

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2017/18 Millage Rates & District Budget

September 19, 2017 (5:01 p.m.)

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



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Public Hearing on Budget
Tuesday, September 19, 2017 5:01 PM
School Administration Building
301 Fourth Street SW, Largo, FL 33770



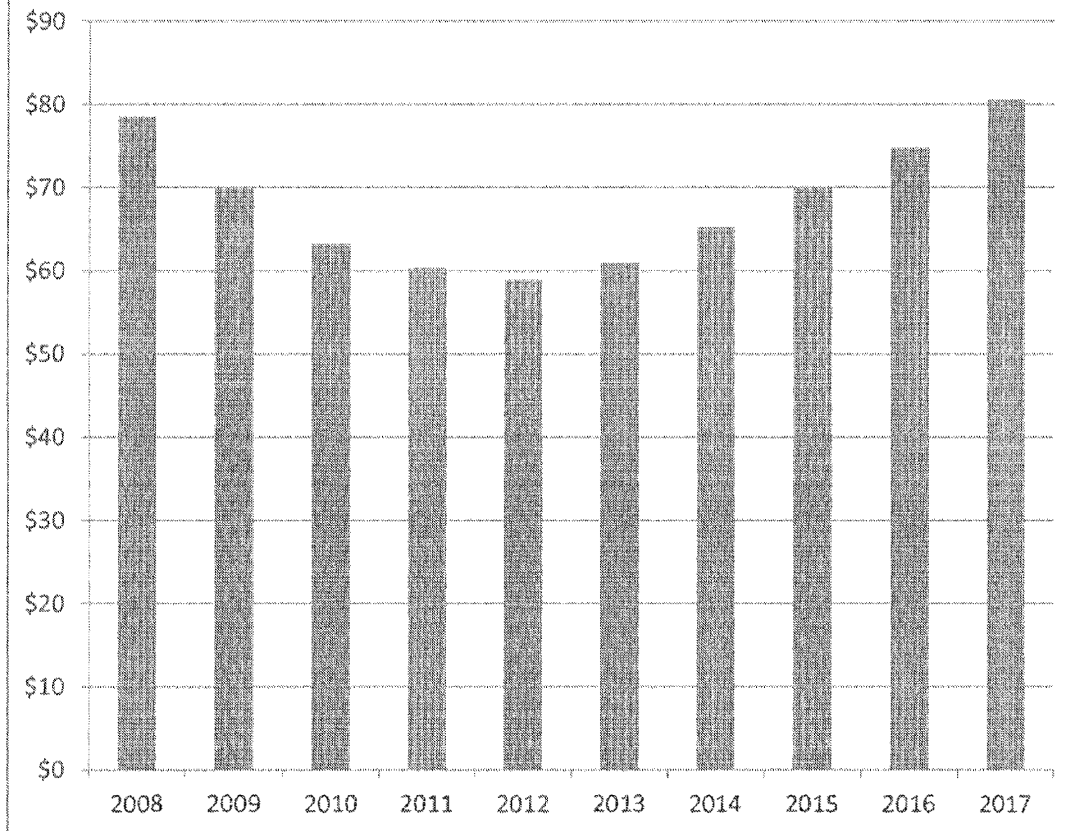
~ Agenda ~

- 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. Approval of Discretionary Local Effort Millage
 2. Presentations from the Audience
 3. Adoption of Total Millage Rates
- VII. 2017/2018 Budget
 1. Approval of the Final Budget for 2017/2018
 2. Presentations from the Audience
 3. Adoption of the Resolution Determining Revenues and Millages
- VIII. Additional Board Actions
- IX. Other Considerations and Concluding Comments
- X. Adjournment

2017 - 2018 BUDGET CALENDAR

September 13, 2016	2016-17 Budget Adopted
October 14, 2016	FTE 2016-17 Survey 2 "date certain"
December 5, 2016	FTE 2016-17 Third Calculation received from state
January, 2017	Second semester staffing review
January 11, 2017	FTE 2017-18 estimates (per forecast model) to State DOE
January 31, 2017	Governor presents 2017-18 Budget Recommendations
February 10, 2017	FTE 2016-17 Survey 3 "date certain"
March 1 - March 7, 2017	Staffing allocations to schools
March 7, 2017	2017 Legislative Session Begins
March 10, 2017	Staff Rosters from schools due to Personnel
May 8, 2017	Legislative Session ends
May 11, 2017	Discretionary budget worksheets and instructions distributed to departments
May 31, 2017	Discretionary budget worksheets received from departments
June 5, 2017	Discretionary allocations to schools
June 7-9, 2017	Special Legislative Session
June 20-23, 2017	State DOE Presentations to School Finance Officers
June 27, 2017	School Board Workshop on budget
July 1, 2017	New fiscal year begins
July 29, 2017	Advertise in Tampa Bay Times
August 1, 2017	First Public Hearing on the 2017-18 Budget and Millage Rates
August 10, 2017	School term begins
August 21, 2017	County Property Appraiser mails TRIM notices
September 12, 2017	Board adopts Tentative Facilities Work Program
September 12, 2017	Final Public Hearing on the 2017-18 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value*	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%
2014	65,276,216,864	4,360,982,171	7.2%
2015	69,844,411,317	4,568,194,453	7.0%
2016	74,769,722,195	4,925,310,878	7.1%
2017	80,533,507,010	5,763,784,815	7.7%

* Gross Taxable Value as of budget adoption.

PINELLAS COUNTY SCHOOLS

Proposed 2017/2018 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2016/2017	2017/2018	Change
Gross Taxable Property Value	\$74.77	\$80.53	7.7%
Adjusted Taxable Value (excluding new construction, etc.)	\$74.09 (vs. 2016-17 Final Adjusted Taxable Value)	\$79.74	7.6%

<i>MILLAGE RATE COMPARISONS:</i>			
<i>Proposed 2017-2018 Rates vs. Actual 2016-2017 Millage Rates</i>	2016/2017 Actual	2017/2018 Proposed	Percent Change
Required Local Effort	4.5700	4.2610	-6.76%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.8180	5.5090	-5.31%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	7.3180	7.0090	-4.22%
<i>Proposed 2017-2018 Rates vs. Rolled-Back Millage Rates</i>	Rolled Back Rate	2017/2018 Proposed	Percent Change
Required Local Effort	4.2792	4.2610	-0.43%
Discretionary Local Effort	0.7004	0.7480	6.80%
Local Referendum	0.4682	0.5000	6.79%
Capital Outlay	1.4046	1.5000	6.79%
Total Millage	6.8524	7.0090	2.29%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2017/18 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 2017/18 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2017/18 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	4.261	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	7.009	Mills

The total millage rate for fiscal year of 7.009 mills is 2.29% higher than the rolled-back rate of 6.8524 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 12th day of September, 2017.

Attest: _____
Michael A. Grego, Ed.D.

Superintendent of Schools

Peggy L. O'Shea

Chairperson of the School Board

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2017/18

- A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2017, was \$80,533,507.010.
- B. Millage -- One mill is equal to one tenth of one cent.
- (1) The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.
- (2) When taxes are levied, one mill is to be paid for each \$1.00 of taxable assessed valuation. This is more commonly known as \$1.00 for each \$1,000.00 of taxable assessed valuation.
- (3) The total value of one mill in Pinellas County, as of July 1, 2017, was \$80,533,507.
- (4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: $96\% \times \$80,533,507 = \$77,312,167$.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2017/18																
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		Millage	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	
Operating																
Required Local Effort	10.00	10.00	10.00	9.30			6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	
Operating (District)	1.60	1.10					1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	
Debt Service (County)	0.35	0.35	0.32				8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	
Capital Improvment (Dist)	4.00								2.000	2.000	1.584	1.571	1.423	1.500	1.500	
Total Millage	15.95	11.45	10.32	9.30			8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	
Millage	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03
Operating																
Required Local Effort	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808
Discretionary Local	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary								0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131
Local Referendum																
Operating Subtotal	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449
Capital Improvement	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449
Millage	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Proposed 2017/18	
Operating																
Required Local Effort	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	
Discretionary Local	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	
Supplemental Discretionary	0.119	0.108	0.189	0.154	0.141	0.141										
Discretionary Critical Needs																
Local Referendum								0.250								
Operating Subtotal	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	
Capital Improvement	2.000	2.000	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	
Total Millage	8.243	8.122	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	

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

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

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Revenue %
Operating					
Required Local Effort	4.570	\$328,029,725	-0.309	\$1,397,417	0.4%
Discretionary	0.748	53,690,642	0.000	4,138,859	7.7%
Local Referendum	0.500	35,889,467	0.000	2,766,616	7.7%
Total Operating	5.818	\$417,609,834	-0.309	\$8,302,892	2.0%
Capital	1.500	107,668,400	0.000	8,299,850	7.7%
TOTAL	7.318	\$525,278,234	-0.309	\$16,602,742	3.2%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

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

Change as compared to the prior year

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

\$	182.71
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BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

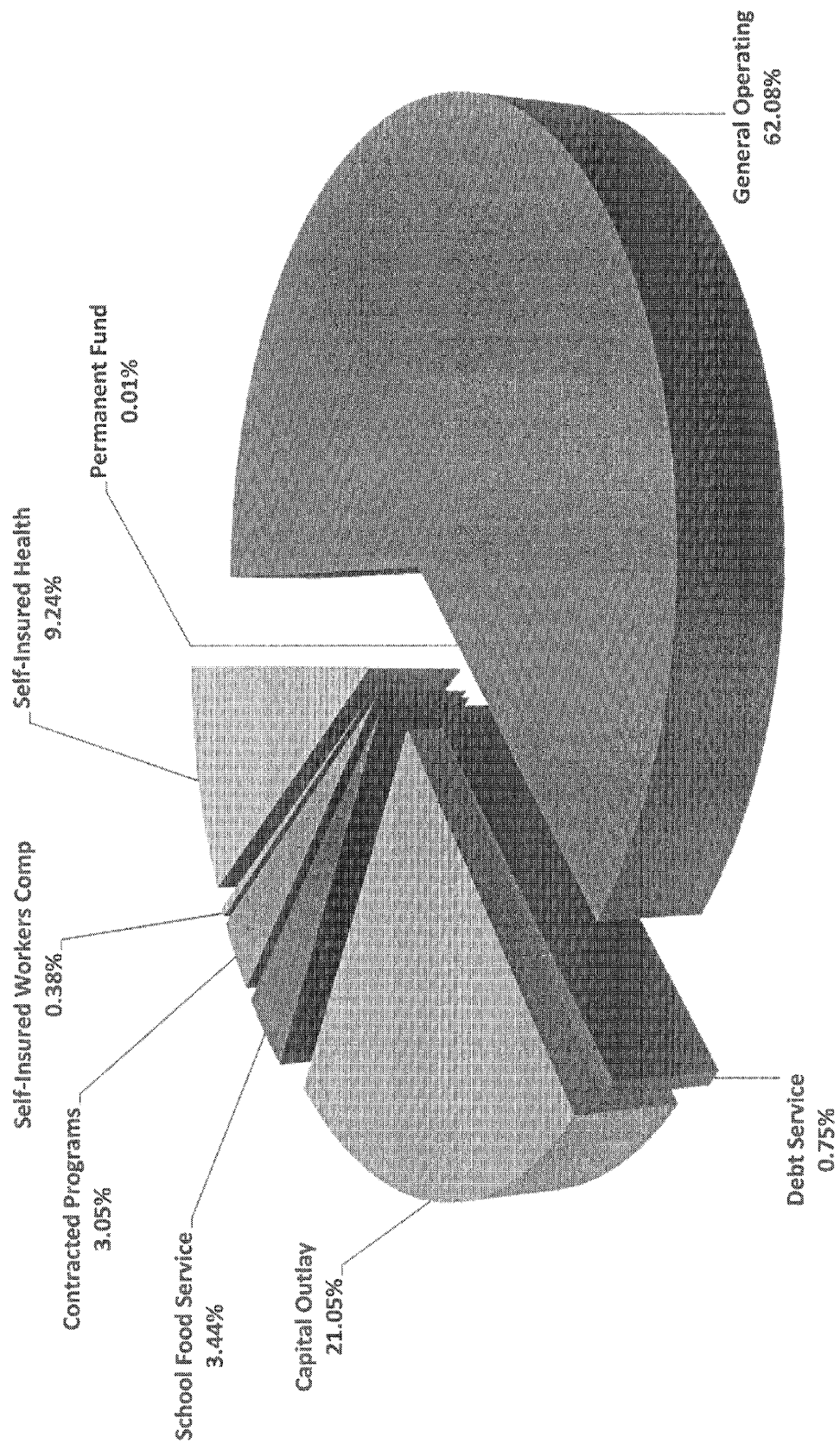
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2017-2018 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$94,239,966	7.46%
State	392,680,190	31.07%
Local	707,807,783	56.01%
Other	69,020,263	5.46%
<i>Total Revenue</i>	<i>\$1,263,748,202</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>255,202,252</i>	
GRAND TOTAL	\$1,518,950,454	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2017-2018 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$942,900,000	62.08%
Debt Service	11,426,851	0.75%
Capital Outlay	319,679,051	21.05%
Contracted Programs	46,284,326	3.05%
School Food Service	52,321,889	3.44%
Self-Insured Workers Comp & Liability Fund	5,858,428	0.38%
Self-Insured Health Fund	140,329,334	9.24%
Permanent Fund	150,575	0.01%
GRAND TOTAL	\$1,518,950,454	100.00%

