

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2014/15 Millage Rates & District Budget

September 9, 2014 (6:30 p.m.)

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



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

Public Hearing on Budget
Tuesday, September 9, 2014 6:30 PM
School Administration Building
301 Fourth Street SW, Largo, FL 33770



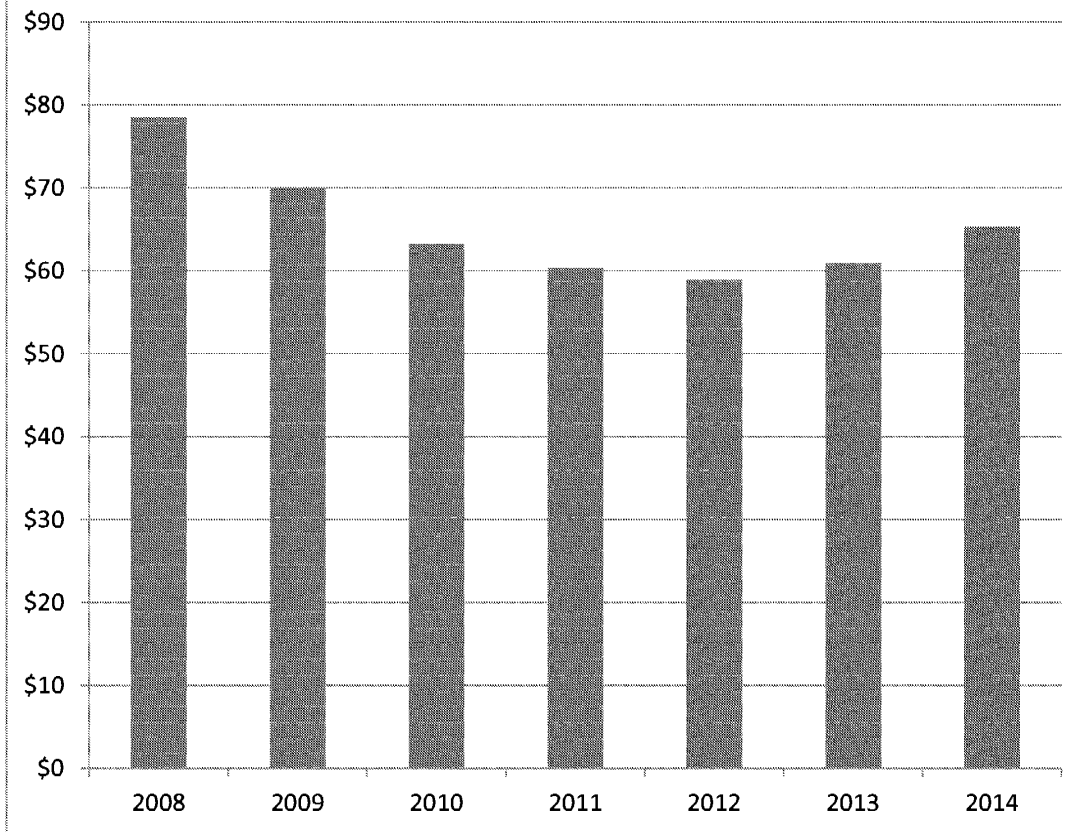
~ Agenda ~

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent, Finance & Business Services
- VI. Millage to Support the Budget
 - 1. Approval of Discretionary Local Effort Millage
 - 2. Adoption of Total Millage Rates
- VII. Presentations from the Audience
- VIII. 2014/2015 Budget
 - 1. Adoption of the Amendments to Proposed Budget
 - 2. Adoption of the Final Budget for 2014/15
 - 3. Adoption of the Resolution Determining Revenues and Millages
- IX. Presentations from the Audience
- X. Other Considerations and Concluding Comments
- XI. Adjournment

2014 - 2015 BUDGET CALENDAR

September 10, 2013	2013-14 Budget Approved
October 18, 2013	FTE 2013-14 Survey 2 "date certain"
December 21, 2013	FTE 2013-14 Third Calculation received from state
January 16, 2014	FTE 2014-15 estimates (per forecast model) to State DOE
January, 2014	Second semester staffing review
January 31, 2014	Governor presents 2014-15 Budget Recommendations
February 14, 2014	FTE 2013-14 Survey 3 "date certain"
February 19-26, 2014	Staffing allocations to schools
March 4, 2014	2014 Legislative Session Begins
April 9, 2014	Staff Rosters from schools due to Personnel
May 2, 2014	State Legislature ends regular session
May 7, 2014	Forms and instructions distributed to departments
May 28, 2014	Discretionary allocations to schools
May 30, 2014	Budget requests received from departments
June 17-20, 2014	State DOE Presentations to School Finance Officers
June 24, 2014	School Board Workshop on budget
July 1, 2014	New fiscal year begins
July 26, 2014	Advertise in Tampa Bay Times
July 29, 2014	First Public Hearing on the 2014-15 Budget and Millage Rates
August 18, 2014	School term begins
August 22, 2014	County Property Appraiser mails TRIM notices
September 09, 2014	Board adopts Tentative Facilities Work Program
September 09, 2014	Final Public Hearing on the 2014-15 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value*	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%
2014	65,276,216,864	4,360,982,171	7.2%

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2014/2015 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2013/2014	2014/2015	Change
Gross Taxable Property Value	\$60.91	\$65.28	7.2%
Adjusted Taxable Value (excluding new construction, etc.)	\$60.59	\$64.96	7.2% (vs. 2013-14 Final Adjusted Taxable Value)

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2014-2015 Rates vs. Actual 2013-2014 Millage Rates</u></i>	2013/2014 Actual	2014/2015 Proposed	Percent Change
Required Local Effort	5.3120	5.0930	-4.12%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	6.5600	6.3410	-3.34%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	8.0600	7.8410	-2.72%
<i><u>Proposed 2014/15 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2014/2015 Proposed	Percent Change
Required Local Effort	4.9727	5.0930	2.42%
Discretionary Local Effort	0.7002	0.7480	6.83%
Local Referendum	0.4681	0.5000	6.81%
Capital Outlay	1.4042	1.5000	6.82%
Total Millage	7.5452	7.8410	3.92%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2014/15 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2014/15 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2014/15 have been accomplished,

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

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

A. For the Required Local Effort	5.093	Mills
B. For Discretionary Local Effort	0.748	Mills
C. Local Referendum	0.500	Mills
D. For Capital Outlay	1.500	Mills
(Construction, remodeling, renovation acquisitions and repair)		
Total Millage	7.841	Mills

The total millage rate for fiscal year of 7.841 mills is 3.92% higher than the rolled-back rate of 7.5452 mills.

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

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

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

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

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

Adopted this 9th day of September, 2014.

Attest:

Michael A. Grego, Ed.D.

Superintendent of Schools

Carol Cook

Chairperson of the School Board

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2014/15

- 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, 2014, was \$65,276,216,864.
- 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, 2014, was \$65,276,217.
- (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: $96\% \times \$65,276,217 = \$62,665,168$.
- 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 2014/15																																	
1970/71		1971/72		1972/73		1973/74		1974/75 through 1978/79																									
Millage								Millage																									
Operating (County)								Operating																									
Operating (District)								Required Local Effort																									
Debt Service (County)								Discretionary Local																									
Capital Improvment (Dist)								Operating Subtotal																									
								Capital Improvement																									
Total Millage								Total Millage																									
1986/87		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					
Operating																																	
Required Local Effort		5.183		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			
Discretionary Local		0.819		0.819		0.719		0.719		1.019		0.510		0.510		0.510		0.510		0.510		0.510		0.510		0.510		0.510		0.510			
Supplemental Discretionary Local Referendum																				0.190		0.188		0.187		0.172		0.167		0.159		0.149	
Operating Subtotal		6.002		5.837		6.150		6.533		6.966		6.826		7.000		7.082		7.359		7.329		7.176		7.133		7.110		6.866		6.433			
Capital Improvement		1.500		1.500		1.500		2.000		1.800		1.800		2.000		2.000		2.000		2.000		2.000		2.000		2.000		2.000		2.000			
Total Millage		7.502		7.337		7.650		8.533		8.766		8.626		9.000		9.082		9.359		9.329		9.176		9.133		9.110		8.666		8.433			
2001/02		2002/03		2003/04		2004/05		2005/06		2006/07		2007/08		2008/09		2009/10		2010/11		2011/12		2012/13		2013/14		Proposed 2014/15							
Operating																																	
Required Local Effort		5.839		5.808		5.614		5.504		5.191		5.046		4.730		5.172		5.348		5.342		5.637		5.554		5.312		5.093					
Discretionary Local		0.510		0.510		0.510		0.510		0.510		0.510		0.510		0.498		0.748		0.748		0.748		0.748		0.748		0.748					
Supplemental Discretionary		0.138		0.131		0.119		0.108		0.189		0.154		0.141		0.141		0.000		0.000		0.000		0.000		0.000		0.000					
Discretionary Critical Needs																		0.250		0.250													
Local Referendum																		0.500		0.500		0.500		0.500		0.500		0.500					
Operating Subtotal		6.487		6.449		6.243		6.122		6.390		6.210		5.881		6.311		6.846		6.840		6.885		6.802		6.560		6.341					
Capital Improvement		2.000		2.000		2.000		2.000		2.000		2.000		1.850		1.750		1.500		1.500		1.500		1.500		1.500		1.500					
Total Millage		8.487		8.449		8.243		8.122		8.390		8.210		7.731		8.061		8.346		8.340		8.385		8.302		8.060		7.841					

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

	BUDGET 2013-2014	BUDGET 2014-2015	FY15 vs FY14 INCREASE/(DECREASE)	
			Amount	Percent
TAX BASE				
Gross Taxable Value	\$60,915,234,693	\$65,276,216,864	\$4,360,982,171	7.2%
Value of 1 mill (@ 96%)	\$58,478,625	\$62,665,168	\$4,186,543	7.2%
MILLAGE RATES AND REVENUE				
Operating				
Required Local Effort	5.312	5.093	-0.219	2.7%
Discretionary	0.748	0.748	0.000	7.2%
Local Referendum	0.500	0.500	0.000	7.2%
Total Operating	6.560	6.341	-0.219	3.6%
Capital	1.500	1.500	0.000	7.2%
TOTAL	8.060	7.841	-0.219	4.2%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Tax Year			
	2011	2012	2013	2014
% Change in Assessed Value		-2.4%	3.4%	7.2%
Assessed Value	\$ 200,000	\$ 195,200	\$ 201,837	\$ 216,369
Homestead Exemption	25,000	25,000	25,000	25,000
Taxable Value	\$ 175,000	\$ 170,200	\$ 176,837	\$ 191,369
Taxable Value	\$ 175,000	\$ 170,200	\$ 176,837	\$ 191,369
Divided by 1,000 (= number of "mills")	175.000	170.200	176.837	191.369
Times Millage Rate	8.385	8.302	8.060	7.841
Property Taxes	\$ 1,467.38	\$ 1,413.00	\$ 1,425.31	\$ 1,500.52

Change as compared to the prior year

\$	(54.37)	\$	12.31	\$	75.22
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Cumulative 3-Year Change

\$	33.16
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BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

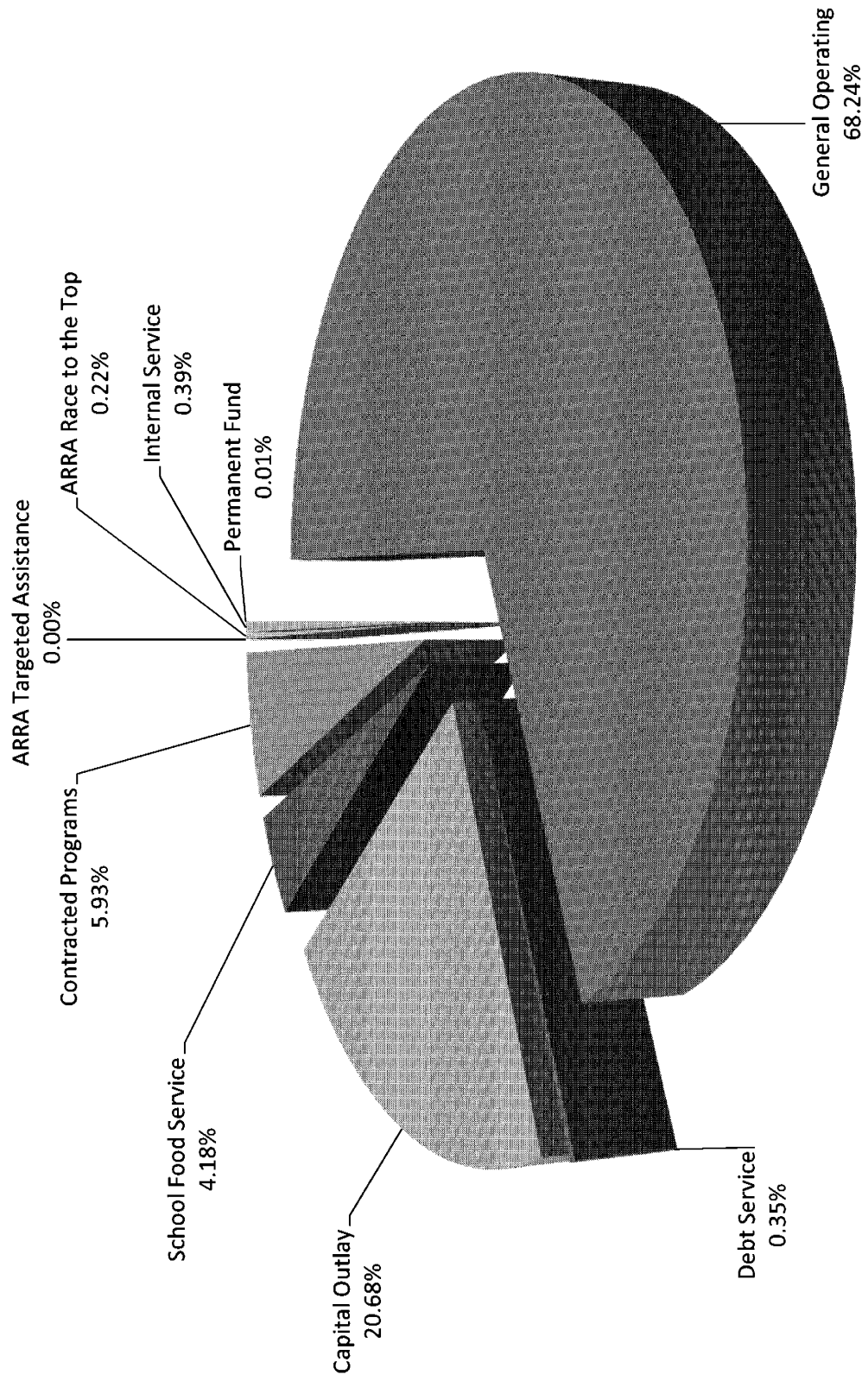
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2014/2015 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$124,177,816	12.04%
State	380,446,014	36.89%
Local	524,790,624	50.88%
Other	2,000,000	0.19%
<i>Total Revenue</i>	<i>\$1,031,414,454</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>260,126,787</i>	
GRAND TOTAL	\$1,291,541,241	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2014/2015 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$881,161,415	68.24%
Debt Service	4,482,830	0.35%
Capital Outlay	267,147,267	20.68%
Contracted Programs	76,644,822	5.93%
ARRA Race to the Top	2,843,569	0.22%
ARRA Targeted Assistance	8,793	0.00%
School Food Service	54,028,331	4.18%
Internal Service	5,074,029	0.39%
Permanent Fund	150,185	0.01%
GRAND TOTAL	\$1,291,541,241	100.00%

Pinellas County Schools **2014-15 Budget** **All Funds \$1.292 Billion**



PINELLAS COUNTY
SCHOOL BOARD

AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2014/2015 BUDGET

Description	2014/2015	2014/2015	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/29/2014	9/9/2014	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$823,400,000	\$823,811,595	\$411,595
(2) Beginning Fund Balance	55,400,000	57,349,820	\$1,949,820
(3) Total Revenues & Fund Balance	<u>\$878,800,000</u>	<u>\$881,161,415</u>	<u>\$2,361,415</u>
(4) Appropriations/Expenditures & Transfers Out	815,000,000	819,961,415	\$4,961,415
(5) Ending Fund Balance	63,800,000	61,200,000	(\$2,600,000)
(6) Total Expenditures & Fund Balance	<u>\$878,800,000</u>	<u>\$881,161,415</u>	<u>\$2,361,415</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2014/2015.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2013/2014.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2014/2015 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$3,988,600	\$3,988,600	\$0
(2) Beginning Fund Balance	704,439	494,230	(\$210,209)
(3) Total Revenues & Fund Balance	<u>\$4,693,039</u>	<u>\$4,482,830</u>	<u>(\$210,209)</u>
(4) Appropriations/Expenditures & Transfers Out	3,988,600	3,988,600	\$0
(5) Ending Fund Balance	704,439	494,230	(\$210,209)
(6) Total appropriations / expenditures & Fund Balance	<u>\$4,693,039</u>	<u>\$4,482,830</u>	<u>(\$210,209)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2013/2014.

