

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2015/16 Millage Rates & District Budget

September 8, 2015 (6:30 p.m.)

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



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

Public Hearing on Budget
Tuesday, September 8, 2015 6:30 PM
School Administration Building
301 Fourth Street SW, Largo, FL 33770



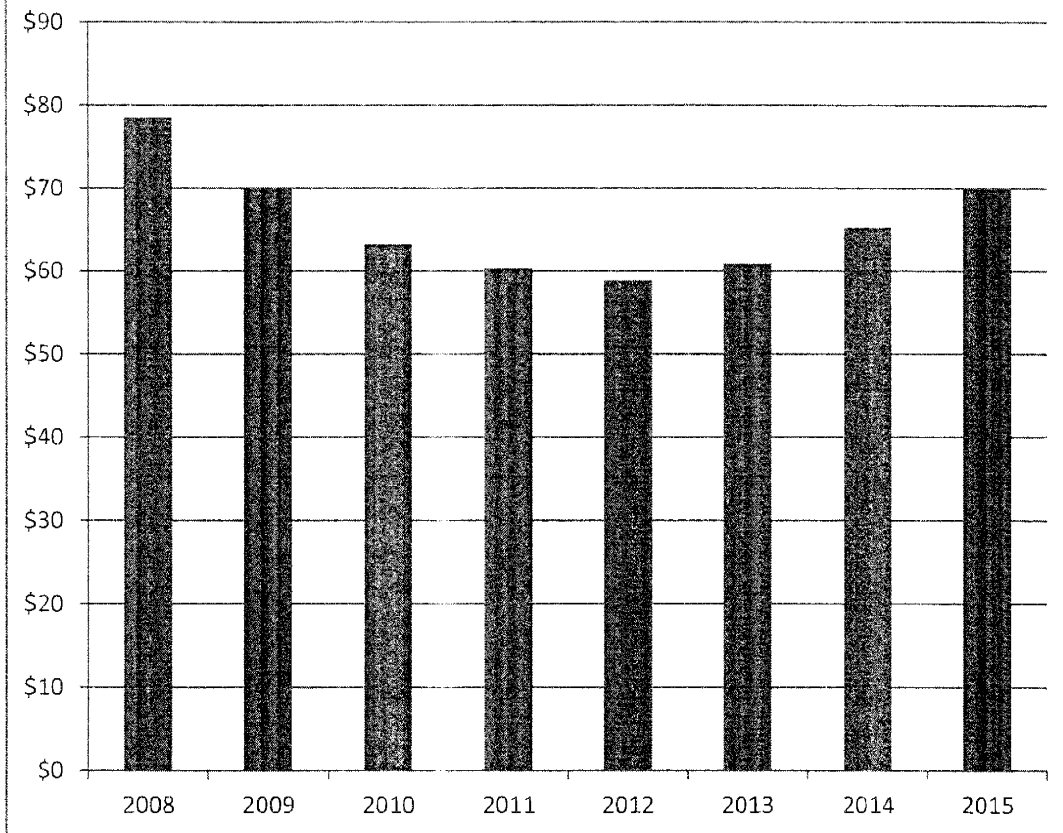
~ Agenda ~

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements
by the Associate Superintendent, Finance & Business Services
- VI. Millage to Support the Budget
 1. Approval of Discretionary Local Effort Millage
 2. Adoption of Total Millage Rates
- VII. Presentations from the Audience
- VIII. 2015/2016 Budget
 1. Approval of the Final Budget for 2015/16
 2. Adoption of the Resolution Determining Revenues and Millages
- IX. Presentations from the Audience
- X. Other Considerations and Concluding Comments
- XI. Adjournment

2015 - 2016 BUDGET CALENDAR

September 9, 2014	2014-15 Budget Approved
October 17, 2014	FTE 2014-15 Survey 2 "date certain"
December 18, 2014	FTE 2014-15 Third Calculation received from state
January 16, 2015	FTE 2015-16 estimates (per forecast model) to State DOE
January, 2015	Second semester staffing review
January 28, 2015	Governor presents 2015-16 Budget Recommendations
February 13, 2015	FTE 2014-15 Survey 3 "date certain"
February 25 - March 4, 2015	Staffing allocations to schools
March 3, 2015	2015 Legislative Session Begins
April 8, 2015	Staff Rosters from schools due to Personnel
May 1, 2015	State Legislature ends regular session (no budget adopted)
May 11, 2015	Discretionary budget worksheets and instructions distributed to departments
June 1, 2015	Special Legislative Session begins
June 1, 2015	Discretionary budget worksheets received from departments
June 9, 2015	Discretionary allocations to schools
June 15-18, 2015	State DOE Presentations to School Finance Officers
June 20, 2015	Special Legislative Session ends
June 25, 2015	School Board Workshop on budget
July 1, 2015	New fiscal year begins
July 25, 2015	Advertise in Tampa Bay Times
July 28, 2015	First Public Hearing on the 2015-16 Budget and Millage Rates
August 21, 2015	County Property Appraiser mails TRIM notices
August 24, 2015	School term begins
September 8, 2015	Board adopts Tentative Facilities Work Program
September 8, 2015	Final Public Hearing on the 2015-16 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%

* Gross Taxable Value as of budget adoption.

PINELLAS COUNTY SCHOOLS

Proposed 2015/2016 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2014/2015	2015/2016	Change
Gross Taxable Property Value	\$65.28	\$69.84	7.0%
Adjusted Taxable Value (excluding new construction, etc.)	\$64.84 (vs. 2014-15 Final Adjusted Taxable Value)	\$69.18	6.7%

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2015-2016 Rates vs. Actual 2014-2015 Millage Rates</u></i>	2014/2015 Actual	2015/2016 Proposed	Percent Change
Required Local Effort	5.0930	5.0220	-1.39%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.3410	6.2700	-1.12%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	7.8410	7.7700	-0.91%
<i><u>Proposed 2015/16 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2015/2016 Proposed	Percent Change
Required Local Effort	4.7967	5.0220	4.70%
Discretionary Local Effort	0.7045	0.7480	6.17%
Local Referendum	0.4709	0.5000	6.18%
Capital Outlay	1.4127	1.5000	6.18%
Total Millage	7.3848	7.7700	5.22%

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 2015/16 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 2015/16 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2015/16 have been accomplished,

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

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

A. For the Required Local Effort	5.022	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	7.770	Mills

The total millage rate for fiscal year of 7.770 mills is 5.22% higher than the rolled-back rate of 7.3848 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 8th day of September, 2015.

Attest:

Michael A. Grego, Ed.D.

Superintendent of Schools

Linda S. Lerner

Chairperson of the School Board

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2015/16

- 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, 2015, was \$69,844,411,317.
- 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, 2015, was \$69,844,411.
- (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: $96\% \times \$69,844,411 = \$67,050,635$.
- 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 2015/16																				
Millage		1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		1979/80 1980/81 1981/82 1982/83 1983/84 1984/85 1985/86												
Operating		10.00 10.00 10.00 9.30				6.40		5.15	4.804	4.512	3.708	4.400	4.376	4.426						
Operating (County)		1.60 1.10				1.60		1.60	1.251	1.600	1.644	1.100	1.100	1.319						
Operating (District)		0.35 0.35 0.32				8.00		6.75	6.055	6.112	5.352	5.500	5.476	5.745						
Debt Service (County)		4.00				8.000		6.750	8.055	8.112	6.936	7.071	6.899	7.245						
Capital Improvment (Dist)		15.95 11.45 10.32 9.30				8.000		6.750	8.055	8.112	6.936	7.071	6.899	7.245						
Total Millage		15.95 11.45 10.32 9.30				8.000		6.750	8.055	8.112	6.936	7.071	6.899	7.245						
Millage		1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1894/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01				
Operating		5.183 5.018 5.431 5.814 5.947 6.316 6.490 6.572 6.658 6.631 6.479 6.451 6.433 5.997 5.774																		
Required Local Effort		0.819 0.819 0.719 0.719 1.019 0.510 0.510 0.510 0.510 0.510 0.510 0.510 0.510 0.510 0.510 0.510																		
Discretionary Local		0.190 0.188 0.187 0.172 0.167 0.159 0.149																		
Supplemental Discretionary																				
Local Referendum																				
Operating Subtotal		6.002 5.837 6.150 6.533 6.966 6.826 7.000 7.082 7.359 7.329 7.176 7.133 7.110 6.666 6.433																		
Capital Improvement		1.500 1.500 1.500 2.000 1.800 1.800 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000																		
Total Millage		7.502 7.337 7.650 8.533 8.766 8.626 9.000 9.082 9.359 9.329 9.176 9.133 9.110 8.666 8.433																		
Millage		2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Proposed 2015/16				
Operating		5.839 5.808 5.614 5.504 5.191 5.046 4.730 5.172 5.348 5.342 5.637 5.554 5.312 5.093 5.022																		
Required Local Effort		0.510 0.510 0.510 0.510 0.510 0.510 0.510 0.498 0.748 0.748 0.748 0.748 0.748 0.748 0.748 0.748																		
Discretionary Local		0.138 0.131 0.119 0.108 0.189 0.154 0.141 0.141 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000																		
Supplemental Discretionary																				
Discretionary Critical Needs																				
Local Referendum																				
Operating Subtotal		6.487 6.449 6.243 6.122 6.390 6.210 5.881 6.311 6.846 6.840 6.885 6.802 6.560 6.341 6.270																		
Capital Improvement		2.000 2.000 2.000 2.000 2.000 2.000 1.850 1.750 1.500 1.500 1.500 1.500 1.500 1.500 1.500 1.500																		
Total Millage		8.487 8.449 8.243 8.122 8.390 8.210 7.731 8.061 8.346 8.340 8.385 8.302 8.060 7.841 7.770																		

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

TAX BASE	BUDGET 2014-2015	BUDGET 2015-2016	FY16 vs FY15 INCREASE/(DECREASE)	
			Amount	Percent
Gross Taxable Value	\$65,276,216,864	\$69,844,411,317	\$4,568,194,453	7.0%
Value of 1 mill (@ 96%)	\$62,665,168	\$67,050,635	\$4,385,467	7.0%

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Revenue %
Operating					
Required Local Effort	5.093	\$319,153,701	-0.071	\$17,574,588	5.5%
Discretionary	0.748	46,873,546	0.000	3,280,329	7.0%
Local Referendum	0.500	31,332,584	0.000	2,192,734	7.0%
Total Operating	6.341	\$397,359,831	-0.071	\$23,047,651	5.8%
Capital	1.500	93,997,752	0.000	6,578,201	7.0%
TOTAL	7.841	\$491,357,583	-0.071	\$29,625,852	6.0%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Tax Year	2012	2013	2014	2015
<i>% Change in Assessed Value</i>			3.4%	7.2%	7.0%
Assessed Value	\$	200,000	\$ 206,800	\$ 221,690	\$ 237,208
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	175,000	\$ 181,800	\$ 196,690	\$ 212,208
Taxable Value	\$	175,000	\$ 181,800	\$ 196,690	\$ 212,208
Divided by 1,000 (= number of "mills")		175.000	181.800	196.690	212.208
Times Millage Rate		8.302	8.060	7.841	7.770
Property Taxes	\$	1,452.85	\$ 1,465.31	\$ 1,542.24	\$ 1,648.86

Change as compared to the prior year

\$	12.46	\$	76.94	\$	106.61
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Cumulative 3-Year Change

\$	196.02
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BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

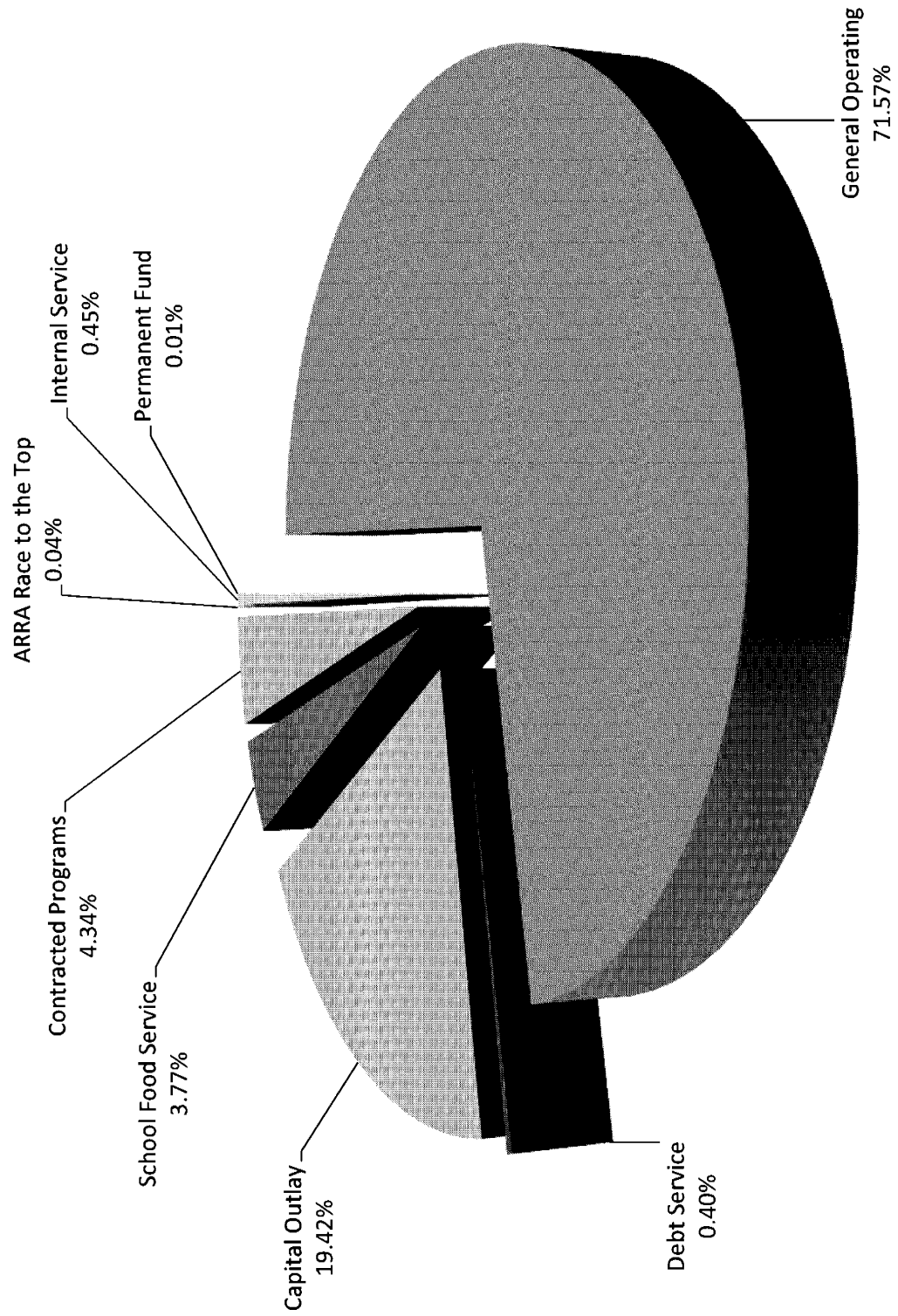
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2015-2016 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$102,236,532	9.91%
State	376,346,152	36.50%
Local	552,302,959	53.56%
Other	300,000	0.03%
<i>Total Revenue</i>	<i>\$1,031,185,643</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>229,745,086</i>	
GRAND TOTAL	<u>\$1,260,930,729</u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2015-2016 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$902,500,000	71.57%
Debt Service	5,086,764	0.40%
Capital Outlay	244,865,604	19.42%
Contracted Programs	54,681,692	4.34%
ARRA Race to the Top	480,171	0.04%
School Food Service	47,513,056	3.77%
Internal Service	5,653,030	0.45%
Permanent Fund	150,412	0.01%
GRAND TOTAL	<u>\$1,260,930,729</u>	<u>100.00%</u>