**Pinellas County Schools
2017-18 Budget
All Funds \$1.519 Billion**



AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2017/2018 BUDGET

Description	2017/2018	2017/2018	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	8/1/2017	9/12/2017	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$867,700,000	\$869,340,090	\$1,640,090
(2) Beginning Fund Balance	69,500,000	73,559,910	4,059,910
(3) Total Revenues & Fund Balance	<u>\$937,200,000</u>	<u>\$942,900,000</u>	<u>\$5,700,000</u>
(4) Appropriations/Expenditures & Transfers Out	867,700,000	869,000,000	1,300,000
(5) Ending Fund Balance	69,500,000	73,900,000	4,400,000
(6) Total Expenditures & Fund Balance	<u>\$937,200,000</u>	<u>\$942,900,000</u>	<u>\$5,700,000</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2017/2018.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2017/2018 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$9,413,739	\$11,282,571	\$1,868,832
(2) Beginning Fund Balance	92,714	144,280	51,566
(3) Total Revenues & Fund Balance	<u>\$9,506,453</u>	<u>\$11,426,851</u>	<u>\$1,920,398</u>
(4) Appropriations/Expenditures & Transfers Out	9,413,739	10,930,924	1,517,185
(5) Ending Fund Balance	92,714	495,927	403,213
(6) Total appropriations / expenditures & Fund Balance	<u>\$9,506,453</u>	<u>\$11,426,851</u>	<u>\$1,920,398</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.

III. CAPITAL OUTLAY FUND

(1) Revenues & Transfers In	\$183,228,642	\$188,295,847	\$5,067,205
(2) Beginning Fund Balance	133,842,216	131,383,204	(2,459,012)
(3) Total Revenues & Fund Balance	<u>\$317,070,858</u>	<u>\$319,679,051</u>	<u>\$2,608,193</u>
(4) Appropriations/Expenditures & Transfers Out	209,131,479	285,796,231	76,664,752
(5) Ending Fund Balance	107,939,379	33,882,820	(74,056,559)
(6) Total appropriations / expenditures & Fund Balance	<u>\$317,070,858</u>	<u>\$319,679,051</u>	<u>\$2,608,193</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2017/2018.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2016/2017.
- (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 2017/2018 BUDGET

Description		2017/2018	2017/2018	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2017	9/12/2017	
IV. CONTRACTED PROGRAMS FUND				
(1)	Revenues & Transfers In	\$9,900,219	\$46,284,326	\$36,384,107
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$9,900,219</u>	<u>\$46,284,326</u>	<u>\$36,384,107</u>
(4)	Appropriations/Expenditures & Transfers Out	9,900,219	46,284,326	36,384,107
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$9,900,219</u>	<u>\$46,284,326</u>	<u>\$36,384,107</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2016/2017 to 2017/2018 with approved grants appropriated throughout the year.

V. SCHOOL FOOD SERVICE FUND

(1) Revenues & Transfers In	\$51,879,734	\$51,880,734	\$1,000
(2) Beginning Fund Balance	348,625	441,155	92,530
(3) Total Revenues & Fund Balance	<u>\$52,228,359</u>	<u>\$52,321,889</u>	<u>\$93,530</u>
(4) Appropriations/Expenditures & Transfers Out	50,735,597	51,422,450	686,853
(5) Ending Fund Balance	1,492,762	899,439	(593,323)
(6) Total appropriations / expenditures & Fund Balance	<u>\$52,228,359</u>	<u>\$52,321,889</u>	<u>\$93,530</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.
(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	1,570,715	858,428	(712,287)
(3) Total Revenues & Fund Balance	<u>\$6,570,715</u>	<u>\$5,858,428</u>	<u>(\$712,287)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	1,570,715	858,428	(712,287)
(6) Total appropriations / expenditures & Fund Balance	<u>\$6,570,715</u>	<u>\$5,858,428</u>	<u>(\$712,287)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.
(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 2017/2018 BUDGET

Description	2017/2018	2017/2018	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	8/1/2017	9/12/2017	
VII. SELF-INSURED HEALTH FUND			
(1) Revenues & Transfers In	\$134,545,000	\$134,545,000	\$0
(2) Beginning Fund Balance	6,712,919	5,784,334	(928,585)
(3) Total Revenues & Fund Balance	<u>\$141,257,919</u>	<u>\$140,329,334</u>	<u>(\$928,585)</u>
(4) Appropriations/Expenditures & Transfers Out	128,545,000	128,545,000	0
(5) Ending Fund Balance	12,712,919	11,784,334	(928,585)
(6) Total appropriations / expenditures & Fund Balance	<u>\$141,257,919</u>	<u>\$140,329,334</u>	<u>(\$928,585)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.
- (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	150,420	150,575	155
(3) Total Revenues & Fund Balance	<u>\$150,420</u>	<u>\$150,575</u>	<u>\$155</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	150,420	150,575	155
(6) Total appropriations / expenditures & Fund Balance	<u>\$150,420</u>	<u>\$150,575</u>	<u>\$155</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2016/2017.



STRATEGIC DIRECTIONS BUDGET PARAMETERS

2017-18 DISTRICT STRATEGIC PLAN

STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Directions

Student Achievement – Area of focused actions based on federal, state, student, and community requirements for academic excellence.

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

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

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

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

Seven Strategic Goals

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

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

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

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

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

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

Goal 7: Provide quality technology and business services to optimize operations, communications, and academic results.

OPERATING BUDGET PARAMETERS

- I. Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
 - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 65% of the resources appropriated/available within the operating budget as reported in the most current "Function Analysis School vs. District Breakdown". Research indicates that Pinellas should be able to maintain its position in the upper ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.
 - b. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
 - c. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. As of the end of the 2016-17 fiscal year, a contingency reserve shall be maintained equal to a minimum of five percent (5%) of General Fund revenues. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.
- III. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing the strategic directions.
- IV. The School Board will continue its commitment to adequately and fairly compensate its employees with both salary and benefits. To the extent resources are available, budget plans will be developed on the basis of at least keeping pace with the cost of living with respect to salaries, and remaining competitive within the Tampa Bay area. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.
- V. Given that the State of Florida funds less than fifty percent of our operating budget from state sources, the district will continue to levy the maximum allowable non-voted (required and discretionary) ad valorem taxes consistent with all requirements of the FEFP, and identified district needs.
- VI. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

OPERATING FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

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

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

2017-18 Legislative Changes Affecting the Operating Fund

Increase in Total Funding Statewide of \$457.4 Million

Increase in District Share of Revenue of \$6.8 Million

Increase in BSA to \$4,203.95

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

Florida Retirement System (FRS)

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

PINELLAS COUNTY SCHOOLS
KEY INDICATORS

	ACTUAL 2016-17	PLAN 2017-18	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	4.6170	4.2610	(0.3560)	-7.71%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	7.3650	7.0090	(0.3560)	-4.83%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 74,769,722,195	\$ 80,533,507,010	\$ 5,763,784,815	7.71%
	\$ 71,778,933	\$ 77,312,167	\$ 5,533,233	7.71%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	101,041.50	100,804.33	(237.17)	-0.23%
Weighted FTE (WFTE)	109,408.29	109,446.47	38.18	0.03%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers				
Beginning Fund Balance	\$ 859,287,507	\$ 869,340,090	\$ 10,052,583	1.17%
Total Available Funds	\$ 63,445,653	\$ 73,559,910	\$ 10,114,257	15.94%
	\$ 922,733,160	\$ 942,900,000	\$ 20,166,840	2.19%
AVAILABLE FUNDS PER UFTE				
	\$ 9,132.22	\$ 9,353.76	\$ 221.55	2.43%
AVAILABLE FUNDS PER WFTE				
	\$ 8,433.85	\$ 8,615.17	\$ 181.32	2.15%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,160.71	\$ 4,203.95	\$ 43.24	1.04%
District Cost Differential (DCD)	1.0070	1.0056	(0.0014)	-0.14%
State Categorical Funds	\$ 117,173,059	\$ 116,318,790	\$ (854,269)	-0.73%
State Funds as a % of General Operating Resources*	40.66%	40.72%		0.06%

*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 2017-18**

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

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

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

State & Local FEFP Dollars	-	Required Local Effort ⁶	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 563,899,224		Pinellas \$ 328,963,269		Pinellas \$ -		Pinellas \$ -		Pinellas \$ 234,935,955
Net State FEFP Allocation	-	Prior Year Adjustments	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	TOTAL STATE ALLOCATION
Pinellas \$ 234,935,955		Pinellas \$ -		Pinellas \$ 4,752,862		Pinellas \$ 111,565,928		Pinellas \$ 351,254,745

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

²FY2017-18 Program Cost Factors:

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

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 2017 - 2018
As of Calc 2

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

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

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

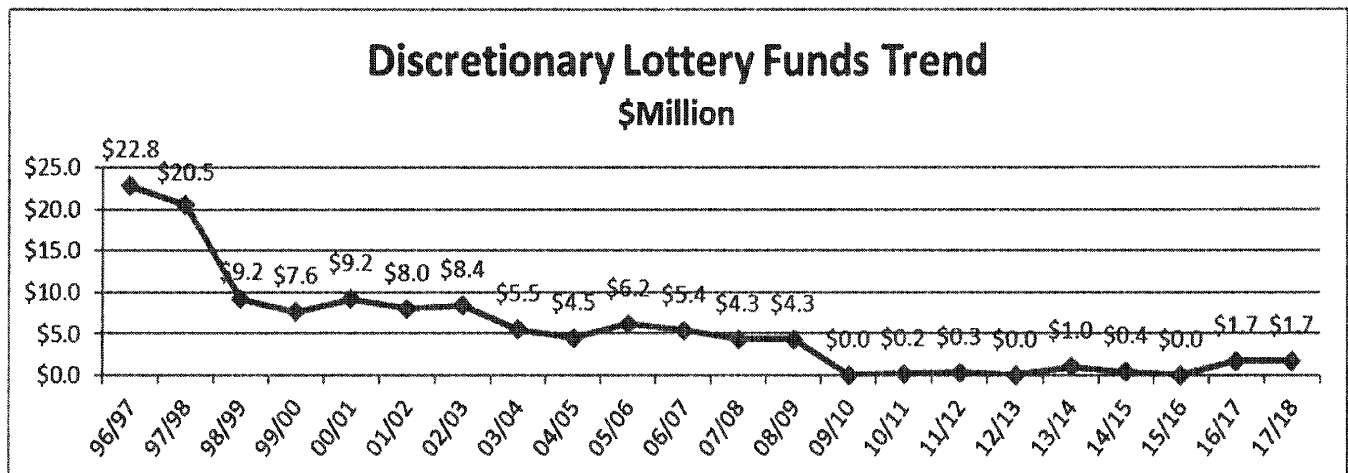
Discretionary Lottery Funds

ESTIMATED REVENUE
Discretionary Lottery Funds

2017-18 Funding
\$1,701,434

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

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



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

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

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

3. Enhancements to existing programs

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

4. Employee compensation increases

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

5. Innovative programs

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

6. School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. Also included are expenditures to support the state-mandated Florida's System of School Improvement and Accountability initiative.

