

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Tentative 2019-2020 Millage Rates & District Budget

July 30, 2019 (6:30 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	11
Operating Fund Summary	17
Capital Outlay Fund Summary	29
Other Funds Summaries	33
Budget Detail by Fund	49
Appendix	71

SCHOOL BOARD OF PINELLAS COUNTY
Public Hearing on
Tentative 2019-2020 Millage Rates & District
Budget

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301 4th Street SW, Largo,
Florida

July 30, 2019 – 6:30 p.m.

Public Hearing Agenda

- I. Call to Order
- II. Welcome by the School Board Chairperson
- III. Adoption of the Agenda
- IV. Introductory Comments by the Superintendent
- V. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
- VI. Millage to Support the Budget
 - Explanation of Tentative 2019-2020 Millage
 - Public Speaking Opportunity
 - School Board Discussion of Millage
 1. Approval of Tentative Discretionary Local Effort Millage
 2. Adoption of Total Millage Rates
- VII. Tentative 2019-2020 Budget
 - Explanation of the Tentative 2019-2020 Budget
 - Public Speaking Opportunity
 - School Board Discussion of the Budget
 - School Board Action on Tentative Budget for 2019-2020
 1. Approval of Tentative Budget for 2019-2020
- VIII. Additional Board Actions
 1. Approval to Establish the Second Public Hearing
 2. Approval to Authorize Submittal of "Certification of School Taxable Value"
- IX. Other Considerations & Concluding Comments
- X. Adjournment

2019 - 2020 BUDGET CALENDAR

September 11, 2018	2018-19 Budget Adopted
October 12, 2018	FTE 2018-19 Survey 2 "date certain"
January, 2019	Second semester staffing review
January 11, 2019	FTE 2018-19 Third Calculation received from state
January 18, 2019	FTE 2019-20 estimates (per forecast model) to State DOE
February 1, 2019	Governor presents 2019-20 Budget Recommendations
February 8, 2019	FTE 2018-19 Survey 3 "date certain"
March 5, 2019	2019 Legislative Session Begins
March 19 - March 29, 2019	Staffing allocations to schools
April 3, 2018	Staff Rosters from schools due to Personnel
May 3, 2019	Legislative Session ends
May 24, 2019	Discretionary allocations to schools
May 30, 2019	Discretionary budget worksheets and instructions distributed to departments
June 8-20, 2019	State DOE Presentations to School Finance Officers
June 10, 2019	Discretionary budget worksheets received from departments
June 25, 2019	School Board Workshop on budget
July 1, 2019	New fiscal year begins
July 27, 2019	Advertise in Tampa Bay Times
July 30, 2019	First Public Hearing on the 2019-20 Budget and Millage Rates
August 14, 2019	School term begins
August 19, 2019	County Property Appraiser mails TRIM notices
September 10, 2019	Board adopts Tentative Facilities Work Program
September 10, 2019	Final Public Hearing on the 2019-20 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	\$ 582,980,958
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 260,268
C. Actual property tax levy	\$ 582,720,690
This year's proposed tax levy	\$ 611,394,788

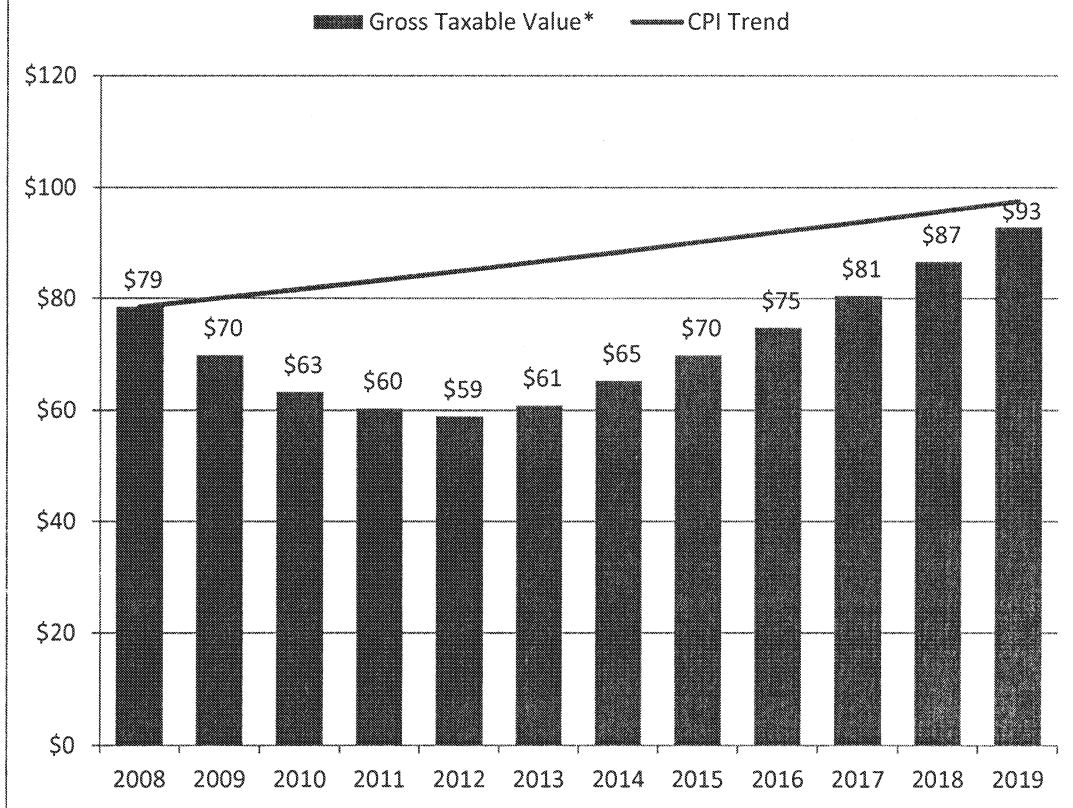
A portion of the tax levy is required under state law in order for the school board to receive \$355,147,231 in state education grants. The required portion has increased by 2.25 percent, and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 30, 2019, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value*	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year	Consumer Price Index (CPI) Trend (\$ Billion)
2008	78,516,066,700	(1,585,416,981)	-2.0%	\$ 78.5
2009	69,846,303,858	(8,669,762,842)	-11.0%	\$ 80.1
2010	63,254,148,064	(6,592,155,794)	-9.4%	\$ 81.7
2011	60,328,895,475	(2,925,252,589)	-4.6%	\$ 83.3
2012	58,891,093,300	(1,437,802,175)	-2.4%	\$ 85.0
2013	60,915,234,693	2,024,141,393	3.4%	\$ 86.7
2014	65,276,216,864	4,360,982,171	7.2%	\$ 88.4
2015	69,844,411,317	4,568,194,453	7.0%	\$ 90.2
2016	74,769,722,195	4,925,310,878	7.1%	\$ 92.0
2017	80,533,507,010	5,763,784,815	7.7%	\$ 93.8
2018	86,662,845,014	6,129,338,004	7.6%	\$ 95.7
2019	92,860,690,733	6,197,845,719	7.2%	\$ 97.6

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2019/2020 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2018/2019	2019/2020	Change
Gross Taxable Property Value	\$86.66	\$92.86	7.2%
Adjusted Taxable Value (excluding new construction, etc.)	\$85.63 (vs. 2018-19 Final Adjusted Taxable Value)	\$91.88	7.3%

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2019/2020 Rates vs. Actual 2018/2019 Millage Rates</u></i>	2018/2019 Actual	2019/2020 Proposed	Percent Change
Required Local Effort	3.9790	3.8360	-3.59%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.2270	5.0840	-2.74%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	6.7270	6.5840	-2.13%
<i><u>Proposed 2019/2020 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2019/2020 Proposed	Percent Change
Required Local Effort	3.7516	3.8360	2.25%
Discretionary Local Effort	0.7052	0.7480	6.07%
Local Referendum	0.4714	0.5000	6.07%
Capital Outlay	1.4143	1.5000	6.06%
Total Millage	6.3425	6.5840	3.81%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2019/20

- 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, 2019, was \$92,860,690,733.
- 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, 2019, was \$92,860,691.
- (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: $96\% \times \$92,860,691 = \$89,146,263$.