Pinellas County Schools 2015-16 Budget All Funds \$1.261 Billion



AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2015/2016 BUDGET

Description		2015/2016	2015/2016	Amendments
		First Public Hearing	Second Public Hearing	
		7/28/2015	9/8/2015	
I. OPERATING FUND				
(1)	Revenues & Transfers In	\$842,424,500	\$841,229,033	(\$1,195,467)
(2)	Beginning Fund Balance	59,400,000	61,270,967	1,870,967
(3)	Total Revenues & Fund Balance	<u>\$901,824,500</u>	<u>\$902,500,000</u>	<u>\$675,500</u>
(4)	Appropriations/Expenditures & Transfers Out	833,200,000	831,800,000	(1,400,000)
(5)	Ending Fund Balance	68,624,500	70,700,000	2,075,500
(6)	Total Expenditures & Fund Balance	<u>\$901,824,500</u>	<u>\$902,500,000</u>	<u>\$675,500</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2015/2016.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2014/2015.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2015/2016 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$4,001,850	\$4,994,050	\$992,200
(2) Beginning Fund Balance	494,230	92,714	(401,516)
(3) Total Revenues & Fund Balance	<u>\$4,496,080</u>	<u>\$5,086,764</u>	<u>\$590,684</u>
(4) Appropriations/Expenditures & Transfers Out	4,001,850	4,994,050	992,200
(5) Ending Fund Balance	494,230	92,714	(401,516)
(6) Total appropriations / expenditures & Fund Balance	<u>\$4,496,080</u>	<u>\$5,086,764</u>	<u>\$590,684</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2014/2015.

III. CAPITAL OUTLAY FUND

(1) Revenues & Transfers In	\$104,918,170	\$105,321,232	\$403,062
(2) Beginning Fund Balance	144,278,149	139,544,372	(4,733,777)
(3) Total Revenues & Fund Balance	<u>\$249,196,319</u>	<u>\$244,865,604</u>	<u>(\$4,330,715)</u>
(4) Appropriations/Expenditures & Transfers Out	152,990,765	216,850,191	63,859,426
(5) Ending Fund Balance	96,205,554	28,015,413	(68,190,141)
(6) Total appropriations / expenditures & Fund Balance	<u>\$249,196,319</u>	<u>\$244,865,604</u>	<u>(\$4,330,715)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2015/2016.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2014/2015.
- (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 2015/2016 BUDGET

Description		2015/2016	2015/2016	Amendments
		First Public Hearing	Second Public Hearing	
		7/28/2015	9/8/2015	
IV. CONTRACTED PROGRAMS FUND				
(1)	Revenues & Transfers In	\$6,211,436	\$54,681,692	\$48,470,256
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$6,211,436</u>	<u>\$54,681,692</u>	<u>\$48,470,256</u>
(4)	Appropriations/Expenditures & Transfers Out	6,211,436	54,681,692	48,470,256
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$6,211,436</u>	<u>\$54,681,692</u>	<u>\$48,470,256</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2014/2015 to 2015/2016 with approved grants appropriated throughout the year.

V. ARRA RACE TO THE TOP

(1) Revenues & Transfers In	\$258,998	\$480,171	\$221,173
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$258,998</u>	<u>\$480,171</u>	<u>\$221,173</u>
(4) Appropriations/Expenditures & Transfers Out	258,998	480,171	221,173
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$258,998</u>	<u>\$480,171</u>	<u>\$221,173</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2015/2016.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Race To The Top Budget.

VI. SCHOOL FOOD SERVICE FUND

(1) Revenues & Transfers In	\$49,202,979	\$52,279,465	\$3,076,486
(2) Beginning Fund Balance	407,062	(4,766,409)	(5,173,471)
(3) Total Revenues & Fund Balance	<u>\$49,610,041</u>	<u>\$47,513,056</u>	<u>(\$2,096,985)</u>
(4) Appropriations/Expenditures & Transfers Out	46,581,794	47,512,764	930,970
(5) Ending Fund Balance	3,028,247	292	(3,027,955)
(6) Total appropriations / expenditures & Fund Balance	<u>\$49,610,041</u>	<u>\$47,513,056</u>	<u>(\$2,096,985)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2014/2015.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2015/2016 BUDGET

Description	2015/2016 First Public Hearing	2015/2016 Second Public Hearing	Amendments
	7/28/2015	9/8/2015	
VII. INTERNAL SERVICE FUND			
(1) Revenues & Transfers In	\$5,000,000	\$5,000,000	\$0
(2) Beginning Fund Balance	474,067	653,030	178,963
(3) Total Revenues & Fund Balance	<u>\$5,474,067</u>	<u>\$5,653,030</u>	<u>\$178,963</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	474,067	653,030	178,963
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,474,067</u>	<u>\$5,653,030</u>	<u>\$178,963</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2014/2015.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.

V111. PERMANENT FUND

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	150,185	150,412	227
(3) Total Revenues & Fund Balance	<u>\$150,185</u>	<u>\$150,412</u>	<u>\$227</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	150,185	150,412	227
(6) Total appropriations / expenditures & Fund Balance	<u>\$150,185</u>	<u>\$150,412</u>	<u>\$227</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2014/2015.



STRATEGIC DIRECTIONS BUDGET PARAMETERS

2015-16 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Directions

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

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

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

Five Action Goals

Goal 1: Increase Student Achievement resulting in improvements for each school's learning gains, promotion rates (each level) and graduation rates.

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

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

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

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

OPERATING BUDGET PARAMETERS

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

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 2015-16 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.

2015-16 Legislative Changes Affecting the Operating Fund

Increase in Total Funding Statewide of \$779.9 Million

63.27% from Local Property Taxes

Increase in District Share of Revenue of \$23.1 Million

Increase in BSA to \$4,154.45

Increased \$122.68, or 3.04%, from 2014-15

Digital Classrooms Allocation

A statewide increase to \$60 Million or 50% to further implement districts' plans for digital classrooms

Class Size Reduction

\$3.04 Billion statewide to implement the Amendment

Increase In Required Local Effort (RLE)

\$425.7 Million Statewide or a 5.93% increase

PINELLAS COUNTY SCHOOLS

KEY INDICATORS

	ACTUAL 2014-15	PLAN 2015-16	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	5.0930	5.0220	(0.0710)	-1.39%
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	7.8410	7.7700	(0.0710)	-0.91%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 65,276,216,864	\$ 69,844,411,317	\$ 4,568,194,453	7.00%
	\$ 62,665,168	\$ 67,050,635	\$ 4,385,467	7.00%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	101,987.95	102,073.87	85.92	0.08%
Weighted FTE (WFTE)	110,201.63	110,648.91	447.28	0.41%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers				
Beginning Fund Balance	\$ 821,292,136	\$ 841,229,033	\$ 19,936,897	2.43%
Total Available Funds	\$ 57,349,820	\$ 61,270,967	\$ 3,921,147	6.84%
	\$ 878,641,956	\$ 902,500,000	\$ 23,858,044	2.72%
AVAILABLE FUNDS PER UFTE				
AVAILABLE FUNDS PER WFTE	\$ 8,615.15	\$ 8,841.64	\$ 226.48	2.63%
	\$ 7,973.04	\$ 8,156.43	\$ 183.39	2.30%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,031.77	\$ 4,154.45	\$ 122.68	3.04%
District Cost Differential (DCD)	1.0023	1.0051	0.0028	0.28%
State Categorical Funds	\$ 117,365,369	\$ 117,047,278	\$ (318,091)	-0.27%
State Funds as a % of General Operating Resources*	40.77%	40.68%		-0.09%

*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 2015-16

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 102,073.87		Pinellas 1.084		Pinellas 110,648.91		Pinellas \$ 4,154.45		Pinellas 1.0051		Pinellas \$ 462,029,759	
Supplemental Academic Instruction	+	ESE Guaranteed Allocation ⁵	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplement Funding	+	Virtual Education Contribution	+
Pinellas \$ 20,852,900		Pinellas \$ 42,063,288		Pinellas \$ 3,134,922		Pinellas \$ 4,596,193		Pinellas \$ 409,448		Pinellas \$ 38,357	
Transportation	+	Instructional Materials	+	Teachers Classroom Supply Assistance	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	=	State & Local FEFP Dollars	
Pinellas \$ 12,592,420		Pinellas \$ 8,210,626		Pinellas \$ 1,686,062		Pinellas \$ 1,804,386		Pinellas \$ 38,711		Pinellas \$ 557,457,072	

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 \$ 557,457,072		Pinellas \$ 336,191,883		Pinellas \$ -		Pinellas \$ 210,463		Pinellas \$ 221,054,726
Net State FEFP Allocation	-	Prior Year Adjustments	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	TOTAL STATE ALLOCATION
Pinellas \$ 221,054,726		Pinellas \$ -		Pinellas \$ 3,677,864		Pinellas \$ 113,369,414		Pinellas \$ 338,102,004

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

²FY2015-16 Program Cost Factors:

Basic Education (K-3)	1.115	ESE Level IV	3.613
Basic Education (4-8)	1.000	ESE Level V	5.258
Basic Education (9-12)	1.005	Vocational (9-12)	1.005
ESOL	1.180		

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 2015 - 2016
As of September 8, 2015

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
101	BASIC K-3	22,990.17	1.115	25,634.04	\$ 107,038,464
102	BASIC 4-8	28,060.93	1.000	28,060.93	117,172,277
103	BASIC 9-12	24,250.49	1.005	24,371.74	101,767,556
111	BASIC K-3 WITH ESE	7,033.26	1.115	7,842.08	32,745,685
112	BASIC 4-8 WITH ESE	8,612.61	1.000	8,612.61	35,963,139
113	BASIC 9-12 WITH ESE	3,485.34	1.005	3,502.77	14,626,298
Subtotal		94,432.80		98,024.17	\$ 409,313,419
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,851.37	1.180	4,544.62	\$ 18,976,686
Subtotal		3,851.37		4,544.62	\$ 18,976,686
EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	882.64	3.613	3,188.98	\$ 13,316,025
255	SUPPORT LEVEL V	149.38	5.258	785.44	3,279,713
Subtotal		1,032.02		3,974.42	\$ 16,595,738
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,757.68	1.005	2,771.47	\$ 11,572,655
Subtotal		2,757.68		2,771.47	\$ 11,572,655
ADD-ON FTE ADJUSTMENT (AP/IB/AICE/EARLY GRAD/IND CERT)				1,334.23	\$ 5,571,261
TOTAL - K-12		102,073.87		110,648.91	\$ 462,029,759
Reading Program Allocation					\$ 4,596,193
ESE Guaranteed Allocation					42,063,288
Supplemental Academic Instruction					20,852,900
Safe Schools Allocation					3,134,922
Teachers Classroom Supply Assistance					1,686,062
Instructional Materials					8,210,626
Transportation					12,592,420
Virtual Education Contribution					38,357
Digital Classrooms Allocation					1,804,386
DJJ Supplemental Allocation					409,448
Federally Connected Student Supplement					38,711
Gross State and Local FEFP					\$ 557,457,072

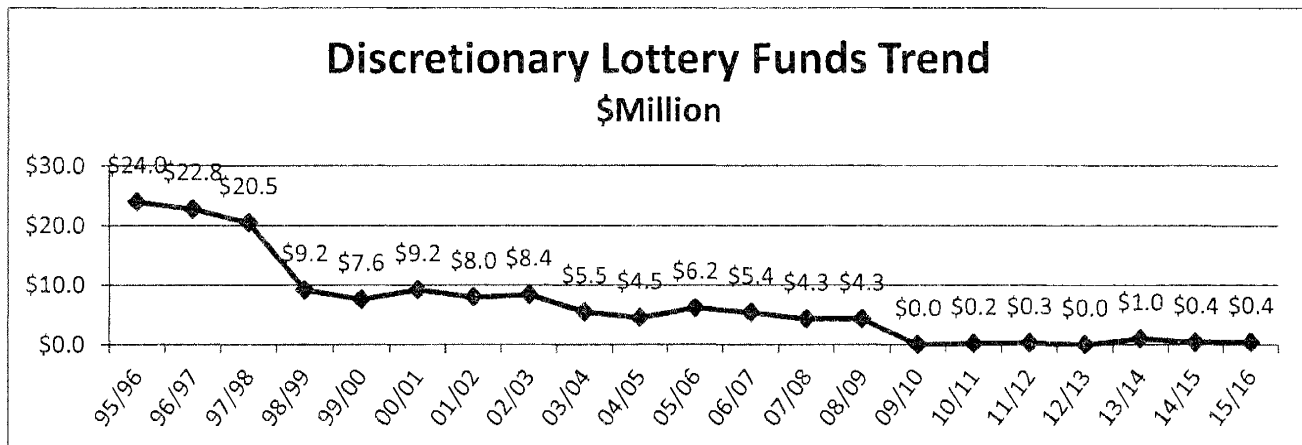
* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2015-16, the proposed **BSA is \$4,154.45**; the **DCD is 1.0051**. This means that **each unweighted FTE generates \$4,175.64** in FEFP revenue for Pinellas.