School Recognition Funds

ESTIMATED REVENUE
School Recognition

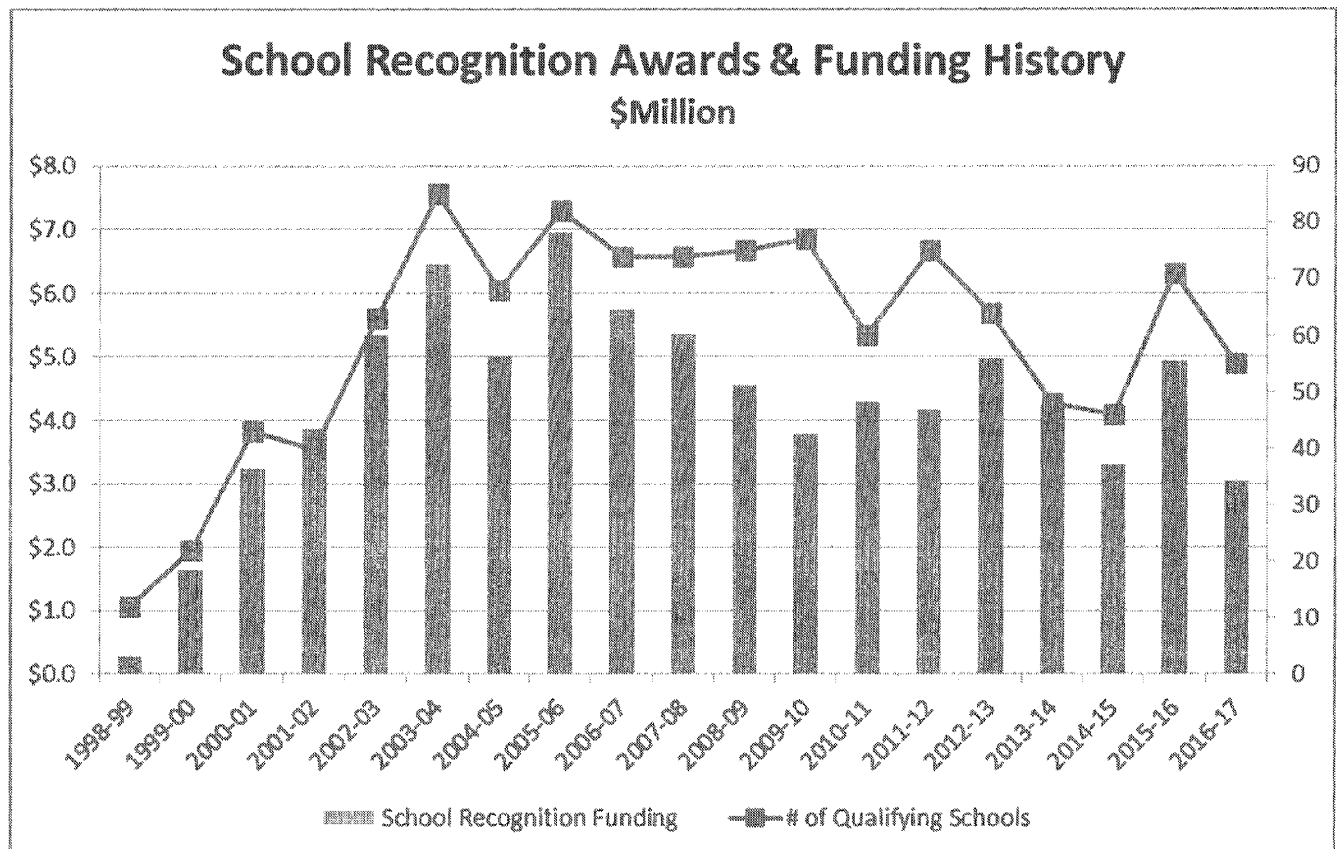
2017/18 Funding
\$3,051,428

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

- Receiving a school grade of "A;" or
- Improving at least one letter grade over the previous year; or
- Improving more than one letter grade and sustaining the improvement the following school year.
- Schools designated as Alternative Schools that receive a school improvement rating of "Improving" or improve at least one level are also eligible for school recognition. These schools were not included in the 2015-16 awards calculation due to the change in school grades calculation.

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

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



2016-17	2017-18	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

OPERATING (GENERAL) FUND - ESTIMATED REVENUE

FEDERAL DIRECT	\$376,546	\$310,000	(\$66,546)
FEDERAL THRU STATE	3,491,679	3,500,000	8,321
STATE SOURCES	375,174,922	383,910,651	8,735,729
LOCAL SOURCES	445,813,915	443,869,439	(1,944,476)
OTHER	168,506	250,000	81,494
ESTIMATED REVENUE	\$825,025,568	\$831,840,090	\$6,814,522
TRANSFERS	34,261,939	37,500,000	3,238,061
BEGINNING FUND BALANCE	63,445,653	73,559,910	10,114,257
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$922,733,160	\$942,900,000	\$20,166,840

	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12) ,	\$419,852,212	\$433,126,713	\$13,274,501
EXCEPTIONAL	104,922,464	106,586,787	1,664,323
CAREER EDUCATION	22,585,157	23,158,145	572,988
ADULT GENERAL	7,560,566	7,726,652	166,086
PRE KINDERGARTEN	3,413,173	3,473,026	59,853
OTHER INSTRUCTION	120,984	123,056	2,072
ATTENDANCE & SOCIAL WORK	5,457,295	5,515,731	58,436
GUIDANCE SERVICES	15,847,512	16,149,967	302,455
HEALTH SERVICES	4,103,671	4,177,138	73,467
PSYCHOLOGICAL SERVICES	2,952,710	3,003,705	50,995
PARENTAL INVOLVEMENT	1,781,695	1,801,525	19,830
OTHER STUDENT PERSONNEL SVC	2,996,915	3,051,457	54,542
INSTRUCTIONAL MEDIA SERVICES	6,498,704	6,619,511	120,807
INSTRUCTION & CURRICULUM DVLP SVCS	12,682,974	12,986,839	303,865
INSTRUCTIONAL STAFF TRAINING SERVICES	11,758,696	11,904,794	146,098
INSTRUCTION-RELATED TECH	7,868,502	8,019,113	150,611
SCHOOL BOARD	1,052,161	1,114,235	62,074
GENERAL ADMINISTRATION	3,235,403	3,288,849	53,446
SCHOOL ADMINISTRATION	56,959,511	58,002,240	1,042,729
FACILITIES ACQ. & CONST.	2,567,021	2,587,039	20,018
FISCAL SERVICES	4,454,752	4,507,025	52,273
FOOD SERVICE	418,109	418,109	0
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,658,551	1,683,812	25,261
INFORMATION SERVICES	1,052,817	1,069,502	16,685

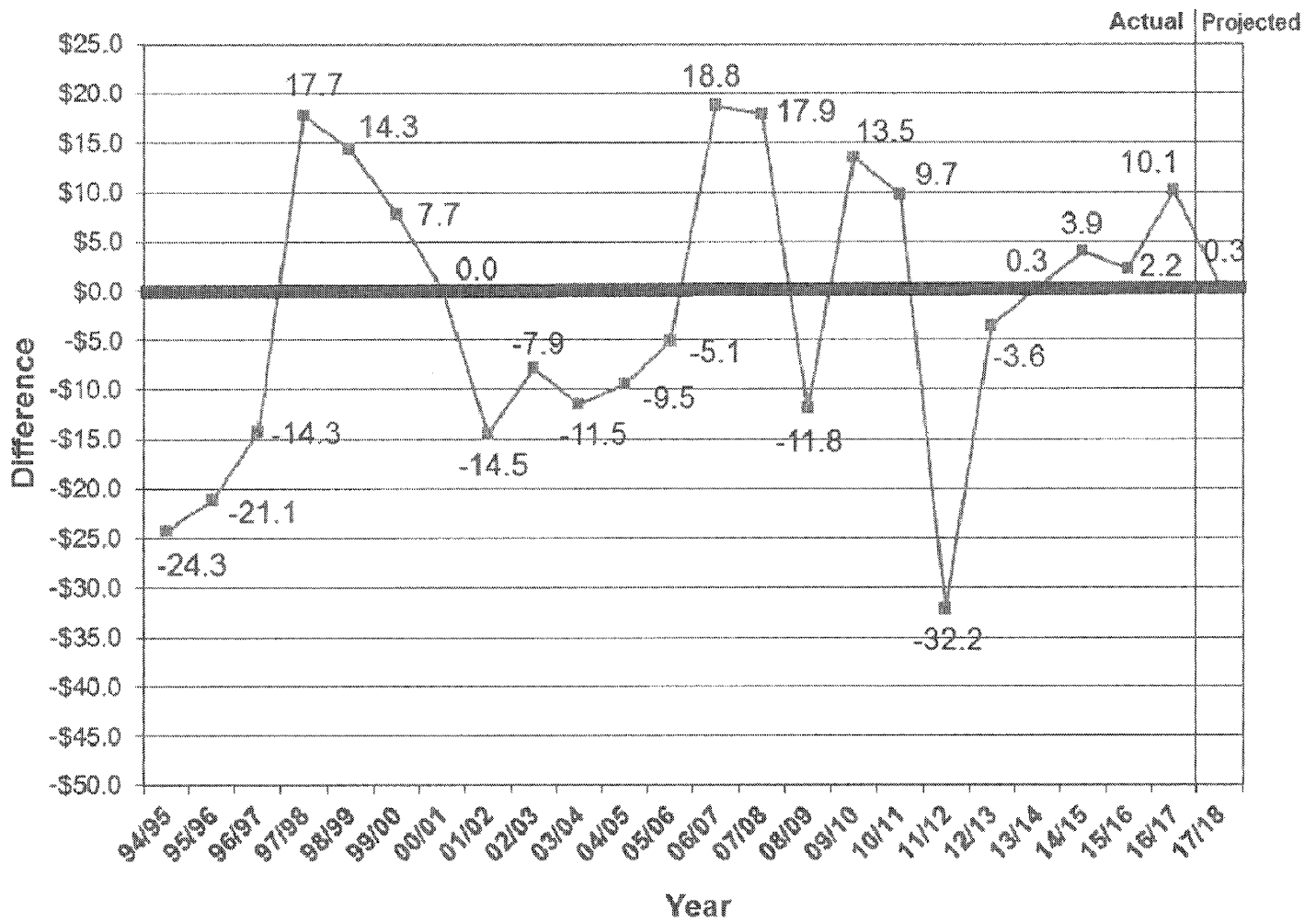
	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PERSONNEL SERVICES	5,523,222	5,606,365	83,143
INTERNAL SERVICES	4,996,972	5,083,494	86,522
OTHER CENTRAL SERVICES	581,756	591,614	9,858
STUDENT TRANSPORTATION SERVICES	33,091,143	33,634,744	543,601
OPERATION OF PLANT	76,524,560	77,100,065	575,505
MAINTENANCE OF PLANT	21,872,298	22,047,203	174,905
ADMINISTRATIVE TECHNOLOGY SERVICES	3,537,843	3,589,092	51,249
COMMUNITY SERVICES	730,001	738,548	8,547
OTHER EXPENSES	513,900	513,905	5
APPROPRIATIONS	\$849,173,250	\$869,000,000	\$19,826,750
ENDING FUND BALANCE	73,559,910	73,900,000	340,090
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$922,733,160	\$942,900,000	\$20,166,840