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 2019/20																	
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88		
	Operating				Millage												
Operating (County)	10.00	10.00	10.00	9.30			6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	
Operating (District)	1.60	1.10					1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	
Debt Service (County)	0.35	0.35	0.32				8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	
Capital Improvment (Dist)	4.00								2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	
Total Millage	15.95	11.45	10.32	9.30			8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	
Millage	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
	Operating																
Required Local Effort	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504
Discretionary Local	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary							0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108
Operating Subtotal	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122
Capital Improvement	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122
Millage	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Proposed 2019/20		
	Operating																
Required Local Effort	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	3.979	3.836		
Discretionary Local	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748		
Supplemental Discretionary	0.189	0.154	0.141	0.141													
Discretionary Critical Needs					0.250	0.250											
Local Referendum	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500		
Operating Subtotal	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227	5.084		
Capital Improvement	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500		
Total Millage	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584		

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

TAX BASE	BUDGET 2018-2019	BUDGET 2019-2020	FY20 vs FY19 INCREASE/(DECREASE) Amount	Percent
Gross Taxable Value	\$86,662,845,014	\$92,860,690,733	\$6,197,845,719	7.2%
Value of 1 mill (@ 96%)	\$83,196,331	\$89,146,263	\$5,949,932	7.2%

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	3.979	\$331,038,202	3.836	\$341,965,065	-0.143	\$10,926,863	3.3%
Discretionary	0.748	62,230,856	0.748	66,681,405	0.000	4,450,549	7.2%
Local Referendum	0.500	41,598,166	0.500	44,573,132	0.000	2,974,966	7.2%
Total Operating	5.227	\$434,867,224	5.084	\$453,219,602	-0.143	\$18,352,378	4.2%
Capital	1.500	124,794,496	1.500	133,719,394	0.000	8,924,898	7.2%
TOTAL	6.727	\$559,661,720	6.584	\$586,938,996	-0.143	\$27,277,276	4.9%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year		2016		2017		2018		2019	
<i>% Change in Assessed Value</i>					7.7%		7.6%		7.2%	
Assessed Value	\$		200,000	\$	215,400	\$	231,770	\$	248,458	
Homestead Exemption			25,000		25,000		25,000		25,000	
Taxable Value	\$		175,000	\$	190,400	\$	206,770	\$	223,458	
Taxable Value	\$		175,000	\$	190,400	\$	206,770	\$	223,458	
Divided by 1,000 (= number of "mills")			175.000		190.400		206.770		223.458	
Times Millage Rate			7.318		7.009		6.727		6.584	
Property Taxes	\$		1,280.65	\$	1,334.51	\$	1,390.94	\$	1,471.25	

Change as compared to the prior year

\$	53.86	\$	56.43	\$	80.31
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Cumulative 3-Year Change

\$	190.60
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BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2019-2020 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$59,736,006	4.83%
State	394,517,966	31.87%
Local	763,544,909	61.68%
Other	20,125,000	1.62%
<i>Total Revenue</i>	<i>\$1,237,923,881</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>313,541,447</i>	
GRAND TOTAL	<u>\$1,551,465,328</u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2019-2020 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$977,500,000	63.00%
Debt Service	7,872,213	0.51%
Capital Outlay	343,686,872	22.15%
Contracted Programs	9,970,537	0.64%
Food and Nutrition Fund	52,951,228	3.41%
Self-Insured Workers Comp & Liability Fund	5,325,816	0.34%
Self-Insured Health Fund	154,007,943	9.93%
Permanent Fund	150,719	0.02%
GRAND TOTAL	<u>\$1,551,465,328</u>	<u>100.00%</u>

2019-2020 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 2.0 %
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

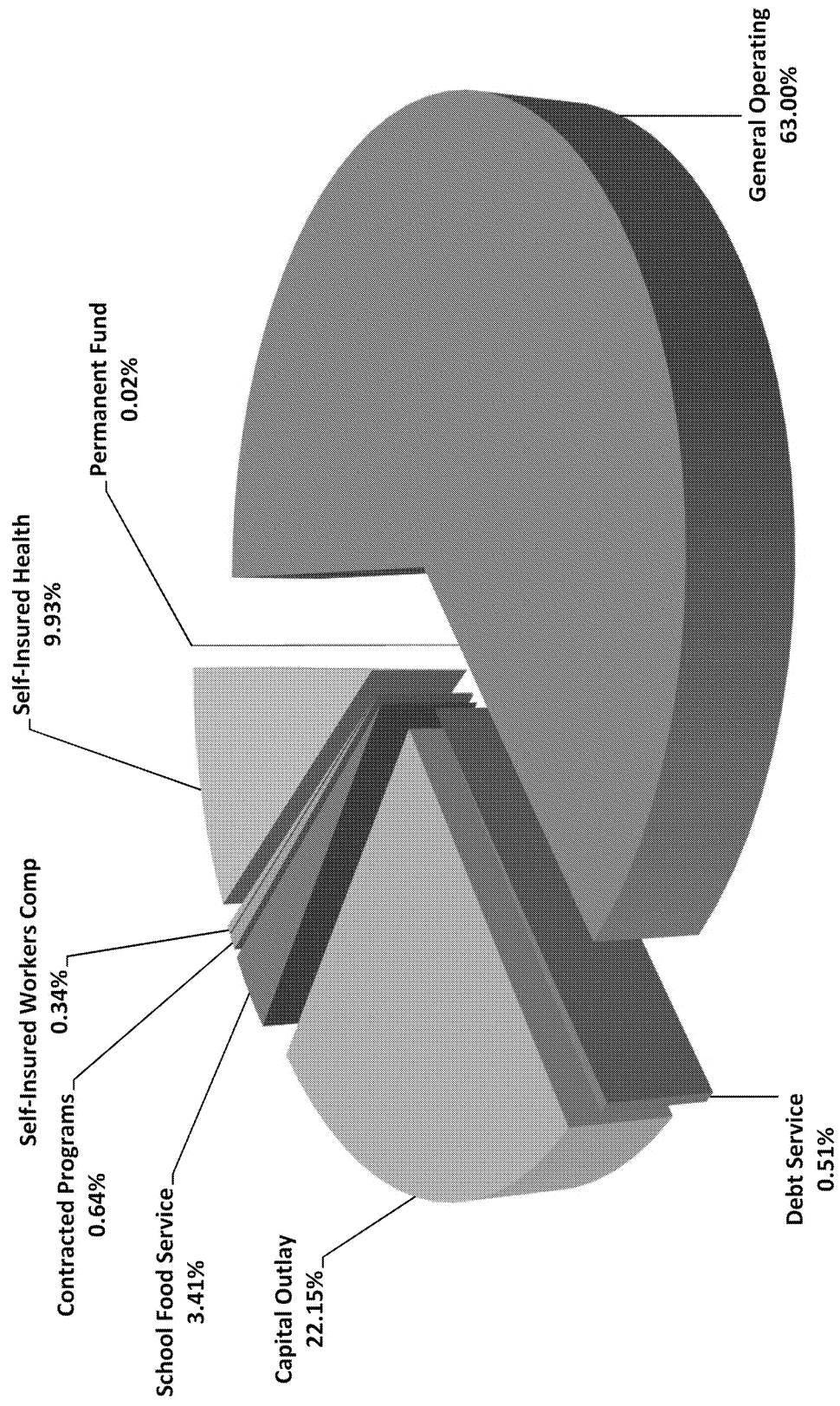
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE) 3.836
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY) 1.500
BASIC DISCRETIONARY OPERATING 0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 0.500

