHASED SERVICES	920,521	920,527	6
8200	400	ENERGY SERVICES	5,979	5,983	4
8200	500	MATERIALS & SUPPLIES	97,958	84,000	(13,958)
8200	600	CAPITAL EXPENDITURES	7,282	7,286	4
8200	700	OTHER EXPENSE	1,490	1,493	3
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$3,859,258	\$3,849,691	(\$9,567)
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$3,859,258</i>	<i>\$3,849,691</i>	<i>(\$9,567)</i>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	383,229	383,231	2
9100	200	EMPLOYEE BENEFITS	154,995	155,546	551
9100	300	PURCHASED SERVICES	106,882	106,885	3
9100	500	MATERIALS & SUPPLIES	16,963	12,408	(4,555)
9100	600	CAPITAL EXPENDITURES	1,414	1,418	4
9100	700	OTHER EXPENSE	160,622	160,627	5
	TOTAL	COMMUNITY SERVICES	\$824,105	\$820,115	(\$3,990)
SUBTOTAL - COMM & DEBT SERV & TRANSFERS			\$824,105	\$820,115	(\$3,990)
TOTAL APPROPRIATIONS			\$872,367,279	\$874,600,000	\$2,232,721
FUND BALANCE					
BUDGET FUND BALANCE-END					
NON-SPENDABLE					
		INVENTORY	3,562,786	3,500,000	(62,786)
		PRE-PAID EXPENSE			0
	TOTAL	NON-SPENDABLE	\$3,562,786	\$3,500,000	(\$62,786)
RESTRICTED					
		STATE CARRYFORWARDS	1,476,313	1,500,000	23,687
		REFERENDUM	791,999	1,000,000	208,001
		WORKFORCE	14,674,311	14,700,000	25,689
	TOTAL	RESTRICTED	\$16,942,623	\$17,200,000	\$257,377
ASSIGNED					
		ENCUMBRANCES	10,292,623	8,000,000	(2,292,623)
		CENTRAL PRINTING	852,616	800,000	(52,616)
		CARRYFORWARDS	19,194,667	10,500,000	(8,694,667)
		FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
		FEFP VARIATIONS	5,000,000	5,000,000	0
	TOTAL	ASSIGNED	\$36,339,906	\$25,300,000	(\$11,039,906)
		UNASSIGNED	\$17,733,510	28,800,000	11,066,490
	TOTAL	UNASSIGNED	\$17,733,510	\$28,800,000	\$11,066,490
	TOTAL	ENDING FUND BALANCE	\$74,578,825	\$74,800,000	\$221,175
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$946,946,104	\$949,400,000	\$2,453,896