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

FUNCTION	OBJECT CATEGORY							
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000
								% OF TOTAL
OPERATING (GENERAL) FUND								
DIRECT INSTRUCTION								
5100 BASIC (FEPP K-12)	\$276,118,036	\$82,171,437	\$51,967,619	\$10,053	\$14,282,046	\$6,973,611	\$1,603,911	49.84%
5200 EXCEPTIONAL	78,883,499	25,919,945	1,195,318		354,000	233,482	543	12.27%
5300 CAREER EDUCATION	15,725,390	4,550,530	431,133	1,206	283,381	1,894,745	271,760	2.66%
5400 ADULT GENERAL	6,252,802	1,378,110	28,876		48,195	18,155	514	0.89%
5500 PRE KINDERGARTEN	2,380,382	893,938	20,189		105,429	73,088		0.40%
5900 OTHER INSTRUCTION	117,263	5,793						0.02%
SUB TOTALS	\$379,477,372	\$114,919,753	\$53,643,135	\$11,259	\$15,073,051	\$9,193,081	\$1,876,728	\$66.08%
INSTRUCTIONAL SUPPORT								
6110 ATTENDANCE & SOCIAL WORK	4,154,858	1,300,320	38,102		21,500		951	0.63%
6120 GUIDANCE SERVICES	12,353,688	3,594,700	12,571		20,965	167,257	786	1.86%
6130 HEALTH SERVICES	2,891,095	1,118,462	138,007		19,504	9,434	636	0.48%
6140 PSYCHOLOGICAL SERVICES	2,269,369	614,078	27,714		92,017		529	0.35%
6150 PARENTAL INVOLVEMENT	1,210,800	580,937			9,788			0.22%
6190 OTHER STUDENT PERSONNEL SVC	2,243,841	742,445	37,109		17,498	1,209	3,355	0.35%
6200 INSTRUCTIONAL MEDIA SERVICES	4,624,409	1,389,940	128,101	295	87,320	389,202	244	0.76%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	9,478,389	2,661,126	478,130		175,464	70,668	123,062	1.49%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	7,449,850	2,091,595	2,139,975		196,938	21,159	5,277	1.37%
6500 INSTRUCTION-RELATED TECH	5,598,817	1,727,601	82,391		173,286	438,653	365	0.92%
SUB TOTALS	\$52,279,116	\$15,821,202	\$3,082,100	\$295	\$814,280	\$1,097,582	\$135,205	8.43%
GENERAL SUPPORT								
7100 SCHOOL BOARD	819,494	167,704	87,812		9,342	2,752	27,131	0.13%
7200 GENERAL ADMINISTRATION	2,272,934	602,749	250,824		48,513	28,115	85,714	0.38%
7300 SCHOOL ADMINISTRATION	43,179,900	13,925,759	542,474		258,071	85,037	10,999	6.67%
7400 FACILITIES ACQ. & CONST.	375,076	124,680	216,161	4,740	10,013	1,853,540	2,829	0.30%
7500 FISCAL SERVICES	3,086,205	1,090,865	370,310		28,004	6,925	14,716	0.52%
7600 FOOD SERVICE	402,030	16,079					418,109	0.05%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,072,945	328,659	263,393		17,326	1,100	1,883,812	0.19%
7720 INFORMATION SERVICES	700,335	226,334	71,008	50	51,550	12,879	7,346	0.12%
7730 PERSONNEL SERVICES	3,270,517	1,277,039	755,936		234,478	35,297	33,098	0.65%
7760 INTERNAL SERVICES	1,902,045	612,346	700,831	14,341	1,841,772	11,470	689	0.58%
7790 OTHER CENTRAL SERVICES	412,965	124,638	29,856		3,740	280	20,135	0.07%
7800 STUDENT TRANSPORTATION SERVICES	19,155,581	7,533,063	1,821,346	2,481,858	2,578,065	32,835	31,966	3.87%
7900 OPERATION OF PLANT	25,863,323	12,930,558	16,081,409	20,271,629	1,488,176	340,871	104,099	8.87%
SUB TOTALS	\$102,533,350	\$38,870,473	\$21,191,360	\$22,772,618	\$6,569,050	\$2,411,101	\$339,141	22.40%
MAINTENANCE								
8100 MAINTENANCE OF PLANT	7,090,004	2,955,544	4,774,012	303,258	4,307,423	117,483	2,499,479	2.54%
SUB TOTALS	\$7,090,004	\$2,955,544	\$4,774,012	\$303,258	\$4,307,423	\$117,483	\$2,499,479	2.54%
ADMINISTRATIVE TECHNOLOGY								
8200 ADMIN TECHNOLOGY SERVICES	2,088,217	554,415	624,557	4,497	93,702	223,704	\$0	0.41%
SUB TOTALS	\$2,088,217	\$554,415	\$624,557	\$4,497	\$93,702	\$223,704	\$0	0.41%
COMM & DEBT SERV & TRANSFERS								
9100 COMMUNITY SERVICES	308,449	133,010	108,300		16,130	1,410	171,249	0.08%
SUB TOTALS	\$308,449	\$133,010	\$108,300	\$0	\$16,130	\$1,410	\$171,249	0.08%
OTHER EXPENSES								
9200 OTHER EXPENSE							513,905	0.06%
SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$513,905	0.06%
TOTAL APPROPRIATIONS	\$543,776,508	\$173,254,397	\$83,423,464	\$23,091,327	\$26,873,636	\$13,044,361	\$5,535,707	100.00%
	62.57%	19.94%	9.60%	2.66%	3.09%	1.50%	0.64%	0.00%
								100.00%

COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

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.

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The Pinellas County School District generally finances capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 12, 2017 prior to the adoption of the final budget on that same date.

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

Local Option Property Taxes, also known as 1.5 Mill Funds or 1011.71(2) Funds.

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards are required to share this local revenue source with charter schools on a per student basis.

Public Education Capital Outlay, or PECO, Funds

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

Capital Outlay and Debt Service (CO &DS)

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

Certificates of Participation (COPs)

Certificates of Participation are debt instruments issued to finance lease 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 5.509 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$115,968,250 to be used for the following projects:

CONSTRUCTION & REMODELING

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

Purchase of school & ancillary sites

Relocatables

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure, Safety Initiative, Operating Transfer, Fire/Health/Safety, HVAC, Roofs & Covered Walkways, Paving, Painting, Playgrounds, Sites & Grounds, Intercom, Ceiling & Lighting, Site Lighting, Floor Covering, Plumbing, Restroom Renovation, EPA, Spectator Seating, Casework, Portable Rehab, Kitchen Coolers/Freezers, and Access Control

MOTOR VEHICLE PURCHASES

Lease-Purchase School Buses (58)

Maintenance/Utility Vehicles

Purchase School Buses (40)

Lease of driver's education vehicles

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

Furniture, Equipment & Technology -Various Locations

Telecommunication Equipment & Improvements -Various Locations

Enterprise Technology

Purchase/Annual Equipment Lease Payments

Operating Transfer

Purchase software application for district-wide administration of personnel

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

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

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

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

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

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

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

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

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

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$6,032,105	\$3,127,079	(\$2,905,026)
LOCAL SOURCES	111,363,711	117,168,250	5,804,539
OTHER FINANCING SOURCES		68,000,518	68,000,518
ESTIMATED REVENUE	<u>\$117,395,816</u>	<u>\$188,295,847</u>	<u>\$70,900,031</u>
BEGINNING FUND BALANCE	116,526,387	131,383,204	14,856,817
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$233,922,203</u></u>	<u><u>\$319,679,051</u></u>	<u><u>\$85,756,848</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$66,671,137	\$241,751,968	\$175,080,831
DEBT SERVICES	1,084,118	1,163,897	79,779
TRANSFER OF FUNDS	34,783,744	42,880,366	8,096,622
APPROPRIATIONS	<u>\$102,538,999</u>	<u>\$285,796,231</u>	<u>\$183,257,232</u>
ENDING FUND BALANCE	131,383,204	33,882,820	(97,500,384)
APPROPRIATIONS & FD BALANCE	<u><u>\$233,922,203</u></u>	<u><u>\$319,679,051</u></u>	<u><u>\$85,756,848</u></u>

Capital Outlay Allocation 2017-18

Project	Description of Activities	2017-18 Allocation
School Projects		
Melrose Elementary School	Replacement school	\$22,940,000
	Furniture, fixtures, equipment and technology	1,261,700
Pinellas Park Middle School	Majority rebuild of campus	30,630,000
	Furniture, fixtures, equipment and technology	1,623,390
Career Academies of Seminole	Addition of 16 classrooms and café/kitchen	7,900,000
	Furniture, fixtures, equipment and technology	553,000
St Petersburg High	Major renovations	1,000,000
	Furniture, fixtures, equipment and technology	471,375
	School Projects - Subtotal	\$66,379,465
Other Projects		
Relocatables	Purchase/Lease	\$234,474
Site Acquisitions - Present & Future	Lease/Purchase	5,260,590
Minor Capital Projects	Maintenance projects - Capital fund	27,696,826
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	5,000,000
Furniture, Equipment & Technology	Vocational replacement	1,250,000
	Musical instruments replacement	325,000
	Kindergarten equipment	35,000
Budget Steering Process	District technology & equipment	4,256,413
	School Safety & Security	600,000
	District technology refresh	6,000,000
	TERMS replacement	2,000,000
	Synthetic tracks	500,000
	Replacement furniture	16,733
Buses/Vehicles	Lease/Purchase	5,681,450
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	29,500,000
	Debt service for COPs issued	5,380,366
	Charter District School Tax Allocation	5,500,000
	Instructional equipment transfer	2,500,000
	Contingency	5,000,000
	Other Projects - Subtotal	\$114,721,852
	Total 2017-18 Capital Projects	\$181,101,317
	Total, Capital Projects from FY 2017-18 Revenue	177,734,230
	Total, 2017-18 Capital Projects funded from Prior Year Planned Fund Balances	3,367,087
	Carryover of Prior Projects & Balances	104,694,914
	Ending Fund Balance	\$33,882,820
	Grand Total, Capital Outlay Appropriations, Transfers & Fund Balance	\$319,679,051

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. These bond proceeds are for construction projects found in the district facilities work program.

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

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

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

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

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

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2017	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 5,985,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 60,000	2020-2021
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 60,930,000	2040-2041
TOTAL		\$ 91,114,000	\$ 66,975,000	

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

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

PINELLAS COUNTY
SCHOOL BOARD

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

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement Fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. The 2017 issuance of COPs was to construct a replacement school for Melrose Elementary and a significant remodel and renovation of Career Academies of Seminole and Pinellas Park Middle. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and only anticipates using 6.19% of the local capital improvement millage collected.

Total Debt Service on COPs for 2017-18 will be \$5,380,366. This consists of principal payments of \$2,300,366 and interest and payments totaling \$3,080,000.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$115,968,250
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$86,976,187.50
Debt service required (COPs)	\$5,380,366
Percentage of millage funds anticipated to be utilized for COPs debt	6.19%

SCHEDULE OF INDEBTEDNESS

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

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

SCHEDULE OF INDEBTEDNESS

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

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

SCHEDULE OF INDEBTEDNESS

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
2017-2018	3,080,000	2,300,366	5,380,366
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>60,930,000</u>	<u>46,310,766</u>	<u>107,240,766</u>

SCHEDULE OF INDEBTEDNESS**Summary of Indebtedness**

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2017-2018	7,928,000	2,584,826	10,512,826
2018-2019	4,439,000	2,766,435	7,205,435
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	66,975,000	46,651,296	113,626,296

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$4,989,747	\$5,132,460	\$142,713
TRANSFERS		5,380,366	5,380,366
OTHER FINANCING SOURCES		769,745	769,745
ESTIMATED REVENUE	\$4,989,747	\$11,282,571	\$6,292,824
BEGINNING FUND BALANCE	259,017	144,280	(114,737)
ESTIMATED REVENUE AND FUND BALANCE	\$5,248,764	\$11,426,851	\$6,178,087

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$5,104,484	\$10,930,924	\$5,826,440
APPROPRIATIONS	\$5,104,484	\$10,930,924	\$5,826,440
ENDING FUND BALANCE	144,280	495,927	351,647
APPROPRIATIONS AND ENDING FUND BALANCE	\$5,248,764	\$11,426,851	\$6,178,087

**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 2017) it is anticipated that the eventual total will be similar to the \$108 million to \$71 million received for fiscal years 2005-06 through 2016-17.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Budget	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	undetermined

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,151,247	\$4,258,628	\$107,381
FEDERAL THROUGH STATE	67,162,114	42,025,698	(25,136,416)
ESTIMATED REVENUE	\$71,313,361	\$46,284,326	(\$25,029,035)

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS			
BASIC (FEFP K-12)	\$19,672,610	\$9,911,399	(\$9,761,211)
EXCEPTIONAL	13,277,292	4,248,926	(9,028,366)
CAREER EDUCATION	1,288,545	495,713	(792,832)
ADULT GENERAL	642,769	720,813	78,044
PRE KINDERGARTEN	240,445	124,271	(116,174)
ATTENDANCE & SOCIAL WORK	2,453,675	1,073,580	(1,380,095)
GUIDANCE SERVICES	148,460	135,828	(12,632)
HEALTH SERVICES	24,173	26,512	2,339
PSYCHOLOGICAL SERVICES	2,553,872	1,313,917	(1,239,955)
PARENTAL INVOLVEMENT	275,725	532,021	256,296
OTHER STUDENT PERSONNEL SVC	2,658,749	1,198,357	(1,460,392)
INSTRUCTIONAL MEDIA	1,115		(1,115)
CURRICULUM & INSTRUCTION	9,118,570	7,820,177	(1,298,393)
STAFF DEVELOPMENT	9,767,108	12,408,457	2,641,349
INSTRUCTION-RELATED TECH	698,459	138,395	(560,064)
GENERAL ADMINISTRATION	2,783,408	967,416	(1,815,992)
SCHOOL ADMINISTRATION	1,226	20,172	18,946
FISCAL SERVICES	51,635	22,406	(29,229)
PLANNING, RESEARCH & EVALUATION	480,330	7,302	(473,028)
PERSONNEL SERVICES	1,567,721	457,488	(1,110,233)
OTHER CENTRAL SERVICES	27,835	28,316	481
STUDENT TRANSPORTATION SERVICES	72,611	444,447	371,836
OPERATION OF PLANT	128,704	76,770	(51,934)
COMMUNITY SERVICES	3,378,324	4,111,643	733,319
TOTAL APPROPRIATIONS	\$71,313,361	\$46,284,326	(\$25,029,035)

