

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

## Public Hearing on Tentative 2018-2019 Millage Rates & District Budget

July 31, 2018 (6:30 p.m.)

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



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

SCHOOL BOARD OF PINELLAS COUNTY  
Public Hearing on  
Tentative 2018-2019 Millage Rates & District  
Budget

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

July 31, 2018 – 6:30 p.m.

Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
  - Explanation of Tentative 2018-2019 Millage
  - Public Speaking Opportunity
  - School Board Discussion of Millage
  1. Approval of Tentative Discretionary Local Effort Millage
  2. Adoption of Total Millage Rates
- VII. Tentative 2018-2019 Budget
  - Explanation of the Tentative 2018-2019 Budget
  - Public Speaking Opportunity
  - School Board Discussion of the Budget
  - School Board Action on Tentative Budget for 2018-2019
  1. Adoption of the Additional Amendments to Tentative Budget
  2. Approval of Tentative Budget for 2018-2019
- VIII. Additional Board Actions
  1. Approval to Establish the Second Public Hearing
  2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

### ***2018 - 2019 BUDGET CALENDAR***

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

## NOTICE OF PROPOSED TAX INCREASE

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

### **Last year's property tax levy**

A. Initially proposed tax levy . . . . .	\$ 564,459,351
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 742,728
C. Actual property tax levy . . . . .	\$ 563,716,623
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 582,980,958</b>

A portion of the tax levy is required under state law in order for the school board to receive \$342,857,371 in state education grants. The required portion has decreased by 0.53 percent, and represents approximately six tenths of the total proposed taxes.

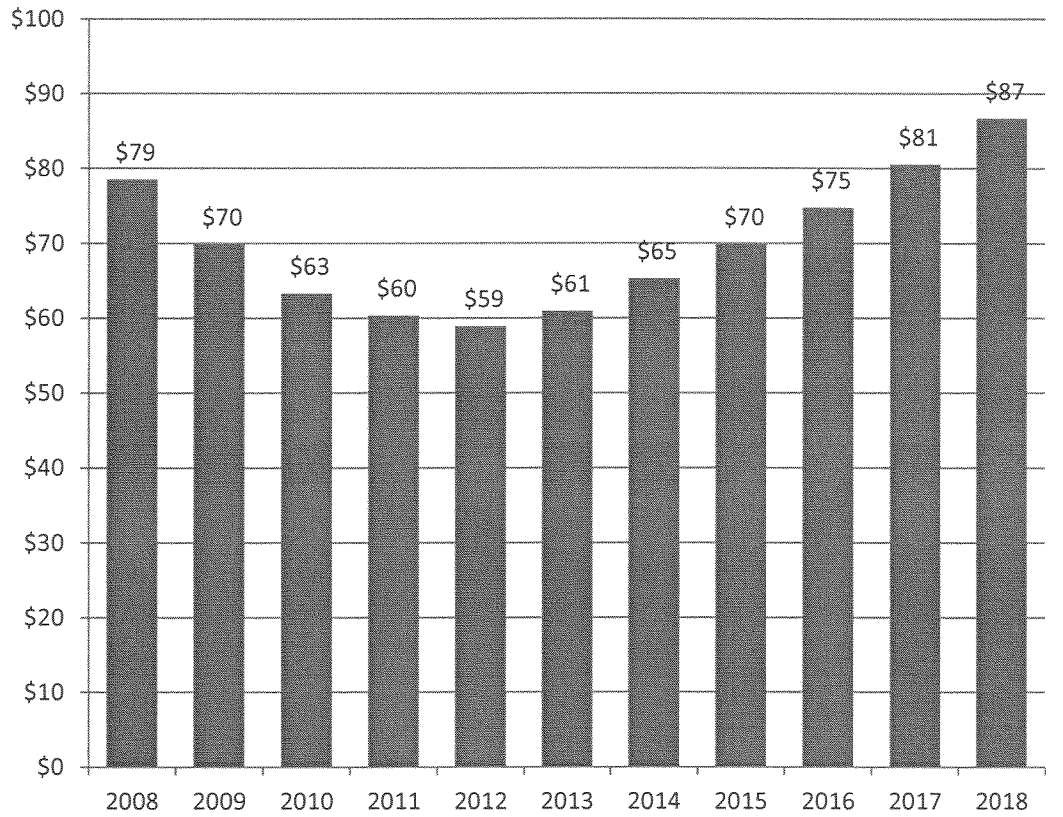
The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 31, 2018, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

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



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



Tax Year	Gross Taxable Value*	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%
2014	65,276,216,864	4,360,982,171	7.2%
2015	69,844,411,317	4,568,194,453	7.0%
2016	74,769,722,195	4,925,310,878	7.1%
2017	80,533,507,010	5,763,784,815	7.7%
2018	86,662,845,014	6,129,338,004	7.6%

\* Gross Taxable Value as of budget adoption

# PINELLAS COUNTY SCHOOLS

## Proposed 2018/2019 Millage Rates

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

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

## School Board of Pinellas County

### Explanation of Rolled-Back Millage Rate

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

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

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

**PINELLAS COUNTY SCHOOL BOARD**  
**SUMMARY OF PROPERTY TAX RATES**  
**1970/71 to 2018/19**

- 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, 2018, was \$86,662,845,014.
- 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, 2018, was \$86,662,845.
- (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:  $96\% \times \$86,662,845 = \$83,196,331$ .
- 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 2018/19																
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	1986/87	Proposed	
					1978/79	2018/19										
Operating (County)	10.00	10.00	10.00	9.30	Operating		6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	
Operating (District)	1.60	1.10			Required Local Effort		1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	
Debt Service (County)	0.35	0.35	0.32		Discretionary Local		8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	
Capital Improvment (Dist)	4.00				Operating Subtotal				2.000	2.000	1.584	1.571	1.423	1.500	1.500	
					Capital Improvement											
Total Millage	15.95	11.45	10.32	9.30	Total Millage		8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	
Millage	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03
Operating	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808
Required Local Effort	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Discretionary Local								0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131
Supplemental Discretionary																
Local Referendum																
Operating Subtotal	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449
Capital Improvement	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449
Millage	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Operating	5.614	5.504	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	3.979
Required Local Effort	0.510	0.510	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Discretionary Local	0.119	0.108	0.189	0.154	0.141	0.141										
Supplemental Discretionary																
Discretionary Critical Needs																
Local Referendum																
Operating Subtotal	6.243	6.122	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227
Capital Improvement	2.000	2.000	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Total Millage	8.243	8.122	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727

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

<b>TAX BASE</b>	<b>BUDGET 2017-2018</b>		<b>BUDGET 2018-2019</b>		<b>FY19 vs FY18 INCREASE/(DECREASE) Amount                      Percent</b>		
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Gross Taxable Value		\$80,533,507,010		\$86,662,845,014		\$6,129,338,004	7.6%
Value of 1 mill (@ 96%)		\$77,312,167		\$83,196,331		\$5,884,164	7.6%
<b>MILLAGE RATES AND REVENUE</b>							
Operating							
Required Local Effort	4.261	\$329,427,142	3.979	\$331,038,202	-0.282	\$1,611,060	0.5%
Discretionary	0.748	57,829,501	0.748	62,230,856	0.000	4,401,355	7.6%
Local Referendum	0.500	38,656,083	0.500	41,598,166	0.000	2,942,083	7.6%
Total Operating	5.509	\$425,912,726	5.227	\$434,867,224	-0.282	\$8,954,498	2.1%
Capital	1.500	115,968,250	1.500	124,794,496	0.000	8,826,246	7.6%
<b>TOTAL</b>	<b>7.009</b>	<b>\$541,880,976</b>	<b>6.727</b>	<b>\$559,661,720</b>	<b>-0.282</b>	<b>\$17,780,744</b>	<b>3.3%</b>

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

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

Change as compared to the prior year

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

\$	141.89
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# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

## BUDGET SUMMARY

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

<i>Funding Source</i>	<i>2018-2019 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$56,971,595	4.75%
State	383,649,683	32.02%
Local	727,501,614	60.72%
Other	30,125,000	2.51%
<i>Total Revenue</i>	<i>\$1,198,247,892</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>330,875,395</i>	
<b>GRAND TOTAL</b>	<b>\$1,529,123,287</b>	

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

<i>Name of Fund</i>	<i>2018-2019 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$946,600,000	61.91%
Debt Service	8,295,229	0.54%
Capital Outlay	351,320,748	22.98%
Contracted Programs	8,469,317	0.55%
School Food Service	54,500,025	3.56%
Self-Insured Workers Comp & Liability Fund	6,420,312	0.42%
Self-Insured Health Fund	153,367,081	10.03%
Permanent Fund	150,575	0.01%
<b>GRAND TOTAL</b>	<b>\$1,529,123,287</b>	<b>100.00%</b>



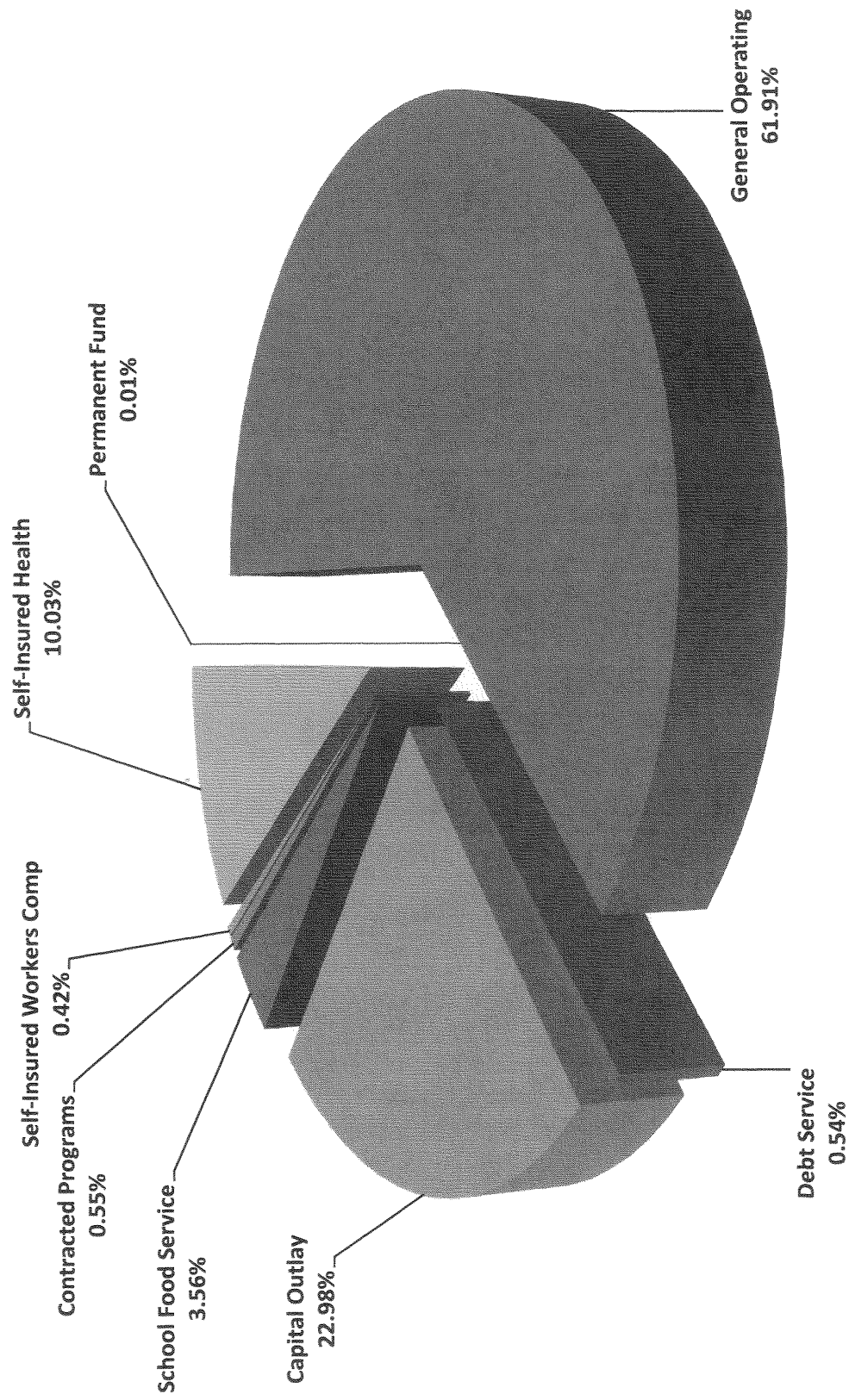
2018-2019 BUDGET SUMMARY  
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 0.4 %  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:  
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE) 3.979  
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY) 1.500  
BASIC DISCRETIONARY OPERATING 0.748  
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 0.500  
TOTAL MILLAGE 6.727

	ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)		\$ 310,000 \$	560,516 \$	\$	\$	870,516
Federal (Through State)		3,000,000	53,101,079			56,101,079
State Sources		379,501,874	399,670	621,060	3,127,079	383,649,683
Local Sources		453,963,126	6,286,992		125,994,496	586,244,614
TOTAL SOURCES		836,775,000	60,348,257	621,060	129,121,575	1,026,865,892
Transfers In		33,000,000		7,529,889		40,529,889
Non-Revenue Sources		125,000			30,000,000	30,125,000
Fund Balances/Net Position - July 1, 2018		76,700,000	2,621,085	144,280	192,199,173	271,664,538
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION		\$ 946,600,000 \$	62,969,342 \$	8,295,229 \$	351,320,748 \$	1,369,185,319
APPROPRIATIONS/EXPENDITURES						
Instruction		\$ 566,578,855 \$	7,645,504 \$	\$	\$	574,224,359
Student Personnel Services		35,800,611	91,526			35,892,137
Instructional Media Services		5,932,902				5,932,902
Instruction & Curriculum Development Services		13,630,869	89,926			13,720,795
Instructional Staff Training Services		8,549,536	211,794			8,761,330
Instruction-Related Technology		8,288,270				8,288,270
School Board		2,655,797				2,655,797
General Administration		2,919,137	23,965			2,943,102
School Administration		58,061,330	172			58,061,502
Facilities Acquisition & Construction		10,392,994				10,392,994
Fiscal Services		4,144,196			216,568,361	226,961,355
Food Service		735,874				735,874
Central Services		12,128,874				12,128,874
Student Transportation Services		31,361,872	5,693			31,367,565
Operation of Plant		79,982,114	657			79,982,771
Maintenance of Plant		22,328,219				22,328,219
Administrative Technology Services		4,366,593				4,366,593
Community Services		841,957	400,080			1,242,037
Debt Service				8,150,949	1,010,165	9,161,114
TOTAL APPROPRIATIONS/EXPENDITURES		868,700,000	59,471,784	8,150,949	217,578,526	1,153,901,259
Transfers Out					40,529,889	40,529,889
Fund Balances/Net Position - June 30, 2019		77,900,000	3,497,558	144,280	93,212,333	174,754,171
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION		\$ 946,600,000 \$	62,969,342 \$	8,295,229 \$	351,320,748 \$	1,369,185,319

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

**Pinellas County Schools  
2018-19 Budget  
All Funds \$1.529 Billion**



# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

# **2018-19 DISTRICT STRATEGIC PLAN**

## **STRATEGIC DIRECTIONS / BUDGET PARAMETERS**

**Vision:** 100% Student Success

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

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

### **Strategic Directions**

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

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

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

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

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

### **Seven Strategic Goals**

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

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

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

**Goal 4:** Provide equity and excellence of education by increasing overall performance and eliminating the gaps between minority and non-minority student outcomes by reducing the disparity in graduation rates, proficiency scores on assessments, participation and performance in accelerated courses, disciplinary infractions, and placement in Exceptional Student Education programs.

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

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

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

## OPERATING BUDGET PARAMETERS

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

PINELLAS COUNTY  
SCHOOL BOARD

# **OPERATING FUND SUMMARY**

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 2018-19 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.

**2018-19 Legislative Changes Affecting the Operating Fund**

**Increase in Total Funding Statewide of \$481.7 Million**

**Increase in District Share of Revenue of \$2.7 Million**

**Increase in BSA to \$4,204.42**

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

**Florida Retirement System (FRS)**

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

**Mental Health Assistance Allocation**

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

**Safe Schools Allocation**

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

# PINELLAS COUNTY SCHOOLS

## KEY INDICATORS

	PROJECTED 2017-18	PLAN 2018-19	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
Required Local Effort (RLE) Millage Rate	4.2610	3.9790	(0.2820)	-6.62%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	7.0090	6.7270	(0.2820)	-4.02%
<b>TAX ROLL</b>				
VALUE OF 1.000 MILL (@ 96%)	\$ 80,533,507,010	\$ 86,662,845,014	\$ 6,129,338,004	7.61%
	\$ 77,312,167	\$ 83,196,331	\$ 5,884,164	7.61%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
Unweighted FTE (UFTE)	99,939.65	98,930.29	(1,009.36)	-1.01%
Weighted FTE (WFTE)	108,672.12	107,492.08	(1,180.04)	-1.09%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers				
Beginning Fund Balance	\$ 868,758,033	\$ 869,900,000	\$ 1,141,967	0.13%
Total Available Funds	\$ 73,559,910	\$ 76,700,000	\$ 3,140,090	4.27%
	\$ 942,317,943	\$ 946,600,000	\$ 4,282,057	0.45%
AVAILABLE FUNDS PER UFTE	\$ 9,428.87	\$ 9,568.35	\$ 139.48	1.48%
AVAILABLE FUNDS PER WFTE	\$ 8,671.20	\$ 8,806.23	\$ 135.03	1.56%
<b><u>OTHER INDICATORS</u></b>				
Base Student Allocation (BSA)	\$ 4,203.95	\$ 4,204.42	\$ 0.47	0.01%
District Cost Differential (DCD)	1.0056	1.0026	(0.0030)	-0.30%
State Categorical Funds	\$ 113,748,838	\$ 112,924,282	\$ (824,556)	-0.72%
State Funds as a % of General Operating Resources*	40.53%	40.37%		-0.16%

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

Fiscal year 2017-18 information is a projection as the year is not yet complete.



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

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

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

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

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

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

<sup>2</sup>FY2018-19 Program Cost Factors:

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

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

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

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

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

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2018 - 2019**  
**As of Calc 2**

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

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

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

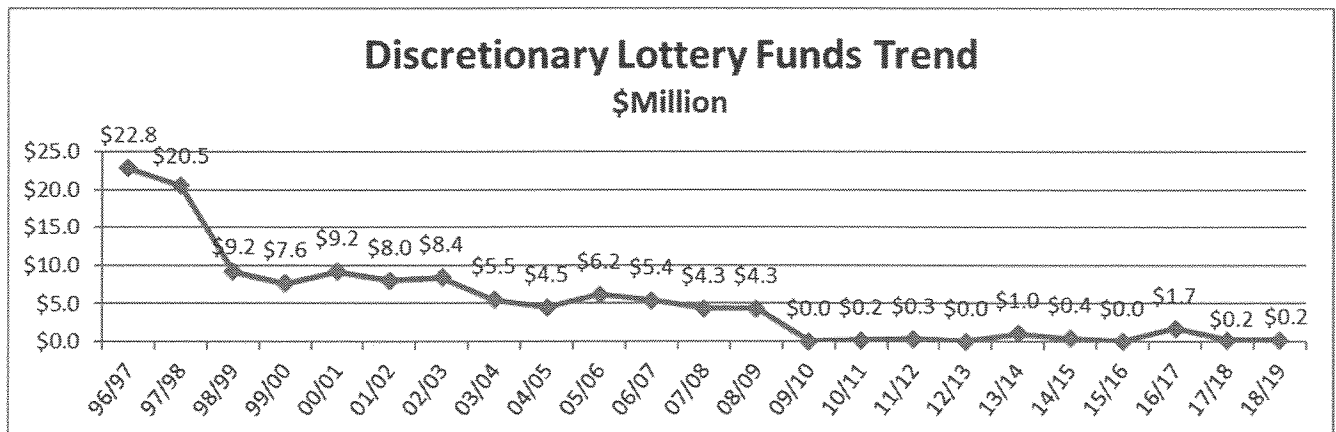
## Discretionary Lottery Funds

### ESTIMATED REVENUE Discretionary Lottery Funds

2018-19 Funding  
\$177,016

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

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



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

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

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

## **Discretionary Lottery Funds (continued)**

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

## School Recognition Funds

ESTIMATED REVENUE  
School Recognition

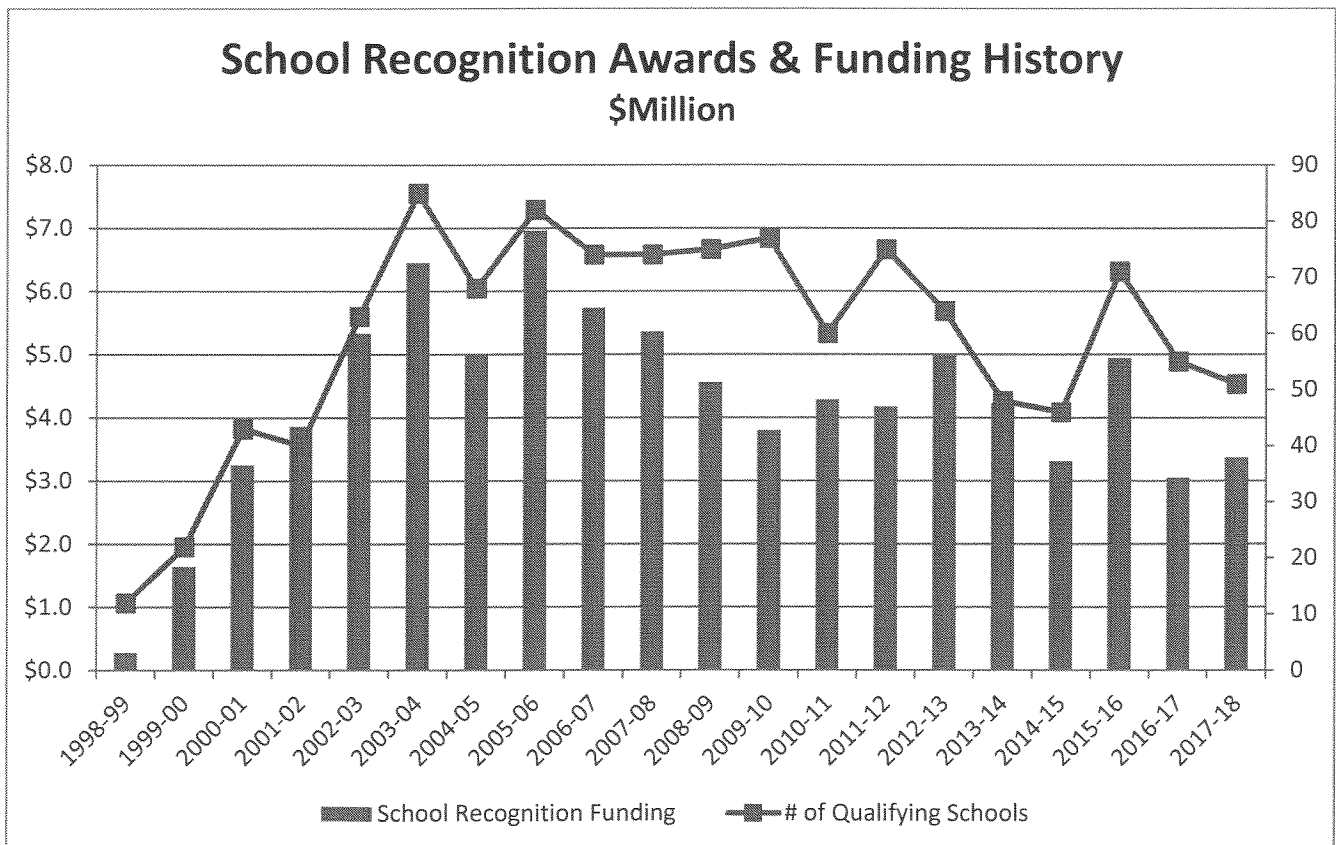
2018/19 Funding  
\$3,408,987

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

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

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

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



2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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**OPERATING (GENERAL) FUND - ESTIMATED REVENUE**

FEDERAL DIRECT	\$363,306	<b>\$310,000</b>	(\$53,306)
FEDERAL THRU STATE	4,000,000	<b>3,000,000</b>	(1,000,000)
STATE SOURCES	381,898,246	<b>379,501,874</b>	(2,396,372)
LOCAL SOURCES	448,427,979	<b>453,963,126</b>	5,535,147
OTHER	68,502	<b>125,000</b>	56,498
ESTIMATED REVENUE	\$834,758,033	<b>\$836,900,000</b>	\$2,141,967
TRANSFERS	34,000,000	<b>33,000,000</b>	(1,000,000)
BEGINNING FUND BALANCE	73,559,910	<b>76,700,000</b>	3,140,090
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<b>\$942,317,943</b>	<b>\$946,600,000</b>	<b>\$4,282,057</b>

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$427,330,410	<b>\$425,846,313</b>	(\$1,484,097)
EXCEPTIONAL	107,858,150	<b>106,544,639</b>	(1,313,511)
CAREER EDUCATION	23,580,023	<b>23,493,577</b>	(86,446)
ADULT GENERAL	7,189,770	<b>7,156,042</b>	(33,728)
PRE KINDERGARTEN	3,418,339	<b>3,406,994</b>	(11,345)
OTHER INSTRUCTION	131,183	<b>131,290</b>	107
ATTENDANCE & SOCIAL WORK	5,146,097	<b>5,158,742</b>	12,645
GUIDANCE SERVICES	16,096,199	<b>17,233,223</b>	1,137,024
HEALTH SERVICES	4,318,365	<b>4,328,992</b>	10,627
PSYCHOLOGICAL SERVICES	3,039,406	<b>4,140,819</b>	1,101,413
PARENTAL INVOLVEMENT	1,885,541	<b>1,892,153</b>	6,612
OTHER STUDENT PERSONNEL SVC	3,040,507	<b>3,046,682</b>	6,175
INSTRUCTIONAL MEDIA SERVICES	5,921,726	<b>5,932,902</b>	11,176
INSTRUCTION & CURRICULUM DVLP SVCS	13,614,074	<b>13,630,869</b>	16,795
INSTRUCTIONAL STAFF TRAINING SERVICES	8,556,185	<b>8,549,536</b>	(6,649)
INSTRUCTION-RELATED TECH	8,290,477	<b>8,288,270</b>	(2,207)
SCHOOL BOARD	2,639,607	<b>2,655,797</b>	16,190
GENERAL ADMINISTRATION	2,916,827	<b>2,919,137</b>	2,310
SCHOOL ADMINISTRATION	57,915,303	<b>58,061,330</b>	146,027
FACILITIES ACQ. & CONST.	10,389,239	<b>10,392,994</b>	3,755
FISCAL SERVICES	4,136,173	<b>4,144,196</b>	8,023
FOOD SERVICE	735,418	<b>735,874</b>	456
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,437,604	<b>1,439,397</b>	1,793
INFORMATION SERVICES	1,003,989	<b>1,003,928</b>	(61)
PERSONNEL SERVICES	5,555,416	<b>5,547,539</b>	(7,877)