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CAPITAL OUTLAY FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$517,281	\$565,021	\$47,740
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	68,564		(68,564)
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	2,338,808	2,335,813	(2,995)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,111,708		(1,111,708)
	TOTAL	STATE SOURCES	\$4,259,611	\$3,124,084	(\$1,135,527)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	116,551,802	124,794,496	8,242,694
3431	000	INTEREST ON INVESTMENTS	3,138,004	1,200,000	(1,938,004)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,598,493)		1,598,493
3434	000	INTEREST EARNED ON BOND PROCEEDS	190,175		(190,175)
3493	000	SALE OF JUNK	225,828		(225,828)
3497	000	REFUNDS OF PRIOR YEAR	916,357		(916,357)
	TOTAL	LOCAL SOURCES	\$119,423,673	\$125,994,496	\$6,570,823
		OTHER SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION	60,163,112		(60,163,112)
3793	000	PREMIUM ON LEASE PURCHASE	7,840,263		(7,840,263)
	TOTAL	OTHER FINANCING SOURCES	\$68,003,375	\$0	(\$68,003,375)
	TOTAL	ESTIMATED REVENUE	\$191,686,659	\$129,118,580	(\$62,568,079)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	130,941,748	185,666,738	54,724,990
		ASSIGNED	441,456	175,180	(266,276)
	TOTAL	BEGINNING FUND BALANCE	\$131,383,204	\$185,841,918	\$54,458,714
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$323,069,863	\$314,960,498	(\$8,109,365)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CAPITAL OUTLAY FUND - APPROPRIATIONS					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$93,042,131	\$237,617,466	\$144,575,335
	TOTAL	FACILITIES ACQ. & CONST.	\$93,042,131	\$237,617,466	\$144,575,335
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES	5,964,339		(5,964,339)
	TOTAL	CHARTER SCHOOL CAPITAL	\$5,964,339	\$0	(\$5,964,339)
9200	700	DEBT SERVICES OTHER EXPENSES	1,068,738	1,010,315	(58,423)
	TOTAL	DEBT SERVICES	\$1,068,738	\$1,010,315	(\$58,423)
9700	700	TRANSFER OF FUNDS OTHER EXPENSES		6,584,375	6,584,375
9700	900	TRANSFERS	37,152,737	31,000,000	(6,152,737)
	TOTAL	TRANSFER OF FUNDS	\$37,152,737	\$37,584,375	\$431,638
	TOTAL	APPROPRIATIONS	\$137,227,945	\$276,212,156	\$138,984,211
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	185,666,738	38,573,162	(147,093,576)
		ASSIGNED	175,180	175,180	0
	TOTAL	ENDING FUND BALANCE	\$185,841,918	\$38,748,342	(\$147,093,576)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$323,069,863	\$314,960,498	(\$8,109,365)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
DEBT SERVICE FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$5,011,141	\$638,700	(\$4,372,441)
3326	000	SBE BOND INTEREST	30,032		(30,032)
	TOTAL	STATE SOURCES	\$5,041,173	\$638,700	(\$4,402,473)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	43,594		(43,594)
3433	000	NET INC/DEC FAIR VALUE INVEST	(20,716)		20,716
	TOTAL	LOCAL SOURCES	\$22,878	\$0	(\$22,878)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	5,380,366	6,584,375	1,204,009
	TOTAL	TRANSFERS	5,380,366	6,584,375	1,204,009
		OTHER FINANCING SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION (COPS)	639,148		(\$639,148)
	TOTAL	OTHER FINANCING SOURCES	\$639,148	\$0	(\$639,148)
	TOTAL	ESTIMATED REVENUE	\$11,083,565	\$7,223,075	(\$3,860,490)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	144,280	72,257	(72,023)
	TOTAL	BEGINNING FUND BALANCE	\$144,280	\$72,257	(\$72,023)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$11,227,845	\$7,295,332	(\$3,932,513)
DEBT SERVICE FUND - APPROPRIATIONS					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$11,155,588	\$7,223,075	(\$3,932,513)
	TOTAL	DEBT SERVICES	\$11,155,588	\$7,223,075	(\$3,932,513)
	TOTAL	APPROPRIATIONS	\$11,155,588	\$7,223,075	(\$3,932,513)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	72,257	72,257	0
	TOTAL	ENDING FUND BALANCE	\$72,257	\$72,257	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$11,227,845	\$7,295,332	(\$3,932,513)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2017-18 ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE				
	FEDERAL DIRECT			
3192	000 PELL GRANTS	\$3,175,693	\$3,850,000	\$674,307
3199	000 MISC FEDERAL DIRECT	229,255	223,746	(5,509)
	TOTAL FEDERAL DIRECT	\$3,404,948	\$4,073,746	\$668,798
	FEDERAL THRU STATE			
3201	000 CAREER AND TECHNICAL EDUCATION	1,412,953	501,986	(910,967)
3221	000 ADULT GENERAL EDUCATION	1,086,478	491,086	(595,392)
3222	000 ENGLISH LITERACY & CIVICS	128,178	64,902	(63,276)
3225	000 TCHER & PRINCPL TRNING TITLE II	3,148,249	891,146	(2,257,103)
3230	000 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	29,418,242	14,014,401	(15,403,841)
3240	000 ELEM & SECONDARY EDUC ACT (TITLE I)	29,080,774	18,290,302	(10,790,472)
3241	000 LANGUAGE INSTRUCTION TITLE III	999,057	602,034	(397,023)
3242	000 TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	928,390	336,139	(592,251)
3299	000 MISC FEDERAL THRU STATE	1,335,373	801,115	(534,258)
	TOTAL FEDERAL THRU STATE	\$67,537,694	\$35,993,111	(\$31,544,583)
	TOTAL ESTIMATED REVENUE	\$70,942,642	\$40,066,857	(\$30,875,785)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	10,409,410	\$2,597,714	(\$7,811,696)
5100	200	EMPLOYEE BENEFITS	2,124,510	501,978	(1,622,532)
5100	300	PURCHASED SERVICES	2,430,451	2,562,950	132,499
5100	500	MATERIALS & SUPPLIES	1,193,711	1,862,776	669,065
5100	600	CAPITAL EXPENDITURES	814,783	1,369,243	554,460
5100	700	OTHER EXPENSE	2,317	4,180	1,863
	TOTAL	BASIC (FEFP K-12)	\$16,975,182	\$8,898,841	(\$8,076,341)
		EXCEPTIONAL			
5200	100	SALARIES	5,858,361	2,144,305	(3,714,056)
5200	200	EMPLOYEE BENEFITS	2,369,193	953,243	(1,415,950)
5200	300	PURCHASED SERVICES	314,154	559,035	244,881
5200	500	MATERIALS & SUPPLIES	360,922	143,199	(217,723)
5200	600	CAPITAL EXPENDITURES	42,364	61,861	19,497
	TOTAL	EXCEPTIONAL	\$8,944,994	\$3,861,643	(\$5,083,351)
		CAREER EDUCATION			
5300	100	SALARIES	222,153	73,285	(148,868)
5300	200	EMPLOYEE BENEFITS	32,580	15,194	(17,386)
5300	300	PURCHASED SERVICES	350,610	108,274	(242,336)
5300	500	MATERIALS & SUPPLIES	297,172	122,769	(174,403)
5300	600	CAPITAL EXPENDITURES	25,102	75,226	50,124
5300	700	OTHER EXPENSE	165,717	52,536	(113,181)
	TOTAL	CAREER EDUCATION	\$1,093,334	\$447,284	(\$646,050)
		ADULT GENERAL			
5400	100	SALARIES	93,532	18,021	(75,511)
5400	200	EMPLOYEE BENEFITS	12,724	6,310	(6,414)
5400	300	PURCHASED SERVICES	233,159	146,254	(86,905)
5400	500	MATERIALS & SUPPLIES	33,945	30,514	(3,431)
5400	600	CAPITAL EXPENDITURES	239,815	243,655	3,840
5400	700	OTHER EXPENSE	1,000		(1,000)
	TOTAL	ADULT GENERAL	\$614,175	\$444,754	(\$169,421)
		PRE KINDERGARTEN			
5500	100	SALARIES	172,880	274,171	101,291
5500	200	EMPLOYEE BENEFITS	72,239	80,162	7,923
	TOTAL	PRE KINDERGARTEN	\$245,119	\$354,333	\$109,214
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	50,000	50,000	0
5900	500	MATERIALS & SUPPLIES	925	12,124	11,199
5900	600	CAPITAL EXPENDITURES	8,970	2,621	(6,349)
	TOTAL	OTHER INSTRUCTION	\$59,895	\$64,745	\$4,850
SUBTOTAL - INSTRUCTIONAL SERVICES			\$27,932,699	\$14,071,600	(\$13,861,099)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,020,772	894,684	(1,126,088)
6110	200	EMPLOYEE BENEFITS	651,804	338,232	(313,572)
6110	300	PURCHASED SERVICES	36,098	7,182	(28,916)