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

FUNCTION	OBJECT CATEGORY										% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
DIRECT INSTRUCTION											
5100 BASIC (FEPP K-12)	\$2,732,169	\$424,897	\$2,895,431		\$2,975,406	\$866,133	\$17,363		\$9,911,399	21.41%	
5200 EXCEPTIONAL STUDENT EDUC	2,112,969	1,405,912	459,570		127,432	143,043			4,246,926	9.18%	
5300 CAREER EDUCATION	75,982	27,172	100,501		136,354	98,834	56,870		495,713	1.07%	
5400 ADULT GENERAL	127,320	24,393	176,988		46,822	344,490	800		720,813	1.56%	
5500 PRE KINDERGARTEN	74,513	32,758			17,000				124,271	0.27%	
SUB TOTALS	\$5,122,953	\$1,915,132	\$3,632,490	\$0	\$3,303,014	\$1,452,500	\$75,033	\$0	\$15,501,122	33.49%	
INSTRUCTIONAL SUPPORT											
6110 ATTENDANCE & SOCIAL WORK	752,835	301,297	13,376		6,072				1,073,580	2.32%	
6120 GUIDANCE SERVICES	96,925	38,903	400						135,828	0.29%	
6130 HEALTH SERVICES	22,681	3,431	2,400						26,512	0.05%	
6140 PSYCHOLOGICAL SERVICES	944,296	367,221	2,400		377,842	10,586			1,313,917	2.84%	
6150 PARENTAL INVOLVEMENT	57,431	10,892	75,270						532,021	1.15%	
6190 OTHER STUDENT PERSONNEL SVC	911,926	278,814	7,617						1,198,357	2.59%	
6300 INSTRUCTION & CURRICULUM DVLP SVCS	5,222,799	1,686,967	632,072	400	144,687	71,773	61,479		7,820,177	16.90%	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	4,443,740	1,030,848	1,525,298		5,284,379	123,526	666		12,408,457	26.81%	
6500 INSTRUCTION-RELATED TECH	107,935	30,460							138,395	0.30%	
SUB TOTALS	\$12,560,568	\$3,748,833	\$2,256,433	\$400	\$5,812,980	\$205,885	\$62,145	\$0	\$24,647,244	53.25%	
GENERAL ADMINISTRATION											
7300 SCHOOL ADMINISTRATION			20,172				967,416		967,416	2.09%	
7500 FISCAL SERVICES	14,918	7,488							20,172	0.04%	
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	5,800	1,502							22,406	0.05%	
7730 PERSONNEL SERVICES	243,984	132,809	9,674				71,021		7,302	0.02%	
7790 OTHER CENTRAL SERVICES	19,116	9,200							457,488	0.99%	
7800 STUDENT TRANSPORTATION SERVICES			101,246	337,006			6,195		28,316	0.06%	
7900 OPERATION OF PLANT	7	189	49,289	27,285					444,447	0.96%	
SUB TOTALS	283,825	151,188	180,381	364,291	0	0	1,044,632	0	2,024,317	4.38%	
COMM & DEBT SERV & TRANSFERS											
9100 COMMUNITY SERVICES			100		329,720	0	3,781,823		4,111,643	8.85%	
SUB TOTALS	0	0	100	0	329,720	0	3,781,823	0	4,111,643	8.88%	
TOTAL APPROPRIATIONS	\$17,967,346	\$5,815,153	\$6,069,404	\$364,691	\$9,445,714	\$1,658,385	\$4,963,633	\$0	\$46,284,326	100.00%	
	38.82%	12.56%	13.11%	0.80%	20.41%	3.58%	10.72%	0.00%	100.00%		

SCHOOL FOOD SERVICE FUND

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

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

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

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

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

Fiscal year 2017-18 lunch prices:

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 3.50

Breakfast is served in all schools/centers.

Fiscal year 2017-18 breakfast prices:

Elementary school students: No charge to students

Middle and high school students: No charge to students

Adults: \$2.25

INTERNAL SERVICE FUND

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

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

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

PERMANENT FUND

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

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$43,392,367	\$44,145,640	\$753,273
STATE SOURCES	731,401	510,000	(221,401)
LOCAL SOURCES	7,083,365	7,225,094	141,729
ESTIMATED REVENUE	\$51,728,938	\$51,880,734	\$151,796
BEGINNING FUND BALANCE	(2,728,585)	441,155	3,169,740
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$49,000,353	\$52,321,889	\$3,321,536

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$48,559,198	\$51,422,450	\$2,863,252
TOTAL APPROPRIATIONS	\$48,559,198	\$51,422,450	\$2,863,252
ENDING FUND BALANCE	441,155	899,439	458,284
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$49,000,353	\$52,321,889	\$3,321,536

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,021,959	\$5,000,000	(\$1,021,959)
ESTIMATED REVENUE	\$6,021,959	\$5,000,000	(\$1,021,959)
BEGINNING FUND BALANCE	10,000	858,428	848,428
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$6,031,959	\$5,858,428	(\$173,531)

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,173,531	\$5,000,000	(\$173,531)
APPROPRIATIONS	\$5,173,531	\$5,000,000	(\$173,531)
ENDING FUND BALANCE	858,428	858,428	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$6,031,959	\$5,858,428	(\$173,531)

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$121,994,473	\$134,545,000	\$12,550,527
ESTIMATED REVENUE	\$121,994,473	\$134,545,000	\$12,550,527
BEGINNING FUND BALANCE	6,108,001	5,784,334	(323,667)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$128,102,474	\$140,329,334	\$12,226,860

SELF-INSURED HEALTH FUND - APPROPRIATIONS

INTERNAL SERVICES	\$122,318,140	\$128,545,000	\$6,226,860
APPROPRIATIONS	\$122,318,140	\$128,545,000	\$6,226,860
ENDING FUND BALANCE	5,784,334	11,784,334	6,000,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$128,102,474	\$140,329,334	\$12,226,860

	2016-17	2017-18	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$1,549		(\$1,549)
ESTIMATED REVENUE	\$1,549		(\$1,549)
BEGINNING FUND BALANCE	\$150,420	\$150,575	\$155
ESTIMATED REVENUE AND FUND BALANCE	\$151,969	\$150,575	(\$1,394)

PERMANENT FUND - APPROPRIATIONS

BASIC (FEFP K-12)	\$1,394		(\$1,394)
APPROPRIATIONS	\$1,394		(\$1,394)
ENDING FUND BALANCE	\$150,575	\$150,575	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	\$151,969	\$150,575	(\$1,394)

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$8,859	\$10,000	\$1,141
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	367,687	300,000	(67,687)
	TOTAL	FEDERAL DIRECT	\$376,546	\$310,000	(\$66,546)
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,491,679	3,500,000	8,321
	TOTAL	FEDERAL THRU STATE	\$3,491,679	\$3,500,000	\$8,321
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	123,225,811	133,989,807	10,763,996
3310	000	SAFE SCHOOLS	3,119,251	3,221,465	102,214
3310	000	SUPPLEMENT ACADEMIC INSTRU	23,235,021	23,198,747	(36,274)
3310	000	ESE GUARANTEED ALLOCATION	45,705,310	45,372,628	(332,682)
3310	000	READING PROGRAMS	4,512,879	4,451,548	(61,331)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	411,657	383,892	(27,765)
3310	000	VIRTUAL EDUCATION CONTRIBUTION	10,672		(10,672)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,662,882	1,632,312	(30,570)
3310	000	DIGITAL CLASSROOMS ALLOCATION	2,085,043	2,067,910	(17,133)
3310	000	INSTRUCTIONAL MATERIALS	8,146,464	8,102,973	(43,491)
3310	000	TRANSPORTATION	12,393,644	12,482,543	88,899
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	29,180	32,130	2,950
3315	000	WORKFORCE DEVELOPMENT	27,220,680	30,519,087	3,298,407
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	225,395		(225,395)
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	83,802	81,819	(1,983)
3343	000	STATE LICENSE TAX	520,762	555,000	34,238
3344	000	DISCRETIONARY LOTTERY FUND	1,725,945	1,701,434	(24,511)
3355	000	CLASS SIZE REDUCTION	112,417,202	111,565,928	(851,274)
3361	000	SCHOOL RECOGNITION FUNDS	3,051,428	3,051,428	0
3371	000	VOLUNTARY PRE-K PROGRAM	2,792,551		(2,792,551)
3399	000	MISCELLANEOUS STATE REVENUE	2,599,343	1,500,000	(1,099,343)
	TOTAL	STATE SOURCES	\$375,174,922	\$383,910,651	\$8,735,729
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	384,633,768	387,256,643	2,622,875
3411	000	TAX REFERENDUM	36,151,627	38,656,083	2,504,456
3424	000	TUITION	2,415		(2,415)
3425	000	RENTAL INCOME	1,633,986	1,500,000	(133,986)
3430	000	INTEREST INCOME	2,879,682	1,400,000	(1,479,682)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(985,434)		985,434
346X	000	STUDENT FEES	3,580,103	3,800,000	219,897
3481	000	CHARGES FOR SERVICES	1,197,185	1,300,000	102,815
3484	000	PREMIUM REVENUE	(20,310)		20,310
3497	000	REFUNDS OF PRIOR YEAR EXP	2,297,966		(2,297,966)
349X	000	MISCELLANEOUS LOCAL SOURCES	14,442,927	9,956,713	(4,486,214)
	TOTAL	LOCAL SOURCES	\$445,813,915	\$443,869,439	(\$1,944,476)
	TOTAL	ESTIMATED REVENUE	\$824,857,062	\$831,590,090	\$6,733,028

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
3630	000	TRANSFERS			
		TRANS. FROM CAPITAL PROJECTS	34,261,939	37,500,000	3,238,061
	TOTAL	TRANSFERS	\$34,261,939	\$37,500,000	\$3,238,061
3740	000	OTHER FINANCING SOURCES			
		LOSS RECOVERIES	168,506	250,000	81,494
	TOTAL	OTHER FINANCING SOURCES	\$168,506	\$250,000	\$81,494
	TOTAL	ESTIMATED RESOURCES	\$859,287,507	\$869,340,090	\$10,052,583
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	3,815,077	3,487,555	(327,522)
		RESTRICTED	24,914,701	23,903,817	(1,010,884)
		ASSIGNED	19,296,456	25,866,967	6,570,511
		UNASSIGNED	15,419,419	20,301,571	4,882,152
	TOTAL	BEGINNING FUND BALANCE	\$63,445,653	\$73,559,910	\$10,114,257
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$922,733,160	\$942,900,000	\$20,166,840

PINELLAS COUNTY SCHOOL BOARD

FUNG- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$272,046,616	\$276,118,036	\$4,071,420
5100	200	EMPLOYEE BENEFITS	80,111,017	82,171,437	2,060,420
5100	300	PURCHASED SERVICES	44,825,014	51,967,619	7,142,605
5100	400	ENERGY SERVICES	10,050	10,053	3
5100	500	MATERIALS & SUPPLIES	14,282,015	14,282,046	31
5100	600	CAPITAL EXPENDITURES	6,973,601	6,973,611	10
5100	700	OTHER EXPENSE	1,603,899	1,603,911	12
	TOTAL	BASIC (FEFP K-12)	\$419,852,212	\$433,126,713	\$13,274,501
		EXCEPTIONAL			
5200	100	SALARIES	77,883,271	78,883,499	1,000,228
5200	200	EMPLOYEE BENEFITS	25,255,974	25,919,945	663,971
5200	300	PURCHASED SERVICES	1,195,269	1,195,318	49
5200	500	MATERIALS & SUPPLIES	353,983	354,000	17
5200	600	CAPITAL EXPENDITURES	233,429	233,482	53
5200	700	OTHER EXPENSE	538	543	5
	TOTAL	EXCEPTIONAL	\$104,922,464	\$106,586,787	\$1,664,323
		CAREER EDUCATION			
5300	100	SALARIES	15,325,183	15,725,390	400,207
5300	200	EMPLOYEE BENEFITS	4,377,795	4,550,530	172,735
5300	300	PURCHASED SERVICES	431,127	431,133	6
5300	400	ENERGY SERVICES	1,197	1,206	9
5300	500	MATERIALS & SUPPLIES	283,371	283,381	10
5300	600	CAPITAL EXPENDITURES	1,894,733	1,894,745	12
5300	700	OTHER EXPENSE	271,751	271,760	9
	TOTAL	CAREER EDUCATION	\$22,585,157	\$23,158,145	\$572,988
		ADULT GENERAL			
5400	100	SALARIES	6,151,204	6,252,802	101,598
5400	200	EMPLOYEE BENEFITS	1,313,660	1,378,110	64,450
5400	300	PURCHASED SERVICES	28,868	28,876	8
5400	500	MATERIALS & SUPPLIES	48,188	48,195	7
5400	600	CAPITAL EXPENDITURES	18,146	18,155	9
5400	700	OTHER EXPENSE	500	514	14
	TOTAL	ADULT GENERAL	\$7,560,566	\$7,726,652	\$166,086
		PRE KINDERGARTEN			
5500	100	SALARIES	2,341,447	2,380,382	38,935
5500	200	EMPLOYEE BENEFITS	873,045	893,938	20,893
5500	300	PURCHASED SERVICES	20,181	20,189	8
5500	500	MATERIALS & SUPPLIES	105,418	105,429	11
5500	600	CAPITAL EXPENDITURES	73,082	73,088	6
	TOTAL	PRE KINDERGARTEN	\$3,413,173	\$3,473,026	\$59,853