III. CAPITAL OUTLAY FUND

(1) Revenues & Transfers In	\$97,215,338	\$98,994,089	\$1,778,751
(2) Beginning Fund Balance	180,142,761	168,153,178	(\$11,989,583)
(3) Total Revenues & Fund Balance	<u>\$277,358,099</u>	<u>\$267,147,267</u>	<u>(\$10,210,832)</u>
(4) Appropriations/Expenditures & Transfers Out	190,638,983	235,813,479	\$45,174,496
(5) Ending Fund Balance	86,719,116	31,333,788	(\$55,385,328)
(6) Total appropriations / expenditures & Fund Balance	<u>\$277,358,099</u>	<u>\$267,147,267</u>	<u>(\$10,210,832)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2014/2015.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2013/2014.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2014/2015 BUDGET

Description	2014/2015 First Public Hearing	2014/2015 Second Public Hearing	Amendments
	7/29/2014	9/9/2014	
IV. CONTRACTED PROGRAMS FUND			
(1) Revenues & Transfers In	\$17,979,496	\$76,644,822	\$58,665,326
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$17,979,496</u>	<u>\$76,644,822</u>	<u>\$58,665,326</u>
(4) Appropriations/Expenditures & Transfers Out	\$17,979,496	\$76,644,822	\$58,665,326
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$17,979,496</u>	<u>\$76,644,822</u>	<u>\$58,665,326</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2013/2014 to 2014/2015 with approved grants appropriated throughout the year.

V. ARRA TARGETED ASSISTANCE FUNDS

(1) Revenues & Transfers In	\$0	\$8,793	\$8,793
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$0</u>	<u>\$8,793</u>	<u>\$8,793</u>
(4) Appropriations/Expenditures & Transfers Out	\$0	\$8,793	\$8,793
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$0</u>	<u>\$8,793</u>	<u>\$8,793</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2014/2015.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Targeted Assistance Budget.

VI. ARRA RACE TO THE TOP

(1) Revenues & Transfers In	\$1,812,339	\$2,843,569	\$1,031,230
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$1,812,339</u>	<u>\$2,843,569</u>	<u>\$1,031,230</u>
(4) Appropriations/Expenditures & Transfers Out	\$1,812,339	\$2,843,569	\$1,031,230
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$1,812,339</u>	<u>\$2,843,569</u>	<u>\$1,031,230</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2014/2015.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the ARRA Race To The Top Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2014/2015 BUDGET

Description	2014/2015	2014/2015	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/29/2014	9/9/2014	
VII. SCHOOL FOOD SERVICE FUND			
(1) Revenues & Transfers In	\$47,922,986	\$53,122,986	\$5,200,000
(2) Beginning Fund Balance	4,908,895	905,345	(\$4,003,550)
(3) Total Revenues & Fund Balance	<u>\$52,831,881</u>	<u>\$54,028,331</u>	<u>\$1,196,450</u>
(4) Appropriations/Expenditures & Transfers Out	52,829,990	54,022,488	\$1,192,498
(5) Ending Fund Balance	1,891	5,843	\$3,952
(6) Total appropriations / expenditures & Fund Balance	<u>\$52,831,881</u>	<u>\$54,028,331</u>	<u>\$1,196,450</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2013/2014.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the School Food Service Budget.

VIII. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$5,000,000	\$5,000,000	\$0
(2) Beginning Fund Balance	1,500,143	74,029	(\$1,426,114)
(3) Total Revenues & Fund Balance	<u>\$6,500,143</u>	<u>\$5,074,029</u>	<u>(\$1,426,114)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	\$0
(5) Ending Fund Balance	1,500,143	74,029	(\$1,426,114)
(6) Total appropriations / expenditures & Fund Balance	<u>\$6,500,143</u>	<u>\$5,074,029</u>	<u>(\$1,426,114)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2013/2014.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Internal Service Budget.

IX. PERMANENT FUND

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

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2013/2014.
- (b) Fund balance was reflected as part of General Operating fund in the first public hearing.



STRATEGIC DIRECTIONS BUDGET PARAMETERS

2014-15 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Directions

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

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

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

Five Action Goals

Goal 1: Increase Student Achievement resulting in improvement in every school (A, B, C Grade), learning gains, higher promotional (each level) and graduation rates.

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

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

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

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

OPERATING BUDGET PARAMETERS

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

OPERATING FUND SUMMARY

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 2014-15 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.

2014-15 Legislative Changes Affecting the Operating Fund

Increase in district share of revenue of \$24.9 Million

Increase in BSA to \$4,031.77

Increased \$279.47, or 7.45%, from 2013-14.

Digital Classrooms Allocation

\$40 Million statewide to implement districts' plans for digital classrooms.

Class Size Reduction

\$2.97 Billion statewide. No funding change from 2013-14.

District Discretionary Lottery Funds

\$108 Million statewide provides funding for school improvement plans.

Florida Retirement System (FRS)

An approximate \$1.7 Million increase in expenditures due to changes in the contribution rate.

PINELLAS COUNTY SCHOOLS

KEY INDICATORS

	ACTUAL 2013-14	PLAN 2014-15	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	5.3120	5.0930	(0.2190)	-4.12%
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	8.0600	7.8410	(0.2190)	-2.72%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 60,915,234,693	\$ 65,276,216,864	\$ 4,360,982,171	7.16%
	\$ 58,478,625	\$ 62,665,168	\$ 4,186,543	7.16%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	102,295.05	102,984.53	689.48	0.67%
Weighted FTE (WFTE)	110,599.29	111,030.45	431.16	0.39%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers				
Beginning Fund Balance	\$ 815,167,690	\$ 823,811,595	\$ 8,643,905	1.06%
Total Available Funds	\$ 57,042,531	\$ 57,349,820	\$ 307,289	0.54%
	\$ 872,210,221	\$ 881,161,415	\$ 8,951,194	1.03%
AVAILABLE FUNDS PER UFTE	\$ 8,526.42	\$ 8,556.25	\$ 29.83	0.35%
AVAILABLE FUNDS PER WFTE	\$ 7,886.22	\$ 7,936.21	\$ 50.00	0.63%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 3,752.30	\$ 4,031.77	\$ 279.47	7.45%
District Cost Differential (DCD)	0.9989	1.0023	0.0034	0.34%
State Categorical Funds	\$ 118,026,954	\$ 120,064,069	\$ 2,037,115	1.73%
State Funds as a % of General Operating Resources*	40.89%	42.35%	1.46%	

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

**Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2014-15**

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

Student Unweighted FTE ¹	x	Program Cost Factors ²	=	Weighted FTE Students	x	Base Student Allocation ³	x	District Cost Differential Factor ⁴	=	BASE FUNDING	+
Pinellas 102,984.53		Pinellas 1.078		Pinellas 111,030.45		Pinellas \$ 4,031.77		Pinellas 1.0023		Pinellas \$ 448,678,830	
Supplemental Academic Instruction	+	ESE Guaranteed Allocation ⁵	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplement Funding	+	Virtual Education Contribution	+
Pinellas \$ 20,832,564		Pinellas \$ 42,216,876		Pinellas \$ 3,034,488		Pinellas \$ 4,691,812		Pinellas \$ 410,730		Pinellas \$ 85,338	
Transportation	+	Instructional Materials	+	Teachers Classroom Supply Assistance	+	Digital Classrooms Allocation	+	Declining Enrollment Allocation	=	State & Local FEFP Dollars	
Pinellas \$ 12,370,042		Pinellas \$ 8,608,837		Pinellas \$ 1,734,290		Pinellas \$ 1,082,932		Pinellas \$ -		Pinellas \$ 543,746,739	

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

State & Local FEFP Dollars	-	Required Local Effort ⁶	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 543,746,739		Pinellas \$ 318,589,715		Pinellas \$ -		Pinellas \$ 160,736		Pinellas \$ 224,996,288
Net State FEFP Allocation	-	Prior Year Adjustments	+	Lottery/ School Recognition Funds	+	Class Size Reduction Funds	=	TOTAL STATE ALLOCATION
Pinellas \$ 224,996,288		Pinellas \$ -		Pinellas \$ 5,250,281		Pinellas \$ 114,813,788		Pinellas \$ 345,060,357

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

²FY2014-15 Program Cost Factors:

Basic Education (K-3)	1.126	ESE Level IV	3.548
Basic Education (4-8)	1.000	ESE Level V	5.104
Basic Education (9-12)	1.004	Vocational (9-12)	1.004
ESOL	1.147		

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

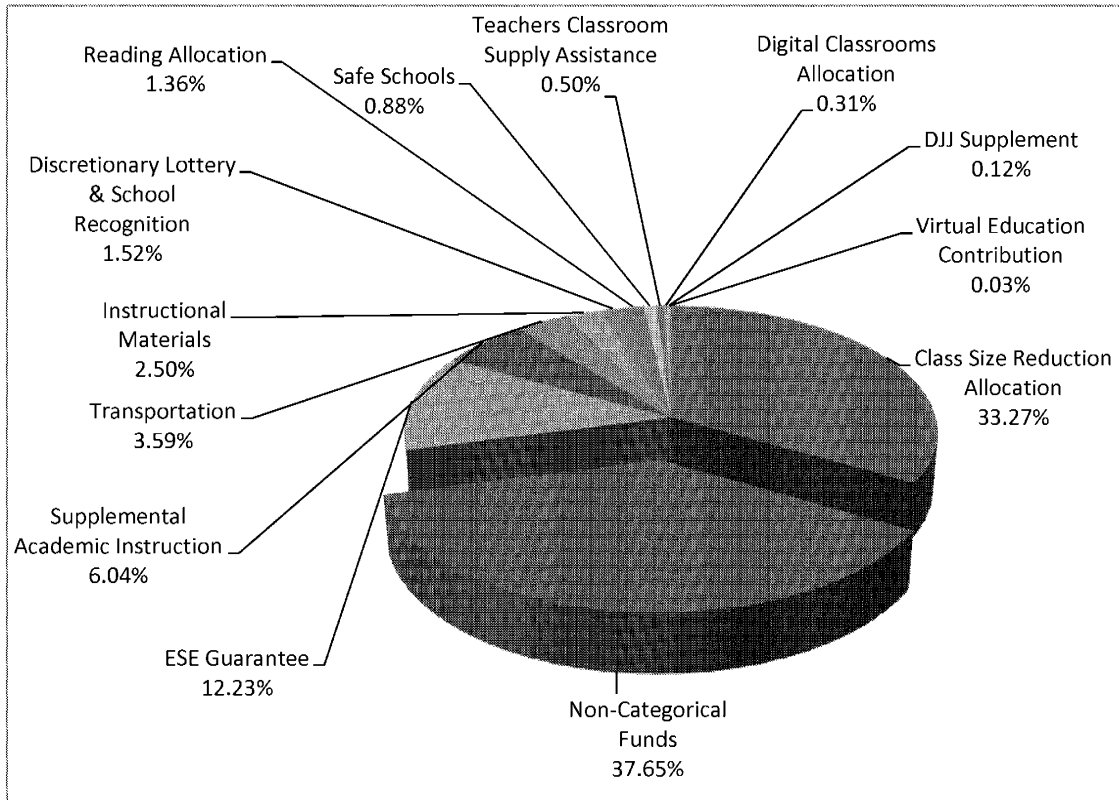
⁴District Cost Differential: provides equalization of cost of living differences between districts.

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

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

State FEFP Funding by Designation 2014-15

State revenues generated through the Florida Education Finance Program (FEFP) provide 44% of the district's General Operating funds (excluding transfers and fund balance). This funding includes categorical funds for Class Size Reduction and Lottery/School Recognition in addition to the FEFP categories. Of the \$345.1M in state revenue, \$215.1M (or 62%) is mandated to be spent in support of specific programs or for specific purposes.



	2014-15 Calc 2
Class Size Reduction Allocation	\$ 114,813,788
Non-Categorical Funds	129,928,379
ESE Guarantee	42,216,876
Supplemental Academic Instruction	20,832,564
Transportation	12,370,042
Instructional Materials	8,608,837
Discretionary Lottery & School Recognition	5,250,281
Reading Allocation	4,691,812
Safe Schools	3,034,488
Teachers Classroom Supply Assistance	1,734,290
Digital Classrooms Allocation	1,082,932
DJJ Supplement	410,730
Virtual Education Contribution	85,338
Total State FEFP Funding, including categoricals	\$ 345,060,357

**PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2014 - 2015
As of September 9, 2014**

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
101	BASIC K-3	23,712.74	1.126	26,700.55	\$ 107,898,073
102	BASIC 4-8	28,673.47	1.000	28,673.47	115,870,727
103	BASIC 9-12	24,479.02	1.004	24,576.93	99,316,433
111	BASIC K-3 WITH ESE	6,558.29	1.126	7,384.63	29,841,608
112	BASIC 4-8 WITH ESE	8,730.03	1.000	8,730.03	35,278,427
113	BASIC 9-12 WITH ESE	3,786.84	1.004	3,801.99	15,364,005
Subtotal		95,940.39		99,867.60	\$ 403,569,273
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,544.96	1.147	4,066.07	\$ 16,431,164
Subtotal		3,544.96		4,066.07	\$ 16,431,164
EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	734.36	3.548	2,605.51	\$ 10,528,978
255	SUPPORT LEVEL V	135.31	5.104	690.62	2,790,825
Subtotal		869.67		3,296.13	\$ 13,319,803
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,629.51	1.004	2,640.03	\$ 10,668,475
Subtotal		2,629.51		2,640.03	\$ 10,668,475
ADVANCED PLACEMENT/IB ADJUSTMENT				1,160.62	\$ 4,690,115
TOTAL - K-12		102,984.53		111,030.45	\$ 448,678,830
Reading Program Allocation					\$ 4,691,812
ESE Guaranteed Allocation					42,216,876
Supplemental Academic Instruction					20,832,564
Safe Schools Allocation					3,034,488
Teachers Classroom Supply Assistance					1,734,290
Instructional Materials					8,608,837
Transportation					12,370,042
Virtual Education Contribution					85,338
Digital Classrooms Allocation					1,082,932
DJJ Supplemental Allocation					410,730
Gross State and Local FEFP					\$ 543,746,739

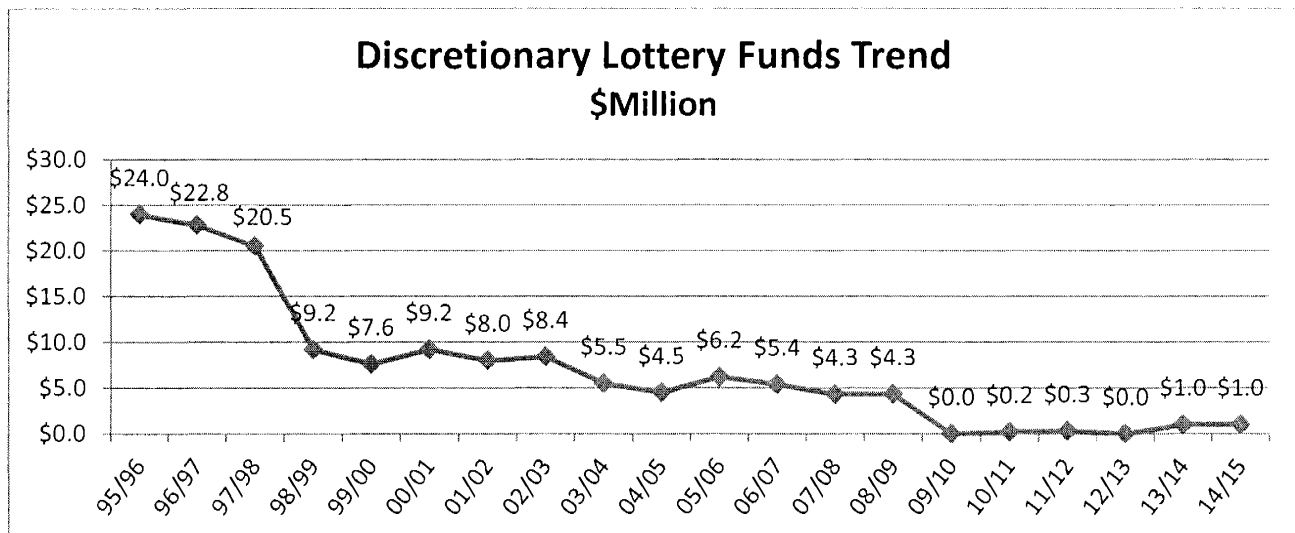
* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2014-15, the proposed **BSA** is **\$4,031.77**; the **DCD** is **1.0023**. This means that **each unweighted FTE generates \$4,041.04** in FEFP revenue for Pinellas.