6110	500	MATERIALS & SUPPLIES	15,594	896	(14,698)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,724,268	\$1,240,994	(\$1,483,274)
		GUIDANCE SERVICES			
6120	100	SALARIES	137,526	54,076	(83,450)
6120	200	EMPLOYEE BENEFITS	25,242	26,044	802
6120	300	PURCHASED SERVICES		35	35
6120	500	MATERIALS & SUPPLIES		1,000	1,000
	TOTAL	GUIDANCE SERVICES	\$162,768	\$81,155	(\$81,613)
		HEALTH SERVICES			
6130	100	SALARIES	28,231	15,022	(13,209)
6130	200	EMPLOYEE BENEFITS	4,410	2,569	(1,841)
6130	300	PURCHASED SERVICES		400	400
	TOTAL	HEALTH SERVICES	\$32,641	\$17,991	(\$14,650)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,134,999	861,104	(1,273,895)
6140	200	EMPLOYEE BENEFITS	649,381	294,192	(355,189)
6140	300	PURCHASED SERVICES		1,200	1,200
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,784,380	\$1,156,496	(\$1,627,884)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	133,480	119,902	(13,578)
6150	200	EMPLOYEE BENEFITS	37,665	31,050	(6,615)
6150	300	PURCHASED SERVICES	32,393	95,779	63,386
6150	500	MATERIALS & SUPPLIES	171,487	444,279	272,792
6150	600	CAPITAL OUTLAY	5,218	27,212	21,994
	TOTAL	PARENTAL INVOLVEMENT	\$380,243	\$718,222	\$337,979
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,897,248	857,185	(1,040,063)
6190	200	EMPLOYEE BENEFITS	646,964	300,022	(346,942)
6190	300	PURCHASED SERVICES	3,330	3,691	361
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,547,542	\$1,160,898	(\$1,386,644)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,824,677	5,492,063	(5,332,614)
6300	200	EMPLOYEE BENEFITS	3,373,883	1,757,689	(1,616,194)
6300	300	PURCHASED SERVICES	439,280	571,804	132,524
6300	400	ENERGY		2,000	2,000
6300	500	MATERIALS & SUPPLIES	112,787	129,266	16,479
6300	600	CAPITAL EXPENDITURES	61,067	58,191	(2,876)
6300	700	OTHER EXPENSE	15,454	9,379	(6,075)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$14,827,148	\$8,020,392	(\$6,806,756)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	7,987,357	2,653,890	(5,333,467)
6400	200	EMPLOYEE BENEFITS	2,445,587	596,157	(1,849,430)
6400	300	PURCHASED SERVICES	1,796,642	1,719,072	(77,570)
6400	500	MATERIALS & SUPPLIES	106,120	3,300,805	3,194,685
6400	600	CAPITAL EXPENDITURES	92,898	161,329	68,431
6400	700	OTHER EXPENSE	377	813	436
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$12,428,981	\$8,432,066	(\$3,996,915)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	372,984	\$47,949	(325,035)
6500	200	EMPLOYEE BENEFITS	110,876	15,455	(95,421)
	TOTAL	INSTRUCTION-RELATED TECH	\$483,860	\$63,404	(\$420,456)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$36,371,831</i>	<i>\$20,891,618</i>	<i>(\$15,480,213)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,610,280	606,656	(2,003,624)
	TOTAL	GENERAL ADMINISTRATION	\$2,610,280	\$606,656	(\$2,003,624)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	52	123	71
7300	200	EMPLOYEE BENEFITS	4	12	8
7300	300	PURCHASED SERVICES	3,655	20,633	16,978
	TOTAL	SCHOOL ADMINISTRATION	\$3,711	\$20,768	\$17,057
		FISCAL SERVICES			
7500	100	SALARIES	36,760	14,958	(21,802)
7500	200	EMPLOYEE BENEFITS	17,367	8,964	(8,403)
	TOTAL	FISCAL SERVICES	\$54,127	\$23,922	(\$30,205)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	38,632	51,949	13,317
7710	200	EMPLOYEE BENEFITS	9,202	24,556	15,354
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$47,834	\$76,505	\$28,671
		PERSONNEL SERVICES			
7730	100	SALARIES	236,453	1,760	(234,693)
7730	200	EMPLOYEE BENEFITS	70,270	3,335	(66,935)
7730	300	PURCHASED SERVICES	10,943	15,314	4,371
7730	700	OTHER EXPENSE	5,015	24,871	19,856
	TOTAL	PERSONNEL SERVICES	\$322,681	\$45,280	(\$277,401)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	19,322	205	(19,117)
7790	200	EMPLOYEE BENEFITS	9,654	17	(9,637)
	TOTAL	OTHER CENTRAL SERVICES	\$28,976	\$222	(\$28,754)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2017-18 ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
	STUDENT TRANSPORTATION SERVICES			
7800 300	PURCHASED SERVICES	118,256	297,543	179,287
7800 400	ENERGY SERVICES	1,310	2,017	707
7800 700	OTHER EXPENSE	9,109	4,790	(4,319)
	TOTAL STUDENT TRANSPORTATION SERVICES	\$128,675	\$304,350	\$175,675
	OPERATION OF PLANT			
7900 100	SALARIES	62,512	60,908	(1,604)
7900 200	EMPLOYEE BENEFITS	16,016	21,012	4,996
7900 300	PURCHASED SERVICES	38,474	45,981	7,507
7900 400	ENERGY SERVICES	11,657	18,422	6,765
	TOTAL OPERATION OF PLANT	\$128,659	\$146,323	\$17,664
	<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$3,324,943</i>	<i>\$1,224,026</i>	<i>(\$2,100,917)</i>
	ADMINISTRATIVE TECHNOLOGY SERVICES			
8200 600	CAPITAL EXPENDITURES	61,788	2,212	(59,576)
	TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	\$61,788	\$2,212	(\$59,576)
	<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$61,788</i>	<i>\$2,212</i>	<i>(\$59,576)</i>
	COMMUNITY SERVICES			
9100 300	PURCHASED SERVICES	1,136	3,560	2,424
9100 500	MATERIALS & SUPPLIES	256,610	273,821	17,211
9100 600	CAPITAL EXPENDITURES	25	10	(15)
9100 700	OTHER EXPENSE	2,993,610	3,600,010	606,400
	TOTAL COMMUNITY SERVICES	\$3,251,381	\$3,877,401	\$626,020
	<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,251,381</i>	<i>\$3,877,401</i>	<i>\$626,020</i>
	TOTAL APPROPRIATIONS	\$70,942,642	\$40,066,857	(\$30,875,785)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
FEDERAL THRU STATE					
3261	000	SCHL LUNCH REIMBURSEMENT	\$27,674,358	\$27,967,690	\$293,332
3262	000	SCH BRKFST REIMBURSEMENT	9,434,693	9,758,731	324,038
3263	000	AFTERSCHOOL SNACK REIMB	960,364	990,060	29,696
3264	000	CHILD CARE FOOD PROGRAM	1,981,448	1,753,563	(227,885)
3265	000	USDA DONATED COMMODITIES	3,752,327	3,500,000	(252,327)
3266	000	CASH IN LIEU OF DONAT. FOOD	141,885	108,764	(33,121)
3267	000	SUMMER FOOD SERVICE PROGRAM	1,465,693	1,044,270	(421,423)
3269	000	OTHER FOOD SERV. REVENUE	82,000	69,200	(12,800)
TOTAL		FEDERAL THRU STATE	\$45,492,768	\$45,192,278	(\$300,490)
STATE SOURCES					
3337	000	SCHOOL BREAKFAST SUPPLEMENT	272,644	138,559	(134,085)
3338	000	SCHOOL LUNCH SUPPLEMENT	326,692	261,111	(65,581)
TOTAL		STATE SOURCES	\$599,336	\$399,670	(\$199,666)
LOCAL SOURCES					
3431	000	INTEREST ON INVESTMENTS	(30,933)	(42,799)	(11,866)
3433	000	NET INC/DEC FAIR VALUE INVEST	11,037	14,977	3,940
3451	000	STUDENT LUNCHES	2,736,300	3,672,135	935,835
3453	000	ADULT BREAKFAST/LUNCHES	210,731	159,479	(51,252)
3454	000	STUDENT AND ADULT A LA CARTE	2,668,179	2,051,943	(616,236)
3455	000	STUDENT SNACKS	116,482	85,140	(31,342)
3456	000	OTHER FOOD SALES	41,199	21,864	(19,335)
3459	000	ADMINISTRATIVE FEE - CHARTER	48,600	53,000	4,400
3490	000	MISC LOCAL SOURCES	431,206	271,253	(159,953)
3493	000	SALE OF JUNK	8,820		(8,820)
TOTAL		LOCAL SOURCES	\$6,241,621	\$6,286,992	\$45,371
OTHER FINANCING SOURCES					
TRANSFERS					
3630	000	TRANS. FROM CAPITAL PROJECTS	300,000		(300,000)
3670	000	TRANS. FROM INTERNAL SERVICE	44,610		(44,610)
TOTAL		TRANSFERS	\$344,610	\$0	(\$344,610)
TOTAL		ESTIMATED REVENUE	\$52,678,335	\$51,878,940	(\$799,395)
FUND BALANCE					
050		BUDGET FUND BALANCE - BEGIN RESTRICTED	441,155	714,112	272,957
TOTAL		BEGINNING FUND BALANCE	\$441,155	\$714,112	\$272,957
TOTAL		ESTIMATED REVENUE AND FUND BALANCE	\$53,119,490	\$52,593,052	(\$526,438)