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	115,346	117,263	1,917
5900	200	EMPLOYEE BENEFITS	5,638	5,793	155
	TOTAL	OTHER INSTRUCTION	\$120,984	\$123,056	\$2,072
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$558,454,556</i>	<i>\$574,194,379</i>	<i>\$15,739,823</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,115,419	4,154,858	39,439
6110	200	EMPLOYEE BENEFITS	1,281,338	1,300,320	18,982
6110	300	PURCHASED SERVICES	38,099	38,102	3
6110	500	MATERIALS & SUPPLIES	21,493	21,500	7
6110	700	OTHER EXPENSE	946	951	5
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,457,295	\$5,515,731	\$58,436
		GUIDANCE SERVICES			
6120	100	SALARIES	12,153,748	12,353,688	199,940
6120	200	EMPLOYEE BENEFITS	3,492,218	3,594,700	102,482
6120	300	PURCHASED SERVICES	12,549	12,571	22
6120	500	MATERIALS & SUPPLIES	20,961	20,965	4
6120	600	CAPITAL EXPENDITURES	167,255	167,257	2
6120	700	OTHER EXPENSE	781	786	5
	TOTAL	GUIDANCE SERVICES	\$15,847,512	\$16,149,967	\$302,455
		HEALTH SERVICES			
6130	100	SALARIES	2,844,290	2,891,095	46,805
6130	200	EMPLOYEE BENEFITS	1,091,838	1,118,462	26,624
6130	300	PURCHASED SERVICES	138,003	138,007	4
6130	500	MATERIALS & SUPPLIES	19,493	19,504	11
6130	600	CAPITAL OUTLAY	9,422	9,434	12
6130	700	OTHER EXPENSE	625	636	11
	TOTAL	HEALTH SERVICES	\$4,103,671	\$4,177,138	\$73,467
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,232,549	2,269,369	36,820
6140	200	EMPLOYEE BENEFITS	600,171	614,076	13,905
6140	300	PURCHASED SERVICES	27,706	27,714	8
6140	500	MATERIALS & SUPPLIES	92,014	92,017	3
6140	600	CAPITAL EXPENDITURES	(250)		250
6140	700	OTHER EXPENSE	520	529	9
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,952,710	\$3,003,705	\$50,995
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,191,186	1,210,800	19,614
6150	200	EMPLOYEE BENEFITS	580,724	580,937	213
6150	500	MATERIALS & SUPPLIES	9,785	9,788	3
	TOTAL	PARENTAL INVOLVEMENT	\$1,781,695	\$1,801,525	\$19,830

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,213,425	2,249,841	36,416
6190	200	EMPLOYEE BENEFITS	724,335	742,445	18,110
6190	300	PURCHASED SERVICES	37,106	37,109	3
6190	500	MATERIALS & SUPPLIES	17,496	17,498	2
6190	600	CAPITAL EXPENDITURES	1,203	1,209	6
6190	700	OTHER EXPENSE	3,350	3,355	5
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,996,915	\$3,051,457	\$54,542
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,549,865	4,624,409	74,544
6200	200	EMPLOYEE BENEFITS	1,343,712	1,389,940	46,228
6200	300	PURCHASED SERVICES	128,097	128,101	4
6200	400	ENERGY SERVICES	288	295	7
6200	500	MATERIALS & SUPPLIES	87,304	87,320	16
6200	600	CAPITAL EXPENDITURES	389,199	389,202	3
6200	700	OTHER EXPENSE	239	244	5
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,498,704	\$6,619,511	\$120,807
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	9,252,297	9,478,389	226,092
6300	200	EMPLOYEE BENEFITS	2,583,375	2,661,126	77,751
6300	300	PURCHASED SERVICES	478,125	478,130	5
6300	500	MATERIALS & SUPPLIES	175,461	175,464	3
6300	600	CAPITAL EXPENDITURES	70,660	70,668	8
6300	700	OTHER EXPENSE	123,056	123,062	6
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$12,682,974	\$12,986,839	\$303,865
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	7,329,231	7,449,850	120,619
6400	200	EMPLOYEE BENEFITS	2,066,155	2,091,595	25,440
6400	300	PURCHASED SERVICES	2,139,968	2,139,975	7
6400	500	MATERIALS & SUPPLIES	196,928	196,938	10
6400	600	CAPITAL EXPENDITURES	21,141	21,159	18
6400	700	OTHER EXPENSE	5,273	5,277	4
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$11,758,696	\$11,904,794	\$146,098
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	5,506,232	5,596,817	90,585
6500	200	EMPLOYEE BENEFITS	1,667,591	1,727,601	60,010
6500	300	PURCHASED SERVICES	82,387	82,391	4
6500	500	SUPPLIES	173,281	173,286	5
6500	600	CAPITAL EXPENDITURES	438,651	438,653	2
6500	700	OTHER EXPENSE	360	365	5
	TOTAL	INSTRUCTION-RELATED TECH	\$7,868,502	\$8,019,113	\$150,611
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$71,948,674	\$73,229,780	\$1,281,106

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		SCHOOL BOARD			
7100	100	SALARIES	806,162	819,494	13,332
7100	200	EMPLOYEE BENEFITS	118,976	167,704	48,728
7100	300	PURCHASED SERVICES	87,807	87,812	5
7100	500	MATERIALS & SUPPLIES	9,340	9,342	2
7100	600	CAPITAL EXPENDITURES	2,748	2,752	4
7100	700	OTHER EXPENSE	27,128	27,131	3
	TOTAL	SCHOOL BOARD	\$1,052,161	\$1,114,235	\$62,074
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,236,133	2,272,934	36,801
7200	200	EMPLOYEE BENEFITS	586,129	602,749	16,620
7200	300	PURCHASED SERVICES	250,812	250,824	12
7200	500	MATERIALS & SUPPLIES	48,508	48,513	5
7200	600	CAPITAL EXPENDITURES	28,111	28,115	4
7200	700	OTHER EXPENSE	85,710	85,714	4
	TOTAL	GENERAL ADMINISTRATION	\$3,235,403	\$3,288,849	\$53,446
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	42,479,182	43,179,900	700,718
7300	200	EMPLOYEE BENEFITS	13,583,766	13,925,759	341,993
7300	300	PURCHASED SERVICES	542,465	542,474	9
7300	500	MATERIALS & SUPPLIES	258,068	258,071	3
7300	600	CAPITAL EXPENDITURES	85,034	85,037	3
7300	700	OTHER EXPENSE	10,996	10,999	3
	TOTAL	SCHOOL ADMINISTRATION	\$56,959,511	\$58,002,240	\$1,042,729
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	368,978	375,076	6,098
7400	200	EMPLOYEE BENEFITS	110,796	124,680	13,884
7400	300	PURCHASED SERVICES	216,158	216,161	3
7400	400	ENERGY SERVICES	4,735	4,740	5
7400	500	MATERIALS	10,009	10,013	4
7400	600	CAPITAL EXPENDITURES	1,853,523	1,853,540	17
7400	700	OTHER EXPENSE	2,822	2,829	7
	TOTAL	FACILITIES ACQ. & CONST.	\$2,567,021	\$2,587,039	\$20,018
		FISCAL SERVICES			
7500	100	SALARIES	3,036,248	3,086,205	49,957
7500	200	EMPLOYEE BENEFITS	998,575	1,000,865	2,290
7500	300	PURCHASED SERVICES	370,301	370,310	9
7500	500	MATERIALS	27,998	28,004	6
7500	600	CAPITAL EXPENDITURES	6,922	6,925	3
7500	700	OTHER EXPENSE	14,708	14,716	8
	TOTAL	FISCAL SERVICES	\$4,454,752	\$4,507,025	\$52,273
		FOOD SERVICE			
7600	100	SALARIES	402,030	402,030	0
7600	200	EMPLOYEE BENEFITS	16,079	16,079	0
	TOTAL	FOOD SERVICE	\$418,109	\$418,109	\$0

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,055,572	1,072,945	17,373
7710	200	EMPLOYEE BENEFITS	320,800	328,659	7,859
7710	300	PURCHASED SERVICES	263,380	263,393	13
7710	500	MATERIALS & SUPPLIES	17,321	17,326	5
7710	600	CAPITAL EXPENDITURES	1,095	1,100	5
7710	700	OTHER EXPENSE	383	389	6
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,658,551	\$1,683,812	\$25,261
		INFORMATION SERVICES			
7720	100	SALARIES	688,983	700,335	11,352
7720	200	EMPLOYEE BENEFITS	221,032	226,334	5,302
7720	300	PURCHASED SERVICES	71,004	71,008	4
7720	400	ENERGY SERVICES	48	50	2
7720	500	MATERIALS & SUPPLIES	51,541	51,550	9
7720	600	CAPITAL EXPENDITURES	12,866	12,879	13
7720	700	OTHER EXPENSE	7,343	7,346	3
	TOTAL	INFORMATION SERVICES	\$1,052,817	\$1,069,502	\$16,685
		PERSONNEL SERVICES			
7730	100	SALARIES	3,217,589	3,270,517	52,928
7730	200	EMPLOYEE BENEFITS	1,246,846	1,277,039	30,193
7730	300	PURCHASED SERVICES	755,930	755,936	6
7730	500	MATERIALS & SUPPLIES	234,477	234,478	1
7730	600	CAPITAL EXPENDITURES	35,290	35,297	7
7730	700	OTHER EXPENSE	33,090	33,098	8
	TOTAL	PERSONNEL SERVICES	\$5,523,222	\$5,606,365	\$83,143
		INTERNAL SVC			
7760	100	SALARIES	1,830,104	1,902,045	71,941
7760	200	EMPLOYEE BENEFITS	597,796	612,346	14,550
7760	300	PURCHASED SERVICES	700,818	700,831	13
7760	400	ENERGY SERVICES	14,338	14,341	3
7760	500	MATERIALS & SUPPLIES	1,841,767	1,841,772	5
7760	600	CAPITAL EXPENDITURES	11,464	11,470	6
7760	700	OTHER EXPENSE	685	689	4
	TOTAL	INTERNAL SVC	\$4,996,972	\$5,083,494	\$86,522
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	406,258	412,965	6,707
7790	200	EMPLOYEE BENEFITS	121,507	124,638	3,131
7790	300	PURCHASED SERVICES	29,852	29,856	4
7790	500	MATERIALS & SUPPLIES	3,731	3,740	9
7790	600	CAPITAL EXPENDITURES	275	280	5
7790	700	OTHER EXPENSE	20,133	20,135	2
	TOTAL	OTHER CENTRAL SERVICES	\$581,756	\$591,614	\$9,858