TOTAL MILLAGE 6.584

	ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)		\$ 360,000 \$	780,664 \$	\$	\$	1,140,664
Federal (Through State)		4,000,000	54,595,342			58,595,342
State Sources		381,730,261	478,742	616,260	11,692,703	394,517,966
Local Sources		479,884,739	6,562,958		134,919,394	621,367,091
TOTAL SOURCES		865,975,000	62,417,706	616,260	146,612,097	1,075,621,063
Transfers In		35,200,000		7,183,587		42,383,587
Non-Revenue Sources		125,000			20,000,000	20,125,000
Fund Balances/Net Position - July 1, 2019		76,200,000	504,059	72,366	177,074,775	253,851,200
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION		\$ 977,500,000 \$	62,921,765 \$	7,872,213 \$	343,686,872 \$	1,391,980,850
APPROPRIATIONS/EXPENDITURES						
Instruction		\$ 590,053,346 \$	8,373,456 \$	\$	\$	598,426,802
Student Personnel Services		35,748,556	17,144			35,765,700
Instructional Media Services		5,857,336				5,857,336
Instruction & Curriculum Development Services		14,673,276	719,302			15,392,578
Instructional Staff Training Services		8,107,910	72,703			8,180,613
Instruction-Related Technology		9,035,619	25,286			9,060,905
School Board		2,184,045				2,184,045
General Administration		3,827,622	109,208			3,936,830
School Administration		59,415,684				59,415,684
Facilities Acquisition & Construction		7,054,485			210,964,319	218,018,804
Fiscal Services		4,577,751				4,577,751
Food Service		359,966	50,706,140			51,066,106
Central Services		13,057,994				13,057,994
Student Transportation Services		33,154,266	6,118			33,160,384
Operation of Plant		86,520,897	7,320			86,528,217
Maintenance of Plant		21,571,667				21,571,667
Administrative Technology Services		3,800,235				3,800,235
Community Services		699,345	640,000			1,339,345
Debt Service				7,799,847	976,865	8,776,712
TOTAL APPROPRIATIONS/EXPENDITURES		899,700,000	60,676,677	7,799,847	211,941,184	1,180,117,708
Transfers Out						
Fund Balances/Net Position - June 30, 2020		77,800,000	2,245,088	72,366	42,383,587	122,801,041
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION		\$ 977,500,000 \$	62,921,765 \$	7,872,213 \$	343,686,872 \$	1,391,980,850

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

**Pinellas County Schools
2019-20 Budget
All Funds \$1.551 Billion**





STRATEGIC DIRECTIONS BUDGET PARAMETERS

2019-20 DISTRICT STRATEGIC PLAN

STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Directions

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

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

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

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

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

Communication and Stakeholder Engagement - Area of focused actions based on communication and engagement of all stakeholders for increased student success.

Seven Strategic Goals

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

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

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

Goal 4: Provide equity and excellence of education by ensuring the needs of each and every student are known and met, in order to increase overall performance and eliminate the gaps between minority and non-minority student outcomes by reducing the disparity in graduation rates, proficiency scores on assessments, participation and performance in accelerated courses, disciplinary infractions and placement in Exceptional Student Education programs.

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

Goal 6: Develop and sustain effective and efficient use of all resources by providing quality technology and business services to optimize operations for improved student achievement and fiscal responsibility.

Goal 7: Develop and sustain effective structures for communication and ongoing engagement of students, staff, families and community.

OPERATING BUDGET PARAMETERS

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

PINELLAS COUNTY
SCHOOL BOARD

OPERATING FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2019-20 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.

2019-20 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$555.6 Million

Increase in District Share of Revenue of \$25.3 Million

Increase in BSA to \$4,279.49

Increased \$75.07, or 1.79%, from 2018-19

Florida Retirement System (FRS)

Approximately a \$1.1 Million increase in expenditures due to changes in the contribution rate

Best & Brightest Teacher/Principal Allocation

New FEFP allocation providing \$284.5 Million statewide and \$9.7 M to Pinellas.

Previously, this allocation was funded outside the FEFP and is an increase from 18/19 by \$3.3 million.

Safe Schools Allocation

Increase of \$768,765 in District funds to increase the number of school resource officers employed or contracted by the District.

Digital Classrooms Allocation

Statewide decrease of \$50 Million in funds to implement plans for digital classrooms.

Turnaround Supplemental Services Allocation

New allocation providing \$45.5 Million statewide to improve the overall academic and community welfare of district-managed turnaround schools.

PINELLAS COUNTY SCHOOLS

KEY INDICATORS

	PROJECTED 2018-19	PLAN 2019-20	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.9790	3.8360	(0.1430)	-3.59%
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	6.7270	6.5840	(0.1430)	-2.13%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 86,662,845,014	\$ 92,860,690,733	\$ 6,197,845,719	7.15%
	\$ 83,196,331	\$ 89,146,263	\$ 5,949,932	7.15%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	99,007.37	98,548.84	(458.53)	-0.46%
Weighted FTE (WFTE)	107,651.21	108,604.47	953.26	0.89%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers				
Beginning Fund Balance	\$ 883,809,573	\$ 901,300,000	\$ 17,490,427	1.98%
Total Available Funds	\$ 74,546,973	\$ 76,200,000	\$ 1,653,027	2.22%
	\$ 958,356,546	\$ 977,500,000	\$ 19,143,454	2.00%
AVAILABLE FUNDS PER UFTE	\$ 9,679.65	\$ 9,918.94	\$ 239.29	2.47%
AVAILABLE FUNDS PER WFTE	\$ 8,902.42	\$ 9,000.55	\$ 98.13	1.10%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,204.42	\$ 4,279.49	\$ 75.07	1.79%
District Cost Differential (DCD)	1.0026	0.9994	(0.0032)	-0.32%
State Categorical Funds	\$ 114,801,029	\$ 114,064,130	\$ (736,899)	-0.64%
State Funds as a % of General Operating Resources*	39.86%	39.05%		-0.81%

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

Fiscal year 2018-19 information is a projection as the year is not yet complete.

Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2019-20

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 98,548.84		Pinellas 1.102		Pinellas 108,604.47		Pinellas \$ 4,279.49		Pinellas 0.9994		Pinellas \$ 464,492,880	

Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation ⁵	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplemental Allocation	+	Virtual Education Contribution	+	Best & Brightest Teacher/Principal Allocation	+	Mental Health Assistance Allocation
Pinellas \$ 23,743,551		Pinellas \$ 45,181,010		Pinellas \$ 6,971,922		Pinellas \$ 4,333,623		Pinellas \$ 366,621		Pinellas \$ -		Pinellas \$ 9,722,030		Pinellas \$ 2,473,838

Declining Enrollment Allocation	+	Student Transportation Allocation	+	Instructional Materials Allocation	+	Teachers Classroom Supply Assistance Allocation	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	+	Turnaround Supplemental Services Allocation	=	State & Local FEFP Dollars
Pinellas \$ 525,392		Pinellas \$ 12,520,166		Pinellas \$ 8,006,961		Pinellas \$ 1,898,487		Pinellas \$ 315,626		Pinellas \$ 30,546		Pinellas \$ 2,287,221		Pinellas \$ 582,869,874

The State then determines the portion of the FEEP 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 \$ 582,869,874		Pinellas \$ 341,786,773		Pinellas \$ -		Pinellas \$ -		Pinellas \$ 241,083,101

Net State FEFP Allocation	-	Prior Year Adjustments	+	Discretionary Lottery/ School Recognition Allocation	+	Class Size Reduction Allocation	=	TOTAL STATE ALLOCATION	-	Adjustment for McKay Scholarships	=	TOTAL STATE ALLOCATION ADJUSTED FOR MCKAY
Pinellas \$ 241,083,101		Pinellas \$ -		Pinellas \$ 4,582,769		Pinellas \$ 109,481,361		Pinellas \$ 355,147,231		Pinellas \$ 8,090,358		Pinellas \$ 347,056,873

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

²FY 2019-20 Program Cost Factors:

Basic Education (PK-3)	1.120	ESE Level IV	3.637
Basic Education (4-8)	1.000	ESE Level V	5.587
Basic Education (9-12)	1.005	Vocational (9-12)	1.005
ESOL	1.181		

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).