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
INTERNAL SERVICES	3,606,191	<b>3,563,938</b>	(42,253)
OTHER CENTRAL SERVICES	573,210	<b>574,072</b>	862
STUDENT TRANSPORTATION SERVICES	31,500,382	<b>31,361,872</b>	(138,510)
OPERATION OF PLANT	75,786,973	<b>79,982,114</b>	4,195,141
MAINTENANCE OF PLANT	22,795,250	<b>22,328,219</b>	(467,031)
ADMINISTRATIVE TECHNOLOGY SERVICES	4,368,163	<b>4,366,593</b>	(1,570)
COMMUNITY SERVICES	841,746	<b>841,957</b>	211
APPROPRIATIONS	\$865,617,943	<b>\$868,700,000</b>	\$3,082,057
ENDING FUND BALANCE	76,700,000	<b>77,900,000</b>	1,200,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$942,317,943</b>	<b>\$946,600,000</b>	<b>\$4,282,057</b>

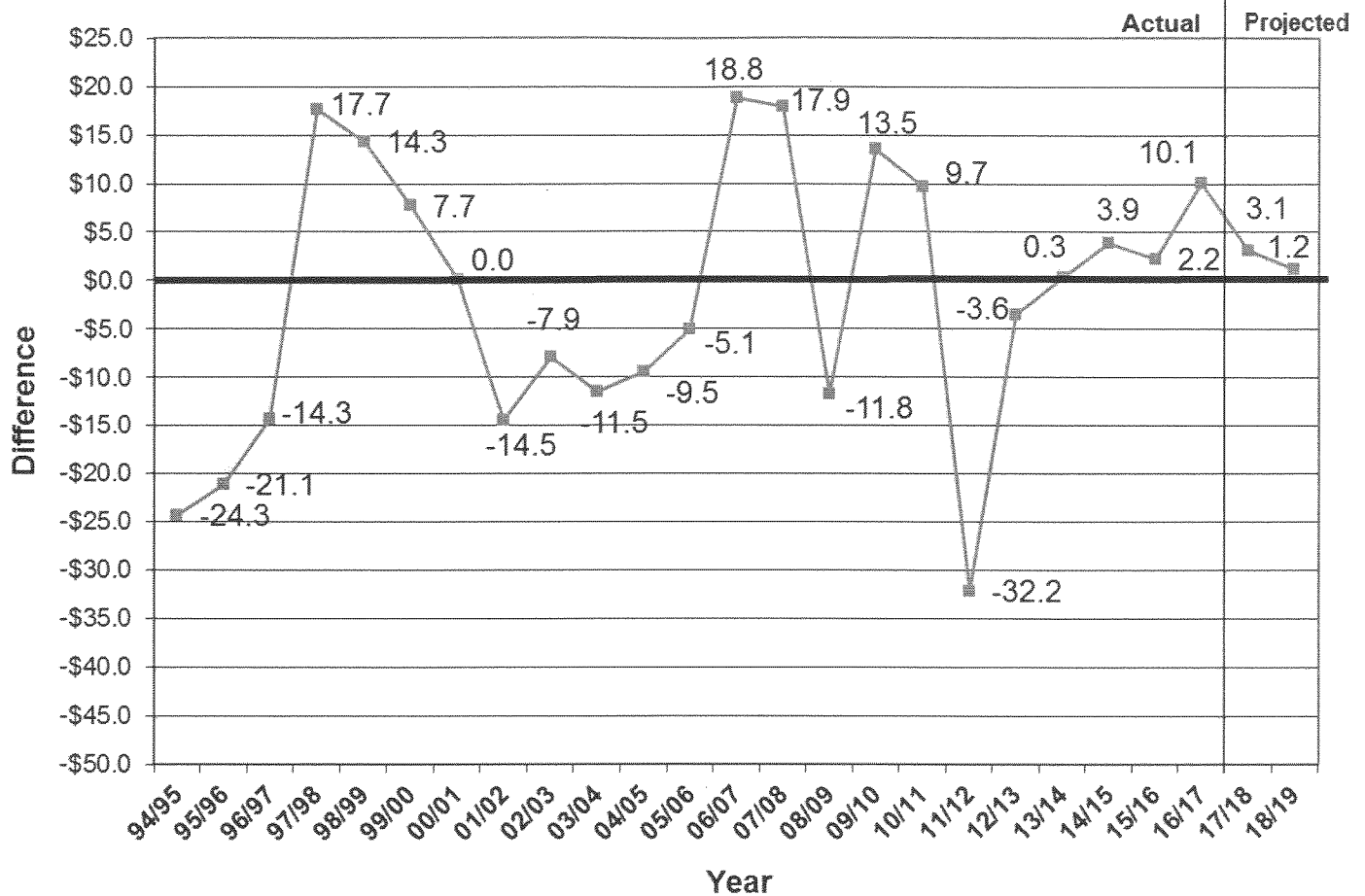
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**PINELLAS COUNTY SCHOOL BOARD  
OPERATING FUND  
APPROPRIATIONS BY FUNCTION/OBJECT**

FUNCTION	OBJECT CATEGORY								% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
OPERATING (GENERAL) FUND										
DIRECT INSTRUCTION										
5100	\$274,082,585	\$82,429,826	\$51,452,296	\$6,540	\$13,288,750	\$3,258,835	\$1,327,481		\$425,846,313	49.02%
5200	79,591,520	25,569,956	766,125		456,480	129,396	31,162		106,544,639	12.26%
5300	15,951,356	4,569,615	722,365	1,550	459,109	1,505,847	283,735		23,493,577	2.70%
5400	5,784,303	1,291,688	32,985		36,875	10,191			7,156,042	0.82%
5500	2,366,485	897,890	21,425		106,700	14,374	120		3,406,994	0.39%
5900	122,125	9,165							131,290	0.02%
SUB TOTALS										
	\$377,898,374	\$114,768,140	\$52,995,196	\$8,090	\$14,347,914	\$4,918,643	\$1,642,498	\$0	\$566,578,855	65.21%
INSTRUCTIONAL SUPPORT										
6110	3,851,455	1,277,673	23,876		5,167		571		5,158,742	0.59%
6120	13,336,977	3,735,886	115,874		14,276	29,200	1,010		17,233,223	1.98%
6130	3,012,733	1,172,392	123,315		13,102	4,930	2,520		4,328,992	0.50%
6140	3,270,382	798,058	13,630		58,621		128		4,140,819	0.48%
6150	1,249,572	636,974	5,530		77				1,892,153	0.22%
6190	2,226,153	751,237	53,933		13,858	1,231	270		3,046,682	0.35%
6200	4,333,855	1,356,577	184,820	426	24,670	31,767	787		5,932,902	0.68%
6300	10,010,457	3,000,363	247,933		121,848	75,395	174,873		13,630,869	1.57%
6400	4,616,590	1,125,479	2,601,089		156,314	47,591	2,473		8,549,536	0.98%
6500	5,706,900	1,858,284	539,518		183,077		491		8,288,270	0.95%
SUB TOTALS										
	\$51,615,074	\$15,712,923	\$3,909,518	\$426	\$591,010	\$190,114	\$183,123	\$0	\$72,202,188	8.30%
GENERAL SUPPORT										
7100	789,076	1,725,302	99,080		6,011		36,328		2,655,797	0.31%
7200	2,017,075	559,132	299,318		27,317	8,062	8,233		2,919,137	0.34%
7300	43,022,195	14,105,264	614,501		220,399	86,258	12,713		58,061,330	6.68%
7400	1,462,086	436,422	25,965	7,090	6,769	8,451,388	3,274		10,392,994	1.20%
7500	2,939,916	1,006,147	171,213		20,677	6,243			4,144,196	0.48%
7600	691,348	43,266	1,260						735,874	0.08%
7710	1,020,675	296,147	109,515		11,080	1,460	520		1,439,397	0.17%
7720	672,786	226,152	67,750	165	20,668	9,974	6,433		1,003,928	0.12%
7730	3,139,856	1,281,703	926,419		180,488	12,163	6,910		5,547,539	0.64%
7760	1,748,152	598,180	781,930	15,718	413,470	5,093	1,395		3,563,938	0.41%
7790	419,790	111,383	24,442		2,724		15,733		574,072	0.07%
7800	18,863,204	6,609,561	881,267	3,183,457	1,765,070	32,800	26,513		31,361,872	3.61%
7900	27,754,708	12,341,108	16,351,382	21,983,178	1,131,064	163,209	257,465		79,982,114	9.21%
SUB TOTALS										
	\$104,540,867	\$39,339,767	\$20,354,042	\$25,189,608	\$3,805,737	\$8,776,650	\$375,517	\$0	\$202,382,188	23.32%
MAINTENANCE										
8100	7,073,395	2,781,371	6,016,768	357,647	3,140,767	73,545	2,884,726		22,328,219	2.57%
SUB TOTALS										
	\$7,073,395	\$2,781,371	\$6,016,768	\$357,647	\$3,140,767	\$73,545	\$2,884,726	\$0	\$22,328,219	2.57%
ADMINISTRATIVE TECHNOLOGY										
8200	2,504,811	711,500	952,023	5,715	76,468	114,076	2,000		4,386,593	0.50%
SUB TOTALS										
	\$2,504,811	\$711,500	\$952,023	\$5,715	\$76,468	\$114,076	\$2,000	\$0	\$4,386,593	0.50%
COMM & DEBT SERV & TRANSFERS										
9100	358,345	149,406	107,616		11,600	1,005	213,985		841,957	0.10%
SUB TOTALS										
	\$358,345	\$149,406	\$107,616	\$0	\$11,600	\$1,005	\$213,985	\$0	\$841,957	0.10%
TOTAL APPROPRIATIONS										
	\$543,990,866	\$173,463,107	\$84,335,163	\$25,561,486	\$21,973,496	\$14,074,033	\$5,301,849	\$0	\$868,700,000	100.00%
	62.62%	19.97%	9.71%	2.94%	2.53%	1.62%	0.61%	0.00%	100.00%	

## Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

# **CAPITAL OUTLAY FUND SUMMARY**

PINELLAS COUNTY  
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 11, 2018 prior to the adoption of the final budget on that same date.

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

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

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter schools annual allocation. For fiscal year 2018-19, the state fully funded the Charter School Capital Outlay allocation which restored \$6 million back to the District's capital budget.

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

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

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

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

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

Certificates of Participation are instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District had an issuance of approximately \$60.9 million in par value of Certificate of Participation bonds in September of the 2017-18 fiscal year. The District anticipates a second issuance of approximately \$30 million in Certificate of Participation bonds during the 2018-19 fiscal year.

***Other Capital Funds***

Other resources for capital outlay projects include Sales Tax Distribution funds and interest.

## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 5.227 mills for operating expenses and is proposed solely at the discretion of the school board.

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

The capital outlay tax will generate approximately \$124,794,496 to be used for the following projects:

#### **CONSTRUCTION & REMODELING**

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

#### **MAINTENANCE, RENOVATION AND REPAIR**

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

#### **MOTOR VEHICLE PURCHASES**

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

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

Furniture, Equipment & Technology -Various Locations  
Telecommunication Equipment & Improvements -Various Locations  
Enterprise Technology  
Purchase/Annual Equipment Lease Payments  
Operating Transfer  
Purchase software applications as permitted by Florida Statute  
Enterprise resource software acquired via license/maintenance fees or lease agreements

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

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

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

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

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

Various Locations

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

All concerned citizens are invited to a public hearing to be held on Tuesday, July 31, 2018, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$4,255,002	<b>\$3,127,079</b>	(\$1,127,923)
LOCAL SOURCES	119,232,081	<b>125,994,496</b>	6,762,415
OTHER FINANCING SOURCES	68,003,375	<b>30,000,000</b>	(38,003,375)
ESTIMATED REVENUE	<u>\$191,490,458</u>	<u><b>\$159,121,575</b></u>	<u>(\$32,368,883)</u>
BEGINNING FUND BALANCE	131,383,204	<b>192,199,173</b>	60,815,969
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$322,873,662</u></u>	<u><u><b>\$351,320,748</b></u></u>	<u><u>\$28,447,086</u></u>

**CAPITAL OUTLAY FUND - APPROPRIATIONS**

FACILITIES ACQ. & CONST.	\$85,153,946	<b>\$216,568,361</b>	\$131,414,415
CHARTER SCHOOL CAPITAL	\$5,964,339		(5,964,339)
DEBT SERVICES	1,064,130	<b>1,010,165</b>	(53,965)
TRANSFER OF FUNDS	38,492,074	<b>40,529,889</b>	2,037,815
APPROPRIATIONS	<u>\$130,674,489</u>	<u><b>\$258,108,415</b></u>	<u>\$127,433,926</u>
ENDING FUND BALANCE	192,199,173	<b>93,212,333</b>	(98,986,840)
APPROPRIATIONS & FD BALANCE	<u><u>\$322,873,662</u></u>	<u><u><b>\$351,320,748</b></u></u>	<u><u>\$28,447,086</u></u>

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2018/19 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$30.0 million.