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	18,845,289	19,155,581	310,292
7800	200	EMPLOYEE BENEFITS	7,299,783	7,533,063	233,280
7800	300	PURCHASED SERVICES	1,821,334	1,821,346	12
7800	400	ENERGY SERVICES	2,481,855	2,481,858	3
7800	500	MATERIALS & SUPPLIES	2,578,062	2,578,065	3
7800	600	CAPITAL EXPENDITURES	32,827	32,835	8
7800	700	OTHER EXPENSE	31,993	31,996	3
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$33,091,143	\$33,634,744	\$543,601
		OPERATION OF PLANT			
7900	100	SALARIES	25,464,377	25,883,323	418,946
7900	200	EMPLOYEE BENEFITS	12,774,035	12,930,558	156,523
7900	300	PURCHASED SERVICES	16,081,399	16,081,409	10
7900	400	ENERGY SERVICES	20,271,620	20,271,629	9
7900	500	MATERIALS & SUPPLIES	1,488,169	1,488,176	7
7900	600	CAPITAL EXPENDITURES	340,864	340,871	7
7900	700	OTHER EXPENSE	104,096	104,099	3
	TOTAL	OPERATION OF PLANT	\$76,524,560	\$77,100,065	\$575,505
	SUBTOTAL - GENERAL SUPPORT		\$192,115,978	\$194,687,093	\$2,571,115
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,975,197	7,090,004	114,807
8100	200	EMPLOYEE BENEFITS	2,895,476	2,955,544	60,068
8100	300	PURCHASED SERVICES	4,773,998	4,774,012	14
8100	400	ENERGY SERVICES	303,254	303,258	4
8100	500	MATERIALS & SUPPLIES	4,307,421	4,307,423	2
8100	600	CAPITAL EXPENDITURES	117,477	117,483	6
8100	700	OTHER EXPENSE	2,499,475	2,499,479	4
	TOTAL	MAINTENANCE OF PLANT	\$21,872,298	\$22,047,203	\$174,905
	SUBTOTAL - MAINTENANCE OF PLANT		\$21,872,298	\$22,047,203	\$174,905
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,054,410	2,088,217	33,807
8200	200	EMPLOYEE BENEFITS	537,005	554,415	17,410
8200	300	PURCHASED SERVICES	624,538	624,557	19
8200	400	ENERGY SERVICES	4,495	4,497	2
8200	500	MATERIALS & SUPPLIES	93,697	93,702	5
8200	600	CAPITAL EXPENDITURES	223,698	223,704	6
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$3,537,843	\$3,589,092	\$51,249
	SUBTOTAL - ADMINISTRATIVE TECHNOLOGY		\$3,537,843	\$3,589,092	\$51,249

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	303,448	308,449	5,001
9100	200	EMPLOYEE BENEFITS	129,489	133,010	3,521
9100	300	PURCHASED SERVICES	108,297	108,300	3
9100	500	MATERIALS & SUPPLIES	16,127	16,130	3
9100	600	CAPITAL EXPENDITURES	1,402	1,410	8
9100	700	OTHER EXPENSE	171,238	171,249	11
	TOTAL	COMMUNITY SERVICES	\$730,001	\$738,548	\$8,547
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	513,900	513,905	5
	TOTAL	OTHER EXPENSES	\$513,900	\$513,905	\$5
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$1,243,901</i>	<i>\$1,252,453</i>	<i>\$8,552</i>
	TOTAL	APPROPRIATIONS	\$849,173,250	\$869,000,000	\$19,826,750
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,483,055	3,500,000	16,945
		PRE-PAID EXPENSE	4,500		(4,500)
	TOTAL	NON-SPENDABLE	\$3,487,555	\$3,500,000	\$12,445
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,129,538	1,800,000	670,462
		REFERENDUM	1,284,683	2,200,000	915,317
		WORKFORCE	21,489,596	20,000,000	(1,489,596)
	TOTAL	RESTRICTED	\$23,903,817	\$24,000,000	\$96,183
		<u>ASSIGNED</u>			
		ENCUMBRANCES	7,278,434	8,000,000	721,566
		CENTRAL PRINTING	906,451	800,000	(106,451)
		CARRYFORWARDS	17,682,082	10,500,000	(7,182,082)
		FTE AUDIT ADJUSTMENTS		1,000,000	1,000,000
		FEFP VARIATIONS		5,000,000	5,000,000
	TOTAL	ASSIGNED	\$25,866,967	\$25,300,000	(\$566,967)
		<u>UNASSIGNED</u>	\$20,301,571	21,100,000	798,429
	TOTAL	UNASSIGNED	\$20,301,571	\$21,100,000	\$798,429
	TOTAL	ENDING FUND BALANCE	\$73,559,910	\$73,900,000	\$340,090
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$922,733,160	\$942,900,000	\$20,166,840

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$514,580	\$565,021	\$50,441
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	90,970		(90,970)
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	3,622,395	2,338,808	(1,283,587)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,580,910		(1,580,910)
	TOTAL	STATE SOURCES	\$6,032,105	\$3,127,079	(\$2,905,026)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	108,454,882	115,968,250	7,513,368
3431	000	INTEREST ON INVESTMENTS	1,500,592	1,200,000	(300,592)
3433	000	NET INC/DEC FAIR VALUE INVEST	(576,866)		576,866
3493	000	SALE OF JUNK	515,463		(515,463)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	1,469,640		(1,469,640)
	TOTAL	LOCAL SOURCES	\$111,363,711	\$117,168,250	\$5,804,539
		OTHER SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION		60,160,255	60,160,255
3793	000	PREMIUM ON LEASE PURCHASE		7,840,263	7,840,263
	TOTAL	OTHER FINANCING SOURCES	\$0	\$68,000,518	\$68,000,518
	TOTAL	ESTIMATED REVENUE	\$117,395,816	\$188,295,847	\$70,900,031
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	116,408,394	130,941,748	14,533,354
		ASSIGNED	117,993	441,456	323,463
	TOTAL	BEGINNING FUND BALANCE	\$116,526,387	\$131,383,204	\$14,856,817
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$233,922,203	\$319,679,051	\$85,756,848

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$66,671,137	\$241,751,968	\$175,080,831
	TOTAL	FACILITIES ACQ. & CONST.	\$66,671,137	\$241,751,968	\$175,080,831
9200	700	DEBT SERVICES OTHER EXPENSES	1,084,118	1,163,897	79,779
	TOTAL	DEBT SERVICES	\$1,084,118	\$1,163,897	\$79,779
9700	900	TRANSFER OF FUNDS TRANSFERS	34,783,744	42,880,366	8,096,622
	TOTAL	TRANSFER OF FUNDS	\$34,783,744	\$42,880,366	\$8,096,622
	TOTAL	APPROPRIATIONS	\$102,538,999	\$285,796,231	\$183,257,232
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	130,941,748	33,441,375	(97,500,373)
		ASSIGNED	441,456	441,445	(11)
	TOTAL	ENDING FUND BALANCE	\$131,383,204	\$33,882,820	(\$97,500,384)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$233,922,203	\$319,679,051	\$85,756,848

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$4,988,386	\$5,132,460	\$144,074
3326	000	SBE BOND INTEREST	1,361		(1,361)
	TOTAL	STATE SOURCES	\$4,989,747	\$5,132,460	\$142,713
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS		5,380,366	5,380,366
	TOTAL	TRANSFERS	0	5,380,366	5,380,366
		OTHER FINANCING SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION (COPS)		769,745	\$769,745
	TOTAL	OTHER FINANCING SOURCES	\$0	\$769,745	\$769,745
	TOTAL	ESTIMATED REVENUE	\$4,989,747	\$11,282,571	\$6,292,824
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	259,017	144,280	(114,737)
	TOTAL	BEGINNING FUND BALANCE	\$259,017	\$144,280	(\$114,737)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,248,764	\$11,426,851	\$6,178,087
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$5,104,484	\$10,930,924	\$5,826,440
	TOTAL	DEBT SERVICES	\$5,104,484	\$10,930,924	\$5,826,440
	TOTAL	APPROPRIATIONS	\$5,104,484	\$10,930,924	\$5,826,440
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	144,280	495,927	351,647
	TOTAL	ENDING FUND BALANCE	\$144,280	\$495,927	\$351,647
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,248,764	\$11,426,851	\$6,178,087

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2016-17	2017-18	
TION			ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,251,602	\$4,045,000	\$793,398
3199	000	MISC FEDERAL DIRECT	899,645	213,628	(686,017)
	TOTAL	FEDERAL DIRECT	\$4,151,247	\$4,258,628	\$107,381
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,688,596	410,928	(1,277,668)
3221	000	ADULT GENERAL EDUCATION	1,052,559	1,273,098	220,539
3222	000	ENGLISH LITERACY & CIVICS	133,151	150,825	17,674
3225	000	TCHER & PRINCPL TRNING TITLE II	5,852,054	3,969,772	(1,882,282)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	28,190,598	15,649,586	(12,541,012)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	27,476,633	18,532,185	(8,944,448)
3241	000	LANGUAGE INSTRUCTION TITLE III	892,429	652,261	(240,168)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	691,304	251,661	(439,643)
3299	000	MISC FEDERAL THRU STATE	1,184,790	1,135,382	(49,408)
	TOTAL	FEDERAL THRU STATE	\$67,162,114	\$42,025,698	(\$25,136,416)
	TOTAL	ESTIMATED REVENUE	\$71,313,361	\$46,284,326	(\$25,029,035)

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2016-17	2017-18	
TION			ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$10,692,864	\$2,732,169	(\$7,960,695)
5100	200	EMPLOYEE BENEFITS	2,449,295	424,897	(2,024,398)
5100	300	PURCHASED SERVICES	2,525,238	2,895,431	370,193
5100	500	MATERIALS & SUPPLIES	2,036,114	2,975,406	939,292
5100	600	CAPITAL EXPENDITURES	1,964,198	866,133	(1,098,065)
5100	700	OTHER EXPENSE	4,901	17,363	12,462
	TOTAL	BASIC (FEFP K-12)	\$19,672,610	\$9,911,399	(\$9,761,211)
		EXCEPTIONAL			
5200	100	SALARIES	9,576,436	2,112,969	(7,463,467)
5200	200	EMPLOYEE BENEFITS	3,488,885	1,405,912	(2,082,973)
5200	300	PURCHASED SERVICES	116,831	459,570	342,739
5200	500	MATERIALS & SUPPLIES	44,372	127,432	83,060
5200	600	CAPITAL EXPENDITURES	50,768	143,043	92,275
	TOTAL	EXCEPTIONAL	\$13,277,292	\$4,248,926	(\$9,028,366)
		CAREER EDUCATION			
5300	100	SALARIES	229,358	75,982	(153,376)
5300	200	EMPLOYEE BENEFITS	24,032	27,172	3,140
5300	300	PURCHASED SERVICES	353,747	100,501	(253,246)
5300	500	MATERIALS & SUPPLIES	368,227	136,354	(231,873)
5300	600	CAPITAL EXPENDITURES	172,386	98,834	(73,552)
5300	700	OTHER EXPENSE	140,795	56,870	(83,925)
	TOTAL	CAREER EDUCATION	\$1,288,545	\$495,713	(\$792,832)
		ADULT GENERAL			
5400	100	SALARIES	79,375	127,320	47,945
5400	200	EMPLOYEE BENEFITS	10,209	24,393	14,184
5400	300	PURCHASED SERVICES	86,560	176,988	90,428
5400	500	MATERIALS & SUPPLIES	37,058	46,822	9,764
5400	600	CAPITAL EXPENDITURES	428,067	344,490	(83,577)
5400	700	OTHER EXPENSE	1,500	800	(700)
	TOTAL	ADULT GENERAL	\$642,769	\$720,813	\$78,044
		PRE KINDERGARTEN			
5500	100	SALARIES	174,091	74,513	(99,578)
5500	200	EMPLOYEE BENEFITS	66,354	32,758	(33,596)
5500	500	MATERIALS & SUPPLIES		17,000	17,000
	TOTAL	PRE KINDERGARTEN	\$240,445	\$124,271	(\$116,174)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$35,121,661	\$15,501,122	(\$19,620,539)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,852,518	752,835	(1,099,683)
6110	200	EMPLOYEE BENEFITS	575,795	301,297	(274,498)
6110	300	PURCHASED SERVICES	14,599	13,376	(1,223)
6110	500	MATERIALS & SUPPLIES	10,763	6,072	(4,691)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,453,675	\$1,073,580	(\$1,380,095)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GUIDANCE SERVICES			
6120	100	SALARIES	126,144	96,925	(29,219)
6120	200	EMPLOYEE BENEFITS	21,926	38,903	16,977
6120	500	MATERIALS & SUPPLIES	390		(390)
	TOTAL	GUIDANCE SERVICES	\$148,460	\$135,828	(\$12,632)
		HEALTH SERVICES			
6130	100	SALARIES	20,905	22,681	1,776
6130	200	EMPLOYEE BENEFITS	3,268	3,431	163
6130	300	PURCHASED SERVICES		400	400
	TOTAL	HEALTH SERVICES	\$24,173	\$26,512	\$2,339
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,978,830	944,296	(1,034,534)
6140	200	EMPLOYEE BENEFITS	575,042	367,221	(207,821)
6140	300	PURCHASED SERVICES		2,400	2,400
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,553,872	\$1,313,917	(\$1,239,955)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	110,721	57,431	(53,290)
6150	200	EMPLOYEE BENEFITS	22,796	10,892	(11,904)
6150	300	PURCHASED SERVICES	24,874	75,270	50,396
6150	500	MATERIALS & SUPPLIES	110,982	377,842	266,860
6150	600	CAPITAL OUTLAY	6,352	10,586	4,234
	TOTAL	PARENTAL INVOLVEMENT	\$275,725	\$532,021	\$256,296
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,015,216	911,926	(1,103,290)
6190	200	EMPLOYEE BENEFITS	639,555	278,814	(360,741)
6190	300	PURCHASED SERVICES	3,978	7,617	3,639
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,658,749	\$1,198,357	(\$1,460,392)
		INSTRUCTIONAL MEDIA SERVICES			
6200	300	PURCHASED SERVICES	1,115		(1,115)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$1,115	\$0	(\$1,115)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	6,162,190	5,222,799	(939,391)
6300	200	EMPLOYEE BENEFITS	1,735,618	1,686,967	(48,651)
6300	300	PURCHASED SERVICES	761,343	632,072	(129,271)
6300	400	ENERGY		400	400
6300	500	MATERIALS & SUPPLIES	182,035	144,687	(37,348)
6300	600	CAPITAL EXPENDITURES	270,464	71,773	(198,691)
6300	700	OTHER EXPENSE	6,920	61,479	54,559
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$9,118,570	\$7,820,177	(\$1,298,393)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,746,731	4,443,740	(1,302,991)
6400	200	EMPLOYEE BENEFITS	1,577,406	1,030,848	(546,558)
6400	300	PURCHASED SERVICES	2,171,344	1,525,298	(646,046)
6400	500	MATERIALS & SUPPLIES	176,661	5,284,379	5,107,718
6400	600	CAPITAL EXPENDITURES	93,537	123,526	29,989
6400	700	OTHER EXPENSE	1,429	666	(763)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$9,767,108	\$12,408,457	\$2,641,349
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	523,086	\$107,935	(415,151)
6500	200	EMPLOYEE BENEFITS	175,373	30,460	(144,913)
	TOTAL	INSTRUCTION-RELATED TECH	\$698,459	\$138,395	(\$560,064)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$27,699,906</i>	<i>\$24,647,244</i>	<i>(\$3,052,662)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,783,408	967,416	(1,815,992)
	TOTAL	GENERAL ADMINISTRATION	\$2,783,408	\$967,416	(\$1,815,992)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	1,226	20,172	18,946
	TOTAL	SCHOOL ADMINISTRATION	\$1,226	\$20,172	\$18,946
		FISCAL SERVICES			
7500	100	SALARIES	35,611	14,918	(20,693)
7500	200	EMPLOYEE BENEFITS	16,024	7,488	(8,536)
	TOTAL	FISCAL SERVICES	\$51,635	\$22,406	(\$29,229)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	13,665	5,800	(7,865)
7710	200	EMPLOYEE BENEFITS	3,290	1,502	(1,788)
7710	300	PURCHASED SERVICES	4,375		(4,375)
7710	600	CAPITAL EXPENDITURES	459,000		(459,000)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$480,330	\$7,302	(\$473,028)
		PERSONNEL SERVICES			
7730	100	SALARIES	1,358,960	243,984	(1,114,976)
7730	200	EMPLOYEE BENEFITS	162,145	132,809	(29,336)
7730	300	PURCHASED SERVICES	15,611	9,674	(5,937)
7730	700	OTHER EXPENSE	31,005	71,021	40,016
	TOTAL	PERSONNEL SERVICES	\$1,567,721	\$457,488	(\$1,110,233)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	18,710	19,116	406
7790	200	EMPLOYEE BENEFITS	9,125	9,200	75
	TOTAL	OTHER CENTRAL SERVICES	\$27,835	\$28,316	\$481