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

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2019 - 2020
As of Calc 2

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
101	BASIC K-3	21,054.69	1.120	23,581.25	\$ 100,855,174
102	BASIC 4-8	26,879.92	1.000	26,879.92	114,963,329
103	BASIC 9-12	21,409.80	1.005	21,516.85	92,025,896
111	BASIC K-3 WITH ESE	6,813.35	1.120	7,630.95	32,636,980
112	BASIC 4-8 WITH ESE	9,915.14	1.000	9,915.14	42,406,283
113	BASIC 9-12 WITH ESE	4,594.32	1.005	4,617.29	19,747,791
	Subtotal	90,667.22		94,141.40	\$ 402,635,454
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,523.08	1.181	4,160.76	\$ 17,795,247
	Subtotal	3,523.08		4,160.76	\$ 17,795,247
EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	1,118.82	3.637	4,069.15	\$ 17,403,438
255	SUPPORT LEVEL V	184.97	5.587	1,033.43	4,419,900
	Subtotal	1,303.79		5,102.58	\$ 21,823,338
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	3,054.75	1.005	3,070.02	\$ 13,130,237
	Subtotal	3,054.75		3,070.02	\$ 13,130,237
ADD-ON WFTE ADJUSTMENT					
	ADVANCED PLACEMENT			986.72	\$ 4,220,125
	INTERNATIONAL BACCALAUREATE			310.52	1,328,070
	AICE			276.34	1,181,885
	EARLY GRADUATION (UNPAID HS CREDITS)			96.75	413,792
	INDUSTRY CERTIFICATION			459.38	1,964,733
	Subtotal			2,129.71	\$ 9,108,604
	TOTAL - K-12	98,548.84		108,604.47	\$ 464,492,880
	Reading Program Allocation	98,548.84			\$ 4,333,623
	Declining Enrollment Supplement	98,548.84			525,392
	ESE Guaranteed Allocation	20,087.47			45,181,010
	Supplemental Academic Instruction	98,548.84			23,743,551
	Safe Schools Allocation	98,548.84			6,971,922
	Mental Health Assistance Allocation	98,548.84			2,473,838
	Teachers Classroom Supply Assistance	98,548.84			1,898,487
	Instructional Materials	98,548.84			8,006,961
	Transportation	98,548.84			12,520,166
	Virtual Education Contribution	486.76			0
	Digital Classrooms Allocation	98,548.84			315,626
	DJJ Supplemental Allocation	294.72			366,621
	Federally Connected Student Supplement	98,548.84			30,546
	Best & Brightest Teacher/Principal Alloc.	98,548.84			9,722,030
	Turnaround Supplemental Services Alloc.	5,178.03			2,287,221
	Gross State and Local FEFP				\$ 582,869,874

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2019-20, the proposed BSA is \$4,279.49; the DCD is 0.9994. This means that each unweighted FTE generates \$4,276.92 in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE				
101	BASIC K-3		\$	5,505.96
102	BASIC 4-8		\$	4,992.73
103/300	BASIC 9-12/VOCATIONAL 9-12		\$	5,014.12
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE		\$	5,386.43
111	BASIC K-3 WITH ESE		\$	7,755.17
112	BASIC 4-8 WITH ESE		\$	7,241.94
113	BASIC 9-12 WITH ESE		\$	7,263.33
130	INTENSIVE ENGLISH/ESOL K-12		\$	5,766.86
254	SUPPORT LEVEL IV		\$	16,270.98
255	SUPPORT LEVEL V		\$	24,611.03
N/A	VIRTUAL EDUCATION STUDENT		\$	5,230.00
102	DJJ STUDENT		\$	6,236.70
102	TURNAROUND SCHOOL STUDENT		\$	5,434.45