## Capital Outlay Allocation 2018-19

Project	Description of Activities	2018-19 Allocation
<b>School Projects</b>		
Cypress Woods Elementary	12 room addition to replace portables	\$5,329,000
Gulf Beaches Elementary	Construct 6 room wing inc music & art	2,746,000
John Sexton Elementary	New 6 room wing	2,701,000
Pasadena Fundamental	New 6 room wing	2,826,000
Sanderlin Elementary	New 6 room wing	2,633,000
Seminole Elementary	New 6 room wing	2,844,000
Shore Acres Elementary	New 6 room wing	2,844,000
COPs Construction Contingency		8,077,000
Orange Grove Elementary	New construction 12 room wing	4,500,000
Northeast High	Renovation for academies/media center	3,000,000
	Furniture, fixtures, equipment and technology	129,375
Palm Harbor Elementary	Renovate school	2,000,000
Ponce De Leon Elementary	Renovate building 1 & 4	1,000,000
St Petersburg High	Major renovations	1,000,000
Tyrone Middle	Campus renewal	10,000,000
	<b>School Projects - Subtotal</b>	<b>\$51,629,375</b>
<b>Other Projects</b>		
Relocatables	Purchase/Lease	\$261,660
Site Acquisitions - Present & Future	Lease/Purchase	294,504
Minor Capital Projects	Maintenance projects - Capital fund	28,992,992
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	4,000,000
Furniture, Equipment & Technology	Vocational replacement	900,000
	Musical instruments replacement	350,000
	Kindergarten equipment	100,000
Budget Steering Process	District technology & equipment	4,844,518
	School Safety & Security	6,200,000
	District technology refresh	6,000,000
	TERMS replacement	600,000
Buses/Vehicles	Lease/Purchase	5,805,257
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	30,000,000
	Debt service for COPs issued	7,529,889
	Instructional equipment transfer	3,000,000
	Contingency	3,500,000
	<b>Other Projects - Subtotal</b>	<b>\$110,363,820</b>
	<b>Total 2018-19 Capital Projects</b>	<b>\$161,993,195</b>
	<b>Total, Capital Projects from FY 2018-19 Revenue</b>	<b>156,641,495</b>
	<b>Total, 2018-19 Capital Projects funded from Prior Year Planned Fund Balances</b>	<b>5,351,700</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>96,115,220</b>
	<b>Ending Fund Balance</b>	<b>\$93,212,333</b>
	<b>Grand Total, Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>	<b>\$351,320,748</b>

# **OTHER FUNDS SUMMARIES**



## DEBT SERVICE FUNDS

Debt Service Funds account for the payment of principal and interest on bonds or other long-term debt instruments issued by the school district, or on debt instruments issued by the State of Florida in which the district participated. These bonds finance capital improvements. In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In July 2001, the district participated in a supplemental bonding of additional CO&DS revenue. The Board issued Certificates of Participation (COPs) bonds in September of the 2017/18 fiscal year. The Board anticipates issuing a Certificates of Participation (COPs) bond during the 2018/19 fiscal year. Both of these bond proceeds are for construction projects found in the district facilities work program.

There are presently three outstanding debt issues for the Pinellas School District:

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

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses pledged to support the debt requirements. Proceeds of the 2010-A Bonds were used to refund a portion of the Outstanding State of Florida Full Faith and Credit, State Board of Education Capital Outlay Bonds 2001 Series A, and to pay certain costs of issuance. This bond issue represents additional available motor vehicle license revenue, bonded upon the request of the state. The refunding was effectuated to achieve debt service savings due to lower interest rates. As a result of this refunding the State School Bonds, 2001 Series A were considered defeased in substance. This debt matures in 2020.

### **State Board of Education (SBE) Series 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. This debt matures in 2021.

**Total debt service on SBE Bonds for 2018-19 will be \$621,060.** This consists of principal payments of \$579,000 and interest and payments totaling \$42,060.

## DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2018	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 1,152,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 45,000	2020-2021
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 57,850,000	2040-2041
<b>TOTAL</b>		<b>\$ 91,114,000</b>	<b>\$ 59,047,000</b>	

PINELLAS COUNTY  
SCHOOL BOARD

**Certificates of Participation (COPs)**

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 8.05% of the local capital improvement millage collected.

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

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

**Certificates of Participation (COPs) Series 2019 (anticipated issuance 2019)**

The district anticipates the issuance of a Certificates of Participation bond during the 2018/19 fiscal year. The 2019 issuance of COPs will be for the replacement of relocatables with new classrooms at Gulf Beaches Elementary, Pasadena Fundamental Elementary, Sanderlin K-8, Seminole Elementary, Sexton Elementary, Shore Acres Elementary, and Cypress Woods Elementary.

**Total Debt Service on both COPs issuances for 2018-19 will be \$7,529,889.** This consists of principal payments of \$4,360,000 and interest and payments totaling \$3,169,889.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$124,794,496
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$93,595,872.00
Debt service required (COPs)	\$7,529,889
Percentage of millage funds anticipated to be utilized for COPs debt	8.05%

As of July 1, 2018 the total outstanding debt for the district, including principal and interest, was \$103,113,470. The estimated resident population of Pinellas County in 2018 was 962,003. This calculates to approximately **\$107.19 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

**SCHEDULE OF INDEBTEDNESS****SBE Series 2005B**

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

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2018-2019	564,000	39,960	603,960
2019-2020	588,000	11,760	599,760
	<u>1,152,000</u>	<u>51,720</u>	<u>1,203,720</u>

**SCHEDULE OF INDEBTEDNESS****SBE Series 2010A**

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

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

**SCHEDULE OF INDEBTEDNESS****Certificate of Participation (COP) Series 2017A**

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

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

**SCHEDULE OF INDEBTEDNESS****Summary of Indebtedness\***

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2018-2019	4,439,000	2,766,435	7,205,435
2019-2020	2,918,000	2,583,235	5,501,235
2020-2021	2,445,000	2,454,975	4,899,975
2021-2022	365,000	2,332,725	2,697,725
2022-2023	385,000	2,314,475	2,699,475
2023-2024	395,000	2,295,225	2,690,225
2024-2025	420,000	2,275,475	2,695,475
2025-2026	440,000	2,254,475	2,694,475
2026-2027	460,000	2,232,475	2,692,475
2027-2028	485,000	2,209,475	2,694,475
2028-2029	510,000	2,185,225	2,695,225
2029-2030	535,000	2,159,725	2,694,725
2030-2031	550,000	2,143,675	2,693,675
2031-2032	570,000	2,127,175	2,697,175
2032-2033	2,770,000	2,110,075	4,880,075
2033-2034	2,915,000	1,971,575	4,886,575
2034-2035	4,760,000	1,825,825	6,585,825
2035-2036	4,995,000	1,587,825	6,582,825
2036-2037	5,245,000	1,338,075	6,583,075
2037-2038	5,510,000	1,075,825	6,585,825
2038-2039	5,690,000	896,750	6,586,750
2039-2040	5,975,000	612,250	6,587,250
2040-2041	6,270,000	313,500	6,583,500
<b>Total Indebtedness</b>	<b>59,047,000</b>	<b>44,066,470</b>	<b>103,113,470</b>

*\*excludes anticipated issuances*

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$5,132,460	\$621,060	(\$4,511,400)
TRANSFERS	5,380,366	7,529,889	2,149,523
OTHER FINANCING SOURCES	766,888		(766,888)
ESTIMATED REVENUE	\$11,279,714	\$8,150,949	(\$3,128,765)
BEGINNING FUND BALANCE	144,280	144,280	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$11,423,994</u>	<u>\$8,295,229</u>	<u>(\$3,128,765)</u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$11,279,714	\$8,150,949	(\$3,128,765)
APPROPRIATIONS	<u>\$11,279,714</u>	<u>\$8,150,949</u>	<u>(\$3,128,765)</u>
ENDING FUND BALANCE	144,280	144,280	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$11,423,994</u>	<u>\$8,295,229</u>	<u>(\$3,128,765)</u>

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2018/19 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$945,514.

PINELLAS COUNTY  
SCHOOL BOARD

## CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2018) it is anticipated that the eventual total will be similar to the \$108 million to \$71 million received for fiscal years 2005-06 through 2017-18.

### HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Budget	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,578,800
2018-19	\$ 8,469,317	undetermined



	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$3,404,800	<b>\$560,516</b>	(\$2,844,284)
FEDERAL THROUGH STATE	67,174,000	<b>7,908,801</b>	(59,265,199)
ESTIMATED REVENUE	<u>\$70,578,800</u>	<u><b>\$8,469,317</b></u>	<u>(\$62,109,483)</u>

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$16,925,256	<b>\$7,639,735</b>	(\$9,285,521)
EXCEPTIONAL	8,943,934		(8,943,934)
CAREER EDUCATION	1,086,168	<b>5,769</b>	(1,080,399)
ADULT GENERAL	613,875		(613,875)
PRE KINDERGARTEN	245,119		(245,119)
OTHER INSTRUCTION	59,895		(59,895)
ATTENDANCE & SOCIAL WORK	2,724,078	<b>34,482</b>	(2,689,596)
GUIDANCE SERVICES	162,768	<b>26,801</b>	(135,967)
HEALTH SERVICES	32,641		(32,641)
PSYCHOLOGICAL SERVICES	2,784,380	<b>24,493</b>	(2,759,887)
PARENTAL INVOLVEMENT	378,036		(378,036)
OTHER STUDENT PERSONNEL SVC	2,547,243	<b>5,750</b>	(2,541,493)
CURRICULUM & INSTRUCTION	14,824,191	<b>89,926</b>	(14,734,265)
STAFF DEVELOPMENT	12,209,705	<b>211,794</b>	(11,997,911)
INSTRUCTION-RELATED TECH	483,860		(483,860)
GENERAL ADMINISTRATION	2,546,119	<b>23,965</b>	(2,522,154)
SCHOOL ADMINISTRATION	3,711	<b>172</b>	(3,539)
FISCAL SERVICES	54,127		(54,127)
PLANNING, RESEARCH & EVALUATION	47,834		(47,834)
PERSONNEL SERVICES	322,206		(322,206)
OTHER CENTRAL SERVICES	28,976		(28,976)
STUDENT TRANSPORTATION SERVICES	113,221	<b>5,693</b>	(107,528)
OPERATION OF PLANT	128,288	<b>657</b>	(127,631)
ADMINISTRATIVE TECHNOLOGY SERVICES	61,788		(61,788)
COMMUNITY SERVICES	3,251,381	<b>400,080</b>	(2,851,301)
TOTAL APPROPRIATIONS	<b>\$70,578,800</b>	<b>\$8,469,317</b>	(\$62,109,483)

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEPP K-12)	\$23,510	\$9,108			\$7,607,117				\$7,639,735	90.20%
5300 CAREER EDUCATION	1,673	100	2,743		1,253				5,769	0.07%
SUB TOTALS	\$25,183	\$9,208	\$2,743	\$0	\$7,608,370	\$0	\$0	\$0	\$7,645,504	90.27%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	12,686	13,719	7,182		895				34,482	0.41%
6120 GUIDANCE SERVICES	17,247	9,554							26,801	0.32%
6140 PSYCHOLOGICAL SERVICES	18,389	6,104							24,493	0.29%
6190 OTHER STUDENT PERSONNEL SVC	3,654	2,096							5,750	0.07%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	33,521	20,510	17,680		10,780	3,010	4,425		89,926	1.06%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	44,533	5,100	101,430		44,326	16,405			211,794	2.50%
SUB TOTALS	\$130,030	\$57,083	\$126,292	\$0	\$56,001	\$19,415	\$4,425	\$0	\$393,246	4.65%
GENERAL ADMINISTRATION										
7200 SCHOOL ADMINISTRATION			172				23,965		23,965	0.28%
7300 STUDENT TRANSPORTATION SERVICES			4,170				1,523		172	0.00%
7900 OPERATION OF PLANT			657						5,693	0.07%
SUB TOTALS	0	0	4,999	0	0	0	25,488	0	30,487	0.36%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES										
SUB TOTALS	0	0	60		50,000	10	350,010	0	400,080	4.72%
TOTAL APPROPRIATIONS	\$155,213	\$66,291	\$134,094	\$0	\$7,714,371	\$19,425	\$379,923	\$0	\$8,469,317	100.00%
	1.83%	0.78%	1.58%	0.00%	91.09%	0.23%	4.49%	0.00%	100.00%	

PINELLAS COUNTY  
SCHOOL BOARD

## SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,020 support service employees and 15 administrative/professional/technical employees. In fiscal year 2017-18, the Food Service operation prepared and served over 9.9 million lunches, more than 5.3 million breakfasts and over 1.1 million snacks in the After School Snack Program. Over 600,000 dinner meals were served at 65 sites.

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

Community Eligibility Provision (CEP) – National School Lunch Program:  
69 schools have qualified for the CEP in 2018-19. There will be no charge for student meals at the CEP schools.

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

Fiscal year 2018-19 lunch prices:

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

Breakfast is served in all schools/centers.