Discretionary Lottery Funds

<u>ESTIMATED REVENUE</u>	<u>2014/15 Funding</u>	<u>2013/14 Funding</u>	<u>Increase</u>
Discretionary Lottery Funds	\$1,018,842	\$1,013,935	\$4,907

- 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.
- The district will receive \$1,018,842 or 0.12% of the operating budget from discretionary lottery dollars.

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



Discretionary lottery funds are made available to school districts if there are lottery funds remaining after school recognition funds have been paid to all qualifying schools. Discretionary lottery funds are allocated to school districts on a pro-rata share of K12 base FEFP funding. From these funds, districts allocate up to \$5 per student to each school to be used at the discretion of the school advisory council. If funds are insufficient to provide \$5 per student, the funds are prorated.

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

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

3. Enhancements to existing programs

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

4. Employee compensation increases

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

5. Innovative programs

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

6. School Improvement

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

School Recognition Funds

<u>ESTIMATED REVENUE</u>	<u>2014/15 Funding</u>	<u>2013/14 Funding</u>	<u>Increase</u>
School Recognition	\$4,231,439	\$4,231,439	\$0

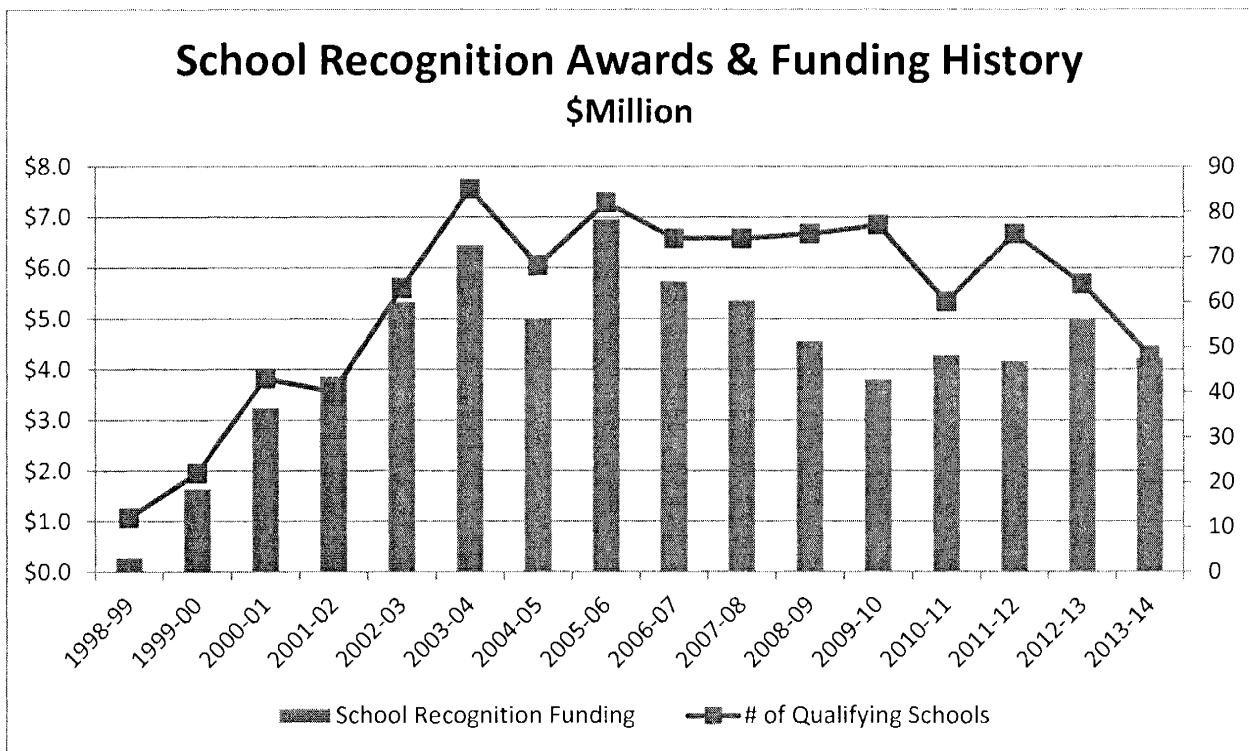
- The district is projected to receive \$4,231,439 or 0.48% of the operating budget from lottery dollars to be used toward school recognition awards.

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

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

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

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



PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$351,579	\$320,000	(\$31,579)
FEDERAL THRU STATE	4,308,419	2,513,870	(1,794,549)
STATE SOURCES	356,630,774	373,194,620	16,563,846
LOCAL SOURCES	404,452,815	414,583,105	10,130,290
OTHER	167,151	200,000	32,849
ESTIMATED REVENUE	\$765,910,738	\$790,811,595	\$24,900,857
TRANSFERS	49,256,952	33,000,000	(16,256,952)
BEGINNING FUND BALANCE	57,042,531	57,349,820	307,289
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$872,210,221	\$881,161,415	\$8,951,194

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$406,094,371	\$407,076,211	\$981,840
EXCEPTIONAL STUDENT EDUC	107,345,634	103,525,832	(3,819,802)
CAREER EDUCATION	21,666,998	22,515,666	848,668
ADULT GENERAL	6,568,966	6,750,159	181,193
PRE KINDERGARTEN	2,585,479	2,532,165	(53,314)
OTHER INSTRUCTION	253,027	249,072	(3,955)
ATTENDANCE & SOCIAL WORK	5,316,810	5,412,550	95,740
GUIDANCE SERVICES	15,195,744	15,749,940	554,196
HEALTH SERVICES	2,672,332	2,710,843	38,511
PSYCHOLOGICAL SERVICES	4,684,370	4,677,873	(6,497)
PARENTAL INVOLVEMENT	1,524,820	1,576,007	51,187
OTHER STUDENT PERSONNEL SVC	3,016,741	2,668,892	(347,849)
INSTRUCTIONAL MEDIA	7,679,522	7,399,171	(280,351)
CURRICULUM & INSTRUCTION	10,140,013	10,980,204	840,191
STAFF DEVELOPMENT	5,151,317	5,939,949	788,632
INSTRUCTIONAL RELATED TECH	4,430,945	4,589,768	158,823
SCHOOL BOARD	1,497,268	2,489,191	991,923
GENERAL ADMINISTRATION	2,485,499	2,331,703	(153,796)
SCHOOL ADMINISTRATION	52,702,027	54,246,753	1,544,726
FACILITIES ACQ. & CONST.	645,776	2,314,888	1,669,112
FISCAL SERVICES	4,180,946	4,038,148	(142,798)
FOOD SERVICE	129,935	71,266	(58,669)
PLANNING, RESEARCH & EVALUATION	1,231,896	1,251,243	19,347
INFORMATION SERVICES	995,752	1,038,480	42,728

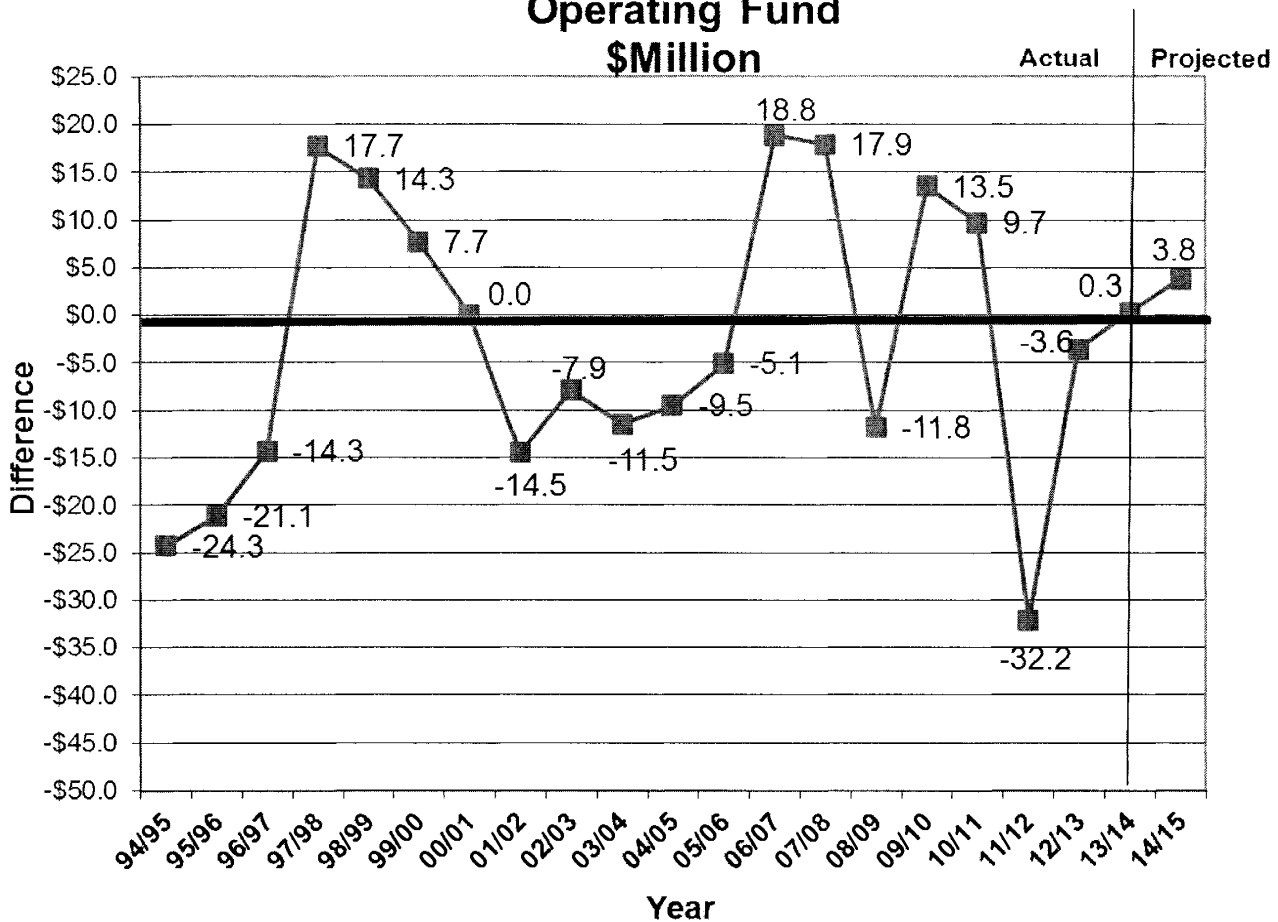
PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PERSONNEL SERVICES	5,238,246	5,229,020	(9,226)
INTERNAL SERVICES	3,790,987	3,820,015	29,028
OTHER CENTRAL SERVICES	551,518	525,566	(25,952)
STUDENT TRANSPORTATION SERVICES	33,819,929	33,158,056	(661,873)
OPERATION OF PLANT	74,900,351	77,003,171	2,102,820
MAINTENANCE OF PLANT	22,246,143	21,964,550	(281,593)
ADMINISTRATIVE TECHNOLOGY	5,203,938	5,366,952	163,014
COMMUNITY SERVICES	798,492	758,111	(40,381)
OTHER EXPENSES	114,609		(114,609)
APPROPRIATIONS	\$814,860,401	\$819,961,415	\$5,101,014
ENDING FUND BALANCE	57,349,820	61,200,000	3,850,180
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$872,210,221	\$881,161,415	\$8,951,194

**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		TOTAL
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION	\$261,155,207	\$77,022,789	\$45,944,748	\$20,976	\$12,843,502	\$9,143,154	\$945,835		\$407,076,211	49.65%
5200	EXCEPTIONAL STUDENT EDUC	78,074,984	24,211,570	595,517		394,502	249,259			103,525,832	12.63%
5300	CAREER EDUCATION	14,156,010	3,661,851	295,210	49	148,700	4,169,650	84,196		22,515,656	2.75%
5400	ADULT GENERAL	5,409,860	1,131,442	46,405		115,643				6,750,159	0.82%
5500	PRE KINDERGARTEN	1,569,492	607,287	21,254		261,840				2,532,165	0.31%
5900	OTHER INSTRUCTION	242,971	6,101							249,072	0.03%
	SUB TOTALS	\$360,608,524	\$106,641,040	\$46,903,134	\$21,025	\$13,764,187	\$13,681,164	\$1,030,031	\$0	\$542,649,105	66.19%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	4,172,992	1,194,665	21,804		23,089				5,412,550	0.66%
6120	GUARDIAN SERVICES	12,118,778	3,396,397	16,375		25,562	192,174	654		15,749,940	1.92%
6130	HEALTH SERVICES	1,949,705	700,768	11,546		26,320	19,869	2,635		2,710,843	0.33%
6140	PSYCHOLOGICAL SERVICES	3,613,960	967,826	25,752		50,083	20,252			4,677,873	0.57%
6150	PARENTAL INVOLVEMENT	1,126,433	449,574							1,576,007	0.19%
6190	OTHER STUDENT PERSONNEL SVC	1,889,432	671,268	50,532		20,197	36,259	1,204		2,668,892	0.33%
6200	INSTRUCTIONAL MEDIA	5,635,400	1,379,012	39,728	1,500	93,804	248,806	921		7,399,171	0.90%
6300	CURRICULUM & INSTRUCTION	8,142,169	2,320,367	345,594		52,165		119,909		10,980,204	1.34%
6400	STAFF DEVELOPMENT	4,380,897	1,026,949	389,754		38,599	100,486	3,264		5,939,949	0.72%
6500	INSTRUCTIONAL RELATED TECH	3,331,071	896,480	154,800		126,729	80,688	0		4,589,768	0.56%
	SUB TOTALS	\$46,360,837	\$13,003,306	\$1,055,885	\$1,500	\$404,383	\$750,699	\$128,587	\$0	\$61,705,197	7.52%
GENERAL SUPPORT											
7100	SCHOOL BOARD	768,238	1,530,853	147,421		9,612	7,247	25,820		2,489,191	0.30%
7200	GENERAL ADMINISTRATION	1,752,674	485,083	48,765		4,471	8,104	32,606		2,331,703	0.28%
7300	SCHOOL ADMINISTRATION	40,444,881	12,824,221	570,622		236,018	151,862	19,149		54,246,753	6.62%
7400	FACILITIES ACQ. & CONST.	1,371,911	417,058	54,291	10,250	14,975	445,400	1,003		2,314,888	0.28%
7500	FISCAL SERVICES	2,751,294	851,351	333,968		20,835	7,872	72,828		4,038,148	0.49%
7600	FOOD SERVICE	68,666	2,600							71,266	0.01%
7710	PLANNING, RESEARCH & EVALUATION	817,201	215,125	194,967		12,425	10,660	865		1,251,243	0.15%
7720	INFORMATION SERVICES	745,633	212,578	141		78,984	259	885		1,038,480	0.13%
7730	PERSONNEL SERVICES	3,029,925	1,257,910	661,014		155,157	87,717	37,297		5,229,020	0.64%
7760	INTERNAL SERVICES	1,882,478	661,510	877,236	30,750	355,055	12,986			3,820,015	0.47%
7790	OTHER CENTRAL SERVICES	381,060	123,339	14,965		5,982	220			525,566	0.06%
7800	STUDENT TRANSPORTATION SERVICES	18,814,351	6,594,059	782,332	5,038,552	1,891,468	11,794	25,500		33,158,056	4.04%
7900	OPERATION OF PLANT	24,570,417	11,921,020	14,830,861	23,630,992	1,448,180	461,797	139,904		77,003,171	9.39%
	SUB TOTALS	\$97,398,729	\$37,096,707	\$18,516,583	\$28,710,544	\$4,233,162	\$1,205,918	\$355,857	\$0	\$187,517,500	22.87%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	6,941,042	3,207,004	4,311,435	547,007	4,185,672	319,618	2,452,772		21,964,550	2.68%
	SUB TOTALS	\$6,941,042	\$3,207,004	\$4,311,435	\$547,007	\$4,185,672	\$319,618	\$2,452,772	\$0	\$21,964,550	2.68%
ADMINISTRATIVE TECHNOLOGY											
8200	ADMIN TECHNOLOGY SERVICES	3,451,954	883,929	635,636	5,100	83,630	306,520	183		5,366,952	0.65%
	SUB TOTALS	\$3,451,954	\$883,929	\$635,636	\$5,100	\$83,630	\$306,520	\$183	\$0	\$5,366,952	0.65%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	317,957	112,134	126,639		19,401	0	181,980		758,111	0.09%
	SUB TOTALS	\$317,957	\$112,134	\$126,639	\$0	\$19,401	\$0	\$181,980	\$0	\$758,111	0.09%
TOTAL APPROPRIATIONS											
		\$515,079,043	\$160,944,120	\$71,549,312	\$29,285,176	\$22,690,435	\$16,263,919	\$4,149,410	\$0	\$819,961,415	100.00%
		62.81%	19.63%	8.73%	3.57%	2.77%	1.98%	0.51%	0.00%	100.00%	