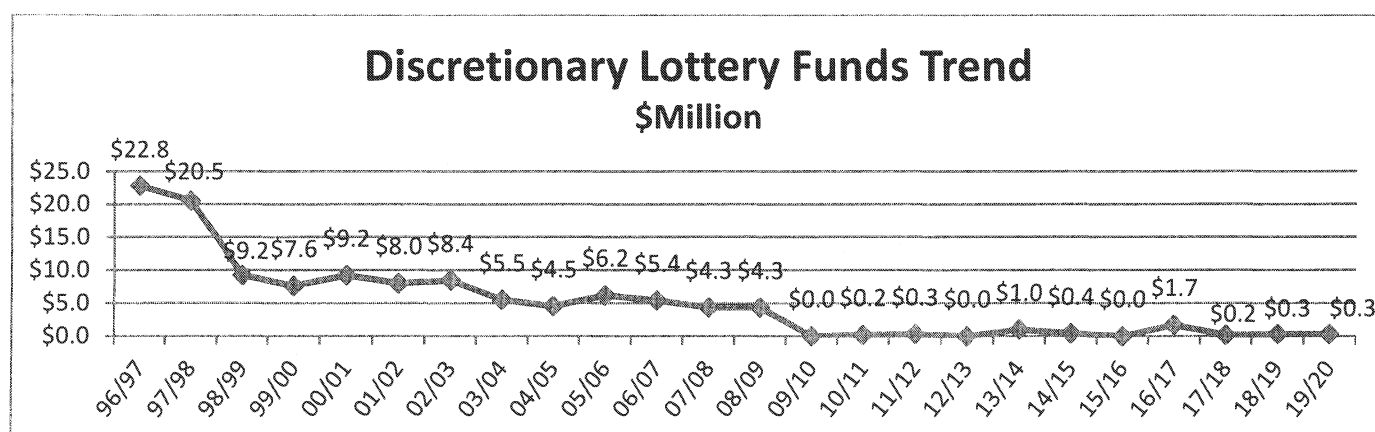
Discretionary Lottery Funds

ESTIMATED REVENUE Discretionary Lottery Funds

2019-20 Funding
\$342,315

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

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



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

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

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

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

4. Employee compensation increases

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

5. Innovative programs

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

6. School Improvement

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

School Recognition Funds

ESTIMATED REVENUE
School Recognition

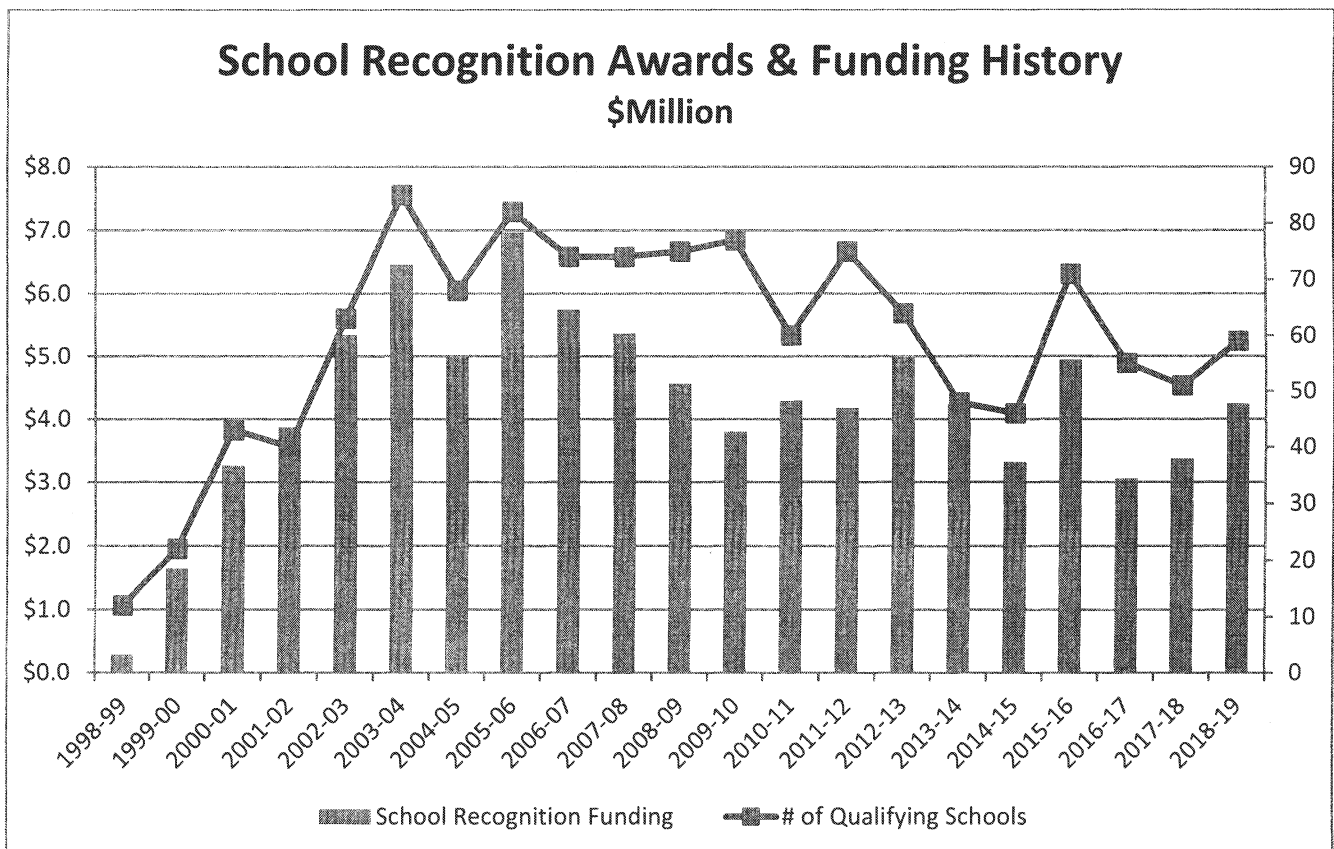
2019/20 Funding
\$4,240,454

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

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

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

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



2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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OPERATING (GENERAL) FUND - ESTIMATED REVENUE

FEDERAL DIRECT	\$363,306	\$360,000	(\$3,306)
FEDERAL THRU STATE	2,500,000	4,000,000	1,500,000
STATE SOURCES	381,996,951	381,730,261	(266,690)
LOCAL SOURCES	464,986,081	479,884,739	14,898,658
OTHER	178,326	125,000	(53,326)
ESTIMATED REVENUE	\$850,024,664	\$866,100,000	\$16,075,336
TRANSFERS	33,784,909	35,200,000	1,415,091
BEGINNING FUND BALANCE	74,546,973	76,200,000	1,653,027
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$958,356,546	\$977,500,000	\$19,143,454

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$429,498,884	\$444,304,258	\$14,805,374
EXCEPTIONAL	109,502,317	110,322,571	820,254
CAREER EDUCATION	23,657,154	24,127,327	470,173
ADULT GENERAL	7,030,493	7,076,287	45,794
PRE KINDERGARTEN	3,920,821	4,005,091	84,270
OTHER INSTRUCTION	213,779	217,812	4,033
ATTENDANCE & SOCIAL WORK	5,922,581	6,022,041	99,460
GUIDANCE SERVICES	16,175,333	16,407,425	232,092
HEALTH SERVICES	4,474,307	4,504,089	29,782
PSYCHOLOGICAL SERVICES	3,492,472	3,750,631	258,159
PARENTAL INVOLVEMENT	2,026,924	2,042,612	15,688
OTHER STUDENT PERSONNEL SVC	2,999,472	3,021,758	22,286
INSTRUCTIONAL MEDIA SERVICES	5,793,130	5,857,336	64,206
INSTRUCTION & CURRICULUM DVLP SVCS	14,563,972	14,673,276	109,304
INSTRUCTIONAL STAFF TRAINING SERVICES	8,050,441	8,107,910	57,469
INSTRUCTION-RELATED TECH	8,990,041	9,035,619	45,578
SCHOOL BOARD	2,155,248	2,184,045	28,797
GENERAL ADMINISTRATION	3,813,131	3,827,622	14,491
SCHOOL ADMINISTRATION	59,192,667	59,415,684	223,017
FACILITIES ACQ. & CONST.	8,974,721	7,054,485	(1,920,236)
FISCAL SERVICES	4,554,597	4,577,751	23,154
FOOD SERVICE	359,364	359,966	602
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,495,166	1,502,378	7,212
INFORMATION SERVICES	1,021,059	1,026,790	5,731
PERSONNEL SERVICES	5,846,571	5,877,719	31,148