Fiscal year 2018-19 breakfast prices:

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

## INTERNAL SERVICE FUND

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

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

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

## PERMANENT FUND

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

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$44,520,736	\$45,192,278	\$671,542
STATE SOURCES	457,728	399,670	(58,058)
LOCAL SOURCES	6,162,580	6,286,992	124,412
ESTIMATED REVENUE	\$51,141,044	\$51,878,940	\$737,896
BEGINNING FUND BALANCE	441,155	2,621,085	2,179,930
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$51,582,199	\$54,500,025	\$2,917,826

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$48,961,114	\$51,002,467	\$2,041,353
TOTAL APPROPRIATIONS	\$48,961,114	\$51,002,467	\$2,041,353
ENDING FUND BALANCE	2,621,085	3,497,558	876,473
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$51,582,199	\$54,500,025	\$2,917,826

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$2,259,685	\$5,000,000	\$2,740,315
ESTIMATED REVENUE	\$2,259,685	\$5,000,000	\$2,740,315
BEGINNING FUND BALANCE	858,428	1,420,312	561,884
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$3,118,113	\$6,420,312	\$3,302,199

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

SCHOOL BOARD	\$1,697,801	\$5,000,000	\$3,302,199
APPROPRIATIONS	\$1,697,801	\$5,000,000	\$3,302,199
ENDING FUND BALANCE	1,420,312	1,420,312	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$3,118,113	\$6,420,312	\$3,302,199

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$127,829,771	<b>\$136,257,000</b>	\$8,427,229
ESTIMATED REVENUE	\$127,829,771	<b>\$136,257,000</b>	\$8,427,229
BEGINNING FUND BALANCE	6,108,001	<b>17,110,081</b>	11,002,080
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<b>\$133,937,772</b>	<b>\$153,367,081</b>	<b>\$19,429,309</b>

**SELF-INSURED HEALTH FUND - APPROPRIATIONS**

INTERNAL SERVICES	\$116,827,691	<b>\$129,033,155</b>	\$12,205,464
APPROPRIATIONS	\$116,827,691	<b>\$129,033,155</b>	\$12,205,464
ENDING FUND BALANCE	17,110,081	<b>24,333,926</b>	7,223,845
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$133,937,772</b>	<b>\$153,367,081</b>	<b>\$19,429,309</b>

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
BEGINNING FUND BALANCE	\$150,575	\$150,575	\$0
ESTIMATED REVENUE	\$150,575	\$150,575	\$0
AND FUND BALANCE			
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
ENDING FUND BALANCE	\$150,575	\$150,575	\$0
APPROPRIATIONS			
AND ENDING FUND BALANCE	\$150,575	\$150,575	\$0

Fiscal year 2017-2018 information is a projection as the year is not yet complete.



PINELLAS COUNTY  
SCHOOL BOARD

# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- OBJECT TION</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS	\$21,873	\$10,000	(\$11,873)
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	341,433	300,000	(41,433)
	<b>TOTAL FEDERAL DIRECT</b>	<b>\$363,306</b>	<b>\$310,000</b>	<b>(\$53,306)</b>
	FEDERAL THRU STATE			
3202 000	MEDICAID	4,000,000	3,000,000	(1,000,000)
	<b>TOTAL FEDERAL THRU STATE</b>	<b>\$4,000,000</b>	<b>\$3,000,000</b>	<b>(\$1,000,000)</b>
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	123,955,228	123,654,657	(300,571)
3310 000	SAFE SCHOOLS	3,216,892	6,179,580	2,962,688
3310 000	SUPPLEMENT ACADEMIC INSTRU	24,077,908	23,834,733	(243,175)
3310 000	ESE GUARANTEED ALLOCATION	45,673,964	45,283,239	(390,725)
3310 000	READING PROGRAMS	4,427,540	4,337,320	(90,220)
3310 000	DJJ SUPPLEMENTAL ALLOCATION	417,384	391,765	(25,619)
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,632,312	1,904,073	271,761
3310 000	DIGITAL CLASSROOMS ALLOCATION	2,057,845	1,735,667	(322,178)
3310 000	INSTRUCTIONAL MATERIALS	8,091,429	8,002,326	(89,103)
3310 000	TRANSPORTATION	12,209,731	12,308,413	98,682
3310 000	FEDERALLY CONNECTED STUDENT SUPPLEM	25,200	23,153	(2,047)
3310 000	MENTAL HEALTH ASSISTANCE ALLOCATION		2,278,163	2,278,163
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	83,801	83,802	1
3343 000	STATE LICENSE TAX	561,087	500,000	(61,087)
3344 000	DISCRETIONARY LOTTERY FUND	181,307	177,016	(4,291)
3355 000	CLASS SIZE REDUCTION	110,158,544	109,338,279	(820,265)
3361 000	SCHOOL RECOGNITION FUNDS	3,408,987	3,408,987	0
3371 000	VOLUNTARY PRE-K PROGRAM	2,500,000		(2,500,000)
3399 000	MISCELLANEOUS STATE REVENUE	8,700,000	5,541,614	(3,158,386)
	<b>TOTAL STATE SOURCES</b>	<b>\$381,898,246</b>	<b>\$379,501,874</b>	<b>(\$2,396,372)</b>
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	386,792,770	393,269,058	6,476,288
3411 000	TAX REFERENDUM	38,656,083	41,598,166	2,942,083
3425 000	RENTAL INCOME	2,370,710	1,500,000	(870,710)
3430 000	INTEREST INCOME	500,000	1,000,000	500,000
346X 000	STUDENT FEES	3,682,065	3,600,000	(82,065)
3481 000	CHARGES FOR SERVICES	1,271,100	1,200,000	(71,100)
349X 000	MISCELLANEOUS LOCAL SOURCES	15,155,251	11,795,902	(3,359,349)
	<b>TOTAL LOCAL SOURCES</b>	<b>\$448,427,979</b>	<b>\$453,963,126</b>	<b>\$5,535,147</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$834,689,531</b>	<b>\$836,775,000</b>	<b>\$2,085,469</b>

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	34,000,000	33,000,000	(1,000,000)
	TOTAL	TRANSFERS	\$34,000,000	\$33,000,000	(\$1,000,000)
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	68,502	125,000	56,498
	TOTAL	OTHER FINANCING SOURCES	\$68,502	\$125,000	\$56,498
	TOTAL	ESTIMATED RESOURCES	\$868,758,033	\$869,900,000	\$1,141,967
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	3,487,555	3,500,000	12,445
		RESTRICTED	23,903,817	16,000,000	(7,903,817)
		ASSIGNED	25,866,967	24,300,000	(1,566,967)
		UNASSIGNED	20,301,571	32,900,000	12,598,429
	TOTAL	BEGINNING FUND BALANCE	\$73,559,910	\$76,700,000	\$3,140,090
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$942,317,943	\$946,600,000	\$4,282,057

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$278,682,475	<b>\$274,082,585</b>	(\$4,599,890)
5100	200	EMPLOYEE BENEFITS	82,314,057	<b>82,429,826</b>	115,769
5100	300	PURCHASED SERVICES	48,452,296	<b>51,452,296</b>	3,000,000
5100	400	ENERGY SERVICES	6,533	<b>6,540</b>	7
5100	500	MATERIALS & SUPPLIES	13,288,738	<b>13,288,750</b>	12
5100	600	CAPITAL EXPENDITURES	3,258,832	<b>3,258,835</b>	3
5100	700	OTHER EXPENSE	1,327,479	<b>1,327,481</b>	2
	<b>TOTAL</b>	<b>BASIC (FEFP K-12)</b>	<b>\$427,330,410</b>	<b>\$425,846,313</b>	<b>(\$1,484,097)</b>
		EXCEPTIONAL			
5200	100	SALARIES	80,949,379	<b>79,591,520</b>	(1,357,859)
5200	200	EMPLOYEE BENEFITS	25,525,624	<b>25,569,956</b>	44,332
5200	300	PURCHASED SERVICES	766,121	<b>766,125</b>	4
5200	500	MATERIALS & SUPPLIES	456,474	<b>456,480</b>	6
5200	600	CAPITAL EXPENDITURES	129,392	<b>129,396</b>	4
5200	700	OTHER EXPENSE	31,160	<b>31,162</b>	2
	<b>TOTAL</b>	<b>EXCEPTIONAL</b>	<b>\$107,858,150</b>	<b>\$106,544,639</b>	<b>(\$1,313,511)</b>
		CAREER EDUCATION			
5300	100	SALARIES	16,067,835	<b>15,951,356</b>	(116,479)
5300	200	EMPLOYEE BENEFITS	4,539,606	<b>4,569,615</b>	30,009
5300	300	PURCHASED SERVICES	722,361	<b>722,365</b>	4
5300	400	ENERGY SERVICES	1,548	<b>1,550</b>	2
5300	500	MATERIALS & SUPPLIES	459,099	<b>459,109</b>	10
5300	600	CAPITAL EXPENDITURES	1,505,845	<b>1,505,847</b>	2
5300	700	OTHER EXPENSE	283,729	<b>283,735</b>	6
	<b>TOTAL</b>	<b>CAREER EDUCATION</b>	<b>\$23,580,023</b>	<b>\$23,493,577</b>	<b>(\$86,446)</b>
		ADULT GENERAL			
5400	100	SALARIES	5,826,529	<b>5,784,303</b>	(42,226)
5400	200	EMPLOYEE BENEFITS	1,283,204	<b>1,291,688</b>	8,484
5400	300	PURCHASED SERVICES	32,979	<b>32,985</b>	6
5400	500	MATERIALS & SUPPLIES	36,871	<b>36,875</b>	4
5400	600	CAPITAL EXPENDITURES	10,187	<b>10,191</b>	4
	<b>TOTAL</b>	<b>ADULT GENERAL</b>	<b>\$7,189,770</b>	<b>\$7,156,042</b>	<b>(\$33,728)</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	2,383,749	<b>2,366,485</b>	(17,264)
5500	200	EMPLOYEE BENEFITS	891,991	<b>897,890</b>	5,899
5500	300	PURCHASED SERVICES	21,419	<b>21,425</b>	6
5500	500	MATERIALS & SUPPLIES	106,697	<b>106,700</b>	3
5500	600	CAPITAL EXPENDITURES	14,369	<b>14,374</b>	5
5500	700	OTHER SERVICES	114	<b>120</b>	6
	<b>TOTAL</b>	<b>PRE KINDERGARTEN</b>	<b>\$3,418,339</b>	<b>\$3,406,994</b>	<b>(\$11,345)</b>

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	122,117	122,125	8
5900	200	EMPLOYEE BENEFITS	9,066	9,165	99
	TOTAL	OTHER INSTRUCTION	\$131,183	\$131,290	\$107
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$569,507,875</b>	<b>\$566,578,855</b>	<b>(\$2,929,020)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,851,452	3,851,455	3
6110	200	EMPLOYEE BENEFITS	1,264,444	1,277,673	13,229
6110	300	PURCHASED SERVICES	23,866	23,876	10
6110	500	MATERIALS & SUPPLIES	5,766	5,167	(599)
6110	700	OTHER EXPENSE	569	571	2
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,146,097	\$5,158,742	\$12,645
		GUIDANCE SERVICES			
6120	100	SALARIES	12,387,961	13,336,977	949,016
6120	200	EMPLOYEE BENEFITS	3,546,227	3,735,886	189,659
6120	300	PURCHASED SERVICES	115,870	115,874	4
6120	500	MATERIALS & SUPPLIES	15,947	14,276	(1,671)
6120	600	CAPITAL EXPENDITURES	29,190	29,200	10
6120	700	OTHER EXPENSE	1,004	1,010	6
	TOTAL	GUIDANCE SERVICES	\$16,096,199	\$17,233,223	\$1,137,024
		HEALTH SERVICES			
6130	100	SALARIES	3,012,727	3,012,733	6
6130	200	EMPLOYEE BENEFITS	1,160,255	1,172,392	12,137
6130	300	PURCHASED SERVICES	123,312	123,315	3
6130	500	MATERIALS & SUPPLIES	14,631	13,102	(1,529)
6130	600	CAPITAL OUTLAY	4,923	4,930	7
6130	700	OTHER EXPENSE	2,517	2,520	3
	TOTAL	HEALTH SERVICES	\$4,318,365	\$4,328,992	\$10,627
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,321,366	3,270,382	949,016
6140	200	EMPLOYEE BENEFITS	638,806	798,058	159,252
6140	300	PURCHASED SERVICES	13,622	13,630	8
6140	500	MATERIALS & SUPPLIES	65,491	58,621	(6,870)
6140	700	OTHER EXPENSE	121	128	7
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,039,406	\$4,140,819	\$1,101,413
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,249,567	1,249,572	5
6150	200	EMPLOYEE BENEFITS	630,374	636,974	6,600
6150	300	PURCHASED SERVICES	5,521	5,530	9
6150	500	MATERIALS & SUPPLIES	79	77	(2)
	TOTAL	PARENTAL INVOLVEMENT	\$1,885,541	\$1,892,153	\$6,612