Revenue + Transfers - Expenditures Operating Fund \$Million



COMPREHENSIVE ACCOUNTING BUDGET MODEL (CABM)

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

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

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

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



CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The Pinellas County School District generally finances capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 9, 2014 prior to the adoption of the final budget on that same date.

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

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

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

Public Education Capital Outlay, or PECO, Funds

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. No PECO dollars were made available to K-12 traditional schools from 2011-12 through 2013-14 fiscal years as only charter schools and colleges received this allocation. Fiscal year 2014-15 will be the first allocation the district had receives in four years.

Capital Outlay and Debt Service (CO & DS)

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

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 6.341 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 \$93,997,752 to be used for the following projects:

CONSTRUCTION & REMODELING

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

Purchase of school & ancillary sites

Relocatables

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure

Safety Initiative

Operating Transfer

Fire/Health/Safety

HVAC

Roofs & Covered Walks

Drainage

Paving

Painting

Site & Grounds

Ceiling & Lights

Site Lighting

Floor Covering

Plumbing

EPA

Stage & Gym Floors

Spectator Seating

Electrical Distribution

Casework

Portable Rehab

Kitchen Coolers/Freezers

Sonitrol/CCTV

MOTOR VEHICLE PURCHASES

Lease/Purchase School Buses (58)

Maintenance/Utility Vehicles

Operating Transfer

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

Furniture, Equipment & Technology -

Various Locations

Telecommunication Equipment & Improvements -

Various Locations

Enterprise Technology

Purchase/ Annual Equipment Lease Payments

Operating Transfer

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 plant

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 29, 2014, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S. W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$2,934,039	\$2,696,337	(\$237,702)
LOCAL SOURCES	87,583,521	94,497,752	6,914,231
OTHER FINANCING SOURCES	3,676,768	1,800,000	(1,876,768)
ESTIMATED REVENUE	<u>\$94,194,328</u>	<u>\$98,994,089</u>	<u>\$4,799,761</u>
BEGINNING FUND BALANCE	207,653,770	168,153,178	(39,500,592)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$301,848,098</u></u>	<u><u>\$267,147,267</u></u>	<u><u>(\$34,700,831)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$78,970,750	\$198,581,983	\$119,611,233
DEBT SERVICES	7,669,218	4,231,496	(3,437,722)
TRANSFER OF FUNDS	47,054,952	33,000,000	(14,054,952)
APPROPRIATIONS	<u>\$133,694,920</u>	<u>\$235,813,479</u>	<u>\$102,118,559</u>
ENDING FUND BALANCE	168,153,178	31,333,788	(136,819,390)
APPROPRIATIONS & FD BALANCE	<u><u>\$301,848,098</u></u>	<u><u>\$267,147,267</u></u>	<u><u>(\$34,700,831)</u></u>

Project	Capital Outlay Allocation 2014-15 Description of Activities	2014-15 Allocation
School Projects		
East Lake Middle School Academy	Add Classrooms	\$ 2,600,000
Largo High School	Replacement School	35,035,000
Lealman Intermediate School	Add Classrooms	397,500
School Projects - Subtotal		\$ 38,032,500
Other Projects		
Relocatables	Purchase	426,743
Minor Capital Projects	Maintenance projects - Capital Fund	25,834,930
Area Superintendents	TBD Special Causes	1,897,250
Furniture, Equipment & Technology	Vocational Replacement	1,250,000
	Musical Instruments Replacement	260,000
	Kindergarten Equipment	75,000
Budget Steering Process	District Technology & Equipment	7,091,880
	School Safety & Security	2,500,000
	District Technology Refresh	3,600,000
	Terms Replacement	1,600,000
	Replacement Furniture & Other	2,172
	Equipment- Various	1,943,208
Vehicles	Lease/Purchase	851,564
Miscellaneous Capital Projects	Infrastructure Needs	6,485,000
	Two Mill Relief/Overhead Transfer	29,500,000
	Instructional Equipment Transfer	2,500,000
Capital Outlay Contingency	Contingency	3,000,000
Total 2014/15 Capital Projects		\$ 126,850,247
Total, Capital Projects from FY 2014-15 Revenue		98,994,089
Total, 2014/15 Capital Projects funded from Prior Year Planned Fund Balances		27,856,158
Carryover of Prior Projects & Balances		108,963,232
Ending Fund Balance		31,333,788
Grand Total, Capital Outlay Appropriations & Transfers & Fund Balance		\$ 267,147,267

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

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

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

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

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

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

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

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2014	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 18,970,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 105,000	2020-2021
TOTAL		\$ 30,210,000	\$ 19,075,000	

DEBT PER CAPITA

As of July 1, 2014 the total outstanding debt for the district, including principal and interest, was \$22,396,250. The estimated resident population of Pinellas County in 2014 was 929,048. This calculates to approximately \$ 24.11 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	3,020,000	948,500	3,968,500
2015-2016	3,185,000	797,500	3,982,500
2016-2017	3,355,000	638,250	3,993,250
2017-2018	3,505,000	470,500	3,975,500
2018-2019	2,885,000	295,250	3,180,250
2019-2020	3,020,000	151,000	3,171,000
	<u>18,970,000</u>	<u>3,301,000</u>	<u>22,271,000</u>

SCHEDULE OF INDEBTEDNESS

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	15,000	5,100	20,100
2015-2016	15,000	4,350	19,350
2016-2017	15,000	3,600	18,600
2017-2018	15,000	2,850	17,850
2018-2019	15,000	2,100	17,100
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>105,000</u>	<u>20,250</u>	<u>125,250</u>

SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2014-2015	3,035,000	953,600	3,988,600
2015-2016	3,200,000	801,850	4,001,850
2016-2017	3,370,000	641,850	4,011,850
2017-2018	3,520,000	473,350	3,993,350
2018-2019	2,900,000	297,350	3,197,350
2019-2020	3,035,000	152,500	3,187,500
2020-2021	15,000	750	15,750
Total Indebtedness	19,075,000	3,321,250	22,396,250

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$3,938,116	\$3,988,600	\$50,484
ESTIMATED REVENUE	\$3,938,116	\$3,988,600	\$50,484
BEGINNING FUND BALANCE	704,439	494,230	(210,209)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$4,642,555</u>	<u>\$4,482,830</u>	<u>(\$159,725)</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,148,325	\$3,988,600	(\$159,725)
APPROPRIATIONS	\$4,148,325	\$3,988,600	(\$159,725)
ENDING FUND BALANCE	494,230	494,230	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$4,642,555</u>	<u>\$4,482,830</u>	<u>(\$159,725)</u>

**PINELLAS COUNTY
SCHOOL BOARD**

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. 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 2014) it is anticipated that the eventual total will be similar to the \$108 million to \$76 million received for fiscal years 2005-06 through 2013-14.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	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	\$ 76,644,822	undetermined

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$6,118,098	\$4,139,083	(\$1,979,015)
FEDERAL THROUGH STATE	69,961,373	72,505,739	2,544,366
STATE SOURCES	45,047		(45,047)
ESTIMATED REVENUE	\$76,124,518	\$76,644,822	\$520,304

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$24,132,667	\$29,073,752	\$4,941,085
EXCEPTIONAL STUDENT EDUC	13,465,134	14,233,187	768,053
CAREER EDUCATION	851,241	842,507	(8,734)
ADULT GENERAL	1,423,101	24,478	(1,398,623)
PRE KINDERGARTEN	458	2,000	1,542
OTHER INSTRUCTION	96		(96)
ATTENDANCE & SOCIAL WORK	1,737,124	1,656,093	(81,031)
GUIDANCE SERVICES	159,711	152,429	(7,282)
HEALTH SERVICES	516,231	580,257	64,026
PSYCHOLOGICAL SERVICES	1,277,279	1,194,343	(82,936)
PARENTAL INVOLVEMENT	417,980	276,124	(141,856)
OTHER STUDENT PERSONNEL SVC	4,112,347	4,038,584	(73,763)
INSTRUCTIONAL MEDIA	150,966		(150,966)
CURRICULUM & INSTRUCTION	8,280,041	7,335,311	(944,730)
STAFF DEVELOPMENT	10,526,642	11,679,767	1,153,125
INSTRUCTIONAL RELATED TECH	455,110	378,854	(76,256)
SCHOOL BOARD	600		(600)
GENERAL ADMINISTRATION	1,941,314	2,536,819	595,505
SCHOOL ADMINISTRATION	432,412	44,378	(388,034)
FACILITIES ACQ. & CONST.	59,801	444,699	384,898
FISCAL SERVICES	54,269	55,288	1,019
PLANNING, RESEARCH & EVALUATION	633,430	435,696	(197,734)
INFORMATION SERVICES	5,483	63,513	58,030
PERSONNEL SERVICES	358,626	358,416	(210)
STUDENT TRANSPORTATION SERVICES	92,087	49,947	(42,140)
OPERATION OF PLANT	140,604	54,573	(86,031)
ADMINISTRATIVE TECHNOLOGY	223,887	443,261	219,374
COMMUNITY SERVICES	4,675,877	690,546	(3,985,331)
TOTAL APPROPRIATIONS	\$76,124,518	\$76,644,822	\$520,304

**PINELLAS COUNTY SCHOOL BOARD
CONTRACTED FUND**

APPROPRIATIONS BY FUNCTION/OBJECT

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION	\$7,342,328	\$2,067,979	\$568,101		\$16,354,970	\$2,740,374			\$29,073,752	37.93%
5200	EXCEPTIONAL STUDENT EDUC	8,978,553	4,012,345	492,106		313,864	436,019	300		14,233,187	18.57%
5300	CAREER EDUCATION	210,297	35,553	251,190		160,578	138,942	45,947		842,507	1.10%
5400	ADULT CONTINUED EDUCATION			4,890			19,588			24,478	0.03%
5500	PRE KINDERGARTEN	2,000								2,000	0.00%
SUB TOTALS		\$16,533,178	\$6,115,877	\$1,316,287	\$0	\$16,829,412	\$3,334,923	\$46,247	\$0	\$44,175,924	57.63%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	1,242,565	413,528							1,656,093	2.16%
6120	GUIDANCE SERVICES	116,712	35,717							152,429	0.20%
6130	HEALTH SERVICES	403,516	176,741							580,257	0.76%
6140	PSYCHOLOGICAL SERVICES	913,131	281,212							1,194,343	1.56%
6150	PARENTAL INVOLVEMENT	92,527	13,709	39,675		130,213				276,124	0.36%
6190	OTHER STUDENT PERSONNEL SVC	3,106,397	901,438	30,749						4,038,584	5.27%
6300	CURRICULUM & INSTRUCTION	5,024,070	1,424,602	457,225		246,294	171,114	12,006		7,335,311	9.57%
6400	STAFF DEVELOPMENT	6,977,679	1,783,555	1,937,101		545,857	420,105	15,470		11,679,767	15.24%
6500	INSTRUCTIONAL RELATED TECH	267,312	106,742	4,800						378,854	0.49%
SUB TOTALS		\$18,143,909	\$5,137,244	\$2,469,550	\$0	\$922,364	\$591,219	\$27,476	\$0	\$27,291,762	35.61%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION	101,564	40,600	173,904		19,000	5,175	2,196,576		2,536,819	3.31%
7300	SCHOOL ADMINISTRATION	22,000	1,683	19,241			1,454			44,378	0.06%
7400	FACILITIES ACQ. & CONST.						444,699			444,699	0.58%
7500	FISCAL SERVICES	36,174	19,114							55,288	0.07%
7710	PLANNING, RESEARCH & EVAL	110,684	30,600	65,000			229,412			435,696	0.57%
7720	INFORMATION SERVICES			63,513						63,513	0.08%
7730	PERSONNEL SERVICES	218,524	49,012					90,880		358,416	0.47%
7800	STUDENT TRANSPORTATION SERVICES	11,774	6,173	32,000						49,947	0.07%
7900	OPERATION OF PLANT	12,150	1,830	35,593	5,000					54,573	0.07%
SUB TOTALS		512,870	149,012	389,251	5,000	19,000	680,740	2,287,456	0	4,043,329	5.28%
ADMINISTRATIVE TECHNOLOGY											
8200	ADMINISTRATIVE TECHNOLOGY	258,979	95,620	55,895	0	0	32,767	0	0	443,261	0.55%
SUB TOTALS		258,979	95,620	55,895	0	0	32,767	0	0	443,261	0.58%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES			6,250		235,896	12,218	436,182		690,546	0.90%
SUB TOTALS		0	0	6,250	0	235,896	12,218	436,182	0	690,546	0.90%
TOTAL APPROPRIATIONS		\$35,448,936	\$11,497,753	\$4,237,233	\$5,000	\$18,006,672	\$4,651,867	\$2,797,361	\$0	\$76,644,822	100.00%
		46.25%	15.00%	5.53%	0.01%	23.49%	6.07%	3.65%	0.00%	100.00%	

AMERICAN RECOVERY AND REINVESTMENT ACT
CONTRACTED PROGRAM FUNDS

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

ARRA funds are a one-time resource. This is the final year of the five year Race to the Top project period. A portion of ARRA Race to the Top funds has been awarded to the district and is reflected in this budget document. Additional revenue will be recognized as received throughout the course of the 2014-2015 fiscal year and will ultimately impact this year's budget.