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FUNC- TION	OBJECT	DESCRIPTION	2017-18 ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$18,390,007	\$18,247,178	(\$142,829)
7600	200	EMPLOYEE BENEFITS	6,657,680	5,760,977	(896,703)
7600	300	PURCHASED SERVICES	2,109,413	2,500,692	391,279
7600	400	ENERGY SERVICES	1,418,133	2,057,150	639,017
7600	500	MATERIALS & SUPPLIES	22,493,573	21,061,836	(1,431,737)
7600	600	CAPITAL EXPENDITURES	1,194,973	2,187,591	992,618
7600	700	OTHER EXPENSE	141,599	139,400	(2,199)
	TOTAL	FOOD SERVICE	\$52,405,378	\$51,954,824	(\$450,554)
	TOTAL	APPROPRIATIONS	\$52,405,378	\$51,954,824	(\$450,554)
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	714,112	638,228	(75,884)
	TOTAL	ENDING FUND BALANCE	\$714,112	\$638,228	(\$75,884)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$53,119,490	\$52,593,052	(\$526,438)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$258,354		(\$258,354)
3433	000	NET INC/DEC FAIR VALUE INVEST	(124,812)		124,812
3484	000	PREMIUM REVENUE (WC)	4,880,004	5,000,000	119,996
3497	000	REFUNDS OF PRIOR YEAR EXP	518,705		(518,705)
		TOTAL LOCAL SOURCES	\$5,532,251	\$5,000,000	(\$532,251)
		TOTAL ESTIMATED REVENUE	\$5,532,251	\$5,000,000	(\$532,251)
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	858,428	327,431	(530,997)
		TOTAL BEGINNING FUND BALANCE	\$858,428	\$327,431	(\$530,997)
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$6,390,679	\$5,327,431	(\$1,063,248)