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	71,292	101,246	29,954
7800	400	ENERGY SERVICES	1,319	337,006	335,687
7800	700	OTHER EXPENSE		6,195	6,195
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$72,611	\$444,447	\$371,836
		OPERATION OF PLANT			
7900	100	SALARIES	60,552	7	(60,545)
7900	200	EMPLOYEE BENEFITS	15,107	189	(14,918)
7900	300	PURCHASED SERVICES	41,330	49,289	7,959
7900	400	ENERGY SERVICES	11,715	27,285	15,570
	TOTAL	OPERATION OF PLANT	\$128,704	\$76,770	(\$51,934)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$5,113,470</i>	<i>\$2,024,317</i>	<i>(\$3,089,153)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	2,304	100	(2,204)
9100	500	MATERIALS & SUPPLIES	291,563	329,720	38,157
9100	600	CAPITAL EXPENDITURES	3,129		(3,129)
9100	700	OTHER EXPENSE	3,081,328	3,781,823	700,495
	TOTAL	COMMUNITY SERVICES	\$3,378,324	\$4,111,643	\$733,319
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,378,324</i>	<i>\$4,111,643</i>	<i>\$733,319</i>
		TOTAL APPROPRIATIONS	\$71,313,361	\$46,284,326	(\$25,029,035)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$26,280,912	\$25,951,827	(\$329,085)
3262	000	SCH BRKFST REIMBURSEMENT	9,033,350	11,093,637	2,060,287
3263	000	AFTERSCHOOL SNACK REIMB	807,336	900,000	92,664
3264	000	CHILD CARE FOOD PROGRAM	2,094,737	1,621,733	(473,004)
3265	000	USDA DONATED COMMODITIES	3,427,911	3,328,787	(99,124)
3266	000	CASH IN LIEU OF DONAT. FOOD	151,503	145,000	(6,503)
3267	000	SUMMER FOOD SERVICE PROGRAM	1,596,618	1,104,656	(491,962)
	TOTAL	FEDERAL THRU STATE	\$43,392,367	\$44,145,640	\$753,273
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	274,276	180,000	(94,276)
3338	000	SCHOOL LUNCH SUPPLEMENT	328,546	330,000	1,454
3399	000	OTHER MISC SOURCES	128,579		(128,579)
	TOTAL	STATE SOURCES	\$731,401	\$510,000	(\$221,401)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(10,136)		10,136
3433	000	NET INC/DEC FAIR VALUE INVEST	4,759	5,500	741
3451	000	STUDENT LUNCHES	3,359,421	3,500,000	140,579
3453	000	ADULT BREAKFAST/LUNCHES	240,448	240,526	78
3454	000	STUDENT AND ADULT A LA CARTE	2,872,483	2,863,712	(8,771)
3455	000	STUDENT SNACKS	141,018	144,093	3,075
3456	000	OTHER FOOD SALES	37,555	25,263	(12,292)
3459	000	ADMINISTRATIVE FEE - CHARTER	54,550	54,000	(550)
3490	000	MISC LOCAL SOURCES	369,266	392,000	22,734
3493	000	SALE OF JUNK	14,001		(14,001)
	TOTAL	LOCAL SOURCES	\$7,083,365	\$7,225,094	\$141,729
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	521,805		(521,805)
	TOTAL	TRANSFERS	\$521,805	\$0	(\$521,805)
	TOTAL	ESTIMATED REVENUE	\$51,728,938	\$51,880,734	\$151,796
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED		441,155	441,155
		UNASSIGNED	(2,728,585)		2,728,585
	TOTAL	BEGINNING FUND BALANCE	(\$2,728,585)	\$441,155	\$3,169,740
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$49,000,353	\$52,321,889	\$3,321,536

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$17,372,088	\$17,844,292	\$472,204
7600	200	EMPLOYEE BENEFITS	5,279,565	5,351,000	71,435
7600	300	PURCHASED SERVICES	1,940,657	2,387,020	446,363
7600	400	ENERGY SERVICES	1,904,210	1,762,400	(141,810)
7600	500	MATERIALS & SUPPLIES	21,106,895	21,996,321	889,426
7600	600	CAPITAL EXPENDITURES	797,717	1,943,116	1,145,399
7600	700	OTHER EXPENSE	158,066	138,301	(19,765)
	TOTAL	FOOD SERVICE	<u>\$48,559,198</u>	<u>\$51,422,450</u>	<u>\$2,863,252</u>
	TOTAL	APPROPRIATIONS	<u>\$48,559,198</u>	<u>\$51,422,450</u>	<u>\$2,863,252</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	<u>441,155</u>	<u>899,439</u>	<u>458,284</u>
	TOTAL	ENDING FUND BALANCE	<u>\$441,155</u>	<u>\$899,439</u>	<u>\$458,284</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$49,000,353</u></u>	<u><u>\$52,321,889</u></u>	<u><u>\$3,321,536</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17 ACTUAL	2017-18 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$192,100		(\$192,100)
3433	000	NET INC/DEC FAIR VALUE INVEST	(69,134)		69,134
3484	020	PREMIUM REVENUE (WC)	5,055,020	5,000,000	(55,020)
3497	000	REFUNDS OF PRIOR YEAR EXP	843,973		(843,973)
	TOTAL	LOCAL SOURCES	\$6,021,959	\$5,000,000	(\$1,021,959)
	TOTAL	ESTIMATED REVENUE	\$6,021,959	\$5,000,000	(\$1,021,959)
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	10,000	858,428	848,428
	TOTAL	BEGINNING FUND BALANCE	\$10,000	\$858,428	\$848,428
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$6,031,959	\$5,858,428	(\$173,531)

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,173,531	\$5,000,000	(\$173,531)
	TOTAL	SCHOOL BOARD	\$5,173,531	\$5,000,000	(\$173,531)
	TOTAL	APPROPRIATIONS	\$5,173,531	\$5,000,000	(\$173,531)
		FUND BALANCE			
	090	RESTRICTED	858,428	858,428	0
	TOTAL	ENDING FUND BALANCE	\$858,428	\$858,428	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$6,031,959	\$5,858,428	(\$173,531)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$114,973		(\$114,973)
3433	000	NET INC/DEC FAIR VALUE INVEST	(33,824)		33,824
3484	020	PREMIUM REVENUE	121,913,324	\$134,545,000	12,631,676
	TOTAL	LOCAL SOURCES	<u>\$121,994,473</u>	<u>\$134,545,000</u>	<u>\$12,550,527</u>
	TOTAL	ESTIMATED REVENUE			
			<u>\$121,994,473</u>	<u>\$134,545,000</u>	<u>\$12,550,527</u>
2780		BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	6,108,001	5,784,334	(323,667)
	TOTAL	BEGINNING FUND BALANCE	<u>\$6,108,001</u>	<u>\$5,784,334</u>	<u>(\$323,667)</u>
	TOTAL	ESTIMATED REVENUE			
		AND FUND BALANCE	<u>\$128,102,474</u>	<u>\$140,329,334</u>	<u>\$12,226,860</u>
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
		INTERNAL SERVICES			
7760	200	EMPLOYEE BENEFITS	\$122,318,140	\$128,545,000	\$6,226,860
	TOTAL	INTERNAL SERVICES	<u>\$122,318,140</u>	<u>\$128,545,000</u>	<u>\$6,226,860</u>
2768		FUND BALANCE			
		RESTRICTED	\$5,784,334	\$11,784,334	\$6,000,000
	TOTAL	ENDING FUND BALANCE	<u>\$5,784,334</u>	<u>\$11,784,334</u>	<u>\$6,000,000</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$128,102,474</u>	<u>\$140,329,334</u>	<u>\$12,226,860</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2016-17	2017-18	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
3431	000	INTEREST ON INVESTMENTS	\$2,489		(2,489)
3433	000	NET INC/DEC FAIR VALUE INVEST	(940)		940
	TOTAL	LOCAL SOURCES	\$1,549	\$0	(\$1,549)
	TOTAL	ESTIMATED REVENUE	\$1,549	\$0	(\$1,549)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$150,420	\$150,575	\$155
	TOTAL	BEGINNING FUND BALANCE	\$150,420	\$150,575	\$155
	TOTAL	FUND BALANCE	\$151,969	\$150,575	(\$1,394)

PERMANENT FUND - APPROPRIATIONS

5100	500	BASIC (FEFP K-12)			
		MATERIALS & SUPPLIES	1,394		(1,394)
	TOTAL	BASIC (FEFP K-12)	\$1,394	\$0	(\$1,394)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$150,575	\$150,575	\$0
	TOTAL	ENDING FUND BALANCE	\$150,575	\$150,575	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$151,969	\$150,575	(\$1,394)

APPENDIX

**PINELLAS COUNTY
SCHOOL BOARD**

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

Self-Insured Workers Comp & Liability Fund

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

Self-Insured Health Fund

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

Permanent Fund

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

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Trust & Agency Fund

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

Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

- 6100 Student Support Services, including:
 - 6110 Attendance and Social Work
 - 6120 Guidance Services
 - 6130 Health Services
 - 6140 Psychological Services
 - 6150 Parental Involvement
 - 6190 Other Student Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction-Related Technology

7000 General Support Services

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2018, is Fiscal Year 2018.

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

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

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

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

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

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

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

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

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

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

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

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

Operating Fund: See *General Fund*.

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

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

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2017-18, the state has defined 10 FEFP programs.

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

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

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