Discretionary Lottery Funds

<u>ESTIMATED REVENUE</u>	<u>2015/16 Funding</u>	<u>2014/15 Funding</u>	<u>Increase/(Decrease)</u>
Discretionary Lottery Funds	\$367,146	\$369,505	\$(2,359)

- 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.

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 K12 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:

- Previously funded state categoricals
Expenditures in this category are for continuation of similar programs within available resources.
- 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

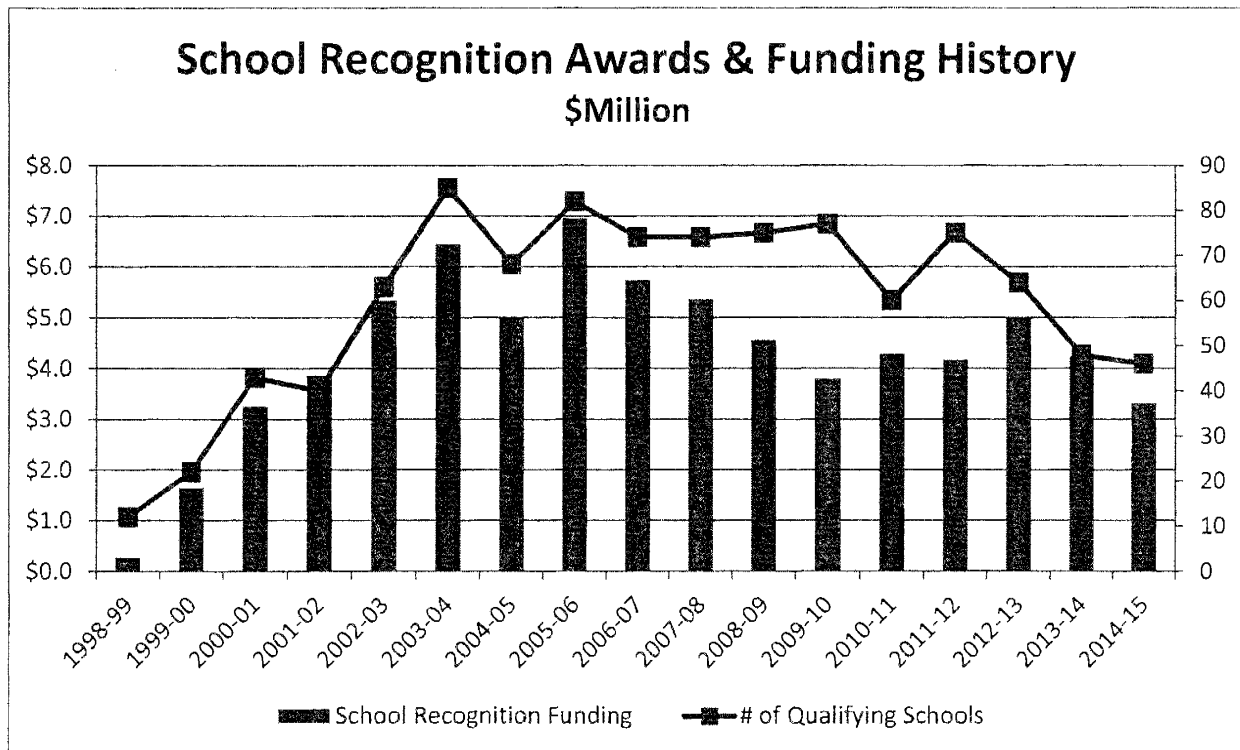
<u>ESTIMATED REVENUE</u>	<u>2015/16 Funding</u>	<u>2014/15 Funding</u>	<u>Increase/(Decrease)</u>
School Recognition	\$3,310,718	\$3,310,718	\$0

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

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

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

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



PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$372,059	\$320,000	(\$52,059)
FEDERAL THRU STATE	5,041,872	3,300,000	(1,741,872)
STATE SOURCES	358,255,614	367,139,977	8,884,363
LOCAL SOURCES	421,328,163	437,369,056	16,040,893
OTHER	327,055	300,000	(27,055)
ESTIMATED REVENUE	\$785,324,763	\$808,429,033	\$23,104,270
TRANSFERS	35,967,373	32,800,000	(3,167,373)
BEGINNING FUND BALANCE	57,349,820	61,270,967	3,921,147
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$878,641,956	\$902,500,000	\$23,858,044

PINELLAS COUNTY SCHOOL BOARD

	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$406,349,399	\$411,859,178	\$5,509,779
EXCEPTIONAL	104,215,753	104,571,134	355,381
CAREER EDUCATION	20,918,981	24,539,973	3,620,992
ADULT GENERAL	7,033,955	7,076,799	42,844
PRE KINDERGARTEN	2,584,927	2,662,804	77,877
OTHER INSTRUCTION	238,801	240,848	2,047
ATTENDANCE & SOCIAL WORK	4,795,756	4,801,626	5,870
GUIDANCE SERVICES	15,351,468	15,694,833	343,365
HEALTH SERVICES	2,952,379	3,563,569	611,190
PSYCHOLOGICAL SERVICES	2,980,039	3,236,362	256,323
PARENTAL INVOLVEMENT	1,662,831	1,665,652	2,821
OTHER STUDENT PERSONNEL SVC	2,860,730	2,883,141	22,411
INSTRUCTIONAL MEDIA	6,344,090	6,363,519	19,429
CURRICULUM & INSTRUCTION	10,886,802	10,926,087	39,285
STAFF DEVELOPMENT	6,285,463	12,559,080	6,273,617
INSTRUCTION-RELATED TECH	5,634,813	6,150,754	515,941
SCHOOL BOARD	1,958,789	1,973,426	14,637
GENERAL ADMINISTRATION	2,510,818	2,536,136	25,318
SCHOOL ADMINISTRATION	55,161,439	55,182,266	20,827
FACILITIES ACQ. & CONST.	1,091,735	1,109,947	18,212
FISCAL SERVICES	4,381,401	4,388,435	7,034
FOOD SERVICE	281,085	282,807	1,722
PLANNING, RESEARCH & EVALUATION	1,313,114	1,328,131	15,017
INFORMATION SERVICES	1,082,415	1,091,519	9,104

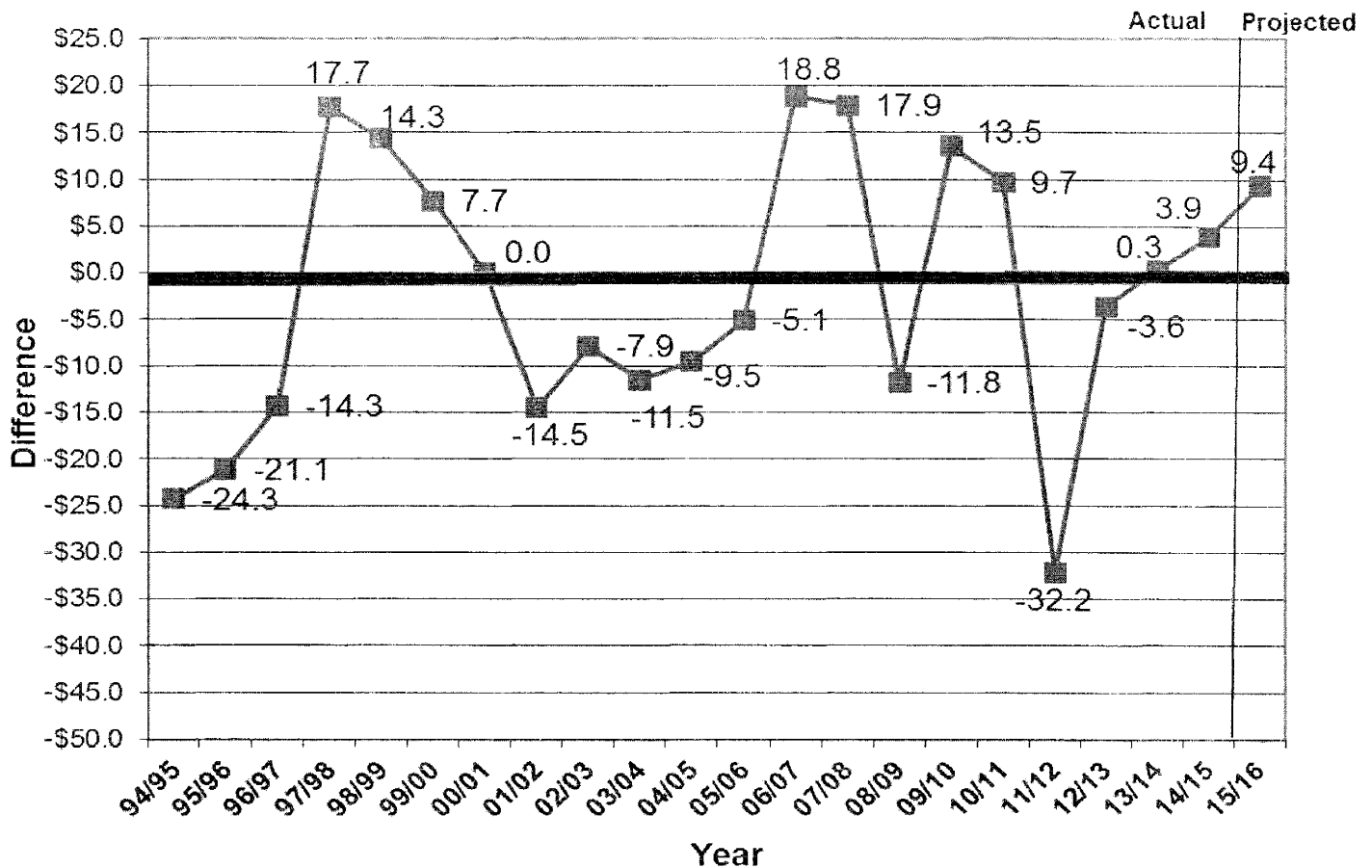
PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PERSONNEL SERVICES	5,175,417	5,184,202	8,785
INTERNAL SERVICES	4,013,689	4,036,373	22,684
OTHER CENTRAL SERVICES	548,771	552,728	3,957
STUDENT TRANSPORTATION SERVICES	33,419,836	33,527,193	107,357
OPERATION OF PLANT	76,809,539	74,380,680	(2,428,859)
MAINTENANCE OF PLANT	21,763,538	21,784,690	21,152
ADMINISTRATIVE TECHNOLOGY	4,753,273	4,789,907	36,634
COMMUNITY SERVICES	778,893	788,701	9,808
OTHER EXPENSES	66,725	67,500	775
TRANSFER OF FUNDS	1,164,325		(1,164,325)
APPROPRIATIONS	\$817,370,989	\$831,800,000	\$14,429,011
ENDING FUND BALANCE	61,270,967	70,700,000	9,429,033
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$878,641,956	\$902,500,000	\$23,858,044