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,226,151	<b>2,226,153</b>	2
6190	200	EMPLOYEE BENEFITS	743,459	<b>751,237</b>	7,778
6190	300	PURCHASED SERVICES	53,926	<b>53,933</b>	7
6190	500	MATERIALS & SUPPLIES	15,477	<b>13,858</b>	(1,619)
6190	600	CAPITAL EXPENDITURES	1,226	<b>1,231</b>	5
6190	700	OTHER EXPENSE	268	<b>270</b>	2
	<b>TOTAL</b>	OTHER STUDENT PERSONNEL SVC	<b>\$3,040,507</b>	<b>\$3,046,682</b>	<b>\$6,175</b>
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,333,853	<b>4,333,855</b>	2
6200	200	EMPLOYEE BENEFITS	1,342,529	<b>1,356,577</b>	14,048
6200	300	PURCHASED SERVICES	184,818	<b>184,820</b>	2
6200	400	ENERGY SERVICES	419	<b>426</b>	7
6200	500	MATERIALS & SUPPLIES	27,558	<b>24,670</b>	(2,888)
6200	600	CAPITAL EXPENDITURES	31,765	<b>31,767</b>	2
6200	700	OTHER EXPENSE	784	<b>787</b>	3
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA SERVICES	<b>\$5,921,726</b>	<b>\$5,932,902</b>	<b>\$11,176</b>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,010,455	<b>10,010,457</b>	2
6300	200	EMPLOYEE BENEFITS	2,969,305	<b>3,000,363</b>	31,058
6300	300	PURCHASED SERVICES	247,928	<b>247,933</b>	5
6300	500	MATERIALS & SUPPLIES	136,126	<b>121,848</b>	(14,278)
6300	600	CAPITAL EXPENDITURES	75,392	<b>75,395</b>	3
6300	700	OTHER EXPENSE	174,868	<b>174,873</b>	5
	<b>TOTAL</b>	INSTRUCTION & CURRICULUM DVLP SVCS	<b>\$13,614,074</b>	<b>\$13,630,869</b>	<b>\$16,795</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	4,616,588	<b>4,616,590</b>	2
6400	200	EMPLOYEE BENEFITS	1,113,827	<b>1,125,479</b>	11,652
6400	300	PURCHASED SERVICES	2,601,080	<b>2,601,089</b>	9
6400	500	MATERIALS & SUPPLIES	174,633	<b>156,314</b>	(18,319)
6400	600	CAPITAL EXPENDITURES	47,588	<b>47,591</b>	3
6400	700	OTHER EXPENSE	2,469	<b>2,473</b>	4
	<b>TOTAL</b>	INSTRUCTIONAL STAFF TRAINING SERVICES	<b>\$8,556,185</b>	<b>\$8,549,536</b>	<b>(\$6,649)</b>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	5,706,898	<b>5,706,900</b>	2
6500	200	EMPLOYEE BENEFITS	1,839,046	<b>1,858,284</b>	19,238
6500	300	PURCHASED SERVICES	539,510	<b>539,518</b>	8
6500	500	SUPPLIES	204,540	<b>183,077</b>	(21,463)
6500	700	OTHER EXPENSE	483	<b>491</b>	8
	<b>TOTAL</b>	INSTRUCTION-RELATED TECH	<b>\$8,290,477</b>	<b>\$8,288,270</b>	<b>(\$2,207)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$69,908,577</b>	<b>\$72,202,188</b>	<b>\$2,293,611</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>SCHOOL BOARD</b>			
7100	100	SALARIES	789,073	<b>789,076</b>	3
7100	200	EMPLOYEE BENEFITS	1,708,431	<b>1,725,302</b>	16,871
7100	300	PURCHASED SERVICES	99,073	<b>99,080</b>	7
7100	500	MATERIALS & SUPPLIES	6,708	<b>6,011</b>	(697)
7100	700	OTHER EXPENSE	36,322	<b>36,328</b>	6
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$2,639,607</b>	<b>\$2,655,797</b>	<b>\$16,190</b>
		<b>GENERAL ADMINISTRATION</b>			
7200	100	SALARIES	2,017,071	<b>2,017,075</b>	4
7200	200	EMPLOYEE BENEFITS	553,341	<b>559,132</b>	5,791
7200	300	PURCHASED SERVICES	299,312	<b>299,318</b>	6
7200	500	MATERIALS & SUPPLIES	30,518	<b>27,317</b>	(3,201)
7200	600	CAPITAL EXPENDITURES	8,058	<b>8,062</b>	4
7200	700	OTHER EXPENSE	8,527	<b>8,233</b>	(294)
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$2,916,827</b>	<b>\$2,919,137</b>	<b>\$2,310</b>
		<b>SCHOOL ADMINISTRATION</b>			
7300	100	SALARIES	43,022,190	<b>43,022,195</b>	5
7300	200	EMPLOYEE BENEFITS	13,959,261	<b>14,105,264</b>	146,003
7300	300	PURCHASED SERVICES	614,497	<b>614,501</b>	4
7300	500	MATERIALS & SUPPLIES	220,395	<b>220,399</b>	4
7300	600	CAPITAL EXPENDITURES	86,252	<b>86,258</b>	6
7300	700	OTHER EXPENSE	12,708	<b>12,713</b>	5
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$57,915,303</b>	<b>\$58,061,330</b>	<b>\$146,027</b>
		<b>FACILITIES ACQ. &amp; CONST.</b>			
7400	100	SALARIES	1,462,083	<b>1,462,086</b>	3
7400	200	EMPLOYEE BENEFITS	431,902	<b>436,422</b>	4,520
7400	300	PURCHASED SERVICES	25,963	<b>25,965</b>	2
7400	400	ENERGY SERVICES	7,087	<b>7,090</b>	3
7400	500	MATERIALS	7,556	<b>6,769</b>	(787)
7400	600	CAPITAL EXPENDITURES	8,451,380	<b>8,451,388</b>	8
7400	700	OTHER EXPENSE	3,268	<b>3,274</b>	6
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$10,389,239</b>	<b>\$10,392,994</b>	<b>\$3,755</b>
		<b>FISCAL SERVICES</b>			
7500	100	SALARIES	2,939,910	<b>2,939,916</b>	6
7500	200	EMPLOYEE BENEFITS	995,730	<b>1,006,147</b>	10,417
7500	300	PURCHASED SERVICES	171,208	<b>171,213</b>	5
7500	500	MATERIALS	23,089	<b>20,677</b>	(2,412)
7500	600	CAPITAL EXPENDITURES	6,236	<b>6,243</b>	7
	<b>TOTAL</b>	<b>FISCAL SERVICES</b>	<b>\$4,136,173</b>	<b>\$4,144,196</b>	<b>\$8,023</b>
		<b>FOOD SERVICE</b>			
7600	100	SALARIES	691,345	<b>691,348</b>	3
7600	200	EMPLOYEE BENEFITS	42,815	<b>43,266</b>	451
7600	300	PURCHASED SERVICES	1,258	<b>1,260</b>	2
	<b>TOTAL</b>	<b>FOOD SERVICE</b>	<b>\$735,418</b>	<b>\$735,874</b>	<b>\$456</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,020,673	<b>1,020,675</b>	2
7710	200	EMPLOYEE BENEFITS	293,079	<b>296,147</b>	3,068
7710	300	PURCHASED SERVICES	109,506	<b>109,515</b>	9
7710	500	MATERIALS & SUPPLIES	12,371	<b>11,080</b>	(1,291)
7710	600	CAPITAL EXPENDITURES	1,455	<b>1,460</b>	5
7710	700	OTHER EXPENSE	520	<b>520</b>	0
	<b>TOTAL</b>	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<b>\$1,437,604</b>	<b>\$1,439,397</b>	<b>\$1,793</b>
		INFORMATION SERVICES			
7720	100	SALARIES	672,783	<b>672,786</b>	3
7720	200	EMPLOYEE BENEFITS	223,807	<b>226,152</b>	2,345
7720	300	PURCHASED SERVICES	67,748	<b>67,750</b>	2
7720	400	ENERGY SERVICES	165	<b>165</b>	0
7720	500	MATERIALS & SUPPLIES	23,086	<b>20,668</b>	(2,418)
7720	600	CAPITAL EXPENDITURES	9,970	<b>9,974</b>	4
7720	700	OTHER EXPENSE	6,430	<b>6,433</b>	3
	<b>TOTAL</b>	INFORMATION SERVICES	<b>\$1,003,989</b>	<b>\$1,003,928</b>	<b>(\$61)</b>
		PERSONNEL SERVICES			
7730	100	SALARIES	3,139,851	<b>3,139,856</b>	5
7730	200	EMPLOYEE BENEFITS	1,268,434	<b>1,281,703</b>	13,269
7730	300	PURCHASED SERVICES	926,416	<b>926,419</b>	3
7730	500	MATERIALS & SUPPLIES	201,648	<b>180,488</b>	(21,160)
7730	600	CAPITAL EXPENDITURES	12,159	<b>12,163</b>	4
7730	700	OTHER EXPENSE	6,908	<b>6,910</b>	2
	<b>TOTAL</b>	PERSONNEL SERVICES	<b>\$5,555,416</b>	<b>\$5,547,539</b>	<b>(\$7,877)</b>
		INTERNAL SVC			
7760	100	SALARIES	1,748,147	<b>1,748,152</b>	5
7760	200	EMPLOYEE BENEFITS	591,985	<b>598,180</b>	6,195
7760	300	PURCHASED SERVICES	781,926	<b>781,930</b>	4
7760	400	ENERGY SERVICES	15,715	<b>15,718</b>	3
7760	500	MATERIALS & SUPPLIES	461,941	<b>413,470</b>	(48,471)
7760	600	CAPITAL EXPENDITURES	5,088	<b>5,093</b>	5
7760	700	OTHER EXPENSE	1,389	<b>1,395</b>	6
	<b>TOTAL</b>	INTERNAL SVC	<b>\$3,606,191</b>	<b>\$3,563,938</b>	<b>(\$42,253)</b>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	419,785	<b>419,790</b>	5
7790	200	EMPLOYEE BENEFITS	110,228	<b>111,383</b>	1,155
7790	300	PURCHASED SERVICES	24,437	<b>24,442</b>	5
7790	500	MATERIALS & SUPPLIES	3,030	<b>2,724</b>	(306)
7790	700	OTHER EXPENSE	15,730	<b>15,733</b>	3
	<b>TOTAL</b>	OTHER CENTRAL SERVICES	<b>\$573,210</b>	<b>\$574,072</b>	<b>\$862</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>STUDENT TRANSPORTATION SERVICES</b>			
7800	100	SALARIES	18,863,200	<b>18,863,204</b>	4
7800	200	EMPLOYEE BENEFITS	6,541,145	<b>6,609,561</b>	68,416
7800	300	PURCHASED SERVICES	881,261	<b>881,267</b>	6
7800	400	ENERGY SERVICES	3,183,450	<b>3,183,457</b>	7
7800	500	MATERIALS & SUPPLIES	1,972,025	<b>1,765,070</b>	(206,955)
7800	600	CAPITAL EXPENDITURES	32,795	<b>32,800</b>	5
7800	700	OTHER EXPENSE	26,506	<b>26,513</b>	7
	<b>TOTAL</b>	<b>STUDENT TRANSPORTATION SERVICES</b>	<b>\$31,500,382</b>	<b>\$31,361,872</b>	<b>(\$138,510)</b>
		<b>OPERATION OF PLANT</b>			
7900	100	SALARIES	24,993,942	<b>27,754,708</b>	2,760,766
7900	200	EMPLOYEE BENEFITS	11,774,129	<b>12,341,108</b>	566,979
7900	300	PURCHASED SERVICES	16,351,379	<b>16,351,382</b>	3
7900	400	ENERGY SERVICES	20,983,178	<b>21,983,178</b>	1,000,000
7900	500	MATERIALS & SUPPLIES	1,263,680	<b>1,131,064</b>	(132,616)
7900	600	CAPITAL EXPENDITURES	163,203	<b>163,209</b>	6
7900	700	OTHER EXPENSE	257,462	<b>257,465</b>	3
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$75,786,973</b>	<b>\$79,982,114</b>	<b>\$4,195,141</b>
	<b>SUBTOTAL - GENERAL SUPPORT</b>		<b>\$198,196,332</b>	<b>\$202,382,188</b>	<b>\$4,185,856</b>
		<b>MAINTENANCE OF PLANT</b>			
8100	100	SALARIES	7,073,392	<b>7,073,395</b>	3
8100	200	EMPLOYEE BENEFITS	2,752,581	<b>2,781,371</b>	28,790
8100	300	PURCHASED SERVICES	6,163,946	<b>6,016,768</b>	(147,178)
8100	400	ENERGY SERVICES	357,643	<b>357,647</b>	4
8100	500	MATERIALS & SUPPLIES	3,489,436	<b>3,140,767</b>	(348,669)
8100	600	CAPITAL EXPENDITURES	73,531	<b>73,545</b>	14
8100	700	OTHER EXPENSE	2,884,721	<b>2,884,726</b>	5
	<b>TOTAL</b>	<b>MAINTENANCE OF PLANT</b>	<b>\$22,795,250</b>	<b>\$22,328,219</b>	<b>(\$467,031)</b>
	<b>SUBTOTAL - MAINTENANCE OF PLANT</b>		<b>\$22,795,250</b>	<b>\$22,328,219</b>	<b>(\$467,031)</b>
		<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>			
8200	100	SALARIES	2,504,809	<b>2,504,811</b>	2
8200	200	EMPLOYEE BENEFITS	704,128	<b>711,500</b>	7,372
8200	300	PURCHASED SERVICES	952,017	<b>952,023</b>	6
8200	400	ENERGY SERVICES	5,711	<b>5,715</b>	4
8200	500	MATERIALS & SUPPLIES	85,426	<b>76,468</b>	(8,958)
8200	600	CAPITAL EXPENDITURES	114,072	<b>114,076</b>	4
8200	700	OTHER EXPENSE	2,000	<b>2,000</b>	0
	<b>TOTAL</b>	<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>\$4,368,163</b>	<b>\$4,366,593</b>	<b>(\$1,570)</b>
	<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>		<b>\$4,368,163</b>	<b>\$4,366,593</b>	<b>(\$1,570)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	358,343	<b>358,345</b>	2
9100	200	EMPLOYEE BENEFITS	147,855	<b>149,406</b>	1,551
9100	300	PURCHASED SERVICES	107,613	<b>107,616</b>	3
9100	500	MATERIALS & SUPPLIES	12,954	<b>11,600</b>	(1,354)
9100	600	CAPITAL EXPENDITURES	1,001	<b>1,005</b>	4
9100	700	OTHER EXPENSE	213,980	<b>213,985</b>	5
	TOTAL	COMMUNITY SERVICES	<b>\$841,746</b>	<b>\$841,957</b>	\$211
	<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>		<b>\$841,746</b>	<b>\$841,957</b>	\$211
	TOTAL	APPROPRIATIONS	<b>\$865,617,943</b>	<b>\$868,700,000</b>	\$3,082,057
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,500,000	<b>3,500,000</b>	0
		PRE-PAID EXPENSE			0
	TOTAL	NON-SPENDABLE	<b>\$3,500,000</b>	<b>\$3,500,000</b>	\$0
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,000,000	<b>1,000,000</b>	0
		REFERENDUM	1,000,000	<b>1,000,000</b>	0
		WORKFORCE	14,000,000	<b>14,000,000</b>	0
	TOTAL	RESTRICTED	<b>\$16,000,000</b>	<b>\$16,000,000</b>	\$0
		<u>ASSIGNED</u>			
		ENCUMBRANCES	8,000,000	<b>8,000,000</b>	0
		CENTRAL PRINTING	800,000	<b>800,000</b>	0
		CARRYFORWARDS	10,500,000	<b>10,500,000</b>	0
		FTE AUDIT ADJUSTMENTS	1,000,000	<b>1,000,000</b>	0
		FEFP VARIATIONS	4,000,000	<b>4,000,000</b>	0
	TOTAL	ASSIGNED	<b>\$24,300,000</b>	<b>\$24,300,000</b>	\$0
		<u>UNASSIGNED</u>	<b>\$32,900,000</b>	<b>34,100,000</b>	1,200,000
	TOTAL	UNASSIGNED	<b>\$32,900,000</b>	<b>\$34,100,000</b>	\$1,200,000
	TOTAL	ENDING FUND BALANCE	<b>\$76,700,000</b>	<b>\$77,900,000</b>	\$1,200,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$942,317,943</b>	<b>\$946,600,000</b>	\$4,282,057