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>			
FEDERAL THROUGH STATE	821,330	8,793	(\$812,537)
TOTAL ESTIMATED REVENUE	<u>\$821,330</u>	<u>\$8,793</u>	<u>(\$812,537)</u>

AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE

REGULAR EDUCATION	\$777,933		(\$777,933)
EXCEPTIONAL		8,793	8,793
GUIDANCE SERVICES	4,077		(4,077)
INSTRUCTIONAL MEDIA	370		(370)
CURRICULUM & INSTRUCTION	12,803		(12,803)
STAFF DEVELOPMENT	4,246		(4,246)
SCHOOL ADMINISTRATION	<u>21,901</u>		<u>(21,901)</u>
TOTAL APPROPRIATIONS	<u>\$821,330</u>	<u>\$8,793</u>	<u>(\$812,537)</u>

PINELLAS COUNTY SCHOOL BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE
APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	TOTAL
5200 DIRECT INSTRUCTION EXCEPTIONAL STUDENT EDUC SUB TOTALS	\$0	\$0	\$0	\$0	182 \$182	8,611 \$8,611	\$0	\$0	8,793 \$8,793	100.00% 100.00%
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$182	\$8,611	\$0	\$0	\$8,793	100.00%
	0.00%	0.00%	0.00%	0.00%	2.07%	97.93%	0.00%	0.00%	100.00%	

0.00% 0.00% 0.00% 0.00% 2.07% 97.93% 0.00% 0.00% 100.00%

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP</u>			
FEDERAL THROUGH STATE	\$11,098,761	\$2,843,569	(\$8,255,192)
TOTAL ESTIMATED REVENUE	\$11,098,761	\$2,843,569	(\$8,255,192)

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

REGULAR EDUCATION	\$7,179,174	\$704,742	(\$6,474,432)
SPECIAL EDUCATION	526,504	125,000	(401,504)
CAREER EDUCATION	343,791		(343,791)
ADULT GENERAL	91		(91)
OTHER INSTRUCTION		2,000	2,000
GUIDANCE SERVICES	112,225		(112,225)
HEALTH SERVICES	2,100		(2,100)
PSYCHOLOGICAL SERVICES	19,252		(19,252)
OTHER STUDENT PERSONNEL SVC	18,466		(18,466)
INSTRUCTIONAL MEDIA	24,673		(24,673)
CURRICULUM & INSTRUCTION	1,161,564		(1,161,564)
STAFF DEVELOPMENT	549,778	1,289,147	739,369
INSTRUCTIONAL RELATED TECH	275,508	537,487	261,979
GENERAL ADMINISTRATION	488,320	75,449	(412,871)
SCHOOL ADMINISTRATION	105,402	84,480	(20,922)
FISCAL SERVICES	23,642	18,264	(5,378)
PLANNING, RESEARCH & EVALUATION	119,484		(119,484)
PERSONAL SERVICES	108,094		(108,094)
STUDENT TRANSPORTATION SERVICES	5,113	7,000	1,887
OPERATION OF PLANT	16,845		(16,845)
MAINTENANCE OF PLANT	761		(761)
ADMINISTRATIVE TECHNOLOGY	17,974		(17,974)
TOTAL APPROPRIATIONS	\$11,098,761	\$2,843,569	(\$8,255,192)

PINELLAS COUNTY SCHOOL BOARD
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP
APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$83,413	\$3,678	\$74,931		\$373,283	\$169,437			\$704,742	24.78%
5200 SPECIAL EDUCATION	93,600	31,400							125,000	4.40%
5900 OTHER INSTRUCTION					2,000				2,000	0.07%
SUB TOTALS	\$177,013	\$35,078	\$74,931	\$0	\$375,283	\$169,437	\$0	\$0	\$831,742	29.25%
INSTRUCTIONAL SUPPORT										
6400 STAFF DEVELOPMENT	316,220	41,507	905,575		25,845	1,000			1,289,147	45.34%
6500 INSTRUCTIONAL RELATED TECH			536,487						537,487	18.90%
SUB TOTALS	\$316,220	\$41,507	\$1,442,062	\$0	\$25,845	\$1,000	\$0	\$0	\$1,826,634	64.24%
GENERAL SUPPORT										
7200 GENERAL ADMINISTRATION	45,000	11,783	10,096		39		8,531		75,449	2.65%
7300 SCHOOL ADMINISTRATION	71,805	12,675							84,480	2.97%
7500 FISCAL SERVICES	12,000	6,264							18,264	0.64%
7800 PUPIL TRANSPORTATION						7,000			7,000	0.25%
SUB TOTALS	\$128,805	\$30,722	\$10,096	\$0	\$39	\$7,000	\$8,531	\$0	\$185,193	6.51%
TOTAL APPROPRIATIONS	\$622,038	\$107,307	\$1,527,089	\$0	\$401,167	\$177,437	\$8,531	\$0	\$2,843,569	100.00%
	21.88%	3.77%	53.70%	0.00%	14.11%	6.24%	0.30%	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 1,200 support service employees and 15 administrative/professional/technical employees. In fiscal year 2013-14, the Food Service operation prepared and served over 9.85 million lunches, more than 4.9 million breakfasts and 966,000 snacks in the after school snack program. Over 75,000 dinner meals were served at 21 sites.

For fiscal year 2014-15, lunch prices will be:

Elementary school students: \$ 2.00

Middle and high school students: \$ 2.50

Adults: \$ 3.00

Breakfast is served in all schools/centers.

For fiscal year 2014-15 breakfast prices will be:

Elementary school students: No charge to students

Middle and high school students: No charge to students

Adults: \$2.00

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:

65 schools have qualified for the CEP in 2014-15. There will be no charge for student meals at the CEP sites.

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

INTERNAL SERVICE FUND

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

PERMANENT FUND

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

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$35,554,701	\$41,846,762	\$6,292,061
STATE SOURCES	541,590	566,457	24,867
LOCAL SOURCES	11,391,561	10,709,767	(681,794)
ESTIMATED REVENUE	\$48,028,402	\$53,122,986	\$5,094,584
BEGINNING FUND BALANCE	10,061,017	905,345	(9,155,672)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$58,089,419</u>	<u>\$54,028,331</u>	<u>(\$4,061,088)</u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$57,184,074	\$54,022,488	(\$3,161,586)
TOTAL APPROPRIATIONS	<u>\$57,184,074</u>	<u>\$54,022,488</u>	<u>(\$3,161,586)</u>
ENDING FUND BALANCE	905,345	5,843	(899,502)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$58,089,419</u>	<u>\$54,028,331</u>	<u>(\$4,061,088)</u>

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,147,366	\$5,000,000	(\$1,147,366)
ESTIMATED REVENUE	<u>\$6,147,366</u>	<u>\$5,000,000</u>	<u>(\$1,147,366)</u>
BEGINNING FUND BALANCE	1,932,794	74,029	(1,858,765)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$8,080,160</u></u>	<u><u>\$5,074,029</u></u>	<u><u>(\$3,006,131)</u></u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,804,131	\$5,000,000	(\$804,131)
TRANSFERS	2,202,000		(2,202,000)
APPROPRIATIONS	<u>\$8,006,131</u>	<u>\$5,000,000</u>	<u>(\$3,006,131)</u>
ENDING FUND BALANCE	74,029	74,029	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$8,080,160</u></u>	<u><u>\$5,074,029</u></u>	<u><u>(\$3,006,131)</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
BEGINNING FUND BALANCE	150,185	150,185	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>

<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	150,185	150,185	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS	\$1,992	\$20,000	\$18,008
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	349,587	300,000	(49,587)
	TOTAL FEDERAL DIRECT	\$351,579	\$320,000	(\$31,579)
	FEDERAL THRU STATE			
3202 000	MEDICAID	4,308,419	2,500,000	(1,808,419)
3230 000	INDIV W/DISABILITIES EDUC ACT		13,870	13,870
	TOTAL FEDERAL THRU STATE	\$4,308,419	\$2,513,870	(\$1,794,549)
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	96,177,901	129,928,379	33,750,478
3310 000	SAFE SCHOOLS	2,948,293	3,034,488	86,195
3310 000	SUPPLEMENT ACADEMIC INSTRU	20,667,930	20,832,564	164,634
3310 000	ESE GUARANTEED ALLOCATION	41,955,889	42,216,876	260,987
3310 000	READING PROGRAMS	4,669,827	4,691,812	21,985
3310 000	DJJ SUPPLEMENTAL ALLOCATION	290,810	410,730	119,920
3310 000	VIRTUAL EDUCATION CONTRIBUTION	113,886	85,338	(28,548)
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,741,764	1,734,290	(7,474)
3310 000	DIGITAL CLASSROOMS ALLOCATION		1,082,932	1,082,932
3310 000	INSTRUCTIONAL MATERIALS	7,971,335	8,608,837	637,502
3310 000	TRANSPORTATION	12,286,220	12,370,042	83,822
3310 000	TEACHER SALARY INCREASE	18,012,912		(18,012,912)
3315 000	WORKFORCE DEVELOPMENT	26,060,641	25,808,527	(252,114)
3317 000	WORKFORCE EDUC PERFORMANCE INCENTIVES	351,479	250,000	(101,479)
3318 000	ADULTS WITH DISABILITIES	372,969	374,337	1,368
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,927	346
3343 000	STATE LICENSE TAX	571,656	550,000	(21,656)
3344 000	DISTRICT DISCRETIONARY LOTTERY FUND	1,013,935	1,018,842	4,907
3355 000	CLASS SIZE REDUCTION	112,947,139	114,813,788	1,866,649
3361 000	SCHOOL RECOGNITION FUNDS	4,231,439	4,231,439	0
3371 000	VOLUNTARY PRE-K PROGRAM	2,170,942		(2,170,942)
3399 000	MISCELLANEOUS STATE REVENUE	2,006,226	1,083,472	(922,754)
	TOTAL STATE SOURCES	\$356,630,774	\$373,194,620	\$16,563,846

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE				
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	356,352,682	365,463,261	9,110,579
3411 000	TAX REFERENDUM	29,426,453	31,332,584	1,906,131
3411 000	PRIOR PERIOD ADJUSTMENT	350,872	563,986	213,114
3424 000	TUITION	22,121		(22,121)
3425 000	RENT	1,231,980	1,700,000	468,020
3430 000	INTEREST INCOME			0
3430 000	INVESTMENT INCOME	2,983,610	500,000	(2,483,610)
3433 000	NET/INC/DEC FAIR VALUE INVEST	(2,860,319)		2,860,319
3440 000	GIFTS, GRANTS, AND BEQUESTS			0
346X 000	STUDENT FEES	4,268,165	3,530,000	(738,165)
3481 000	CHARGES FOR SERVICES	1,344,064	1,300,000	(44,064)
3484 000	PREMIUM REVENUE	3,950		(3,950)
349X 000	MISCELLANEOUS LOCAL SOURCES	11,329,237	10,193,274	(1,135,963)
	TOTAL LOCAL SOURCES	<u>\$404,452,815</u>	<u>\$414,583,105</u>	<u>\$10,130,290</u>
	OTHER			
3740 000	LOSS RECOVERIES	167,151	200,000	32,849
	TOTAL OTHER	<u>\$167,151</u>	<u>\$200,000</u>	<u>\$32,849</u>
	TOTAL ESTIMATED REVENUE	<u>\$765,910,738</u>	<u>\$790,811,595</u>	<u>\$24,900,857</u>
	OTHER FINANCING SOURCES			
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	47,054,952	33,000,000	(14,054,952)
3670 000	TRANS. FROM INTERNAL SERV	2,202,000		(2,202,000)
	TOTAL TRANSFERS	<u>\$49,256,952</u>	<u>\$33,000,000</u>	<u>(\$16,256,952)</u>
	TOTAL OTHER FINANCING SOURCES	<u>\$49,256,952</u>	<u>\$33,000,000</u>	<u>(\$16,256,952)</u>
	TOTAL ESTIMATED RESOURCES	<u>\$815,167,690</u>	<u>\$823,811,595</u>	<u>\$8,643,905</u>
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	6,035,300	6,247,329	212,029
	RESTRICTED	24,294,504	26,067,608	1,773,104
	ASSIGNED	19,335,627	17,754,874	(1,580,753)
	UNASSIGNED	7,377,100	7,280,009	(97,091)
	TOTAL BEGINNING FUND BALANCE	<u>\$57,042,531</u>	<u>\$57,349,820</u>	<u>\$307,289</u>
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$872,210,221</u>	<u>\$881,161,415</u>	<u>\$8,951,194</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$261,107,211	261,155,207	\$47,996
5100	200	EMPLOYEE BENEFITS	77,551,762	77,022,789	(528,973)
5100	300	PURCHASED SERVICES	43,564,091	45,944,748	2,380,657
5100	400	ENERGY SERVICES	24,644	20,976	(3,668)
5100	500	MATERIALS & SUPPLIES	15,627,877	12,843,502	(2,784,375)
5100	600	CAPITAL EXPENDITURES	7,310,830	9,143,154	1,832,324
5100	700	OTHER EXPENSE	907,956	945,835	37,879
	TOTAL	BASIC (FEFP K-12)	\$406,094,371	\$407,076,211	\$981,840
		EXCEPTIONAL			
5200	100	SALARIES	80,015,316	78,074,984	(1,940,332)
5200	200	EMPLOYEE BENEFITS	26,143,905	24,211,570	(1,932,335)
5200	300	PURCHASED SERVICES	529,266	595,517	66,251
5200	500	MATERIALS & SUPPLIES	409,040	394,502	(14,538)
5200	600	CAPITAL EXPENDITURES	246,694	249,259	2,565
5200	700	OTHER EXPENSE	1,413		(1,413)
	TOTAL	EXCEPTIONAL	\$107,345,634	\$103,525,832	(\$3,819,802)
		CAREER EDUCATION			
5300	100	SALARIES	14,047,438	14,156,010	108,572
5300	200	EMPLOYEE BENEFITS	3,709,730	3,661,851	(47,879)
5300	300	PURCHASED SERVICES	278,866	295,210	16,344
5300	400	ENERGY SERVICES	1,683	49	(1,634)
5300	500	MATERIALS & SUPPLIES	325,661	148,700	(176,961)
5300	600	CAPITAL EXPENDITURES	3,220,988	4,169,650	948,662
5300	700	OTHER EXPENSE	82,632	84,196	1,564
	TOTAL	CAREER EDUCATION	\$21,666,998	\$22,515,666	\$848,668
		ADULT GENERAL			
5400	100	SALARIES	5,290,857	5,409,860	119,003
5400	200	EMPLOYEE BENEFITS	1,119,655	1,131,442	11,787
5400	300	PURCHASED SERVICES	46,900	46,405	(495)
5400	500	MATERIALS & SUPPLIES	77,705	115,643	37,938
5400	600	CAPITAL EXPENDITURES	33,427	46,809	13,382
5400	700	OTHER EXPENSE	422		(422)
	TOTAL	ADULT GENERAL	\$6,568,966	\$6,750,159	\$181,193
		PRE KINDERGARTEN			
5500	100	SALARIES	1,597,719	1,569,492	(28,227)
5500	200	EMPLOYEE BENEFITS	636,925	607,287	(29,638)
5500	300	PURCHASED SERVICES	10,820	21,254	10,434
5500	500	MATERIALS & SUPPLIES	291,133	261,840	(29,293)
5500	600	CAPITAL EXPENDITURES	48,882	72,292	23,410
	TOTAL	PRE KINDERGARTEN	\$2,585,479	\$2,532,165	(\$53,314)
		OTHER INSTRUCTION			
5900	100	SALARIES	245,012	242,971	(2,041)
5900	200	EMPLOYEE BENEFITS	7,233	6,101	(1,132)
5900	500	SUPPLIES	782		(782)
	TOTAL	OTHER INSTRUCTION	\$253,027	\$249,072	(\$3,955)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$544,514,475	\$542,649,105	(\$1,865,370)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,012,771	4,172,992	160,221
6110	200	EMPLOYEE BENEFITS	1,254,613	1,194,665	(59,948)
6110	300	PURCHASED SERVICES	27,765	21,804	(5,961)
6110	500	MATERIALS & SUPPLIES	21,596	23,089	1,493
6110	600	CAPITAL EXPENDITURES	40		(40)
6110	700	OTHER EXPENSE	25		(25)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,316,810	\$5,412,550	\$95,740
		GUIDANCE SERVICES			
6120	100	SALARIES	11,801,652	12,118,778	317,126
6120	200	EMPLOYEE BENEFITS	3,355,875	3,396,397	40,522
6120	300	PURCHASED SERVICES	15,334	16,375	1,041
6120	500	MATERIALS & SUPPLIES	15,060	25,562	10,502
6120	600	CAPITAL EXPENDITURES	7,369	192,174	184,805
6120	700	OTHER EXPENSE	454	654	200
	TOTAL	GUIDANCE SERVICES	\$15,195,744	\$15,749,940	\$554,196
		HEALTH SERVICES			
6130	100	SALARIES	1,875,219	1,949,705	74,486
6130	200	EMPLOYEE BENEFITS	697,835	700,768	2,933
6130	300	PURCHASED SERVICES	77,471	11,546	(65,925)
6130	500	MATERIALS & SUPPLIES	20,972	26,320	5,348
6130	600	CAPITAL OUTLAY		19,869	19,869
6130	700	OTHER EXPENSE	835	2,635	1,800
	TOTAL	HEALTH SERVICES	\$2,672,332	\$2,710,843	\$38,511
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,611,340	3,613,960	2,620
6140	200	EMPLOYEE BENEFITS	963,253	967,826	4,573
6140	300	PURCHASED SERVICES	35,373	25,752	(9,621)
6140	500	MATERIALS & SUPPLIES	50,975	50,083	(892)
6140	600	CAPITAL EXPENDITURES	23,279	20,252	(3,027)
6140	700	OTHER EXPENSE	150		(150)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,684,370	\$4,677,873	(\$6,497)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,078,824	1,126,433	47,609
6150	200	EMPLOYEE BENEFITS	445,687	449,574	3,887
6150	500	MATERIALS & SUPPLIES	309		(309)
	TOTAL	PARENTAL INVOLVEMENT	\$1,524,820	\$1,576,007	\$51,187
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,186,227	1,889,432	(296,795)
6190	200	EMPLOYEE BENEFITS	712,903	671,268	(41,635)
6190	300	PURCHASED SERVICES	55,707	50,532	(5,175)
6190	500	MATERIALS & SUPPLIES	20,479	20,197	(282)
6190	600	CAPITAL EXPENDITURES	38,284	36,259	(2,025)
6190	700	OTHER EXPENSE	3,141	1,204	(1,937)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,016,741	\$2,668,892	(\$347,849)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	5,590,660	5,635,400	44,740
6200	200	EMPLOYEE BENEFITS	1,609,188	1,379,012	(230,176)
6200	300	PURCHASED SERVICES	54,055	39,728	(14,327)
6200	400	ENERGY SERVICES	649	1,500	851
6200	500	MATERIALS & SUPPLIES	94,677	93,804	(873)
6200	600	CAPITAL EXPENDITURES	329,389	248,806	(80,583)
6200	700	OTHER EXPENSE	904	921	17
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$7,679,522	\$7,399,171	(\$280,351)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	7,473,804	8,142,169	668,365
6300	200	EMPLOYEE BENEFITS	2,085,456	2,320,367	234,911
6300	300	PURCHASED SERVICES	231,058	345,594	114,536
6300	500	MATERIALS & SUPPLIES	150,906		(150,906)
6300	600	CAPITAL EXPENDITURES	80,184	52,165	(28,019)
6300	700	OTHER EXPENSE	118,605	119,909	1,304
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$10,140,013	\$10,980,204	\$840,191
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	3,612,070	4,380,897	768,827
6400	200	EMPLOYEE BENEFITS	996,079	1,026,949	30,870
6400	300	PURCHASED SERVICES	345,220	389,754	44,534
6400	500	MATERIALS & SUPPLIES	112,242	38,599	(73,643)
6400	600	CAPITAL EXPENDITURES	84,847	100,486	15,639
6400	700	OTHER EXPENSE	859	3,264	2,405
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$5,151,317	\$5,939,949	\$788,632
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	3,176,353	3,331,071	154,718
6500	200	EMPLOYEE BENEFITS	876,323	896,480	20,157
6500	300	PURCHASED SERVICES	213,579	154,800	(58,779)
6500	500	SUPPLIES	129,722	126,729	(2,993)
6500	600	CAPITAL EXPENDITURES	33,301	80,688	47,387
6500	700	OTHER EXPENSE	1,667		(1,667)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$4,430,945	\$4,589,768	\$158,823
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$59,812,614	\$61,705,197	\$1,892,583
		SCHOOL BOARD			
7100	100	SALARIES	752,486	768,238	15,752
7100	200	EMPLOYEE BENEFITS	544,027	1,530,853	986,826
7100	300	PURCHASED SERVICES	163,409	147,421	(15,988)
7100	500	MATERIALS & SUPPLIES	10,304	9,612	(692)
7100	600	CAPITAL EXPENDITURES	5,707	7,247	1,540
7100	700	OTHER EXPENSE	21,335	25,820	4,485
	TOTAL	SCHOOL BOARD	\$1,497,268	\$2,489,191	\$991,923