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

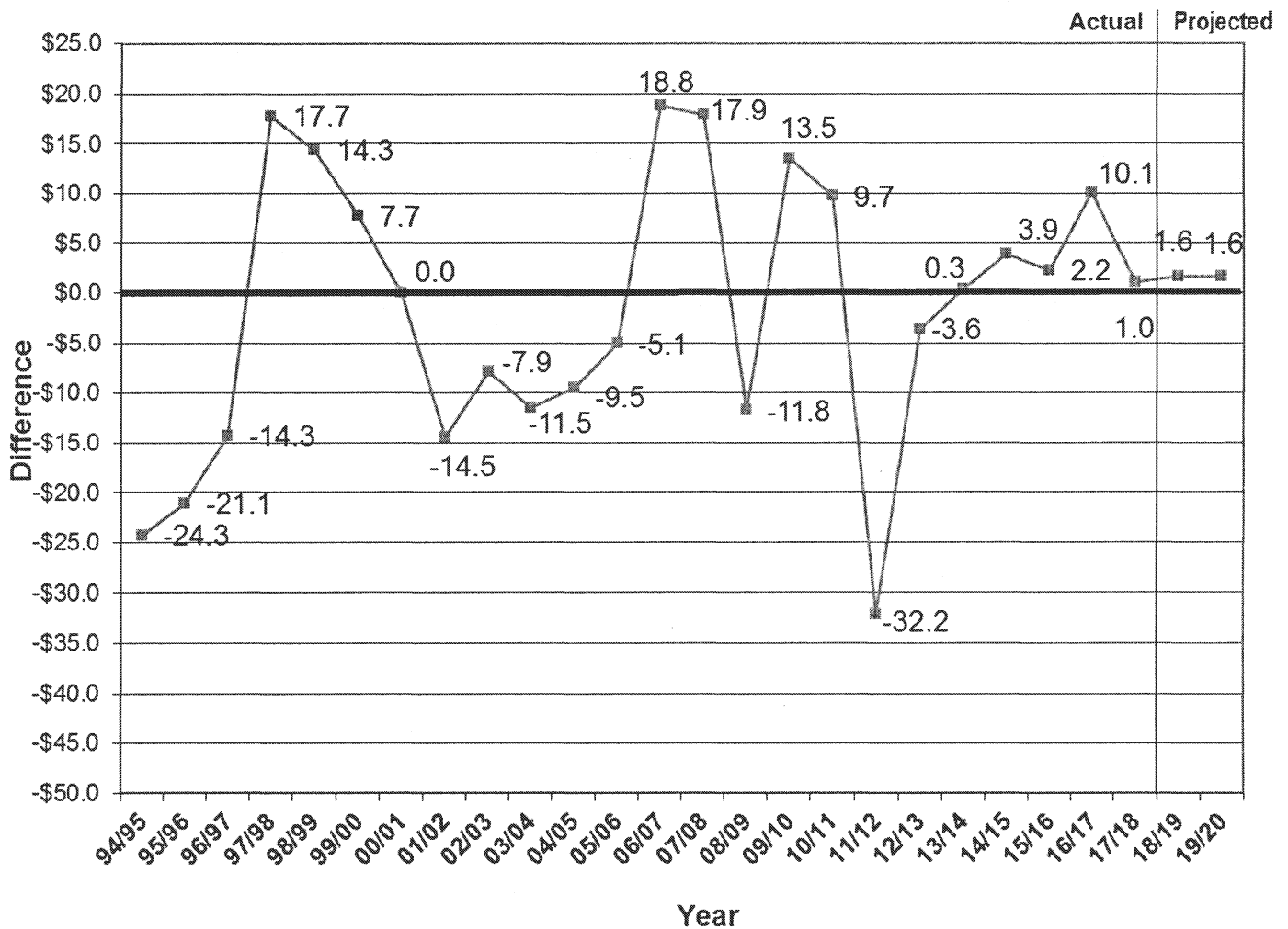
	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
INTERNAL SERVICES	4,053,417	4,068,695	15,278
OTHER CENTRAL SERVICES	579,486	582,412	2,926
STUDENT TRANSPORTATION SERVICES	32,997,382	33,154,266	156,884
OPERATION OF PLANT	84,820,493	86,520,897	1,700,404
MAINTENANCE OF PLANT	21,501,266	21,571,667	70,401
ADMINISTRATIVE TECHNOLOGY SERVICES	3,782,905	3,800,235	17,330
COMMUNITY SERVICES	696,952	699,345	2,393
APPROPRIATIONS	\$882,156,546	\$899,700,000	\$17,543,454
ENDING FUND BALANCE	76,200,000	77,800,000	1,600,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$958,356,546	\$977,500,000	\$19,143,454

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY								% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
OPERATING (GENERAL) FUND										
DIRECT INSTRUCTION										
5100 BASIC (FEFP K-12)	\$278,912,073	\$83,649,877	\$57,700,683	\$7,870	\$14,196,903	\$4,158,311	\$5,678,541		\$444,304,258	49.38%
5200 EXCEPTIONAL	82,304,343	26,401,300	843,184		612,688	157,475	3,581		110,322,571	12.26%
5300 CAREER EDUCATION	16,142,612	4,603,839	1,244,494	1,342	409,631	1,471,270	254,139		24,127,327	2.68%
5400 ADULT GENERAL	5,534,551	1,372,168	36,940		68,835	63,793			7,076,287	0.79%
5500 PRE KINDERGARTEN	2,811,949	1,059,386	24,056		102,625	7,075			4,005,091	0.45%
5900 OTHER INSTRUCTION	200,624	16,613			575				217,812	0.02%
SUB TOTALS	\$385,906,152	\$117,103,183	\$59,849,357	\$9,212	\$15,391,257	\$5,857,924	\$5,936,261	\$0	\$590,053,346	65.58%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK										
6120 GUIDANCE SERVICES	4,545,015	1,437,474	22,030		17,074		448		6,022,041	0.67%
6130 HEALTH SERVICES	12,625,003	3,600,809	145,329		32,753	3,091	440		16,407,425	1.82%
6140 PSYCHOLOGICAL SERVICES	3,156,505	1,218,705	94,435		24,466	7,948	2,030		4,504,089	0.50%
6150 PARENTAL INVOLVEMENT	2,751,050	767,060	149,185		79,591		3,745		3,750,631	0.42%
6190 OTHER STUDENT PERSONNEL SVC	1,325,357	688,173	225		28,857				2,042,612	0.23%
6200 INSTRUCTIONAL MEDIA SERVICES	2,194,448	761,579	38,606		22,262	2,578	2,285		3,021,758	0.34%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	4,210,168	1,367,046	178,653	230	29,999	69,162	2,078		5,857,336	0.65%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	10,536,039	3,130,323	574,791		184,963	121,818	125,342		14,673,276	1.63%
6500 INSTRUCTION-RELATED TECH	4,873,326	1,236,228	1,718,951		244,194	34,314	897		8,107,910	0.90%
SUB TOTALS	\$52,518,748	\$16,208,240	\$3,522,138	\$230	\$797,165	\$238,911	\$137,265	\$0	\$73,422,697	8.15%
SCHOOL SUPPORT										
7100 SCHOOL BOARD	798,497	1,263,563	90,378		7,429		24,178		2,184,045	0.24%
7200 GENERAL ADMINISTRATION	2,417,600	633,583	369,150		243,860	11,856	151,573		3,827,622	0.43%
7300 SCHOOL ADMINISTRATION	44,063,093	14,572,630	382,360		233,871	145,591	18,139		59,415,684	6.60%
7400 FACILITIES ACQ. & CONST.	1,386,610	454,061	16,590	16,442	122,590	5,056,444	1,748		7,054,485	0.78%
7500 FISCAL SERVICES	3,049,346	1,015,474	333,849		19,473	4,374	155,235		4,577,751	0.51%
7600 FOOD SERVICE	333,595	26,371							359,966	0.04%
7700 PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,055,774	315,895	115,019		15,559	131			1,502,378	0.17%
7720 INFORMATION SERVICES	696,157	248,454	47,563	418	15,319	13,530	5,349		1,026,790	0.12%
7730 PERSONNEL SERVICES	3,416,029	1,363,640	903,364		170,237	17,980	6,469		5,877,719	0.65%
7760 INTERNAL SERVICES	1,924,887	669,884	767,124	20,448	684,588	759	1,005		4,068,695	0.45%
7790 OTHER CENTRAL SERVICES	415,692	127,432	21,284		3,915	939	13,150		582,412	0.06%
7800 STUDENT TRANSPORTATION SERVICES	19,741,322	6,886,543	871,183	3,094,607	2,523,663	8,975	27,973		33,154,266	3.69%
7900 OPERATION OF PLANT	29,806,381	13,223,531	19,472,924	22,013,651	1,669,438	256,594	78,378		86,520,897	9.62%
SUB TOTALS	\$109,104,983	\$40,801,061	\$23,390,788	\$25,145,566	\$5,709,942	\$5,517,173	\$483,197	\$0	\$210,152,710	23.36%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	7,507,089	3,075,284	5,204,040	373,808	3,722,062	89,568	1,599,816		21,571,667	2.40%
SUB TOTALS	\$7,507,089	\$3,075,284	\$5,204,040	\$373,808	\$3,722,062	\$89,568	\$1,599,816	\$0	\$21,571,667	2.40%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMIN TECHNOLOGY SERVICES	2,621,872	758,159	297,826	5,553	105,581	11,048	196		3,800,235	0.42%
SUB TOTALS	\$2,621,872	\$758,159	\$297,826	\$5,553	\$105,581	\$11,048	\$196	\$0	\$3,800,235	0.42%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	286,401	103,891	111,084		12,361	1,071	184,537		699,345	0.08%
SUB TOTALS	\$286,401	\$103,891	\$111,084	\$0	\$12,361	\$1,071	\$184,537	\$0	\$699,345	0.08%
TOTAL APPROPRIATIONS										
	\$557,945,245	\$178,049,818	\$92,375,233	\$25,534,369	\$25,738,368	\$11,715,695	\$8,341,272	\$0	\$899,700,000	100.00%
	62.01%	19.79%	10.27%	2.84%	2.86%	1.30%	0.93%	0.00%	100.00%	

Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 10, 2019 prior to the adoption of the final budget on that same date.