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$517,281	<b>\$565,021</b>	\$47,740
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	63,955		(63,955)
3341	000	SALES TAX DISTRIBUTION	223,250	<b>223,250</b>	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	2,338,808	<b>2,338,808</b>	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	1,111,708		(1,111,708)
	<b>TOTAL</b>	<b>STATE SOURCES</b>	<b>\$4,255,002</b>	<b>\$3,127,079</b>	<b>(\$1,127,923)</b>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	116,551,802	<b>124,794,496</b>	8,242,694
3431	000	INTEREST ON INVESTMENTS	2,795,895	<b>1,200,000</b>	(1,595,895)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,432,590)		1,432,590
3434	000	INTEREST EARNED ON BOND PROCEEDS	170,045		(170,045)
3493	000	SALE OF JUNK	230,572		(230,572)
3497	000	REFUNDS OF PRIOR YEAR	916,357		(916,357)
	<b>TOTAL</b>	<b>LOCAL SOURCES</b>	<b>\$119,232,081</b>	<b>\$125,994,496</b>	<b>\$6,762,415</b>
		OTHER SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION	60,163,112	<b>30,000,000</b>	(30,163,112)
3793	000	PREMIUM ON LEASE PURCHASE	7,840,263		(7,840,263)
	<b>TOTAL</b>	<b>OTHER FINANCING SOURCES</b>	<b>\$68,003,375</b>	<b>\$30,000,000</b>	<b>(\$38,003,375)</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$191,490,458</b>	<b>\$159,121,575</b>	<b>(\$32,368,883)</b>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	130,941,748	191,757,717	60,815,969
		ASSIGNED	441,456	441,456	0
	<b>TOTAL</b>	<b>BEGINNING FUND BALANCE</b>	<b>\$131,383,204</b>	<b>\$192,199,173</b>	<b>\$60,815,969</b>
	<b>TOTAL</b>	<b>ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$322,873,662</b>	<b>\$351,320,748</b>	<b>\$28,447,086</b>

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2018/19 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$30.0 million.

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CAPITAL OUTLAY FUND - APPROPRIATIONS</b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$85,153,946	<b>\$216,568,361</b>	\$131,414,415
	TOTAL	FACILITIES ACQ. & CONST.	\$85,153,946	<b>\$216,568,361</b>	\$131,414,415
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES	5,964,339		(5,964,339)
	TOTAL	CHARTER SCHOOL CAPITAL	\$5,964,339	<b>\$0</b>	(\$5,964,339)
9200	700	DEBT SERVICES OTHER EXPENSES	1,064,130	<b>1,010,165</b>	(53,965)
	TOTAL	DEBT SERVICES	\$1,064,130	<b>\$1,010,165</b>	(\$53,965)
9700	700	TRANSFER OF FUNDS OTHER EXPENSES		<b>7,529,889</b>	7,529,889
9700	900	TRANSFERS	38,492,074	<b>33,000,000</b>	(5,492,074)
	TOTAL	TRANSFER OF FUNDS	\$38,492,074	<b>\$40,529,889</b>	\$2,037,815
	TOTAL	APPROPRIATIONS	\$130,674,489	<b>\$258,108,415</b>	\$127,433,926
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	191,757,717	<b>92,770,877</b>	(98,986,840)
		ASSIGNED	441,456	<b>441,456</b>	0
	TOTAL	ENDING FUND BALANCE	\$192,199,173	<b>\$93,212,333</b>	(\$98,986,840)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$322,873,662	<b>\$351,320,748</b>	\$28,447,086

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

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2018/19 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$30.0 million.

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
3322	000	STATE SOURCES			
		C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$5,132,460	\$621,060	(\$4,511,400)
	TOTAL	STATE SOURCES	\$5,132,460	\$621,060	(\$4,511,400)
3630	000	TRANSFERS			
		TRANS. FROM CAPITAL PROJECTS	5,380,366	7,529,889	2,149,523
	TOTAL	TRANSFERS	5,380,366	7,529,889	2,149,523
3751	000	OTHER FINANCING SOURCES			
		CERTIFICATES OF PARTICIPATION (COPS)	766,888		(\$766,888)
	TOTAL	OTHER FINANCING SOURCES	\$766,888	\$0	(\$766,888)
	TOTAL	ESTIMATED REVENUE	\$11,279,714	\$8,150,949	(\$3,128,765)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	144,280	144,280	0
	TOTAL	BEGINNING FUND BALANCE	\$144,280	\$144,280	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$11,423,994	\$8,295,229	(\$3,128,765)
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
9200	700	DEBT SERVICES			
		OTHER EXPENSES	\$11,279,714	\$8,150,949	(\$3,128,765)
	TOTAL	DEBT SERVICES	\$11,279,714	\$8,150,949	(\$3,128,765)
	TOTAL	APPROPRIATIONS	\$11,279,714	\$8,150,949	(\$3,128,765)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		RESTRICTED	144,280	144,280	0
	TOTAL	ENDING FUND BALANCE	\$144,280	\$144,280	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$11,423,994	\$8,295,229	(\$3,128,765)

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2018/19 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$945,514.

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18	2018-19	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,175,693	\$400,000	(\$2,775,693)
3199	000	MISC FEDERAL DIRECT	229,107	160,516	(68,591)
	TOTAL	FEDERAL DIRECT	\$3,404,800	\$560,516	(\$2,844,284)
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,404,773	62,698	(1,342,075)
3221	000	ADULT GENERAL EDUCATION	1,085,156	55,630	(1,029,526)
3222	000	ENGLISH LITERACY & CIVICS	128,162	7,651	(120,511)
3225	000	TCHER & PRINCPL TRNING TITLE II	3,130,069	404,733	(2,725,336)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	29,398,988	1,630,254	(27,768,734)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	28,795,934	4,838,101	(23,957,833)
3241	000	LANGUAGE INSTRUCTION TITLE III	991,579	198,811	(792,768)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	917,877	106,840	(811,037)
3299	000	MISC FEDERAL THRU STATE	1,321,462	604,083	(717,379)
	TOTAL	FEDERAL THRU STATE	\$67,174,000	\$7,908,801	(\$59,265,199)
	TOTAL	ESTIMATED REVENUE	\$70,578,800	\$8,469,317	(\$62,109,483)

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

FUNG- OBJECT		DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	10,391,499	\$23,510	(\$10,367,989)
5100	200	EMPLOYEE BENEFITS	2,125,739	9,108	(2,116,631)
5100	300	PURCHASED SERVICES	2,430,451		(2,430,451)
5100	500	MATERIALS & SUPPLIES	1,180,077	7,607,117	6,427,040
5100	600	CAPITAL EXPENDITURES	795,173		(795,173)
5100	700	OTHER EXPENSE	2,317		(2,317)
	TOTAL	BASIC (FEFP K-12)	\$16,925,256	\$7,639,735	(\$9,285,521)
		EXCEPTIONAL			
5200	100	SALARIES	5,858,361		(5,858,361)
5200	200	EMPLOYEE BENEFITS	2,369,193		(2,369,193)
5200	300	PURCHASED SERVICES	314,154		(314,154)
5200	500	MATERIALS & SUPPLIES	359,862		(359,862)
5200	600	CAPITAL EXPENDITURES	42,364		(42,364)
	TOTAL	EXCEPTIONAL	\$8,943,934	\$0	(\$8,943,934)
		CAREER EDUCATION			
5300	100	SALARIES	222,153	1,673	(220,480)
5300	200	EMPLOYEE BENEFITS	32,580	100	(32,480)
5300	300	PURCHASED SERVICES	344,138	2,743	(341,395)
5300	500	MATERIALS & SUPPLIES	296,478	1,253	(295,225)
5300	600	CAPITAL EXPENDITURES	25,102		(25,102)
5300	700	OTHER EXPENSE	165,717		(165,717)
	TOTAL	CAREER EDUCATION	\$1,086,168	\$5,769	(\$1,080,399)
		ADULT GENERAL			
5400	100	SALARIES	93,532		(93,532)
5400	200	EMPLOYEE BENEFITS	12,724		(12,724)
5400	300	PURCHASED SERVICES	233,159		(233,159)
5400	500	MATERIALS & SUPPLIES	33,645		(33,645)
5400	600	CAPITAL EXPENDITURES	239,815		(239,815)
5400	700	OTHER EXPENSE	1,000		(1,000)
	TOTAL	ADULT GENERAL	\$613,875	\$0	(\$613,875)
		PRE KINDERGARTEN			
5500	100	SALARIES	172,880		(172,880)
5500	200	EMPLOYEE BENEFITS	72,239		(72,239)
	TOTAL	PRE KINDERGARTEN	\$245,119	\$0	(\$245,119)
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	50,000		(50,000)
5900	500	MATERIALS & SUPPLIES	925		(925)
5900	600	CAPITAL EXPENDITURES	8,970		(8,970)
	TOTAL	OTHER INSTRUCTION	\$59,895	\$0	(\$59,895)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$27,874,247	\$7,645,504	(\$20,228,743)