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

OBJECT CATEGORY									
FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
OPERATING (GENERAL) FUND									
DIRECT INSTRUCTION									
5100 BASIC (FEPP K-12)	\$267,276,492	\$75,908,628	\$48,773,657	\$24,004	\$12,088,542	\$6,148,918	\$1,638,937		49.51%
5200 EXCEPTIONAL	77,964,908	25,540,572	683,389		234,869	145,746	1,660		12.57%
5300 CAREER EDUCATION	14,385,020	3,886,872	293,735	3,000	278,346	5,578,767	114,233		2.95%
5400 ADULT GENERAL	5,671,498	1,273,737	20,267		56,239	55,058	7,076,799		0.85%
5500 PRE KINDERGARTEN	1,647,629	643,142	84,750		178,224	107,909	1,150		0.32%
5900 OTHER INSTRUCTION	220,842	6,406			13,600				0.03%
SUB TOTALS	\$367,166,389	\$107,259,357	\$49,855,798	\$27,004	\$12,849,820	\$12,036,398	\$1,755,970	\$0	66.23%
INSTRUCTIONAL SUPPORT									
6110 ATTENDANCE & SOCIAL WORK	3,611,234	1,138,370	35,000		16,197		825		0.58%
6120 GUIDANCE SERVICES	12,081,643	3,443,096	15,962		22,342	130,636	1,154		1.89%
6130 HEALTH SERVICES	2,737,081	746,205	43,376		20,912	14,610	1,385		0.43%
6140 PSYCHOLOGICAL SERVICES	2,423,269	625,964	34,833		135,596	16,000	700		0.39%
6150 PARENTAL INVOLVEMENT	1,130,229	534,723			700				0.20%
6190 OTHER STUDENT PERSONNEL SVC	2,068,444	719,013	58,098		15,939	17,724	3,925		0.35%
6200 INSTRUCTIONAL MEDIA	4,555,965	1,351,943	51,802	1,325	106,723	295,154	607		0.77%
6300 CURRICULUM & INSTRUCTION	7,458,456	2,235,066	744,599		302,335	147,591	38,040		1.31%
6400 STAFF DEVELOPMENT	9,280,949	1,928,079	604,925		153,659	590,370	1,098		1.51%
6500 INSTRUCTION-RELATED TECH	4,134,460	1,227,150	17,310		208,939	562,020	875		0.74%
SUB TOTALS	\$49,481,730	\$13,949,609	\$1,605,903	\$1,325	\$983,342	\$1,774,105	\$48,609	\$0	8.17%
GENERAL SUPPORT									
7100 SCHOOL BOARD	771,560	1,017,813	138,628		7,805	3,800	33,820		0.24%
7200 GENERAL ADMINISTRATION	1,739,038	499,866	203,949		49,725	5,501	38,057		0.30%
7300 SCHOOL ADMINISTRATION	40,699,636	13,471,114	579,413		279,999	137,393	14,711		6.63%
7400 FACILITIES ACQ. & CONST.	293,740	106,699	128,275	10,100	17,977	550,486	2,670		0.13%
7500 FISCAL SERVICES	2,738,312	897,118	266,204		25,084	23,506	438,211		0.53%
7600 FOOD SERVICE	273,947	8,860							0.03%
7710 PLANNING, RESEARCH & EVALUATION	903,076	269,575	140,268		9,482	4,965	765		0.16%
7720 INFORMATION SERVICES	694,973	223,673	45,163	750	118,580	6,627	1,753		0.13%
7730 PERSONNEL SERVICES	2,981,405	1,201,979	642,397		207,848	104,515	46,058		0.62%
7760 INTERNAL SERVICES	1,864,040	653,689	760,098	25,650	710,172	21,724	1,000		0.49%
7790 OTHER CENTRAL SERVICES	380,905	127,908	24,415		8,503	3,030	7,967		0.07%
7800 STUDENT TRANSPORTATION SERVICES	19,056,179	7,439,746	922,519	3,722,513	2,317,101	39,917	29,218		4.03%
7900 OPERATION OF PLANT	23,118,272	10,051,263	15,879,630	23,042,202	1,534,015	624,956	130,342		8.94%
SUB TOTALS	\$95,515,083	\$35,969,303	\$19,730,959	\$26,801,215	\$5,286,291	\$1,526,420	\$744,572	\$0	22.30%
MAINTENANCE									
8100 MAINTENANCE OF PLANT	6,767,461	2,903,268	4,613,818	424,605	4,258,384	148,731	2,668,423		2.62%
SUB TOTALS	\$6,767,461	\$2,903,268	\$4,613,818	\$424,605	\$4,258,384	\$148,731	\$2,668,423	\$0	2.62%
ADMINISTRATIVE TECHNOLOGY									
8200 ADMIN TECHNOLOGY SERVICES	2,995,162	824,915	726,050	5,550	110,872	125,342	2,016		0.58%
SUB TOTALS	\$2,995,162	\$824,915	\$726,050	\$5,550	\$110,872	\$125,342	\$2,016	\$0	0.58%
COMM & DEBT SERV & TRANSFERS									
9100 COMMUNITY SERVICES	261,169	95,211	118,965		41,976	1,000	270,380		0.09%
SUB TOTALS	\$261,169	\$95,211	\$118,965	\$0	\$41,976	\$1,000	\$337,880	\$0	0.09%
OTHER EXPENSE									
9200 OTHER EXPENSE									
SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$67,500	\$0	0.01%
TOTAL APPROPRIATIONS									
	\$522,186,994	\$161,001,663	\$76,651,493	\$27,259,699	\$23,530,685	\$15,611,996	\$5,557,470	\$0	100.00%
	62.78%	19.36%	9.22%	3.28%	2.83%	1.87%	0.66%	0.00%	100.00%

Revenue + Transfers - Expenditures Operating Fund



COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

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

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

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

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

CAPITAL OUTLAY FUND 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 8, 2015 prior to the adoption of the final budget on that same date.

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

Local Option Property Taxes, also known as 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.

Public Education Capital Outlay, or PECO, Funds

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. No PECO dollars were made available to K-12 traditional schools from 2011-12 through 2013-14 fiscal years as only charter schools and colleges received this allocation.

Capital Outlay and Debt Service (CO & DS)

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

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 6.270 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 \$100,575,953 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
Sites & Grounds
Fire Alarm
Ceiling & Lights
Site Lighting
Floor Covering
Plumbing
Restroom Renovations
EPA
Stage & Gym Floors
Spectator Seating
Window Replacement
Electrical Distribution
Casework
Portable Rehab
Re-Key
Kitchen Coolers/Freezers
Access Control

MOTOR VEHICLE PURCHASES

Lease/Purchase School Buses (58)
Maintenance/Utility Vehicles
Operating Transfer

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S.1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S.1011.62(12), F.S.

Furniture, Equipment & Technology -
Various Locations
Telecommunication Equipment & Improvements -
Various Locations
Enterprise Technology
Purchase/ Annual Equipment Lease Payments
Operating Transfer
District-wide Software Applications

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

All concerned citizens are invited to a public hearing to be held on Tuesday, July 28, 2015, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$4,636,910	\$3,545,279	(\$1,091,631)
LOCAL SOURCES	97,270,918	101,775,953	4,505,035
OTHER FINANCING SOURCES	2,725,995		(2,725,995)
ESTIMATED REVENUE	<u>\$104,633,823</u>	<u>\$105,321,232</u>	<u>\$687,409</u>
BEGINNING FUND BALANCE	168,153,178	139,544,372	(28,608,806)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$272,787,001</u></u>	<u><u>\$244,865,604</u></u>	<u><u>(\$27,921,397)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$90,746,408	\$181,013,079	\$90,266,671
DEBT SERVICES	4,589,193	3,037,112	(1,552,081)
TRANSFER OF FUNDS	37,907,028	32,800,000	(5,107,028)
APPROPRIATIONS	<u>\$133,242,629</u>	<u>\$216,850,191</u>	<u>\$83,607,562</u>
ENDING FUND BALANCE	139,544,372	28,015,413	(111,528,959)
APPROPRIATIONS & FD BALANCE	<u><u>\$272,787,001</u></u>	<u><u>\$244,865,604</u></u>	<u><u>(\$27,921,397)</u></u>

Capital Outlay Allocation 2015-16

Project	Description of Activities	2015-16 Allocation
School Projects		
Largo High School	Replacement School	\$14,808,272
	School Projects - Subtotal	\$14,808,272
Other Projects		
Relocatables	Purchase	\$387,404
Site Acquisitions - Present & Future	Lease/Purchase	250,000
Minor Capital Projects	Maintenance projects - Capital Fund	24,853,020
	Infrastructure	6,985,000
Area Superintendents	TBD School Special Causes	2,600,000
Furniture, Equipment & Technology	Vocational Replacement	1,250,000
	Musical Instruments Replacement	330,000
	Kindergarten Equipment	35,000
Budget Steering Process	District Technology & Equipment	5,770,063
	School Safety & Security	2,000,000
	District Technology Refresh	6,962,323
	Terms Replacement	1,725,000
Vehicles	Lease/Purchase	855,676
Miscellaneous Capital Projects	Two Mill Relief/Overhead Transfer	30,000,000
	Instructional Equipment Transfer	2,800,000
	Other Projects - Subtotal	\$86,803,486
Total 2015/16 Capital Projects		\$101,611,758
Total, Capital Projects from FY 2015-16 Revenue		96,456,851
Total, 2015/16 Capital Projects funded from Prior Year Planned Fund Balances		5,154,907
Carryover of Prior Projects & Balances		115,238,433
Ending Fund Balance		28,015,413
Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance		\$244,865,604

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

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

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

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

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

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

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

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2015	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 14,794,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 90,000	2020-2021
TOTAL		\$ 30,210,000	\$ 14,884,000	

DEBT PER CAPITA

As of July 1, 2015 the total outstanding debt for the district, including principal and interest, was \$16,535,410. The estimated resident population of Pinellas County in 2015 was 947,413. This calculates to approximately \$ 17.45 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2015-2016	4,235,000	739,700	4,974,700
2016-2017	4,574,000	527,950	5,101,950
2017-2018	4,833,000	299,250	5,132,250
2018-2019	564,000	57,600	621,600
2019-2020	588,000	11,760	599,760
	<u>14,794,000</u>	<u>1,636,260</u>	<u>16,430,260</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
2015-2016	15,000	4,350	19,350
2016-2017	15,000	3,600	18,600
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>90,000</u>	<u>15,150</u>	<u>105,150</u>

SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2015-2016	4,250,000	744,050	4,994,050
2016-2017	4,589,000	531,550	5,120,550
2017-2018	4,848,000	302,100	5,150,100
2018-2019	579,000	59,700	638,700
2019-2020	603,000	13,260	616,260
2020-2021	15,000	750	15,750
Total Indebtedness	14,884,000	1,651,410	16,535,410

PINELLAS COUNTY SCHOOL BOARD

	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,522,367	\$4,994,050	\$1,471,683
OTHER	16,200,878		(16,200,878)
ESTIMATED REVENUE	<u>\$19,723,245</u>	<u>\$4,994,050</u>	<u>(\$14,729,195)</u>
BEGINNING FUND BALANCE	494,230	92,714	(401,516)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$20,217,475</u></u>	<u><u>\$5,086,764</u></u>	<u><u>(\$15,130,711)</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$4,174,761	\$4,994,050	\$819,289
PAYMENTS	15,950,000		(15,950,000)
APPROPRIATIONS	<u>\$20,124,761</u>	<u>\$4,994,050</u>	<u>(\$15,130,711)</u>
ENDING FUND BALANCE	92,714	92,714	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$20,217,475</u></u>	<u><u>\$5,086,764</u></u>	<u><u>(\$15,130,711)</u></u>

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (September 2015) it is anticipated that the eventual total will be similar to the \$108 million to \$81 million received for fiscal years 2005-06 through 2014-15.

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	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$5,861,605	\$7,752,122	\$1,890,517
FEDERAL THROUGH STATE	75,068,330	46,929,570	(28,138,760)
ESTIMATED REVENUE	<u>\$80,929,935</u>	<u>\$54,681,692</u>	<u>(\$26,248,243)</u>

PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$22,922,606	\$11,394,701	(\$11,527,905)
EXCEPTIONAL	14,034,970	13,559,889	(475,081)
CAREER EDUCATION	1,100,912	121,570	(979,342)
ADULT GENERAL	776,897	881,006	104,109
PRE KINDERGARTEN	484,356		(484,356)
ATTENDANCE & SOCIAL WORK	2,465,728	2,033,452	(432,276)
GUIDANCE SERVICES	290,432	130,537	(159,895)
HEALTH SERVICES	562,035	48,920	(513,115)
PSYCHOLOGICAL SERVICES	2,927,655	2,918,271	(9,384)
PARENTAL INVOLVEMENT	356,601	223,680	(132,921)
OTHER STUDENT PERSONNEL SVC	3,792,469	3,779,661	(12,808)
INSTRUCTIONAL MEDIA	868		(868)
CURRICULUM & INSTRUCTION	8,544,602	7,188,138	(1,356,464)
STAFF DEVELOPMENT	13,686,182	4,562,785	(9,123,397)
INSTRUCTION-RELATED TECH	478,907	134,094	(344,813)
SCHOOL BOARD		750	750
GENERAL ADMINISTRATION	2,824,374	1,615,014	(1,209,360)
SCHOOL ADMINISTRATION	40,640	50,775	10,135
FACILITIES ACQ. & CONST.	444,699		(444,699)
FISCAL SERVICES	46,715	47,987	1,272
PLANNING, RESEARCH & EVALUATION	145,485	181,400	35,915
INFORMATION SERVICES	86,475		(86,475)
PERSONNEL SERVICES	933,733	35,400	(898,333)
OTHER CENTRAL SERVICES	8,835		(8,835)
STUDENT TRANSPORTATION SERVICES	56,517	138,914	82,397
OPERATION OF PLANT	146,744	82,889	(63,855)
ADMINISTRATIVE TECHNOLOGY SERVICES	219,259		(219,259)
COMMUNITY SERVICES	3,551,239	5,551,859	2,000,620
TOTAL APPROPRIATIONS	\$80,929,935	\$54,681,692	(\$26,248,243)