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,063,248	\$5,000,000	(\$63,248)
		TOTAL SCHOOL BOARD	\$5,063,248	\$5,000,000	(\$63,248)
		TRANSFER OF FUNDS			
9700	900	TRANSFER	1,000,000		(1,000,000)
		TOTAL TRANSFER OF FUNDS	\$1,000,000	\$0	(\$1,000,000)
		TOTAL APPROPRIATIONS	\$6,063,248	\$5,000,000	(\$1,063,248)
		FUND BALANCE			
	090	RESTRICTED	327,431	327,431	0
		TOTAL ENDING FUND BALANCE	\$327,431	\$327,431	\$0
		TOTAL APPROPRIATIONS & FD BALANCE	\$6,390,679	\$5,327,431	(\$1,063,248)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$153,944		(\$153,944)
3433	000	NET INC/DEC FAIR VALUE INVEST	(55,148)		55,148
3484	000	PREMIUM REVENUE	128,070,977	\$136,257,000	8,186,023
	TOTAL	LOCAL SOURCES	\$128,169,773	\$136,257,000	\$8,087,227
	TOTAL	ESTIMATED REVENUE	\$128,169,773	\$136,257,000	\$8,087,227
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	5,784,334	10,578,302	4,793,968
	TOTAL	BEGINNING FUND BALANCE	\$5,784,334	\$10,578,302	\$4,793,968
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$133,954,107	\$146,835,302	\$12,881,195
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
		INTERNAL SERVICES			
7760	200	EMPLOYEE BENEFITS	\$123,300,805	\$129,003,155	\$5,702,350
	700	OTHER EXPENSE	75,000		(75,000)
	TOTAL	INTERNAL SERVICES	\$123,375,805	\$129,003,155	\$5,627,350
	TOTAL	APPROPRIATIONS	\$123,375,805	\$129,003,155	\$5,627,350
2768		FUND BALANCE RESTRICTED	\$10,578,302	\$17,832,147	\$7,253,845
	TOTAL	ENDING FUND BALANCE	\$10,578,302	\$17,832,147	\$7,253,845
	TOTAL	APPROPRIATIONS & FD BALANCE	\$133,954,107	\$146,835,302	\$12,881,195