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>ATTENDANCE &amp; SOCIAL WORK</b>			
6110	100	SALARIES	2,020,772	12,686	(2,008,086)
6110	200	EMPLOYEE BENEFITS	651,804	13,719	(638,085)
6110	300	PURCHASED SERVICES	35,908	7,182	(28,726)
6110	500	MATERIALS & SUPPLIES	15,594	895	(14,699)
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$2,724,078</b>	<b>\$34,482</b>	<b>(\$2,689,596)</b>
		<b>GUIDANCE SERVICES</b>			
6120	100	SALARIES	137,526	17,247	(120,279)
6120	200	EMPLOYEE BENEFITS	25,242	9,554	(15,688)
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$162,768</b>	<b>\$26,801</b>	<b>(\$135,967)</b>
		<b>HEALTH SERVICES</b>			
6130	100	SALARIES	28,231		(28,231)
6130	200	EMPLOYEE BENEFITS	4,410		(4,410)
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$32,641</b>	<b>\$0</b>	<b>(\$32,641)</b>
		<b>PSYCHOLOGICAL SERVICES</b>			
6140	100	SALARIES	2,134,999	18,389	(2,116,610)
6140	200	EMPLOYEE BENEFITS	649,381	6,104	(643,277)
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$2,784,380</b>	<b>\$24,493</b>	<b>(\$2,759,887)</b>
		<b>PARENTAL INVOLVEMENT</b>			
6150	100	SALARIES	133,480		(133,480)
6150	200	EMPLOYEE BENEFITS	37,665		(37,665)
6150	300	PURCHASED SERVICES	32,393		(32,393)
6150	500	MATERIALS & SUPPLIES	169,280		(169,280)
6150	600	CAPITAL OUTLAY	5,218		(5,218)
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$378,036</b>	<b>\$0</b>	<b>(\$378,036)</b>
		<b>OTHER STUDENT PERSONNEL SVC</b>			
6190	100	SALARIES	1,896,949	3,654	(1,893,295)
6190	200	EMPLOYEE BENEFITS	646,964	2,096	(644,868)
6190	300	PURCHASED SERVICES	3,330		(3,330)
	<b>TOTAL</b>	<b>OTHER STUDENT PERSONNEL SVC</b>	<b>\$2,547,243</b>	<b>\$5,750</b>	<b>(\$2,541,493)</b>
		<b>INSTRUCTION &amp; CURRICULUM DVLP SVCS</b>			
6300	100	SALARIES	10,824,678	33,521	(10,791,157)
6300	200	EMPLOYEE BENEFITS	3,373,883	20,510	(3,353,373)
6300	300	PURCHASED SERVICES	437,565	17,680	(419,885)
6300	500	MATERIALS & SUPPLIES	111,245	10,780	(100,465)
6300	600	CAPITAL EXPENDITURES	61,366	3,010	(58,356)
6300	700	OTHER EXPENSE	15,454	4,425	(11,029)
	<b>TOTAL</b>	<b>INSTRUCTION &amp; CURRICULUM DVLP SVCS</b>	<b>\$14,824,191</b>	<b>\$89,926</b>	<b>(\$14,734,265)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	7,987,357	44,533	(7,942,824)
6400	200	EMPLOYEE BENEFITS	2,445,587	5,100	(2,440,487)
6400	300	PURCHASED SERVICES	1,578,938	101,430	(1,477,508)
6400	500	MATERIALS & SUPPLIES	104,548	44,326	(60,222)
6400	600	CAPITAL EXPENDITURES	92,898	16,405	(76,493)
6400	700	OTHER EXPENSE	377		(377)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$12,209,705	\$211,794	(\$11,997,911)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	372,984		(372,984)
6500	200	EMPLOYEE BENEFITS	110,876		(110,876)
	TOTAL	INSTRUCTION-RELATED TECH	\$483,860	\$0	(\$483,860)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$36,146,902</i>	<i>\$393,246</i>	<i>(\$35,753,656)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,546,119	23,965	(2,522,154)
	TOTAL	GENERAL ADMINISTRATION	\$2,546,119	\$23,965	(\$2,522,154)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	52		(52)
7300	200	EMPLOYEE BENEFITS	4		(4)
7300	300	PURCHASED SERVICES	3,655	172	(3,483)
	TOTAL	SCHOOL ADMINISTRATION	\$3,711	\$172	(\$3,539)
		FISCAL SERVICES			
7500	100	SALARIES	36,760		(36,760)
7500	200	EMPLOYEE BENEFITS	17,367		(17,367)
	TOTAL	FISCAL SERVICES	\$54,127	\$0	(\$54,127)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	38,632		(38,632)
7710	200	EMPLOYEE BENEFITS	9,202		(9,202)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$47,834	\$0	(\$47,834)
		PERSONNEL SERVICES			
7730	100	SALARIES	236,453		(236,453)
7730	200	EMPLOYEE BENEFITS	70,270		(70,270)
7730	300	PURCHASED SERVICES	10,943		(10,943)
7730	700	OTHER EXPENSE	4,540		(4,540)
	TOTAL	PERSONNEL SERVICES	\$322,206	\$0	(\$322,206)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	19,322		(19,322)
7790	200	EMPLOYEE BENEFITS	9,654		(9,654)
	TOTAL	OTHER CENTRAL SERVICES	\$28,976	\$0	(\$28,976)

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	102,802	4,170	(98,632)
7800	400	ENERGY SERVICES	1,310		(1,310)
7800	500	MATERIALS & SUPPLIES		1,523	1,523
7800	700	OTHER EXPENSE	9,109		(9,109)
	TOTAL	STUDENT TRANSPORTATION SERVICES	<u>\$113,221</u>	<u>\$5,693</u>	<u>(\$107,528)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	62,512		(62,512)
7900	200	EMPLOYEE BENEFITS	16,016		(16,016)
7900	300	PURCHASED SERVICES	38,149	657	(37,492)
7900	400	ENERGY SERVICES	11,611		(11,611)
	TOTAL	OPERATION OF PLANT	<u>\$128,288</u>	<u>\$657</u>	<u>(\$127,631)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$3,244,482</i></u>	<u><i>\$30,487</i></u>	<u><i>(\$3,213,995)</i></u>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	600	CAPITAL EXPENDITURES	61,788		(61,788)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	<u>\$61,788</u>	<u>\$0</u>	<u>(\$61,788)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$61,788</i></u>	<u><i>\$0</i></u>	<u><i>(\$61,788)</i></u>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	1,136	60	(1,076)
9100	500	MATERIALS & SUPPLIES	256,610	50,000	(206,610)
9100	600	CAPITAL EXPENDITURES	25	10	(15)
9100	700	OTHER EXPENSE	2,993,610	350,010	(2,643,600)
	TOTAL	COMMUNITY SERVICES	<u>\$3,251,381</u>	<u>\$400,080</u>	<u>(\$2,851,301)</u>
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<u><i>\$3,251,381</i></u>	<u><i>\$400,080</i></u>	<u><i>(\$2,851,301)</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$70,578,800</u></u>	<u><u>\$8,469,317</u></u>	<u><u>(\$62,109,483)</u></u>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$27,655,371	\$27,967,690	\$312,319
3262	000	SCH BRKFST REIMBURSEMENT	9,425,897	9,758,731	332,834
3263	000	AFTERSCHOOL SNACK REIMB	959,317	990,060	30,743
3264	000	CHILD CARE FOOD PROGRAM	1,981,448	1,753,563	(227,885)
3265	000	USDA DONATED COMMODITIES	3,700,263	3,500,000	(200,263)
3266	000	CASH IN LIEU OF DONAT. FOOD	141,885	108,764	(33,121)
3267	000	SUMMER FOOD SERVICE PROGRAM	574,555	1,044,270	469,715
3269	000	OTHER FOOD SERV. REVENUE	82,000	69,200	(12,800)
	TOTAL	FEDERAL THRU STATE	\$44,520,736	\$45,192,278	\$671,542
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	159,357	138,559	(20,798)
3338	000	SCHOOL LUNCH SUPPLEMENT	298,371	261,111	(37,260)
	TOTAL	STATE SOURCES	\$457,728	\$399,670	(\$58,058)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(28,593)	(42,799)	(14,206)
3433	000	NET INC/DEC FAIR VALUE INVEST	9,902	14,977	5,075
3451	000	STUDENT LUNCHES	2,736,300	3,672,135	935,835
3453	000	ADULT BREAKFAST/LUNCHES	210,731	159,479	(51,252)
3454	000	STUDENT AND ADULT A LA CARTE	2,654,987	2,051,943	(603,044)
3455	000	STUDENT SNACKS	116,483	85,140	(31,343)
3456	000	OTHER FOOD SALES	40,425	21,864	(18,561)
3459	000	ADMINISTRATIVE FEE - CHARTER	48,600	53,000	4,400
3490	000	MISC LOCAL SOURCES	366,800	271,253	(95,547)
3493	000	SALE OF JUNK	6,945		(6,945)
	TOTAL	LOCAL SOURCES	\$6,162,580	\$6,286,992	\$124,412
	TOTAL	ESTIMATED REVENUE	\$51,141,044	\$51,878,940	\$737,896
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	441,155	2,621,085	2,179,930
	TOTAL	BEGINNING FUND BALANCE	\$441,155	\$2,621,085	\$2,179,930
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$51,582,199	\$54,500,025	\$2,917,826

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$17,247,740	\$18,247,178	\$999,438
7600	200	EMPLOYEE BENEFITS	5,798,450	5,760,977	(37,473)
7600	300	PURCHASED SERVICES	2,100,759	2,202,458	101,699
7600	400	ENERGY SERVICES	841,840	2,057,150	1,215,310
7600	500	MATERIALS & SUPPLIES	21,611,389	20,888,504	(722,885)
7600	600	CAPITAL EXPENDITURES	1,219,761	1,706,800	487,039
7600	700	OTHER EXPENSE	141,175	139,400	(1,775)
	TOTAL	FOOD SERVICE	\$48,961,114	\$51,002,467	\$2,041,353
	TOTAL	APPROPRIATIONS	\$48,961,114	\$51,002,467	\$2,041,353
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	2,621,085	3,497,558	876,473
	TOTAL	ENDING FUND BALANCE	\$2,621,085	\$3,497,558	\$876,473
	TOTAL	APPROPRIATIONS & FD BALANCE	\$51,582,199	\$54,500,025	\$2,917,826

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$235,971		(\$235,971)
3433	000	NET INC/DEC FAIR VALUE INVEST	(113,958)		113,958
3484	000	PREMIUM REVENUE (WC)	1,697,801	5,000,000	3,302,199
3497	000	REFUNDS OF PRIOR YEAR EXP	439,871		(439,871)
	TOTAL	LOCAL SOURCES	\$2,259,685	\$5,000,000	\$2,740,315
	TOTAL	ESTIMATED REVENUE	\$2,259,685	\$5,000,000	\$2,740,315
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	858,428	1,420,312	561,884
	TOTAL	BEGINNING FUND BALANCE	\$858,428	\$1,420,312	\$561,884
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$3,118,113	\$6,420,312	\$3,302,199

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

		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$1,697,801	\$5,000,000	\$3,302,199
	TOTAL	SCHOOL BOARD	\$1,697,801	\$5,000,000	\$3,302,199
	TOTAL	APPROPRIATIONS	\$1,697,801	\$5,000,000	\$3,302,199
		FUND BALANCE			
	090	RESTRICTED	1,420,312	1,420,312	0
	TOTAL	ENDING FUND BALANCE	\$1,420,312	\$1,420,312	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$3,118,113	\$6,420,312	\$3,302,199

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2017-18 PROJECTED ACTUAL</b>	<b>2018-19 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$127,276		(\$127,276)
3433	000	NET INC/DEC FAIR VALUE INVEST	(42,216)		42,216
3484	000	PREMIUM REVENUE	127,744,711	\$136,257,000	8,512,289
	TOTAL	LOCAL SOURCES	\$127,829,771	\$136,257,000	\$8,427,229
	TOTAL	ESTIMATED REVENUE			
			\$127,829,771	\$136,257,000	\$8,427,229
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	6,108,001	17,110,081	11,002,080
	TOTAL	BEGINNING FUND BALANCE	\$6,108,001	\$17,110,081	\$11,002,080
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$133,937,772	\$153,367,081	\$19,429,309
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
		INTERNAL SERVICES			
7760	200	EMPLOYEE BENEFITS	\$116,827,691	\$129,033,155	\$12,205,464
	TOTAL	INTERNAL SERVICES	\$116,827,691	\$129,033,155	\$12,205,464
	TOTAL	APPROPRIATIONS	\$116,827,691	\$129,033,155	\$12,205,464
2768		FUND BALANCE RESTRICTED	\$17,110,081	\$24,333,926	\$7,223,845
	TOTAL	ENDING FUND BALANCE	\$17,110,081	\$24,333,926	\$7,223,845
	TOTAL	APPROPRIATIONS & FD BALANCE	\$133,937,772	\$153,367,081	\$19,429,309

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2017-18 PROJECTED ACTUAL	2018-19 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$150,575	\$150,575	\$0
TOTAL		BEGINNING FUND BALANCE	\$150,575	\$150,575	\$0
TOTAL		FUND BALANCE	\$150,575	\$150,575	\$0

**PERMANENT FUND - APPROPRIATIONS**

		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$150,575	\$150,575	\$0
TOTAL		ENDING FUND BALANCE	\$150,575	\$150,575	\$0
TOTAL		APPROPRIATIONS & FD BALANCE	\$150,575	\$150,575	\$0

Fiscal year 2017-2018 information is a projection as the year is not yet complete.

# APPENDIX



PINELLAS COUNTY  
SCHOOL BOARD

**How To Read The Budget**

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

**Fund**

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

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

**Operating Fund**

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

**Capital Outlay Fund**

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

**Debt Service Fund**

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

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

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

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

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

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

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

**Self-Insured Health Fund**

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

**Permanent Fund**

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

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SCHOOL BOARD**

**Trust & Agency Fund**

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

**Function**

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

**5000 Direct Instruction**

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

**6000 Instructional Support Services**

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

**7000 General Support Services**

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

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

**Object**

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

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

**Cost Center**

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

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

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

**COPs (Certificates of Participation):**

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

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

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

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

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

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

**District School Tax:** Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy has been capped at 1.5 mills since 2009 by the state legislature. As of the 2017-18 fiscal year, school boards are required to share this local revenue source with charter schools on a per student basis when the state appropriates less than the charter schools' annual allocation.

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

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

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

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

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

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

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

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2019, is Fiscal Year 2019.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2018-19, the state has defined 10 FEFP programs.

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

**Purchased Services (object of expenditure):** Amounts paid for personal services rendered by personnel who are not on the payroll of the District school board, and other services which the Board may purchase.

**Redbook:** Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2017.

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

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

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

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

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

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

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

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

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

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

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

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

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