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

OBJECT CATEGORY										
FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEFP K-12)	\$1,442,309	\$420,206	\$2,896,676		\$5,067,333	\$1,561,017	\$7,160		\$11,394,701	20.84%
5200 EXCEPTIONAL STUDENT EDUC	9,297,837	3,589,154	348,401		114,430	210,067			13,559,889	24.80%
5300 CAREER EDUCATION	52,820	12,037	39,078		14,360	3,275			121,570	0.23%
5400 ADULT GENERAL	200,812	39,190	81,080		171,946	387,178	800		881,006	1.61%
SUB TOTALS	\$10,993,778	\$4,060,587	\$3,365,235	\$0	\$5,368,069	\$2,161,537	\$7,960	\$0	\$25,957,166	47.48%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	1,509,137	516,532	7,783						2,033,452	3.72%
6120 GUIDANCE SERVICES	102,272	28,265							130,537	0.24%
6130 HEALTH SERVICES	42,000	6,280	640						48,920	0.09%
6140 PSYCHOLOGICAL SERVICES	2,196,269	722,002							2,918,271	5.34%
6150 PARENTAL INVOLVEMENT			33,469		188,211	2,000			223,680	0.41%
6190 OTHER STUDENT PERSONNEL SVC	2,920,646	839,833	19,182						3,779,661	6.91%
6300 CURRICULUM & INSTRUCTION	4,878,999	1,360,021	607,071	1,000	254,193	57,859	28,995		7,188,138	13.15%
6400 STAFF DEVELOPMENT	1,127,097	203,656	1,457,361		1,590,425	183,381	865		4,562,785	8.34%
6500 INSTRUCTION-RELATED TECH	95,310	32,784	6,000						134,094	0.25%
SUB TOTALS	\$12,871,730	\$3,709,373	\$2,131,506	\$1,000	\$2,032,829	\$243,240	\$29,860	\$0	\$21,019,538	38.45%
GENERAL SUPPORT										
7100 SCHOOL BOARD			750						750	0.00%
7200 GENERAL ADMINISTRATION	21,441	3,559	0		500		1,589,514		1,615,014	2.95%
7300 SCHOOL ADMINISTRATION	27,000	4,026	1,035			18,714			50,775	0.09%
7500 FISCAL SERVICES	33,928	14,059							47,987	0.09%
7710 PLANNING, RESEARCH & EVAL			37,500		3,500	140,400			181,400	0.33%
7730 PERSONNEL SERVICES			24,100	111,611			11,300		35,400	0.06%
7800 STUDENT TRANSPORTATION SERVICES			27,303	11,611					138,914	0.25%
7900 OPERATION OF PLANT			67,741	15,148					82,889	0.15%
SUB TOTALS	82,369	21,644	158,429	126,759	4,000	159,114	1,600,814	0	2,153,129	3.92%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES			1,000		412,993	7,658	5,130,208		5,551,859	10.15%
SUB TOTALS	0	0	1,000	0	412,993	7,658	5,130,208	0	5,551,859	10.15%
TOTAL APPROPRIATIONS	\$23,947,877	\$7,791,604	\$5,656,170	\$127,759	\$7,817,891	\$2,571,549	\$6,768,842	\$0	\$54,681,692	100.00%

**PINELLAS COUNTY
SCHOOL BOARD**

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

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

ARRA funds were a one-time resource and were awarded in several target programs which included Race to the Top. The project period for Race to the Top ended June 30, 2015. Additional revenue will be recognized as received throughout the course of the 2015-16 fiscal year and will ultimately impact this year's budget as a result of the reimbursement of final expenditure obligations only.

PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

FEDERAL THROUGH STATE	\$3,644,316	\$480,171	(\$3,164,145)
TOTAL ESTIMATED REVENUE	<u>\$3,644,316</u>	<u>\$480,171</u>	<u>(\$3,164,145)</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

BASIC (FEFP K-12)	\$1,390,570	\$31,821	(\$1,358,749)
OTHER INSTRUCTION	26,034		(26,034)
CURRICULUM & INSTRUCTION	16,398	376,382	359,984
STAFF DEVELOPMENT	1,454,297	62,259	(1,392,038)
INSTRUCTION-RELATED TECH	520,341		(520,341)
GENERAL ADMINISTRATION	206,184	9,709	(196,475)
SCHOOL ADMINISTRATION	7,411		(7,411)
FISCAL SERVICES	22,087		(22,087)
STUDENT TRANSPORTATION SERVICES	994		(994)
TOTAL APPROPRIATIONS	<u>\$3,644,316</u>	<u>\$480,171</u>	<u>(\$3,164,145)</u>

PINELLAS COUNTY SCHOOL BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP
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	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEFP K-12)	\$0	\$0	\$0	\$0	\$23,361	\$8,460	\$0	\$0	\$31,821	6.63%
SUB TOTALS					\$23,361	\$8,460	\$0	\$0	\$31,821	6.63%
INSTRUCTIONAL SUPPORT										
6300 CURRICULUM & INSTRUCTION	15,000	5,024	126,196		217,962	12,200			376,382	78.38%
6400 STAFF DEVELOPMENT	47,959	14,300							62,259	12.97%
SUB TOTALS	\$62,959	\$19,324	\$126,196	\$0	\$217,962	\$12,200	\$0	\$0	\$438,641	91.35%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	\$0	9,709	\$0	9,709	2.02%
SUB TOTALS					\$0	\$0	\$9,709	\$0	\$9,709	2.02%
TOTAL APPROPRIATIONS	\$62,959	\$19,324	\$126,196	\$0	\$241,323	\$20,660	\$9,709	\$0	\$480,171	100.00%
	13.11%	4.02%	26.28%	0.00%	50.26%	4.30%	2.03%	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 1,300 support service employees and 14 administrative/professional/technical employees. In fiscal year 2014-15, the Food Service operation prepared and served over 10.1 million lunches, more than 5.1 million breakfasts and over 1.1 million snacks in the After School Snack Program. Over 301,900 dinner meals were served at 60 sites.

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

For fiscal year 2015-16, lunch prices will be:

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 3.50

Breakfast is served in all schools/centers.

For fiscal year 2015-16 breakfast prices will be:

Elementary school students: No charge to students

Middle and high school students: No charge to students

Adults: \$2.25

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:

58 schools have qualified for the CEP in 2015-16. 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 as noted above.

INTERNAL SERVICE FUND

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

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 programs.

PINELLAS COUNTY SCHOOL BOARD

	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$39,535,129	\$43,454,669	\$3,919,540
STATE SOURCES	588,307	666,846	78,539
LOCAL SOURCES	8,265,098	8,157,950	(107,148)
TRANSFERS	1,939,655		(1,939,655)
ESTIMATED REVENUE	\$50,328,189	\$52,279,465	\$1,951,276
BEGINNING FUND BALANCE	905,345	(4,766,409)	(5,671,754)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$51,233,534</u>	<u>\$47,513,056</u>	<u>(\$3,720,478)</u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$55,999,943	\$47,512,764	(\$8,487,179)
TOTAL APPROPRIATIONS	\$55,999,943	\$47,512,764	(\$8,487,179)
ENDING FUND BALANCE	(4,766,409)	292	4,766,701
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$51,233,534</u>	<u>\$47,513,056</u>	<u>(\$3,720,478)</u>

PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$3,147,468	\$5,000,000	\$1,852,532
ESTIMATED REVENUE	\$3,147,468	\$5,000,000	\$1,852,532
BEGINNING FUND BALANCE	74,029	653,030	579,001
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$3,221,497	\$5,653,030	\$2,431,533

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$2,568,467	\$5,000,000	\$2,431,533
APPROPRIATIONS	\$2,568,467	\$5,000,000	\$2,431,533
ENDING FUND BALANCE	653,030	653,030	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$3,221,497	\$5,653,030	\$2,431,533

PINELLAS COUNTY SCHOOL BOARD

	2014-15	2015-16	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
BEGINNING FUND BALANCE	150,412	150,412	0
ESTIMATED REVENUE	\$150,412	\$150,412	\$0
AND FUND BALANCE			

<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	150,412	150,412	0
APPROPRIATIONS			
AND ENDING FUND BALANCE	\$150,412	\$150,412	\$0

PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
TION			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
FEDERAL DIRECT					
3121	000	FEDERAL IMPACT FUNDS	\$21,873	\$20,000	(\$1,873)
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	350,186	300,000	(50,186)
TOTAL FEDERAL DIRECT			\$372,059	\$320,000	(\$52,059)
FEDERAL THRU STATE					
3201	000	CAREER AND TECHINICAL EDUCATION	29,714		(29,714)
3202	000	MEDICAID	4,808,419	3,300,000	(1,508,419)
3290	000	OTHER FEDERAL THROUGH STATE	203,739		(203,739)
TOTAL FEDERAL THRU STATE			\$5,041,872	\$3,300,000	(\$1,741,872)
STATE SOURCES					
3310	000	FLA EDUC FINANCE PROGRAM	115,743,582	125,627,413	9,883,831
3310	000	SAFE SCHOOLS	3,020,649	3,134,922	114,273
3310	000	SUPPLEMENT ACADEMIC INSTRU	20,832,564	20,852,900	20,336
3310	000	ESE GUARANTEED ALLOCATION	42,216,876	42,063,288	(153,588)
3310	000	READING PROGRAMS	4,617,962	4,596,193	(21,769)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	436,527	409,448	(27,079)
3310	000	DUAL ENROLLMENT	525,433	513,386	(12,047)
3310	000	VIRTUAL EDUCATION CONTRIBUTION	87,241	38,357	(48,884)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,734,290	1,804,386	70,096
3310	000	DIGITAL CLASSROOMS ALLOCATION	1,067,700	1,686,062	618,362
3310	000	INSTRUCTIONAL MATERIALS	7,531,138	7,697,240	166,102
3310	000	TRANSPORTATION	12,448,256	12,592,420	144,164
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM		38,711	38,711
3315	000	WORKFORCE DEVELOPMENT	25,808,527	25,808,527	0
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	396,133	250,000	(146,133)
3318	000	ADULT HANDICAPPED	374,337		(374,337)
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,927	346
3343	000	STATE LICENSE TAX	635,535	550,000	(85,535)
3344	000	LOTTERY FUND	369,505	367,146	(2,359)
3355	000	CLASS SIZE REDUCTION	113,723,961	113,369,414	(354,547)
3361	000	SCHOOL RECOGNITION FUNDS	3,310,718	3,310,718	0
3371	000	VOLUNTARY PRE-K PROGRAM	1,989,126		(1,989,126)
3399	000	MISCELLANEOUS STATE REVENUE	1,317,973	2,361,519	1,043,546
TOTAL STATE SOURCES			\$358,255,614	\$367,139,977	\$8,884,363

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2014-15	2015-16	INCREASE/
TION			ACTUAL	RECOMMENDED BUDGET	(DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
LOCAL SOURCES					
3411	000	DISTRICT SCHOOL TAXES	368,060,534	386,345,758	18,285,224
3411	000	TAX REFERENDUM	31,503,635	33,525,318	2,021,683
3424	000	TUITION	180		(180)
3425	000	RENT	2,117,978	1,700,000	(417,978)
3430	000	INVESTMENT INCOME	1,634,116	750,000	(884,116)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(420,026)		420,026
346X	000	STUDENT FEES	3,869,887	3,570,000	(299,887)
3481	000	CHARGES FOR SERVICES	1,474,902	1,300,000	(174,902)
3484	000	PREMIUM REVENUE	198		(198)
349X	000	MISCELLANEOUS LOCAL SOURCES	13,086,759	10,177,980	(2,908,779)
TOTAL LOCAL SOURCES			\$421,328,163	\$437,369,056	\$16,040,893
OTHER					
3740	000	LOSS RECOVERIES	327,055	300,000	(27,055)
TOTAL OTHER			\$327,055	\$300,000	(27,055)
TOTAL ESTIMATED REVENUE			\$785,324,763	\$808,429,033	\$23,104,270
TRANSFERS					
3630	000	TRANS. FROM CAPITAL PROJECTS	35,967,373	32,800,000	(3,167,373)
TOTAL TRANSFERS			\$35,967,373	\$32,800,000	(3,167,373)
TOTAL OTHER FINANCING SOURCES			\$35,967,373	\$32,800,000	(3,167,373)
TOTAL ESTIMATED RESOURCES			\$821,292,136	\$841,229,033	\$19,936,897
FUND BALANCE					
000	BUDGET FUND BALANCES-BEGIN				
	NON-SPENDABLE		6,247,329	5,378,285	(869,044)
	RESTRICTED		26,067,608	25,834,547	(233,061)
	ASSIGNED		17,754,874	22,827,700	5,072,826
	UNASSIGNED		7,280,009	7,230,435	(49,574)
TOTAL BEGINNING FUND BALANCE			\$57,349,820	\$61,270,967	\$3,921,147
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND			\$878,641,956	\$902,500,000	\$23,858,044

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$265,683,585	\$267,276,492	\$1,592,907
5100	200	EMPLOYEE BENEFITS	75,533,050	75,908,628	375,578
5100	300	PURCHASED SERVICES	45,267,869	48,773,657	3,505,788
5100	400	ENERGY SERVICES	20,397	24,004	3,607
5100	500	MATERIALS & SUPPLIES	12,088,402	12,088,542	140
5100	600	CAPITAL EXPENDITURES	6,130,233	6,148,918	18,685
5100	700	OTHER EXPENSE	1,625,863	1,638,937	13,074
	TOTAL	BASIC (FEFP K-12)	\$406,349,399	\$411,859,178	\$5,509,779
		EXCEPTIONAL			
5200	100	SALARIES	77,728,004	77,964,908	236,904
5200	200	EMPLOYEE BENEFITS	25,452,006	25,540,572	88,566
5200	300	PURCHASED SERVICES	665,218	683,389	18,171
5200	500	MATERIALS & SUPPLIES	232,640	234,869	2,229
5200	600	CAPITAL EXPENDITURES	137,341	145,746	8,405
5200	700	OTHER EXPENSE	544	1,650	1,106
	TOTAL	EXCEPTIONAL	\$104,215,753	\$104,571,134	\$355,381
		CAREER EDUCATION			
5300	100	SALARIES	13,885,608	14,385,020	499,412
5300	200	EMPLOYEE BENEFITS	3,867,151	3,886,872	19,721
5300	300	PURCHASED SERVICES	293,657	293,735	78
5300	400	ENERGY SERVICES	1,939	3,000	1,061
5300	500	MATERIALS & SUPPLIES	276,725	278,346	1,621
5300	600	CAPITAL EXPENDITURES	2,483,414	5,578,767	3,095,353
5300	700	OTHER EXPENSE	110,487	114,233	3,746
	TOTAL	CAREER EDUCATION	\$20,918,981	\$24,539,973	\$3,620,992
		ADULT GENERAL			
5400	100	SALARIES	5,643,198	5,671,498	28,300
5400	200	EMPLOYEE BENEFITS	1,262,628	1,273,737	11,109
5400	300	PURCHASED SERVICES	19,670	20,267	597
5400	500	MATERIALS & SUPPLIES	55,451	56,239	788
5400	600	CAPITAL EXPENDITURES	53,008	55,058	2,050
	TOTAL	ADULT GENERAL	\$7,033,955	\$7,076,799	\$42,844
		PRE KINDERGARTEN			
5500	100	SALARIES	1,641,832	1,647,629	5,797
5500	200	EMPLOYEE BENEFITS	642,143	643,142	999
5500	300	PURCHASED SERVICES	25,403	84,750	59,347
5500	500	MATERIALS & SUPPLIES	167,722	178,224	10,502
5500	600	CAPITAL EXPENDITURES	107,230	107,909	679
5500	700	OTHER SERVICES	597	1,150	553
	TOTAL	PRE KINDERGARTEN	\$2,584,927	\$2,662,804	\$77,877
		OTHER INSTRUCTION			
5900	100	SALARIES	219,942	220,842	900
5900	200	EMPLOYEE BENEFITS	5,782	6,406	624
5900	500	SUPPLIES	13,077	13,600	523
	TOTAL	OTHER INSTRUCTION	\$238,801	\$240,848	\$2,047
SUBTOTAL - INSTRUCTIONAL SERVICES			\$541,341,816	\$550,950,736	\$9,608,920