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	1,698,085	1,752,674	54,589
7200	200	EMPLOYEE BENEFITS	480,638	485,083	4,445
7200	300	PURCHASED SERVICES	222,540	48,765	(173,775)
7200	500	MATERIALS & SUPPLIES	44,318	4,471	(39,847)
7200	600	CAPITAL EXPENDITURES	10,709	8,104	(2,605)
7200	700	OTHER EXPENSE	29,209	32,606	3,397
	TOTAL	GENERAL ADMINISTRATION	\$2,485,499	\$2,331,703	(\$153,796)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	39,065,696	40,444,881	1,379,185
7300	200	EMPLOYEE BENEFITS	12,660,991	12,824,221	163,230
7300	300	PURCHASED SERVICES	570,330	570,622	292
7300	500	MATERIALS & SUPPLIES	252,462	236,018	(16,444)
7300	600	CAPITAL EXPENDITURES	135,175	151,862	16,687
7300	700	OTHER EXPENSE	17,373	19,149	1,776
	TOTAL	SCHOOL ADMINISTRATION	\$52,702,027	\$54,246,753	\$1,544,726
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	314,360	1,371,911	1,057,551
7400	200	EMPLOYEE BENEFITS	121,661	417,058	295,397
7400	300	PURCHASED SERVICES	16,467	54,291	37,824
7400	400	ENERGY SERVICES	12,151	10,250	(1,901)
7400	500	MATERIALS	15,909	14,975	(934)
7400	600	CAPITAL EXPENDITURES	164,427	445,400	280,973
7400	700	OTHER EXPENSE	801	1,003	202
	TOTAL	FACILITIES ACQ. & CONST.	\$645,776	\$2,314,888	\$1,669,112
		FISCAL SERVICES			
7500	100	SALARIES	2,666,934	2,751,294	84,360
7500	200	EMPLOYEE BENEFITS	846,918	851,351	4,433
7500	300	PURCHASED SERVICES	340,356	333,968	(6,388)
7500	400	ENERGY	202,000		(202,000)
7500	500	MATERIALS	25,516	20,835	(4,681)
7500	600	CAPITAL EXPENDITURES	15,094	7,872	(7,222)
7500	700	OTHER EXPENSE	84,128	72,828	(11,300)
	TOTAL	FISCAL SERVICES	\$4,180,946	\$4,038,148	(\$142,798)
		FOOD SERVICE			
7600	100	SALARIES	127,200	68,666	(58,534)
7600	200	EMPLOYEE BENEFITS	2,735	2,600	(135)
	TOTAL	FOOD SERVICE	\$129,935	\$71,266	(\$58,669)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	791,225	817,201	25,976
7710	200	EMPLOYEE BENEFITS	211,416	215,125	3,709
7710	300	PURCHASED SERVICES	199,697	194,967	(4,730)
7710	500	MATERIALS & SUPPLIES	13,177	12,425	(752)
7710	600	CAPITAL EXPENDITURES	16,381	10,660	(5,721)
7710	700	OTHER EXPENSE		865	865
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,231,896	\$1,251,243	\$19,347

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INFORMATION SERVICES			
7720	100	SALARIES	704,000	745,633	41,633
7720	200	EMPLOYEE BENEFITS	210,976	212,578	1,602
7720	300	PURCHASED SERVICES	17,557	141	(17,416)
7720	500	MATERIALS & SUPPLIES	58,756	78,984	20,228
7720	600	CAPITAL EXPENDITURES	2,002	259	(1,743)
7720	700	OTHER EXPENSE	2,461	885	(1,576)
	TOTAL	INFORMATION SERVICES	\$995,752	\$1,038,480	\$42,728
		PERSONNEL SERVICES			
7730	100	SALARIES	2,985,805	3,029,925	44,120
7730	200	EMPLOYEE BENEFITS	1,202,607	1,257,910	55,303
7730	300	PURCHASED SERVICES	765,225	661,014	(104,211)
7730	500	MATERIALS & SUPPLIES	191,606	155,157	(36,449)
7730	600	CAPITAL EXPENDITURES	49,438	87,717	38,279
7730	700	OTHER EXPENSE	43,565	37,297	(6,268)
	TOTAL	PERSONNEL SERVICES	\$5,238,246	\$5,229,020	(\$9,226)
		INTERNAL SVC			
7760	100	SALARIES	1,875,564	1,882,478	6,914
7760	200	EMPLOYEE BENEFITS	655,505	661,510	6,005
7760	300	PURCHASED SERVICES	687,787	877,236	189,449
7760	400	ENERGY SERVICES	40,720	30,750	(9,970)
7760	500	MATERIALS & SUPPLIES	539,558	355,055	(184,503)
7760	600	CAPITAL EXPENDITURES	12,983	12,986	3
7760	700	OTHER EXPENSE	(21,130)		21,130
	TOTAL	INTERNAL SVC	\$3,790,987	\$3,820,015	\$29,028
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	401,375	381,060	(20,315)
7790	200	EMPLOYEE BENEFITS	122,653	123,339	686
7790	300	PURCHASED SERVICES	14,794	14,965	171
7790	500	MATERIALS & SUPPLIES	6,480	5,982	(498)
7790	600	CAPITAL EXPENDITURES	3,900	220	(3,680)
7790	700	OTHER EXPENSE	2,316		(2,316)
	TOTAL	OTHER CENTRAL SERVICES	\$551,518	\$525,566	(\$25,952)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	18,136,158	18,814,351	678,193
7800	200	EMPLOYEE BENEFITS	7,198,757	6,594,059	(604,698)
7800	300	PURCHASED SERVICES	901,544	782,332	(119,212)
7800	400	ENERGY SERVICES	5,161,229	5,038,552	(122,677)
7800	500	MATERIALS & SUPPLIES	2,370,205	1,891,468	(478,737)
7800	600	CAPITAL EXPENDITURES	23,208	11,794	(11,414)
7800	700	OTHER EXPENSE	28,828	25,500	(3,328)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$33,819,929	\$33,158,056	(\$661,873)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	23,410,036	24,570,417	1,160,381
7900	200	EMPLOYEE BENEFITS	11,838,926	11,921,020	82,094
7900	300	PURCHASED SERVICES	14,835,148	14,830,861	(4,287)
7900	400	ENERGY SERVICES	22,949,953	23,630,992	681,039
7900	500	MATERIALS & SUPPLIES	1,398,757	1,448,180	49,423
7900	600	CAPITAL EXPENDITURES	328,128	461,797	133,669
7900	700	OTHER EXPENSE	139,403	139,904	501
	TOTAL	OPERATION OF PLANT	\$74,900,351	\$77,003,171	\$2,102,820
SUBTOTAL - GENERAL SUPPORT			\$182,170,130	\$187,517,500	\$5,347,370
		MAINTENANCE OF PLANT			
8100	100	SALARIES	6,731,812	6,941,042	209,230
8100	200	EMPLOYEE BENEFITS	2,875,267	3,207,004	331,737
8100	300	PURCHASED SERVICES	4,588,425	4,311,435	(276,990)
8100	400	ENERGY SERVICES	664,714	547,007	(117,707)
8100	500	MATERIALS & SUPPLIES	4,226,830	4,185,672	(41,158)
8100	600	CAPITAL EXPENDITURES	372,296	319,618	(52,678)
8100	700	OTHER EXPENSE	2,786,799	2,452,772	(334,027)
	TOTAL	MAINTENANCE OF PLANT	\$22,246,143	\$21,964,550	(\$281,593)
SUBTOTAL - MAINTENANCE OF PLANT			\$22,246,143	\$21,964,550	(\$281,593)
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	3,031,141	3,451,954	420,813
8200	200	EMPLOYEE BENEFITS	802,826	883,929	81,103
8200	300	PURCHASED SERVICES	966,243	635,636	(330,607)
8200	400	ENERGY SERVICES	6,623	5,100	(1,523)
8200	500	MATERIALS & SUPPLIES	93,872	83,630	(10,242)
8200	600	CAPITAL EXPENDITURES	302,974	306,520	3,546
8200	700	OTHER EXPENSE	259	183	(76)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,203,938	\$5,366,952	\$163,014
SUBTOTAL - ADMINISTRATIVE TECHNOLOGY			\$5,203,938	\$5,366,952	\$163,014

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	306,962	317,957	10,995
9100	200	EMPLOYEE BENEFITS	111,458	112,134	676
9100	300	PURCHASED SERVICES	131,026	126,639	(4,387)
9100	500	MATERIALS & SUPPLIES	34,568	19,401	(15,167)
9100	600	CAPITAL EXPENDITURES	435		(435)
9100	700	OTHER EXPENSE	214,043	181,980	(32,063)
	TOTAL	COMMUNITY SERVICES	\$798,492	\$758,111	(\$40,381)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	114,609		(114,609)
	TOTAL	OTHER EXPENSES	\$114,609	\$0	(\$114,609)
		SUBTOTAL - COMM & DEBT SERV & TRANSFERS	\$913,101	\$758,111	(\$154,990)
	TOTAL	APPROPRIATIONS	\$814,860,401	\$819,961,415	\$5,101,014
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	4,065,561	3,000,000	(1,065,561)
		PRE-PAID EXPENSE	2,181,768		(2,181,768)
	TOTAL	NON-SPENDABLE	\$6,247,329	\$3,000,000	(\$3,247,329)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,400,000	1,500,000	100,000
		REFERENDUM	1,700,000	1,700,000	0
		WORKFORCE	22,967,608	18,000,000	(4,967,608)
	TOTAL	RESTRICTED	\$26,067,608	\$21,200,000	(\$4,867,608)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	7,030,578	7,000,000	(30,578)
		CENTRAL PRINTING	909,279	800,000	(109,279)
		CARRYFORWARDS	9,815,017	10,000,000	184,983
	TOTAL	ASSIGNED	\$17,754,874	\$17,800,000	\$45,126
		<u>UNASSIGNED</u>	\$7,280,009	19,200,000	11,919,991
	TOTAL	UNASSIGNED	\$7,280,009	\$19,200,000	\$11,919,991
	TOTAL	ENDING FUND BALANCE	\$57,349,820	\$61,200,000	\$3,850,180
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$872,210,221	\$881,161,415	\$8,951,194

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$499,898	\$518,967	\$19,069
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	21,591		(21,591)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)		1,954,120	1,954,120
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	2,189,300		(2,189,300)
	TOTAL	STATE SOURCES	<u>\$2,934,039</u>	<u>\$2,696,337</u>	<u>(\$237,702)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	88,279,359	93,997,752	5,718,393
3431	000	INTEREST ON INVESTMENTS	4,699,958	500,000	(4,199,958)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,896,741)		5,896,741
3490	000	MISCELLANEOUS LOCAL SOURCES	41,332		(41,332)
3493	000	SALE OF JUNK	364,301		(364,301)
3497	400	REFUNDS OF PRIOR YEAR'S EXP	95,312		(95,312)
	TOTAL	LOCAL SOURCES	<u>\$87,583,521</u>	<u>\$94,497,752</u>	<u>\$6,914,231</u>
		OTHER SOURCES			
3731	000	SALE OF LAND	3,676,768	1,800,000	(1,876,768)
	TOTAL	OTHER FINANCING SOURCES	<u>\$3,676,768</u>	<u>\$1,800,000</u>	<u>(\$1,876,768)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$94,194,328</u>	<u>\$98,994,089</u>	<u>\$4,799,761</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	204,092,178	164,941,886	(39,150,292)
		ASSIGNED	3,561,592	3,211,292	(350,300)
	TOTAL	BEGINNING FUND BALANCE	<u>\$207,653,770</u>	<u>\$168,153,178</u>	<u>(\$39,500,592)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$301,848,098</u></u>	<u><u>\$267,147,267</u></u>	<u><u>(\$34,700,831)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$78,970,750	\$198,581,983	\$119,611,233
	TOTAL	FACILITIES ACQ. & CONST.	\$78,970,750	\$198,581,983	\$119,611,233
9200	700	DEBT SERVICES OTHER EXPENSES	7,669,218	4,231,496	(3,437,722)
	TOTAL	DEBT SERVICES	\$7,669,218	\$4,231,496	(\$3,437,722)
9700	900	TRANSFER OF FUNDS TRANSFERS	47,054,952	33,000,000	(14,054,952)
	TOTAL	TRANSFER OF FUNDS	\$47,054,952	\$33,000,000	(\$14,054,952)
*	TOTAL	APPROPRIATIONS	\$133,694,920	\$235,813,479	\$102,118,559
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	168,132,097	30,333,788	(137,798,309)
		ASSIGNED	21,081	1,000,000	978,919
*	TOTAL	ENDING FUND BALANCE	\$168,153,178	\$31,333,788	(\$136,819,390)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$301,848,098	\$267,147,267	(\$34,700,831)