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

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

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter schools' annual allocation. For fiscal year 2019-20, the state fully funded the Charter School Capital Outlay allocation which restored \$6 million back to the District's capital budget.

Public Education Capital Outlay, or PECO, Funds

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. **No PECO dollars were made available to traditional district schools for the 2019-20 fiscal year.**

Capital Outlay and Debt Service (CO & DS)

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

Certificates of Participation (COPs)

Certificates of Participation are instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District had an issuance of approximately \$60.9 million in par value of Certificate of Participation bonds in September of the 2017-18 fiscal year. The District anticipates a second issuance of approximately \$20 million in Certificate of Participation bonds during the 2019-20 fiscal year.

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 5.084 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 \$133,719,394 to be used for the following projects:

CONSTRUCTION & REMODELING

Planning/Design/Construction of various projects
Purchase of school & ancillary sites
Relocatables

MAINTENANCE, RENOVATION AND REPAIR

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

MOTOR VEHICLE PURCHASES

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

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

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

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

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new elementary school

All concerned citizens are invited to a public hearing to be held on Tuesday, July 30, 2019, 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.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$10,848,596	\$11,692,703	\$844,107
LOCAL SOURCES	126,318,685	134,919,394	8,600,709
OTHER FINANCING SOURCES		20,000,000	20,000,000
ESTIMATED REVENUE	<u>\$137,167,281</u>	<u>\$166,612,097</u>	<u>\$29,444,816</u>
BEGINNING FUND BALANCE	183,712,872	177,074,775	(6,638,097)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$320,880,153</u></u>	<u><u>\$343,686,872</u></u>	<u><u>\$22,806,719</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$107,137,574	\$210,964,319	\$103,826,745
DEBT SERVICES	976,865	976,865	0
TRANSFER OF FUNDS	35,690,939	42,383,587	6,692,648
APPROPRIATIONS	<u>\$143,805,378</u>	<u>\$254,324,771</u>	<u>\$110,519,393</u>
ENDING FUND BALANCE	177,074,775	89,362,101	(87,712,674)
APPROPRIATIONS & FD BALANCE	<u><u>\$320,880,153</u></u>	<u><u>\$343,686,872</u></u>	<u><u>\$22,806,719</u></u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

Capital Outlay Allocation 2019-2020

Project	Description of Activities	2019-20 Allocation
School Projects		
Anona Elementary	New 6 room renovation	\$4,700,000
San Jose Elementary	General Renovation to media center, classrooms, café and school entrance	595,000
	Furniture, fixtures, equipment and technology	93,750
North Shore Elementary	New 6 room wing	3,000,000
Plumb Elementary	New 10 room wing	4,700,000
Sawgrass Elementary	New 10 room wing	4,700,000
Orange Grove Elementary	New 12 room wing	9,073,749
St Petersburg High	Major renovations	19,425,000
	Furniture, fixtures, equipment and technology	353,625
Seventy-Fourth Street Elementary	Major renovations/updates campus wide	7,500,000
	Furniture, fixtures, equipment and technology	225,000
Tyrone Middle	Campus renewal	5,000,000
Construction Contingency		600,000
	School Projects - Subtotal	\$59,966,124
Other Projects		
Relocatables	Purchase/Lease	\$197,862
Site Acquisitions - Present & Future	Lease/Purchase	292,739
Minor Capital Projects	Maintenance projects - Capital fund	29,988,700
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	5,000,000
Furniture, Equipment & Technology	Vocational replacement	1,250,000
	Musical instruments replacement	350,000
	Kindergarten equipment	160,000
Budget Steering Process	District technology & equipment	5,434,393
	School Safety & Security	1,200,000
	District technology refresh	5,356,920
	Enterprise Resource Software	600,000
Buses/Vehicles	Lease/Purchase	5,907,087
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	29,025,000
	Debt service for COPs issued	7,183,587
	Instructional equipment transfer	3,000,000
	Contingency	6,000,000
	Other Projects - Subtotal	\$108,931,288
	Total 2019-20 Capital Projects	\$168,897,412
	Total, Capital Projects from FY 2019-20 Revenue	157,493,403
	Total, 2019-20 Capital Projects funded from Prior Year Planned Fund Balances	11,404,009
	Carryover of Prior Projects & Balances	85,427,359
	Ending Fund Balance	\$89,362,101
	Grand Total, Capital Outlay Appropriations, Transfers & Fund Balance	\$343,686,872

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

Debt Service Funds account for the payment of principal and interest on bonds or other long-term debt instruments issued by the school district, or on debt instruments issued by the State of Florida in which the district participated. These bonds finance capital improvements. In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In July 2001, the district participated in a supplemental bonding of additional CO&DS revenue. The Board issued Certificates of Participation (COPs) bonds in September of the 2017/18 fiscal year. The Board anticipates issuing a Certificates of Participation (COPs) bond during the 2019/20 fiscal year. Both of these bond proceeds are for construction projects found in the district facilities work program.

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

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

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

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.

Total debt service on SBE Bonds for 2019-20 will be \$616,260. This consists of principal payments of \$603,000 and interest and payments totaling \$13,260.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2019	Final Fiscal Year of Debt Payments
SBE Series 2005B	2/01/05	\$ 30,045,000	\$ 588,000	2019-2020
SBE Series 2010A	10/14/10	\$ 165,000	\$ 30,000	2020-2021
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 57,850,000	2041-2042
TOTAL		\$ 91,114,000	\$ 58,468,000	

PINELLAS COUNTY
SCHOOL BOARD

Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 7.16% of the local capital improvement millage collected.

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

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

Certificates of Participation (COPs) Series 2020 (anticipated issuance 2020)

The district anticipates the issuance of a Certificates of Participation bond during the 2019/20 fiscal year.

Total Debt Service on both COPs issuances for 2019-20 will be \$7,183,587. This consists of principal payments of \$4,186,412 and interest and payments totaling \$2,997,175.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$133,719,394
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$100,289,545.50
Debt service required (COPs)	\$7,183,587
Percentage of millage funds anticipated to be utilized for COPs debt	7.16%

As of July 1, 2019 the total outstanding debt for the district, including principal and interest, was \$95,908,035. The estimated resident population of Pinellas County in 2019 was 970,532. This calculates to approximately **\$98.82 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

SBE Series 2005B

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019-2020	588,000	11,760	599,760
	<u>588,000</u>	<u>11,760</u>	<u>599,760</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

SBE Series 2010A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019-2020	15,000	1,500	16,500
2020-2021	15,000	750	15,750
	<u>30,000</u>	<u>2,250</u>	<u>32,250</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2017A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019-2020	3,860,000	2,647,175	6,507,175
2020-2021	2,315,000	2,512,100	4,827,100
2021-2022	2,430,000	2,393,475	4,823,475
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
	<u>57,850,000</u>	<u>42,648,213</u>	<u>100,498,213</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness*

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019-2020	4,463,000	2,660,435	7,123,435
2020-2021	2,330,000	2,512,850	4,842,850
2021-2022	2,430,000	2,393,475	4,823,475
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
Total Indebtedness	58,468,000	42,662,223	101,130,223