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,609,994	3,611,234	1,240
6110	200	EMPLOYEE BENEFITS	1,137,149	1,138,370	1,221
6110	300	PURCHASED SERVICES	34,496	35,000	504
6110	500	MATERIALS & SUPPLIES	13,867	16,197	2,330
6110	700	OTHER EXPENSE	250	825	575
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,795,756	\$4,801,626	\$5,870
		GUIDANCE SERVICES			
6120	100	SALARIES	11,753,003	12,081,643	328,640
6120	200	EMPLOYEE BENEFITS	3,434,006	3,443,096	9,090
6120	300	PURCHASED SERVICES	14,337	15,962	1,625
6120	500	MATERIALS & SUPPLIES	19,074	22,342	3,268
6120	600	CAPITAL EXPENDITURES	130,534	130,636	102
6120	700	OTHER EXPENSE	514	1,154	640
	TOTAL	GUIDANCE SERVICES	\$15,351,468	\$15,694,833	\$343,365
		HEALTH SERVICES			
6130	100	SALARIES	2,132,795	2,737,081	604,286
6130	200	EMPLOYEE BENEFITS	743,676	746,205	2,529
6130	300	PURCHASED SERVICES	41,937	43,376	1,439
6130	500	MATERIALS & SUPPLIES	19,697	20,912	1,215
6130	600	CAPITAL OUTLAY	13,554	14,610	1,056
6130	700	OTHER EXPENSE	720	1,385	665
	TOTAL	HEALTH SERVICES	\$2,952,379	\$3,563,569	\$611,190
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,170,422	2,423,269	252,847
6140	200	EMPLOYEE BENEFITS	625,019	625,964	945
6140	300	PURCHASED SERVICES	34,217	34,833	616
6140	500	MATERIALS & SUPPLIES	134,802	135,596	794
6140	600	CAPITAL EXPENDITURES	15,429	16,000	571
6140	700	OTHER EXPENSE	150	700	550
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,980,039	\$3,236,362	\$256,323
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,129,166	1,130,229	1,063
6150	200	EMPLOYEE BENEFITS	533,495	534,723	1,228
6150	500	MATERIALS & SUPPLIES	170	700	530
	TOTAL	PARENTAL INVOLVEMENT	\$1,662,831	\$1,665,652	\$2,821
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,057,391	2,068,444	11,053
6190	200	EMPLOYEE BENEFITS	716,923	719,013	2,090
6190	300	PURCHASED SERVICES	50,998	58,096	7,098
6190	500	MATERIALS & SUPPLIES	15,014	15,939	925
6190	600	CAPITAL EXPENDITURES	17,145	17,724	579
6190	700	OTHER EXPENSE	3,259	3,925	666
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,860,730	\$2,883,141	\$22,411

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,546,336	4,555,965	9,629
6200	200	EMPLOYEE BENEFITS	1,351,310	1,351,943	633
6200	300	PURCHASED SERVICES	51,090	51,802	712
6200	400	ENERGY SERVICES	538	1,325	787
6200	500	MATERIALS & SUPPLIES	103,519	106,723	3,204
6200	600	CAPITAL EXPENDITURES	291,297	295,154	3,857
6200	700	OTHER EXPENSE		607	607
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,344,090	\$6,363,519	\$19,429
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	7,447,531	7,458,456	10,925
6300	200	EMPLOYEE BENEFITS	2,233,390	2,235,066	1,676
6300	300	PURCHASED SERVICES	740,640	744,599	3,959
6300	500	MATERIALS & SUPPLIES	302,222	302,335	113
6300	600	CAPITAL EXPENDITURES	146,784	147,591	807
6300	700	OTHER EXPENSE	16,235	38,040	21,805
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$10,886,802	\$10,926,087	\$39,285
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	4,215,103	9,280,949	5,065,846
6400	200	EMPLOYEE BENEFITS	1,242,822	1,928,079	685,257
6400	300	PURCHASED SERVICES	602,571	604,925	2,354
6400	500	MATERIALS & SUPPLIES	153,363	153,659	296
6400	600	CAPITAL EXPENDITURES	71,156	590,370	519,214
6400	700	OTHER EXPENSE	448	1,098	650
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$6,285,463	\$12,559,080	\$6,273,617
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	4,109,727	4,134,460	24,733
6500	200	EMPLOYEE BENEFITS	1,225,259	1,227,150	1,891
6500	300	PURCHASED SERVICES	15,438	17,310	1,872
6500	500	SUPPLIES	207,819	208,939	1,120
6500	600	CAPITAL EXPENDITURES	76,210	562,020	485,810
6500	700	OTHER EXPENSE	360	875	515
	TOTAL	INSTRUCTION-RELATED TECH	\$5,634,813	\$6,150,754	\$515,941
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$59,754,371	\$67,844,623	\$8,090,252
		SCHOOL BOARD			
7100	100	SALARIES	767,672	771,560	3,888
7100	200	EMPLOYEE BENEFITS	1,015,516	1,017,813	2,297
7100	300	PURCHASED SERVICES	137,477	138,628	1,151
7100	500	MATERIALS & SUPPLIES	6,697	7,805	1,108
7100	600	CAPITAL EXPENDITURES	3,298	3,800	502
7100	700	OTHER EXPENSE	28,129	33,820	5,691
	TOTAL	SCHOOL BOARD	\$1,958,789	\$1,973,426	\$14,637

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,734,137	1,739,038	4,901
7200	200	EMPLOYEE BENEFITS	498,602	499,866	1,264
7200	300	PURCHASED SERVICES	198,428	203,949	5,521
7200	500	MATERIALS & SUPPLIES	48,274	49,725	1,451
7200	600	CAPITAL EXPENDITURES	4,644	5,501	857
7200	700	OTHER EXPENSE	26,733	38,057	11,324
	TOTAL	GENERAL ADMINISTRATION	\$2,510,818	\$2,536,136	\$25,318
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	40,693,251	40,699,636	6,385
7300	200	EMPLOYEE BENEFITS	13,467,901	13,471,114	3,213
7300	300	PURCHASED SERVICES	579,116	579,413	297
7300	500	MATERIALS & SUPPLIES	270,833	279,999	9,166
7300	600	CAPITAL EXPENDITURES	136,451	137,393	942
7300	700	OTHER EXPENSE	13,887	14,711	824
	TOTAL	SCHOOL ADMINISTRATION	\$55,161,439	\$55,182,266	\$20,827
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	280,960	293,740	12,780
7400	200	EMPLOYEE BENEFITS	105,549	106,699	1,150
7400	300	PURCHASED SERVICES	127,660	128,275	615
7400	400	ENERGY SERVICES	9,249	10,100	851
7400	500	MATERIALS	17,209	17,977	768
7400	600	CAPITAL EXPENDITURES	549,520	550,486	966
7400	700	OTHER EXPENSE	1,588	2,670	1,082
	TOTAL	FACILITIES ACQ. & CONST.	\$1,091,735	\$1,109,947	\$18,212
		FISCAL SERVICES			
7500	100	SALARIES	2,736,512	2,738,312	1,800
7500	200	EMPLOYEE BENEFITS	895,708	897,118	1,410
7500	300	PURCHASED SERVICES	264,860	266,204	1,344
7500	500	MATERIALS	24,319	25,084	765
7500	600	CAPITAL EXPENDITURES	22,654	23,506	852
7500	700	OTHER EXPENSE	437,348	438,211	863
	TOTAL	FISCAL SERVICES	\$4,381,401	\$4,388,435	\$7,034
		FOOD SERVICE			
7600	100	SALARIES	272,936	273,947	1,011
7600	200	EMPLOYEE BENEFITS	8,149	8,860	711
	TOTAL	FOOD SERVICE	\$281,085	\$282,807	\$1,722
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	892,386	903,076	10,690
7710	200	EMPLOYEE BENEFITS	268,847	269,575	728
7710	300	PURCHASED SERVICES	139,448	140,268	820
7710	500	MATERIALS & SUPPLIES	8,567	9,482	915
7710	600	CAPITAL EXPENDITURES	3,686	4,965	1,279
7710	700	OTHER EXPENSE	180	765	585
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,313,114	\$1,328,131	\$15,017

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INFORMATION SERVICES			
7720	100	SALARIES	693,807	694,973	1,166
7720	200	EMPLOYEE BENEFITS	222,997	223,673	676
7720	300	PURCHASED SERVICES	44,517	45,163	646
7720	400	ENERGY SERVICES		750	750
7720	500	MATERIALS & SUPPLIES	117,850	118,580	730
7720	600	CAPITAL EXPENDITURES	2,634	6,627	3,993
7720	700	OTHER EXPENSE	610	1,753	1,143
	TOTAL	INFORMATION SERVICES	\$1,082,415	\$1,091,519	\$9,104
		PERSONNEL SERVICES			
7730	100	SALARIES	2,979,740	2,981,405	1,665
7730	200	EMPLOYEE BENEFITS	1,200,864	1,201,979	1,115
7730	300	PURCHASED SERVICES	641,391	642,397	1,006
7730	500	MATERIALS & SUPPLIES	206,188	207,848	1,660
7730	600	CAPITAL EXPENDITURES	101,541	104,515	2,974
7730	700	OTHER EXPENSE	45,693	46,058	365
	TOTAL	PERSONNEL SERVICES	\$5,175,417	\$5,184,202	\$8,785
		INTERNAL SVC			
7760	100	SALARIES	1,863,164	1,864,040	876
7760	200	EMPLOYEE BENEFITS	652,611	653,689	1,078
7760	300	PURCHASED SERVICES	759,261	760,098	837
7760	400	ENERGY SERVICES	24,652	25,650	998
7760	500	MATERIALS & SUPPLIES	709,667	710,172	505
7760	600	CAPITAL EXPENDITURES	4,039	21,724	17,685
7760	700	OTHER EXPENSE	295	1,000	705
	TOTAL	INTERNAL SVC	\$4,013,689	\$4,036,373	\$22,684
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	380,029	380,905	876
7790	200	EMPLOYEE BENEFITS	126,979	127,908	929
7790	300	PURCHASED SERVICES	23,818	24,415	597
7790	500	MATERIALS & SUPPLIES	7,907	8,503	596
7790	600	CAPITAL EXPENDITURES	2,720	3,030	310
7790	700	OTHER EXPENSE	7,318	7,967	649
	TOTAL	OTHER CENTRAL SERVICES	\$548,771	\$552,728	\$3,957
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,055,051	19,056,179	1,128
7800	200	EMPLOYEE BENEFITS	7,338,345	7,439,746	101,401
7800	300	PURCHASED SERVICES	921,193	922,519	1,326
7800	400	ENERGY SERVICES	3,721,454	3,722,513	1,059
7800	500	MATERIALS & SUPPLIES	2,316,330	2,317,101	771
7800	600	CAPITAL EXPENDITURES	38,894	39,917	1,023
7800	700	OTHER EXPENSE	28,569	29,218	649
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$33,419,836	\$33,527,193	\$107,357