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

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$3,937,945	\$3,988,600	\$50,655
3326	000	SBE BOND INTEREST	171		(171)
	TOTAL	STATE SOURCES	<u>\$3,938,116</u>	\$3,988,600	\$50,484
	TOTAL	ESTIMATED REVENUE	<u>\$3,938,116</u>	\$3,988,600	\$50,484
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	704,439	494,230	(210,209)
	TOTAL	BEGINNING FUND BALANCE	<u>\$704,439</u>	\$494,230	(210,209)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$4,642,555</u>	\$4,482,830	(\$159,725)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,148,325	\$3,988,600	(\$159,725)
	TOTAL	DEBT SERVICES	<u>\$4,148,325</u>	\$3,988,600	(\$159,725)
	TOTAL	APPROPRIATIONS	<u>\$4,148,325</u>	\$3,988,600	(\$159,725)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	494,230	494,230	0
	TOTAL	ENDING FUND BALANCE	<u>\$494,230</u>	\$494,230	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$4,642,555</u>	\$4,482,830	(\$159,725)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3199	000	MISC FEDERAL DIRECT	\$6,118,098	\$4,139,083	(\$1,979,015)
	TOTAL	FEDERAL DIRECT	\$6,118,098	\$4,139,083	(\$1,979,015)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACTS	1,236,817	1,209,077	(27,740)
3225	000	TCHER & PRNCPL TRNING TITLE II	3,106,088	7,803,822	4,697,734
3226	000	MATH & SCIENCE PARTNERSHIPS TITLE II PART B			0
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	26,117,527	34,043,772	7,926,245
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	34,410,722	26,874,738	(7,535,984)
3251	000	ADULT GENERAL EDUCATION	1,928,532	636,738	(1,291,794)
3290	000	OTHER FEDERAL THRU STATE	3,161,687	1,937,592	(1,224,095)
	TOTAL	FEDERAL THRU STATE	\$69,961,373	\$72,505,739	\$2,544,366
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	45,047		(45,047)
			\$45,047	\$0	(\$45,047)
	TOTAL	ESTIMATED REVENUE	\$76,124,518	\$76,644,822	\$520,304

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$11,657,897	\$7,342,328	(\$4,315,569)
5100	200	EMPLOYEE BENEFITS	2,397,455	2,067,979	(329,476)
5100	300	PURCHASED SERVICES	949,185	568,101	(381,084)
5100	500	MATERIALS & SUPPLIES	1,836,139	16,354,970	14,518,831
5100	600	CAPITAL EXPENDITURES	7,285,337	2,740,374	(4,544,963)
5100	700	OTHER EXPENSE	6,654		(6,654)
	TOTAL	REGULAR EDUCATION	\$24,132,667	\$29,073,752	\$4,941,085
		EXCEPTIONAL STUDENT EDUC			
5200	100	SALARIES	9,454,179	8,978,553	(475,626)
5200	200	EMPLOYEE BENEFITS	3,310,360	4,012,345	701,985
5200	300	PURCHASED SERVICES	357,968	492,106	134,138
5200	500	MATERIALS & SUPPLIES	140,208	313,864	173,656
5200	600	CAPITAL EXPENDITURES	201,304	436,019	234,715
5200	700	OTHER EXPENSE	1,115	300	(815)
	TOTAL	EXCEPTIONAL STUDENT EDUC	\$13,465,134	\$14,233,187	\$768,053
		CAREER EDUCATION			
5300	100	SALARIES	190,448	210,297	19,849
5300	200	EMPLOYEE BENEFITS	16,380	35,553	19,173
5300	300	PURCHASED SERVICES	331,804	251,190	(80,614)
5300	500	MATERIALS & SUPPLIES	128,184	160,578	32,394
5300	600	CAPITAL EXPENDITURES	139,991	138,942	(1,049)
5300	700	OTHER EXPENSE	44,434	45,947	1,513
	TOTAL	CAREER EDUCATION	\$851,241	\$842,507	(\$8,734)
		ADULT GENERAL			
5400	100	SALARIES	360,751		(360,751)
5400	200	EMPLOYEE BENEFITS	68,585		(68,585)
5400	300	PURCHASED SERVICES	211,378	4,890	(206,488)
5400	500	MATERIALS & SUPPLIES	48,813		(48,813)
5400	600	CAPITAL EXPENDITURES	730,499	19,588	(710,911)
5400	700	OTHER EXPENSE	3,075		(3,075)
	TOTAL	ADULT GENERAL	\$1,423,101	\$24,478	(\$1,398,623)
		PRE KINDERGARTEN			
5500	100	SALARIES	399	2,000	1,601
5500	200	EMPLOYEE BENEFITS	59		(59)
	TOTAL	PRE KINDERGARTEN	\$458	\$2,000	\$1,542
		OTHER INSTRUCTION			
5900	100	SALARIES	95		(95)
5900	200	EMPLOYEE BENEFITS	1		(1)
	TOTAL	OTHER INSTRUCTION	\$96	\$0	(\$96)
<u>SUBTOTAL - INSTRUCTIONAL SERVICES</u>			<u>\$39,872,697</u>	<u>\$44,175,924</u>	<u>\$4,303,227</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,344,647	1,242,565	(102,082)
6110	200	EMPLOYEE BENEFITS	390,717	413,528	22,811
6110	300	PURCHASED SERVICES	1,760		(1,760)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,737,124	\$1,656,093	(\$81,031)
		GUIDANCE SERVICES			
6120	100	SALARIES	125,022	116,712	(8,310)
6120	200	EMPLOYEE BENEFITS	34,555	35,717	1,162
6120	500	MATERIALS & SUPPLIES	134		(134)
	TOTAL	GUIDANCE SERVICES	\$159,711	\$152,429	(\$7,282)
		HEALTH SERVICES			
6130	100	SALARIES	368,548	403,516	34,968
6130	200	EMPLOYEE BENEFITS	147,683	176,741	29,058
	TOTAL	HEALTH SERVICES	\$516,231	\$580,257	\$64,026
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	997,035	913,131	(83,904)
6140	200	EMPLOYEE BENEFITS	280,244	281,212	968
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,277,279	\$1,194,343	(\$82,936)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	193,094	92,527	(100,567)
6150	200	EMPLOYEE BENEFITS	63,986	13,709	(50,277)
6150	300	PURCHASED SERVICES	15,307	39,675	24,368
6150	500	MATERIALS & SUPPLIES	143,944	130,213	(13,731)
6150	600	CAPITAL OUTLAY	1,649		(1,649)
	TOTAL	PARENTAL INVOLVEMENT	\$417,980	\$276,124	(\$141,856)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	3,131,503	3,106,397	(25,106)
6190	200	EMPLOYEE BENEFITS	907,000	901,438	(5,562)
6190	300	PURCHASED SERVICES	73,422	30,749	(42,673)
6190	600	CAPITAL OUTLAY	422		(422)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$4,112,347	\$4,038,584	(\$73,763)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	106,324		(106,324)
6200	200	EMPLOYEE BENEFITS	38,238		(38,238)
6200	500	MATERIALS & SUPPLIES	2,100		(2,100)
6200	600	CAPITAL OUTLAY	4,304		(4,304)
	TOTAL	INSTRUCTIONAL MEDIA	\$150,966	\$0	(\$150,966)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	5,943,239	5,024,070	(919,169)
6300	200	EMPLOYEE BENEFITS	1,606,399	1,424,602	(181,797)
6300	300	PURCHASED SERVICES	422,653	457,225	34,572
6300	500	MATERIALS & SUPPLIES	118,830	246,294	127,464
6300	600	CAPITAL EXPENDITURES	184,803	171,114	(13,689)
6300	700	OTHER EXPENSE	4,117	12,006	7,889
	TOTAL	CURRICULUM & INSTRUCTION	\$8,280,041	\$7,335,311	(\$944,730)
		STAFF DEVELOPMENT			
6400	100	SALARIES	6,885,834	6,977,679	91,845
6400	200	EMPLOYEE BENEFITS	1,820,347	1,783,555	(36,792)
6400	300	PURCHASED SERVICES	1,564,935	1,937,101	372,166
6400	500	MATERIALS & SUPPLIES	192,286	545,857	353,571
6400	600	CAPITAL EXPENDITURES	54,302	420,105	365,803
6400	700	OTHER EXPENSE	8,938	15,470	6,532
	TOTAL	STAFF DEVELOPMENT	\$10,526,642	\$11,679,767	\$1,153,125
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	292,891	\$267,312	(25,579)
6500	200	EMPLOYEE BENEFITS	94,509	106,742	12,233
6500	300	PURCHASED SERVICES	41,055	4,800	(36,255)
6500	600	CAPITAL EXPENDITURES	26,655		(26,655)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$455,110	\$378,854	(\$76,256)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$27,633,431	\$27,291,762	(\$341,669)
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	600		(600)
	TOTAL	SCHOOL BOARD	\$600	\$0	(\$600)
		GENERAL ADMINISTRATION			
7200	100	SALARIES		101,564	101,564
7200	200	EMPLOYEE BENEFITS	68	40,600	40,532
7200	300	PURCHASED SERVICES	51,183	173,904	122,721
7200	500	MATERIALS & SUPPLIES	60,399	19,000	(41,399)
7200	600	CAPITAL EXPENDITURES	79,192	5,175	(74,017)
7200	700	OTHER EXPENSE	1,750,472	2,196,576	446,104
	TOTAL	GENERAL ADMINISTRATION	\$1,941,314	\$2,536,819	\$595,505
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	233,907	22,000	(211,907)
7300	200	EMPLOYEE BENEFITS	63,832	1,683	(62,149)
7300	300	PURCHASED SERVICES	93,889	19,241	(74,648)
7300	500	MATERIALS & SUPPLIES	10,594		(10,594)
7300	600	CAPITAL EXPENDITURES	29,514	1,454	(28,060)
7300	700	OTHER EXPENSE	676		(676)
	TOTAL	SCHOOL ADMINISTRATION	\$432,412	\$44,378	(\$388,034)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	4,500		(4,500)
7400	600	CAPITAL EXPENDITURES	55,301	444,699	389,398
	TOTAL	FACILITIES ACQ. & CONST.	\$59,801	\$444,699	\$384,898
		FISCAL SVC			
7500	100	SALARIES	38,591	36,174	(2,417)
7500	200	EMPLOYEE BENEFITS	14,568	19,114	4,546
7500	300	PURCHASED SERVICES	1,110		(1,110)
	TOTAL	FISCAL SVC	\$54,269	\$55,288	\$1,019
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	66,644	110,684	44,040
7710	200	EMPLOYEE BENEFITS	14,114	30,600	16,486
7710	300	PURCHASED SERVICES	30,000	65,000	35,000
7710	500	MATERIALS & SUPPLIES	87		(87)
7710	600	CAPITAL EXPENDITURES	522,585	229,412	(293,173)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$633,430	\$435,696	(\$197,734)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	4,246	63,513	59,267
7720	500	MATERIALS & SUPPLIES	1,237		(1,237)
	TOTAL	INFORMATION SERVICES	\$5,483	\$63,513	\$58,030
		PERSONNEL SERVICES			
7730	100	SALARIES	191,432	218,524	27,092
7730	200	EMPLOYEE BENEFITS	40,864	49,012	8,148
7730	300	PURCHASED SERVICES	46,687		(46,687)
7730	500	MATERIALS & SUPPLIES	12,325		(12,325)
7730	700	OTHER EXPENSE	67,318	90,880	23,562
	TOTAL	PERSONNEL SERVICES	\$358,626	\$358,416	(\$210)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	11,862	11,774	(88)
7800	200	EMPLOYEE BENEFITS	4,780	6,173	1,393
7800	300	PURCHASED SERVICES	74,087	32,000	(42,087)
7800	400	ENERGY SERVICES	1,358		(1,358)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$92,087	\$49,947	(\$42,140)
		OPERATION OF PLANT			
7900	100	SALARIES	52,039	12,150	(39,889)
7900	200	EMPLOYEE BENEFITS	13,617	1,830	(11,787)
7900	300	PURCHASED SERVICES	60,130	35,593	(24,537)
7900	400	ENERGY SERVICES	14,818	5,000	(9,818)
	TOTAL	OPERATION OF PLANT	\$140,604	\$54,573	(\$86,031)
SUBTOTAL - GENERAL SUPPORT			\$3,718,626	\$4,043,329	\$324,703

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	161,383	258,979	97,596
8200	200	EMPLOYEE BENEFITS	52,109	95,620	43,511
8200	300	PURCHASED SERVICES	10,395	55,895	45,500
8200	600	CAPITAL EXPENDITURES		32,767	32,767
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$223,887	\$443,261	\$219,374
	<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>		<i>\$223,887</i>	<i>\$443,261</i>	<i>\$219,374</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	29,454	6,250	(23,204)
9100	500	MATERIALS & SUPPLIES	313,008	235,896	(77,112)
9100	600	CAPITAL EXPENDITURES	30,374	12,218	(18,156)
9100	700	OTHER EXPENSE	4,303,041	436,182	(3,866,859)
	TOTAL	COMMUNITY SERVICES	\$4,675,877	\$690,546	(\$3,985,331)
	<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>		<i>\$4,675,877</i>	<i>\$690,546</i>	<i>(\$3,985,331)</i>
	TOTAL	APPROPRIATIONS	\$76,124,518	\$76,644,822	\$520,304