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$3,146		(3,146)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,515)		1,515
	TOTAL	LOCAL SOURCES	\$1,631	\$0	(\$1,631)
	TOTAL	ESTIMATED REVENUE	\$1,631	\$0	(\$1,631)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	\$150,575	\$150,738	\$163
	TOTAL	BEGINNING FUND BALANCE	\$150,575	\$150,738	\$163
	TOTAL	FUND BALANCE	\$152,206	\$150,738	(\$1,468)

PERMANENT FUND - APPROPRIATIONS

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	1,468		(1,468)
	TOTAL	BASIC (FEFP K-12)	\$1,468	\$0	(\$1,468)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$150,738	\$150,738	\$0
	TOTAL	ENDING FUND BALANCE	\$150,738	\$150,738	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$152,206	\$150,738	(\$1,468)

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APPENDIX

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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.

**Food and Nutrition 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

This fund is 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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8000	Maintenance
8100	Maintenance of Plant
8200	Administrative Technology Services
9000	Community Services, Debt Service, & Transfers
9100	Community Services
9200	Debt Service
9700	Transfer of Funds

Object

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

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

Cost Center

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

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

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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. As of the 2017-18 fiscal year, school boards are required to share this local revenue source with charter schools on a per student basis when the state appropriates less than the charter schools' annual allocation.

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, 2019, is Fiscal Year 2019.

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 2018-19, 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.

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 2017.

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.

Self-Insured Workers Compensation and Liability Fund: The fund used to report the premium revenue and expenditures associated with the District's self-insured workers compensation and liability insurance programs.

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.