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	23,503,486	23,118,272	(385,214)
7900	200	EMPLOYEE BENEFITS	10,087,050	10,051,263	(35,787)
7900	300	PURCHASED SERVICES	15,879,293	15,879,630	337
7900	400	ENERGY SERVICES	25,058,399	23,042,202	(2,016,197)
7900	500	MATERIALS & SUPPLIES	1,532,991	1,534,015	1,024
7900	600	CAPITAL EXPENDITURES	621,379	624,956	3,577
7900	700	OTHER EXPENSE	126,941	130,342	3,401
	TOTAL	OPERATION OF PLANT	\$76,809,539	\$74,380,680	(\$2,428,859)
<i>SUBTOTAL - GENERAL SUPPORT</i>			<i>\$187,748,048</i>	<i>\$185,573,843</i>	<i>(\$2,174,205)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,766,181	6,767,461	1,280
8100	200	EMPLOYEE BENEFITS	2,902,340	2,903,268	928
8100	300	PURCHASED SERVICES	4,612,867	4,613,818	951
8100	400	ENERGY SERVICES	423,930	424,605	675
8100	500	MATERIALS & SUPPLIES	4,250,930	4,258,384	7,454
8100	600	CAPITAL EXPENDITURES	139,440	148,731	9,291
8100	700	OTHER EXPENSE	2,667,850	2,668,423	573
	TOTAL	MAINTENANCE OF PLANT	\$21,763,538	\$21,784,690	\$21,152
<i>SUBTOTAL - MAINTENANCE OF PLANT</i>			<i>\$21,763,538</i>	<i>\$21,784,690</i>	<i>\$21,152</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,994,414	2,995,162	748
8200	200	EMPLOYEE BENEFITS	824,395	824,915	520
8200	300	PURCHASED SERVICES	725,165	726,050	885
8200	400	ENERGY SERVICES	4,844	5,550	706
8200	500	MATERIALS & SUPPLIES	96,344	110,872	14,528
8200	600	CAPITAL EXPENDITURES	107,106	125,342	18,236
8200	700	OTHER EXPENSE	1,005	2,016	1,011
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$4,753,273	\$4,789,907	\$36,634
<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>			<i>\$4,753,273</i>	<i>\$4,789,907</i>	<i>\$36,634</i>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	259,942	261,169	1,227
9100	200	EMPLOYEE BENEFITS	93,965	95,211	1,246
9100	300	PURCHASED SERVICES	117,509	118,965	1,456
9100	500	MATERIALS & SUPPLIES	37,501	41,976	4,475
9100	600	CAPITAL EXPENDITURES	446	1,000	554
9100	700	OTHER EXPENSE	269,530	270,380	850
	TOTAL	COMMUNITY SERVICES	\$778,893	\$788,701	\$9,808
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	66,725	67,500	775
	TOTAL	OTHER EXPENSES	\$66,725	\$67,500	\$775
		SUBTOTAL - COMM & DEBT SERV & TRANSFERS	\$845,618	\$856,201	\$10,583
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	1,164,325	0	(1,164,325)
	TOTAL	TRANSFER OF FUNDS	\$1,164,325	\$0	(\$1,164,325)
	TOTAL	APPROPRIATIONS	\$817,370,989	\$831,800,000	\$14,429,011
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		NON-SPENDABLE			
		INVENTORY	3,915,530	3,000,000	(915,530)
		PRE-PAID EXPENSE	1,462,755		(1,462,755)
	TOTAL	NON-SPENDABLE	\$5,378,285	\$3,000,000	(\$2,378,285)
		RESTRICTED			
		STATE CARRYFORWARDS	1,326,953	1,500,000	173,047
		REFERENDUM	1,516,449	1,700,000	183,551
		WORKFORCE	22,991,145	20,000,000	(2,991,145)
	TOTAL	RESTRICTED	\$25,834,547	\$23,200,000	(\$2,634,547)
		ASSIGNED			
		ENCUMBRANCES	6,604,396	7,000,000	395,604
		CENTRAL PRINTING	1,096,104	1,000,000	(96,104)
		CARRYFORWARDS	15,127,200	15,000,000	(127,200)
	TOTAL	ASSIGNED	\$22,827,700	\$23,000,000	\$172,300
		UNASSIGNED			
			\$7,230,435	21,500,000	14,269,565
	TOTAL	UNASSIGNED	\$7,230,435	\$21,500,000	\$14,269,565
	TOTAL	ENDING FUND BALANCE	\$61,270,967	\$70,700,000	\$9,429,033
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$878,641,956	\$902,500,000	\$23,858,044

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CAPITAL OUTLAY FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$793,312	\$949,927	\$156,615
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	29,563		(29,563)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	1,954,120	2,372,102	417,982
		OUTLAY (PECO)			
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,636,665		(1,636,665)
	TOTAL	STATE SOURCES	\$4,636,910	\$3,545,279	(\$1,091,631)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	94,510,905	100,575,953	6,065,048
3431	000	INTEREST ON INVESTMENTS	3,887,683	1,200,000	(2,687,683)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,276,051)		1,276,051
3493	000	SALE OF JUNK	114,844		(114,844)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	33,537		(33,537)
	TOTAL	LOCAL SOURCES	\$97,270,918	\$101,775,953	\$4,505,035
		OTHER SOURCES			
3610	000	TRANSFERS FROM GENERAL	1,164,325		(1,164,325)
3731	000	SALE OF LAND	1,561,670		(1,561,670)
	TOTAL	OTHER FINANCING SOURCES	\$2,725,995	\$0	(\$2,725,995)
	TOTAL	ESTIMATED REVENUE	\$104,633,823	\$105,321,232	\$687,409
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	168,132,097	139,450,795	(28,681,302)
		ASSIGNED	21,081	93,577	72,496
	TOTAL	BEGINNING FUND BALANCE	\$168,153,178	\$139,544,372	(\$28,608,806)
	TOTAL	ESTIMATED REVENUE	\$272,787,001	\$244,865,604	(\$27,921,397)
		AND FUND BALANCE			

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$90,746,408	\$181,013,079	\$90,266,671
	TOTAL	FACILITIES ACQ. & CONST.	\$90,746,408	\$181,013,079	\$90,266,671
9200	700	DEBT SERVICES OTHER EXPENSES	4,589,193	3,037,112	(1,552,081)
	TOTAL	DEBT SERVICES	\$4,589,193	\$3,037,112	(\$1,552,081)
9700	900	TRANSFER OF FUNDS TRANSFERS	37,907,028	32,800,000	(5,107,028)
	TOTAL	TRANSFER OF FUNDS	\$37,907,028	\$32,800,000	(\$1,552,081)
	TOTAL	APPROPRIATIONS	\$133,242,629	\$216,850,191	\$83,607,562
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	139,450,795	27,930,574	(111,520,221)
		ASSIGNED	93,577	84,839	(8,738)
	TOTAL	ENDING FUND BALANCE	\$139,544,372	\$28,015,413	(\$111,528,959)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$272,787,001	\$244,865,604	(\$27,921,397)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$3,519,252	\$4,994,050	\$1,474,798
3326	000	SBE BOND INTEREST	3,115		(3,115)
	TOTAL	STATE SOURCES	\$3,522,367	\$4,994,050	\$1,471,683
		OTHER FINANCING SOURCES			
3715	000	PROCEEDS OF REFUNDING BONDS	14,794,000		(\$14,794,000)
3792	000	PREMIUM ON SALE OF REFUND BOND	1,406,878		(1,406,878)
	TOTAL	OTHER FINANCING SOURCES	\$16,200,878	\$0	(\$16,200,878)
	TOTAL	ESTIMATED REVENUE	\$19,723,245	\$4,994,050	(\$14,729,195)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	494,230	92,714	(401,516)
	TOTAL	BEGINNING FUND BALANCE	\$494,230	\$92,714	(\$401,516)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$20,217,475	\$5,086,764	(\$15,130,711)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,174,761	\$4,994,050	\$819,289
	TOTAL	DEBT SERVICES	\$4,174,761	\$4,994,050	\$819,289
		PAYMENTS			
9299	700	OTHER EXPENSES	15,950,000		(\$15,950,000)
	TOTAL	PAYMENTS	\$15,950,000	\$0	(\$15,950,000)
	TOTAL	APPROPRIATIONS	\$20,124,761	\$4,994,050	(\$15,130,711)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	92,714	92,714	0
	TOTAL	ENDING FUND BALANCE	\$92,714	\$92,714	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$20,217,475	\$5,086,764	(\$15,130,711)

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
3192	000	FEDERAL DIRECT PELL GRANTS	\$3,463,114	\$6,765,002	\$3,301,888
3199	000	MISC FEDERAL DIRECT	\$2,398,491	987,120	(\$1,411,371)
	TOTAL	FEDERAL DIRECT	\$5,861,605	\$7,752,122	\$1,890,517
3201	000	FEDERAL THRU STATE CAREER AND TECHNICAL EDUCATION	1,365,941	168,361	(1,197,580)
3221	000	ADULT GENERAL EDUCATION	1,487,249	1,315,500	(171,749)
3222	000	ENGLISH LITERACY & CIVICS	124,428	156,386	31,958
3225	000	TCHER & PRINCPL TRNING TITLE II	5,404,430	2,128,371	(3,276,059)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	30,554,063	32,240,283	1,686,220
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	33,305,526	8,214,395	(25,091,131)
3241	000	LANGUAGE INSTRUCTION TITLE III	683,937	159,270	(524,667)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	422,502	76,569	(345,933)
3299	000	MISC FEDERAL THRU STATE	1,720,254	2,470,435	750,181
	TOTAL	FEDERAL THRU STATE	\$75,068,330	\$46,929,570	(\$28,138,760)
	TOTAL	ESTIMATED REVENUE	\$80,929,935	\$54,681,692	(\$26,248,243)