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>					
		FEDERAL THRU STATE			
3230	000	DISABILITIES EDUCATION ACT (IDEA)	(\$1,615)	8,793	\$10,408
3240	000	ELEM & SECOND EDUC ACT (TITLE I)	822,945		(822,945)
	TOTAL	FEDERAL THRU STATE	\$821,330	\$8,793	(\$812,537)
	TOTAL	ESTIMATED REVENUE	\$821,330	\$8,793	(\$812,537)
<u>AMERICAN RECOVERY AND REINVESTMENT ACT - TARGETED ASSISTANCE</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$196,955		(\$196,955)
5100	200	EMPLOYEE BENEFITS	42,261		(42,261)
5100	300	PURCHASED SERVICES	60,149		(60,149)
5100	500	MATERIALS & SUPPLIES	181,255		(181,255)
5100	600	CAPITAL EXPENDITURES	296,991		(296,991)
5100	700	OTHER EXPENSE	322		(322)
	TOTAL	REGULAR EDUCATION	\$777,933	\$0	(\$777,933)
		EXCEPTIONAL			
5200	500	MATERIALS & SUPPLIES		182	182
5200	600	CAPITAL EXPENDITURES		8,611	8,611
	TOTAL	EXCEPTIONAL	\$0	\$8,793	\$8,793
		GUIDANCE			
6120	100	SALARIES	2,244		(2,244)
6120	200	EMPLOYEE BENEFITS	1,833		(1,833)
	TOTAL	GUIDANCE	\$4,077	\$0	(\$4,077)
		INSTRUCTIONAL MEDIA			
6200	500	MATERIALS & SUPPLIES	370		(370)
	TOTAL	INSTRUCTIONAL MEDIA	\$370	\$0	(\$370)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,842		(6,842)
6300	200	EMPLOYEE BENEFITS	5,961		(5,961)
	TOTAL	CURRICULUM & INSTRUCTION	\$12,803	\$0	(\$12,803)
		STAFF DEVELOPMENT			
6400	100	SALARIES	95		(95)
6400	200	EMPLOYEE BENEFITS	2,393		(2,393)
6400	300	PURCHASED SERVICES	1,758		(1,758)
	TOTAL	STAFF DEVELOPMENT	\$4,246	\$0	(\$4,246)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	15,612		(15,612)
7300	200	EMPLOYEE BENEFITS	4,289		(4,289)
7300	500	MATERIALS & SUPPLIES	1,940		(1,940)
7300	600	CAPITAL EXPENDITURES	60		(60)
	TOTAL	SCHOOL ADMINISTRATION	\$21,901	\$0	(\$21,901)
	SUBTOTAL - GENERAL SUPPORT		\$21,901	\$0	(\$21,901)
	TOTAL	APPROPRIATIONS	\$821,330	\$8,793	(\$812,537)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP					
		FEDERAL THRU STATE			
3214	000	RACE TO THE TOP	\$10,378,913	\$2,836,902	(\$7,542,011)
3230	000	INDIV W/ DISABILITIES EDUC ACT	(1,615)		1,615
3240	000	ELE & SECPND EDUC ACT TITLE I	822,945		(822,945)
3290	000	OTHER FEDERAL THROUGH STATE	(101,482)	6,667	108,149
	TOTAL	FEDERAL THRU STATE	\$11,098,761	\$2,843,569	(\$8,255,192)
	TOTAL	ESTIMATED REVENUE	\$11,098,761	\$2,843,569	(\$8,255,192)

AMERICAN RECOVERY AND REINVESTMENT ACT - RACE TO THE TOP

		REGULAR EDUCATION			
5100	100	SALARIES	\$4,380,231	\$83,413	(\$4,296,818)
5100	200	EMPLOYEE BENEFITS	1,039,364	3,678	(1,035,686)
5100	300	PURCHASED SERVICES	971,560	74,931	(896,629)
5100	500	MATERIALS & SUPPLIES	362,177	373,283	11,106
5100	600	CAPITAL EXPENDITURES	425,520	169,437	(256,083)
5100	700	OTHER EXPENSE	322		(322)
	TOTAL	REGULAR EDUCATION	\$7,179,174	\$704,742	(\$6,474,432)
		EXCEPTIONAL EDUCATION			
5200	100	SALARIES	422,391	93,600	(328,791)
5200	200	EMPLOYEE BENEFITS	105,728	31,400	(74,328)
5200	300	PURCHASED SERVICES	(1,615)		1,615
	TOTAL	EXCEPTIONAL EDUCATION	\$526,504	\$125,000	(\$401,504)
		CAREER EDUCATION			
5300	100	SALARIES	160,217		(160,217)
5300	200	EMPLOYEE BENEFITS	41,349		(41,349)
5300	300	PURCHASED SERVICES	(525)		525
5300	600	CAPITAL EXPENDITURES	142,750		(142,750)
	TOTAL	CAREER EDUCATION	\$343,791	\$0	(\$343,791)
		ADULT GENERAL			
5400	100	SALARIES	90		(90)
5400	200	EMPLOYEE BENEFITS	1		(1)
	TOTAL	ADULT GENERAL	\$91	\$0	(\$91)
		OTHER INSTRUCTION			
5900	500	SUPPLIES		2,000	2,000
	TOTAL	OTHER INSTRUCTION	\$0	\$2,000	\$2,000
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$8,049,560	\$831,742	(\$7,217,818)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GUIDANCE SERVICES			
6120	100	SALARIES	23,942		(23,942)
6120	200	EMPLOYEE BENEFITS	5,437		(5,437)
6120	600	CAPITAL EXPENDITURES	82,846		(82,846)
	TOTAL	GUIDANCE SERVICES	\$112,225	\$0	(\$112,225)
		HEALTH SERVICES			
6130	100	SALARIES	1,600		(1,600)
6130	200	EMPLOYEE BENEFITS	250		(250)
6130	500	MATERIALS & SUPPLIES	250		(250)
	TOTAL	HEALTH SERVICES	\$2,100	\$0	(\$2,100)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	15,818		(15,818)
6140	200	EMPLOYEE BENEFITS	3,434		(3,434)
	TOTAL	PSYCHOLOGICAL SERVICES	\$19,252	\$0	(\$19,252)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	16,107		(16,107)
6190	200	EMPLOYEE BENEFITS	2,359		(2,359)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$18,466	\$0	(\$18,466)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	19,847		(19,847)
6200	200	EMPLOYEE BENEFITS	4,456		(4,456)
6200	500	MATERIALS & SUPPLIES	370		(370)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$24,673	\$0	(\$24,673)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	1,040,307		(1,040,307)
6300	200	EMPLOYEE BENEFITS	97,707		(97,707)
6300	700	OTHER EXPENSE	23,550		(23,550)
	TOTAL	CURRICULUM & INSTRUCTION	\$1,161,564	\$0	(\$1,161,564)
		STAFF DEVELOPMENT			
6400	100	SALARIES	283,491	316,220	32,729
6400	200	EMPLOYEE BENEFITS	38,960	41,507	2,547
6400	300	PURCHASED SERVICES	214,302	905,575	691,273
6400	500	MATERIALS & SUPPLIES	13,025	25,845	12,820
	TOTAL	STAFF DEVELOPMENT	\$549,778	\$1,289,147	\$739,369
		INSTRUCTIONAL RELATED TECH			
6500	100	SALARIES	33,298		(33,298)
6500	200	EMPLOYEE BENEFITS	8,940		(8,940)
6500	300	PURCHASED SERVICES	179,478	536,487	357,009
6500	600	CAPITAL EXPENDITURES	53,792	1,000	(52,792)
	TOTAL	INSTRUCTIONAL RELATED TECH	\$275,508	\$537,487	\$261,979
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$2,163,566	\$1,826,634	(\$336,932)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	55,003	45,000	(10,003)
7200	200	EMPLOYEE BENEFITS	12,752	11,783	(969)
7200	300	PURCHASED SERVICES	88,228	10,096	(78,132)
7200	500	MATERIALS & SUPPLIES	12,874	39	(12,835)
7200	600	CAPITAL EXPENDITURES	33,600		(33,600)
7200	700	OTHER EXPENSE	285,863	8,531	(277,332)
	TOTAL	GENERAL ADMINISTRATION	\$488,320	\$75,449	(\$412,871)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	92,452	71,805	(20,647)
7300	200	EMPLOYEE BENEFITS	10,950	12,675	1,725
7300	300	PURCHASED SERVICES	1,940		(1,940)
7300	600	CAPITAL EXPENDITURES	60		(60)
	TOTAL	SCHOOL ADMINISTRATION	\$105,402	\$84,480	(\$20,922)
		FISCAL SERVICES			
7500	100	SALARIES	15,163	12,000	(3,163)
7500	200	EMPLOYEE BENEFITS	8,479	6,264	(2,215)
	TOTAL	FISCAL SERVICES	\$23,642	\$18,264	(\$5,378)
		PLANNING, RESEARCH, DEVELOPMENT			
7710	100	SALARIES	92,651		(92,651)
7710	200	EMPLOYEE BENEFITS	23,881		(23,881)
7710	300	PURCHASED SERVICES	2,857		(2,857)
7710	700	OTHER EXPENSE	95		(95)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT	\$119,484	\$0	(\$119,484)
		PERSONNEL SERVICES			
7730	100	SALARIES	67,615		(67,615)
7730	200	EMPLOYEE BENEFITS	24,975		(24,975)
7730	300	PURCHASED SERVICES	15,504		(15,504)
	TOTAL	PERSONNEL SERVICES	\$108,094	\$0	(\$108,094)
		STUDENT TRANSPORTATION SERVICES			
7800	400	ENERGY SERVICES	5,113		(5,113)
7800	600	CAPITAL EXPENDITURES		7,000	7,000
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$5,113	\$7,000	\$1,887

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	11,400		(11,400)
7900	400	ENERGY SERVICES	2,800		(2,800)
7900	500	MATERIALS & SUPPLIES	2,645		(2,645)
	TOTAL	OPERATION OF PLANT	\$16,845	\$0	(\$16,845)
	SUBTOTAL - GENERAL SUPPORT		\$866,900	\$185,193	(\$681,707)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	750		(750)
8100	200	EMPLOYEE BENEFITS	11		(11)
	TOTAL	MAINTENANCE OF PLANT	\$761	\$0	(\$761)
	SUBTOTAL - MAINTENANCE OF PLANT		\$761	\$0	(\$761)
		ADMINISTRATIVE TECHNOLOGY			
8200	100	SALARIES	13,451		(13,451)
8200	200	EMPLOYEE BENEFITS	4,484		(4,484)
8200	300	PURCHASED SERVICES	39		(39)
	TOTAL	ADMINISTRATIVE TECHNOLOGY	\$17,974	\$0	(\$17,974)
	SUBTOTAL - GENERAL SUPPORT		\$17,974	\$0	(\$17,974)
	TOTAL	APPROPRIATIONS	\$11,098,761	\$2,843,569	(\$8,255,192)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$23,479,066	\$27,675,909	\$4,196,843
3262	000	SCH BRKFST REIMBURSEMENT	7,223,770	8,611,863	1,388,093
3263	000	AFTERSCHOOL SNACK REIMB	757,241	768,101	10,860
3265	000	USDA DONATED COMMODITIES	2,685,547	2,635,683	(49,864)
3267	000	SUMMER FOOD SERVICE PROGRAM	1,183,151	1,194,229	11,078
3269	000	OTHER FOOD SERV. REVENUE			0
3291	000	SCHOOL DINNER REIMBURSEMENT	225,926	960,977	735,051
	TOTAL	FEDERAL THRU STATE	<u>\$35,554,701</u>	<u>\$41,846,762</u>	<u>\$6,292,061</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	244,015	268,897	24,882
3338	000	SCHOOL LUNCH SUPPLEMENT	297,575	297,560	(15)
	TOTAL	STATE SOURCES	<u>\$541,590</u>	<u>\$566,457</u>	<u>\$24,867</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	43,035		(43,035)
3433	000	NET INC/DEC FAIR VALUE INVEST	(71,681)		71,681
3451	000	STUDENT LUNCHES	3,415,619	3,447,876	32,257
3452	000	STUDENT BREAKFAST	8,071		(8,071)
3453	000	ADULT BREAKFAST/LUNCHES	259,176	267,290	8,114
3454	000	STUDENT AND ADULT A LA CARTE	5,284,340	4,971,989	(312,351)
3455	000	STUDENT SNACKS	21,984	15,858	(6,126)
3456	000	OTHER FOOD SALES	37,146	24,334	(12,812)
3490	000	MISC LOCAL SOURCES	2,393,871	1,982,420	(411,451)
	TOTAL	LOCAL SOURCES	<u>\$11,391,561</u>	<u>\$10,709,767</u>	<u>(\$681,794)</u>
		OTHER			
3733	000	SALE OF EQUIPMENT	540,550		
	TOTAL	OTHER	<u>\$540,550</u>	<u>\$0</u>	<u>(\$540,550)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$48,028,402</u>	<u>\$53,122,986</u>	<u>\$5,094,584</u>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		NONSPENDABLE	1,045,171		(1,045,171)
		RESTRICTED	9,015,846	905,345	(8,110,501)
	TOTAL	BEGINNING FUND BALANCE	<u>\$10,061,017</u>	<u>\$905,345</u>	<u>(\$9,155,672)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$58,089,419</u></u>	<u><u>\$54,028,331</u></u>	<u><u>(\$4,061,088)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$17,994,125	\$17,749,129	(\$244,996)
7600	200	EMPLOYEE BENEFITS	5,184,782	5,217,978	33,196
7600	300	PURCHASED SERVICES	1,949,114	2,535,979	586,865
7600	400	ENERGY SERVICES	1,444,510	1,050,500	(394,010)
7600	500	MATERIALS & SUPPLIES	25,411,679	24,050,626	(1,361,053)
7600	600	CAPITAL EXPENDITURES	4,567,042	3,212,082	(1,354,960)
7600	700	OTHER EXPENSE	632,822	206,194	(426,628)
	TOTAL	FOOD SERVICE	<u>\$57,184,074</u>	<u>\$54,022,488</u>	<u>(\$3,161,586)</u>
	TOTAL	APPROPRIATIONS	<u>\$57,184,074</u>	<u>\$54,022,488</u>	<u>(\$3,161,586)</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		NONSPENDABLE	905,267	5,843	(899,424)
		SUBTOTAL - COMMITTED	<u>\$905,267</u>	<u>\$5,843</u>	<u>(\$899,424)</u>
		<u>UNOBLIGATED</u>			
		RESTRICTED	78		(78)
	TOTAL	ENDING FUND BALANCE	<u>\$905,345</u>	<u>\$5,843</u>	<u>(\$899,502)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$58,089,419</u></u>	<u><u>\$54,028,331</u></u>	<u><u>(\$4,061,088)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$330,723		(\$330,723)
3433	000	NET INC/DEC FAIR VALUE INVEST	(443,596)		443,596
3484	020	PREMIUM REVENUE (WC)	5,804,131	5,000,000	(804,131)
3497	000	REFUNDS OF PRIOR YEAR EXP	456,108		(456,108)
	TOTAL	LOCAL SOURCES	<u>\$6,147,366</u>	<u>\$5,000,000</u>	<u>(\$1,147,366)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$6,147,366</u>	<u>\$5,000,000</u>	<u>(\$1,147,366)</u>
	050	BUDGET FUND BALANCE-BEGIN RESTRICTED	1,932,794	74,029	(1,858,765)
	TOTAL	BEGINNING FUND BALANCE	<u>\$1,932,794</u>	<u>\$74,029</u>	<u>(\$1,858,765)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$8,080,160</u></u>	<u><u>\$5,074,029</u></u>	<u><u>(\$3,006,131)</u></u>
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,804,131	\$5,000,000	(\$804,131)
	TOTAL	SCHOOL BOARD	<u>\$5,804,131</u>	<u>\$5,000,000</u>	<u>(\$804,131)</u>
		TRANSFER OF FUNDS			
9700	900	TRANSFER	2,202,000		(2,202,000)
	TOTAL	TRANSFER OF FUNDS	<u>\$2,202,000</u>	<u>\$0</u>	<u>(\$2,202,000)</u>
	TOTAL	APPROPRIATIONS	<u>\$8,006,131</u>	<u>\$5,000,000</u>	<u>(\$3,006,131)</u>
		FUND BALANCE			
	090	RESTRICTED	74,029	74,029	0
	TOTAL	ENDING FUND BALANCE	<u>\$74,029</u>	<u>\$74,029</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$8,080,160</u></u>	<u><u>\$5,074,029</u></u>	<u><u>(\$3,006,131)</u></u>

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FUNC- TION	OBJECT	DESCRIPTION	2013-14 ACTUAL	2014-15 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN RESTRICTED	150,185	150,185	0
TOTAL		BEGINNING FUND BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>
TOTAL		FUND BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>

PERMANENT FUND - APPROPRIATIONS

	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	150,185	150,185	0
TOTAL		ENDING FUND BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>
TOTAL		APPROPRIATIONS & FD BALANCE	<u>\$150,185</u>	<u>\$150,185</u>	<u>\$0</u>



APPENDIX

PINELLAS COUNTY
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How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

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

Internal Services Fund

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

Permanent Fund

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

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Trust & Agency Fund

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

Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

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

7000 General Support Services

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

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

Object

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

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

Cost Center

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

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

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2015, is Fiscal Year 2015.

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

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

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

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

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

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

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

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

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

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

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

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

Operating Fund: See *General Fund*.

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

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

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2014-15, the state has defined 10 FEFP programs.

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

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

Redbook: Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2013.

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

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

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

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

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

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

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

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

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

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

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