PINELLAS COUNTY SCHOOL BOARD

FUNG- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$14,209,383	\$1,442,309	(\$12,767,074)
5100	200	EMPLOYEE BENEFITS	2,883,092	420,206	(2,462,886)
5100	300	PURCHASED SERVICES	817,590	2,896,676	2,079,086
5100	500	MATERIALS & SUPPLIES	1,988,879	5,067,333	3,078,454
5100	600	CAPITAL EXPENDITURES	3,023,392	1,561,017	(1,462,375)
5100	700	OTHER EXPENSE	270	7,160	6,890
	TOTAL	BASIC (FEFP K-12)	\$22,922,606	\$11,394,701	(\$11,527,905)
		EXCEPTIONAL			
5200	100	SALARIES	9,739,400	9,297,837	(441,563)
5200	200	EMPLOYEE BENEFITS	3,611,860	3,589,154	(22,706)
5200	300	PURCHASED SERVICES	264,920	348,401	83,481
5200	500	MATERIALS & SUPPLIES	141,306	114,430	(26,876)
5200	600	CAPITAL EXPENDITURES	277,091	210,067	(67,024)
5200	700	OTHER EXPENSE	393		(393)
	TOTAL	EXCEPTIONAL	\$14,034,970	\$13,559,889	(\$475,081)
		CAREER EDUCATION			
5300	100	SALARIES	291,689	52,820	(238,869)
5300	200	EMPLOYEE BENEFITS	33,822	12,037	(21,785)
5300	300	PURCHASED SERVICES	346,158	39,078	(307,080)
5300	500	MATERIALS & SUPPLIES	154,759	14,360	(140,399)
5300	600	CAPITAL EXPENDITURES	142,582	3,275	(139,307)
5300	700	OTHER EXPENSE	131,902		(131,902)
	TOTAL	CAREER EDUCATION	\$1,100,912	\$121,570	(\$979,342)
		ADULT GENERAL			
5400	100	SALARIES	166,560	200,812	34,252
5400	200	EMPLOYEE BENEFITS	27,577	39,190	11,613
5400	300	PURCHASED SERVICES	121,338	81,080	(40,258)
5400	500	MATERIALS & SUPPLIES	28,377	171,946	143,569
5400	600	CAPITAL EXPENDITURES	429,995	387,178	(42,817)
5400	700	OTHER EXPENSE	3,050	800	(2,250)
	TOTAL	ADULT GENERAL	\$776,897	\$881,006	\$104,109
		PRE KINDERGARTEN			
5500	100	SALARIES	352,455		(352,455)
5500	200	EMPLOYEE BENEFITS	131,901		(131,901)
	TOTAL	PRE KINDERGARTEN	\$484,356	\$0	(\$484,356)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$39,319,741	\$25,957,166	(\$13,362,575)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,899,970	1,509,137	(390,833)
6110	200	EMPLOYEE BENEFITS	563,037	516,532	(46,505)
6110	300	PURCHASED SERVICES	2,721	7,783	5,062
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,465,728	\$2,033,452	(\$432,276)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GUIDANCE SERVICES			
6120	100	SALARIES	226,069	102,272	(123,797)
6120	200	EMPLOYEE BENEFITS	64,363	28,265	(36,098)
	TOTAL	GUIDANCE SERVICES	\$290,432	\$130,537	(\$159,895)
		HEALTH SERVICES			
6130	100	SALARIES	387,271	42,000	(345,271)
6130	200	EMPLOYEE BENEFITS	174,604	6,280	(168,324)
6130	300	PURCHASED SERVICES		640	640
6130	500	MATERIALS & SUPPLIES	160		(160)
	TOTAL	HEALTH SERVICES	\$562,035	\$48,920	(\$513,115)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,298,240	2,196,269	(101,971)
6140	200	EMPLOYEE BENEFITS	629,415	722,002	92,587
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,927,655	\$2,918,271	(\$9,384)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	162,944		(162,944)
6150	200	EMPLOYEE BENEFITS	47,551		(47,551)
6150	300	PURCHASED SERVICES	19,730	33,469	13,739
6150	500	MATERIALS & SUPPLIES	116,805	188,211	71,406
6150	600	CAPITAL OUTLAY	9,571	2,000	(7,571)
	TOTAL	PARENTAL INVOLVEMENT	\$356,601	\$223,680	(\$132,921)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,912,997	2,920,646	7,649
6190	200	EMPLOYEE BENEFITS	865,916	839,833	(26,083)
6190	300	PURCHASED SERVICES	13,556	19,182	5,626
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,792,469	\$3,779,661	(\$12,808)
		INSTRUCTIONAL MEDIA			
6200	200	EMPLOYEE BENEFITS	868		(868)
	TOTAL	INSTRUCTIONAL MEDIA	\$868	\$0	(\$868)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,091,370	4,878,999	(1,212,371)
6300	200	EMPLOYEE BENEFITS	1,573,557	1,360,021	(213,536)
6300	300	PURCHASED SERVICES	548,906	607,071	58,165
6300	400	ENERGY		1,000	1,000
6300	500	MATERIALS & SUPPLIES	157,329	254,193	96,864
6300	600	CAPITAL EXPENDITURES	158,394	57,859	(100,535)
6300	700	OTHER EXPENSE	15,046	28,995	13,949
	TOTAL	CURRICULUM & INSTRUCTION	\$8,544,602	\$7,188,138	(\$1,356,464)
		STAFF DEVELOPMENT			
6400	100	SALARIES	8,680,023	1,127,097	(7,552,926)
6400	200	EMPLOYEE BENEFITS	2,250,523	203,656	(2,046,867)
6400	300	PURCHASED SERVICES	2,144,709	1,457,361	(687,348)
6400	500	MATERIALS & SUPPLIES	204,751	1,590,425	1,385,674
6400	600	CAPITAL EXPENDITURES	401,052	183,381	(217,671)
6400	700	OTHER EXPENSE	5,124	865	(4,259)
	TOTAL	STAFF DEVELOPMENT	\$13,686,182	\$4,562,785	(\$9,123,397)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	343,335	\$95,310	(248,025)
6500	200	EMPLOYEE BENEFITS	130,772	32,784	(97,988)
6500	300	PURCHASED SERVICES	4,800	6,000	1,200
	TOTAL	INSTRUCTION-RELATED TECH	\$478,907	\$134,094	(\$344,813)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$33,105,479</i>	<i>\$21,019,538</i>	<i>(\$12,085,941)</i>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES		750	750
	TOTAL	SCHOOL BOARD	\$0	\$750	\$750
		GENERAL ADMINISTRATION			
7200	100	SALARIES	11,008	21,441	10,433
7200	200	EMPLOYEE BENEFITS	1,908	3,559	1,651
7200	300	PURCHASED SERVICES	108,936		(108,936)
7200	500	MATERIALS & SUPPLIES	443	500	57
7200	700	OTHER EXPENSE	2,702,079	1,589,514	(1,112,565)
	TOTAL	GENERAL ADMINISTRATION	\$2,824,374	\$1,615,014	(\$1,209,360)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	8,000	27,000	19,000
7300	200	EMPLOYEE BENEFITS	2,340	4,026	1,686
7300	300	PURCHASED SERVICES	18,560	1,035	(17,525)
7300	500	MATERIALS & SUPPLIES	2,670		(2,670)
7300	600	CAPITAL EXPENDITURES	1,585	18,714	17,129
7300	700	OTHER EXPENSE	7,485		(7,485)
	TOTAL	SCHOOL ADMINISTRATION	\$40,640	\$50,775	\$10,135
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	444,699		(444,699)
	TOTAL	FACILITIES ACQ. & CONST.	\$444,699	\$0	(\$444,699)
		FISCAL SVC			
7500	100	SALARIES	33,098	33,928	830
7500	200	EMPLOYEE BENEFITS	13,617	14,059	442
	TOTAL	FISCAL SVC	\$46,715	\$47,987	\$1,272
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES	25,000	37,500	12,500
7710	500	MATERIALS & SUPPLIES		3,500	3,500
7710	600	CAPITAL EXPENDITURES	120,485	140,400	19,915
	TOTAL	PLANNING, RESEARCH & EVAL.	\$145,485	\$181,400	\$35,915
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	86,475		(86,475)
	TOTAL	INFORMATION SERVICES	\$86,475	\$0	(\$86,475)
		PERSONNEL SERVICES			
7730	100	SALARIES	795,489		(795,489)
7730	200	EMPLOYEE BENEFITS	93,162		(93,162)
7730	300	PURCHASED SERVICES	45	24,100	24,055
7730	700	OTHER EXPENSE	45,037	11,300	(33,737)
	TOTAL	PERSONNEL SERVICES	\$933,733	\$35,400	(\$898,333)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	6,180		(6,180)
7790	200	EMPLOYEE BENEFITS	2,655		(2,655)
	TOTAL	OTHER CENTRAL SERVICES	\$8,835	\$0	(\$8,835)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	15,203		(15,203)
7800	200	EMPLOYEE BENEFITS	5,435		(5,435)
7800	300	PURCHASED SERVICES	34,494	27,303	(7,191)
7800	400	ENERGY SERVICES	1,385	111,611	110,226
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$56,517	\$138,914	\$82,397
		OPERATION OF PLANT			
7900	100	SALARIES	53,140		(53,140)
7900	200	EMPLOYEE BENEFITS	14,197		(14,197)
7900	300	PURCHASED SERVICES	63,615	67,741	4,126
7900	400	ENERGY SERVICES	14,931	15,148	217
7900	500	MATERIALS & SUPPLIES	861		(861)
	TOTAL	OPERATION OF PLANT	\$146,744	\$82,889	(\$63,855)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,734,217</i>	<i>\$2,153,129</i>	<i>(\$2,581,088)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	161,957		(161,957)
8200	200	EMPLOYEE BENEFITS	57,302		(57,302)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$219,259	\$0	(\$219,259)
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$219,259</i>	<i>\$0</i>	<i>(\$219,259)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES		1,000	1,000
9100	500	MATERIALS & SUPPLIES	239,385	412,993	173,608
9100	600	CAPITAL EXPENDITURES	5,060	7,658	2,598
9100	700	OTHER EXPENSE	3,306,794	5,130,208	1,823,414
	TOTAL	COMMUNITY SERVICES	\$3,551,239	\$5,551,859	\$2,000,620
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,551,239</i>	<i>\$5,551,859</i>	<i>\$2,000,620</i>
		TOTAL APPROPRIATIONS	\$80,929,935	\$54,681,692	(\$26,248,243)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP					
3214	000	FEDERAL THRU STATE RACE TO THE TOP	\$3,644,316	\$480,171	(\$3,164,145)
	TOTAL	FEDERAL THRU STATE	\$3,644,316	\$480,171	(\$3,164,145)
	TOTAL	ESTIMATED REVENUE	\$3,644,316	\$480,171	(\$3,164,145)
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP					
5100	100	BASIC (FEFP K-12) SALARIES	\$303,100		(\$303,100)
5100	200	EMPLOYEE BENEFITS	43,410		(43,410)
5100	500	MATERIALS & SUPPLIES	235,778	23,361	(212,417)
5100	600	CAPITAL EXPENDITURES	808,282	8,460	(799,822)
	TOTAL	BASIC (FEFP K-12)	\$1,390,570	\$31,821	(\$1,358,749)
5900	500	OTHER INSTRUCTION SUPPLIES	26,034		(26,034)
	TOTAL	OTHER INSTRUCTION	\$26,034	\$0	(\$26,034)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$1,416,604	\$31,821	(\$1,384,783)
6300	100	CURRICULUM & INSTRUCTION SALARIES		15,000	15,000
6300	200	EMPLOYEE BENEFITS		5,024	5,024
6300	300	PURCHASED SERVICES		126,196	126,196
6300	500	MATERIALS & SUPPLIES	16,398	217,962	201,564
6300	600	CAPITAL EXPENDITURES		12,200	12,200
	TOTAL	CURRICULUM & INSTRUCTION	\$16,398	\$376,382	\$359,984
6400	100	STAFF DEVELOPMENT SALARIES	356,300	47,959	(308,341)
6400	200	EMPLOYEE BENEFITS	60,168	14,300	(45,868)
6400	300	PURCHASED SERVICES	1,013,237		(1,013,237)
6400	500	MATERIALS & SUPPLIES	24,592		(24,592)
	TOTAL	STAFF DEVELOPMENT	\$1,454,297	\$62,259	(\$1,392,038)
6500	300	INSTRUCTION-RELATED TECH PURCHASED SERVICES	520,341		(520,341)
	TOTAL	INSTRUCTION-RELATED TECH	\$520,341	\$0	(\$520,341)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$1,991,036	\$438,641	(\$1,552,395)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	47,311		(47,311)
7200	200	EMPLOYEE BENEFITS	10,603		(10,603)
7200	300	PURCHASED SERVICES	57,784		(57,784)
7200	500	MATERIALS & SUPPLIES	47		(47)
7200	700	OTHER EXPENSE	90,439	9,709	(80,730)
	TOTAL	GENERAL ADMINISTRATION	\$206,184	\$9,709	(\$196,475)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	6,524		(6,524)
7300	200	EMPLOYEE BENEFITS	887		(887)
	TOTAL	SCHOOL ADMINISTRATION	\$7,411	\$0	(\$7,411)
		FISCAL SERVICES			
7500	100	SALARIES	15,449		(15,449)
7500	200	EMPLOYEE BENEFITS	6,638		(6,638)
	TOTAL	FISCAL SERVICES	\$22,087	\$0	(\$22,087)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	994		(994)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$994	\$0	(\$994)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$236,676</i>	<i>\$9,709</i>	<i>(\$226,967)</i>
	TOTAL	APPROPRIATIONS	\$3,644,316	\$480,171	(\$3,164,145)

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2014-15 ACTUAL	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$24,815,158	\$26,005,067	\$1,189,909
3262	000	SCH BRKFST REIMBURSEMENT	7,951,927	9,220,649	1,268,722
3263	000	AFTERSCHOOL SNACK REIMB	834,584	856,922	22,338
3264	000	CHILD CARE FOOD PROGRAM	899,933	1,019,532	119,599
3265	000	USDA DONATED COMMODITIES	3,431,371	3,068,809	(362,562)
3266	000	CASH IN LIEU OF DONAT. FOOD	74,743	83,832	9,089
3267	000	SUMMER FOOD SERVICE PROGRAM	1,527,413	1,956,508	429,095
3291	000	SCHOOL DINNER REIMBURSEMENT		1,243,350	1,243,350
	TOTAL	FEDERAL THRU STATE	\$39,535,129	\$43,454,669	\$3,919,540
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	258,751	258,751	0
3338	000	SCHOOL LUNCH SUPPLEMENT	306,785	306,785	0
3399	000	OTHER MISC SOURCES	22,771	101,310	78,539
	TOTAL	STATE SOURCES	\$588,307	\$666,846	\$78,539
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(61,099)		61,099
3433	000	NET INC/DEC FAIR VALUE INVEST	(151)		151
3451	000	STUDENT LUNCHES	3,381,104	3,783,518	402,414
3453	000	ADULT BREAKFAST/LUNCHES	186,037	206,793	20,756
3454	000	STUDENT AND ADULT A LA CARTE	3,421,524	3,493,065	71,541
3455	000	STUDENT SNACKS	67,026	65,325	(1,701)
3456	000	OTHER FOOD SALES	40,820	34,010	(6,810)
3490	000	MISC LOCAL SOURCES	1,177,665	575,239	(602,426)
3493	000	SALE OF JUNK	25,921		(25,921)
3497	000	REFUNDS OF PRIOR YEAR EXP	26,251		(26,251)
	TOTAL	LOCAL SOURCES	\$8,265,098	\$8,157,950	(\$107,148)
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	1,939,655		(1,939,655)
	TOTAL	TRANSFERS	\$1,939,655	\$0	(\$1,939,655)
	TOTAL	ESTIMATED REVENUE	\$50,328,189	\$52,279,465	\$1,951,276
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED	905,345	(4,766,409)	(5,671,754)
	TOTAL	BEGINNING FUND BALANCE	\$905,345	(\$4,766,409)	(\$5,671,754)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$51,233,534	\$47,513,056	(\$3,720,478)

PINELLAS COUNTY SCHOOL BOARD

FUNG- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$18,554,532	\$16,170,034	(\$2,384,498)
7600	200	EMPLOYEE BENEFITS	5,846,878	5,792,669	(54,209)
7600	300	PURCHASED SERVICES	1,988,894	2,149,954	161,060
7600	400	ENERGY SERVICES	1,955,958	833,505	(1,122,453)
7600	500	MATERIALS & SUPPLIES	25,346,941	21,089,088	(4,257,853)
7600	600	CAPITAL EXPENDITURES	2,116,872	1,271,964	(844,908)
7600	700	OTHER EXPENSE	189,868	205,550	15,682
	TOTAL	FOOD SERVICE	<u>\$55,999,943</u>	<u>\$47,512,764</u>	<u>(\$8,487,179)</u>
	TOTAL	APPROPRIATIONS	<u>\$55,999,943</u>	<u>\$47,512,764</u>	<u>(\$8,487,179)</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END			
		NONSPENDABLE	119,776		(119,776)
		RESTRICTED	(4,886,185)	292	4,886,477
	TOTAL	ENDING FUND BALANCE	<u>(\$4,766,409)</u>	<u>\$292</u>	<u>\$4,766,701</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$51,233,534</u></u>	<u><u>\$47,513,056</u></u>	<u><u>(\$3,720,478)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$242,457		(\$242,457)
3433	000	NET INC/DEC FAIR VALUE INVEST	(64,793)		64,793
3484	020	PREMIUM REVENUE (WC)	2,568,466	5,000,000	2,431,534
3497	000	REFUNDS OF PRIOR YEAR EXP	401,338		(401,338)
	TOTAL	LOCAL SOURCES	\$3,147,468	\$5,000,000	\$1,852,532
	TOTAL	ESTIMATED REVENUE	\$3,147,468	\$5,000,000	\$1,852,532
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	74,029	653,030	579,001
	TOTAL	BEGINNING FUND BALANCE	\$74,029	\$653,030	\$579,001
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$3,221,497	\$5,653,030	\$2,431,533

INTERNAL SERVICE FUND - APPROPRIATIONS

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$2,568,467	5,000,000	\$2,431,533
		TOTAL SCHOOL BOARD	\$2,568,467	\$5,000,000	\$2,431,533
		TOTAL APPROPRIATIONS	\$2,568,467	\$5,000,000	\$2,431,533
		FUND BALANCE			
	090	RESTRICTED	653,030	653,030	0
		TOTAL ENDING FUND BALANCE	\$653,030	\$653,030	\$0
		TOTAL APPROPRIATIONS & FD BALANCE	\$3,221,497	\$5,653,030	\$2,431,533

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2014-15	2015-16	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	

PERMANENT FUND - ESTIMATED REVENUE

		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	150,412	150,412	0
TOTAL		BEGINNING FUND BALANCE	\$150,412	\$150,412	\$0
TOTAL		FUND BALANCE	\$150,412	\$150,412	\$0

PERMANENT FUND - APPROPRIATIONS

		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	150,412	150,412	0
TOTAL		ENDING FUND BALANCE	\$150,412	\$150,412	\$0
TOTAL		APPROPRIATIONS & FD BALANCE	\$150,412	\$150,412	\$0



APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

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

Internal Services Fund

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

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 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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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, 2016, is Fiscal Year 2016.

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 Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2015-16, 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 2014.

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.

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

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

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

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

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

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

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

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

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