**excludes anticipated issuances*

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$638,700	\$616,260	(\$22,440)
TRANSFERS	1,362,188	7,183,587	5,821,399
ESTIMATED REVENUE	\$2,000,888	\$7,799,847	\$5,798,959
BEGINNING FUND BALANCE	4,560,753	72,366	(4,488,387)
ESTIMATED REVENUE AND FUND BALANCE	\$6,561,641	\$7,872,213	\$1,310,572
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$6,489,275	\$7,799,847	\$1,310,572
APPROPRIATIONS	\$6,489,275	\$7,799,847	\$1,310,572
ENDING FUND BALANCE	72,366	72,366	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$6,561,641	\$7,872,213	\$1,310,572

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2019/20 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$676,411

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2019) it is anticipated that the eventual total will be similar to the \$108 million to \$84 million received for fiscal years 2005-06 through 2018-19.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Budget	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	\$ 84,195,144
2019-20	\$ 9,970,537	Undetermined

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,429,053	\$780,664	(\$3,648,389)
FEDERAL THROUGH STATE	79,766,091	9,189,873	(70,576,218)
ESTIMATED REVENUE	<u>\$84,195,144</u>	<u>\$9,970,537</u>	<u>(\$74,224,607)</u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$20,398,497	\$8,058,691	(\$12,339,806)
EXCEPTIONAL	8,533,024		(8,533,024)
CAREER EDUCATION	1,337,120	314,765	(1,022,355)
ADULT GENERAL	616,323		(616,323)
PRE KINDERGARTEN	377,270		(377,270)
OTHER INSTRUCTION	53,308		(53,308)
ATTENDANCE & SOCIAL WORK	2,909,575	10,619	(2,898,956)
GUIDANCE SERVICES	226,893	6,425	(220,468)
HEALTH SERVICES	15,011	100	(14,911)
PSYCHOLOGICAL SERVICES	3,059,341		(3,059,341)
PARENTAL INVOLVEMENT	677,941		(677,941)
OTHER STUDENT PERSONNEL SVC	2,642,643		(2,642,643)
CURRICULUM & INSTRUCTION	16,873,442	719,302	(16,154,140)
STAFF DEVELOPMENT	17,817,986	72,703	(17,745,283)
INSTRUCTION-RELATED TECH	548,992	25,286	(523,706)
GENERAL ADMINISTRATION	2,701,469	109,208	(2,592,261)
SCHOOL ADMINISTRATION	13,820		(13,820)
FACILITIES ACQ. & CONST.	493,784		(493,784)
FISCAL SERVICES	58,859		(58,859)
PLANNING, RESEARCH & EVALUATION	72,919		(72,919)
PERSONNEL SERVICES	279,360		(279,360)
OTHER CENTRAL SERVICES	29,399		(29,399)
STUDENT TRANSPORTATION SERVICES	280,647	6,118	(274,529)
OPERATION OF PLANT	154,751	7,320	(147,431)
COMMUNITY SERVICES	4,022,770	640,000	(3,382,770)
TOTAL APPROPRIATIONS	\$84,195,144	\$9,970,537	(\$74,224,607)

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEPP K-12)	\$46,575	\$12,828	\$12,100		\$7,985,958	\$1,100	\$130		\$8,058,691	80.83%
5300 CAREER EDUCATION	26,733	6,843	94,843		112,246	39,500	34,600		314,765	3.16%
SUB TOTALS	\$73,308	\$19,671	\$106,943	\$0	\$8,098,204	\$40,600	\$34,730	\$0	\$8,373,456	83.99%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	3,000	230	7,389						10,619	0.11%
6120 GUIDANCE SERVICES	5,000	1,425							6,425	0.06%
6130 HEALTH SERVICES			100						100	0.00%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	474,731	163,412	37,407		29,621	13,836	295		719,302	7.21%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	28,760	1,176	42,767						72,703	0.73%
6500 INSTRUCTION-RELATED TECH	18,785	6,501							25,286	0.25%
SUB TOTALS	\$530,276	\$172,744	\$87,863	\$0	\$29,621	\$13,836	\$295	\$0	\$834,435	8.36%
GENERAL ADMINISTRATION										
7200 GENERAL ADMINISTRATION			1,500				107,708		109,208	1.10%
7800 STUDENT TRANSPORTATION SERVICES			2,750	1,000			2,368		6,118	0.06%
7900 OPERATION OF PLANT			7,320				7,320		7,320	0.07%
SUB TOTALS	0	0	11,570	1,000	0	0	110,076	0	122,646	1.23%
COMMUNITY SERVICES										
9100 COMMUNITY SERVICES			0	0	40,000	0	600,000	0	640,000	6.42%
SUB TOTALS	0	0	0	0	40,000	0	600,000	0	640,000	6.42%
TOTAL APPROPRIATIONS	\$603,584	\$192,415	\$206,176	\$1,000	\$8,167,825	\$54,436	\$745,101	\$0	\$9,970,537	100.00%
	6.05%	1.93%	2.07%	0.01%	81.92%	0.55%	7.47%	0.00%	100.00%	

FOOD AND NUTRITION FUND

This fund is used to account for the operations of the district's Food and Nutrition program. The program, which is self-supporting, is provided through the efforts of approximately 1,020 support service employees and 15 administrative/professional/technical employees. In fiscal year 2018-2019, the Food and Nutrition operation prepared and served over 9.4 million lunches, more than 5.5 million breakfasts and nearly 1.2 million snacks in the After School Snack Program. Over 620,000 dinner meals were served at 66 sites.

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

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

81 schools have qualified for the CEP in 2019-2020. There is no charge for student meals at the CEP schools.

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

Fiscal year 2019-2020 lunch prices:

Elementary school students: \$ 2.25

Middle and high school students: \$ 2.75

Adults: \$ 3.50

Breakfast is served in all schools/centers.

Fiscal year 2019-2020 breakfast prices:

Elementary school students: No charge to students

Middle and high school students: No charge to students

Adults: \$2.25

INTERNAL SERVICE FUND

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

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

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

PERMANENT FUND

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

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$45,171,528	\$45,405,469	\$233,941
STATE SOURCES	399,670	478,742	79,072
LOCAL SOURCES	6,288,742	6,562,958	274,216
ESTIMATED REVENUE	\$51,859,940	\$52,447,169	\$587,229
BEGINNING FUND BALANCE	714,046	504,059	(209,987)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$52,573,986</u>	<u>\$52,951,228</u>	<u>\$377,242</u>

FOOD AND NUTRITION FUND - APPROPRIATIONS

FOOD SERVICE	\$52,069,927	\$50,706,140	(\$1,363,787)
TOTAL APPROPRIATIONS	<u>\$52,069,927</u>	<u>\$50,706,140</u>	<u>(\$1,363,787)</u>
ENDING FUND BALANCE	504,059	2,245,088	1,741,029
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$52,573,986</u>	<u>\$52,951,228</u>	<u>\$377,242</u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,000,000	\$5,000,000	\$0
ESTIMATED REVENUE	<u>\$5,000,000</u>	<u>\$5,000,000</u>	<u>\$0</u>
BEGINNING FUND BALANCE	325,816	325,816	0
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$5,325,816</u></u>	<u><u>\$5,325,816</u></u>	<u><u>\$0</u></u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
APPROPRIATIONS	<u>\$5,000,000</u>	<u>\$5,000,000</u>	<u>\$0</u>
ENDING FUND BALANCE	325,816	325,816	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,325,816</u></u>	<u><u>\$5,325,816</u></u>	<u><u>\$0</u></u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$132,257,000	\$137,177,818	\$4,920,818
ESTIMATED REVENUE	\$132,257,000	\$137,177,818	\$4,920,818
BEGINNING FUND BALANCE	10,576,280	16,830,125	6,253,845
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$142,833,280	\$154,007,943	\$11,174,663

<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>			
INTERNAL SERVICES	\$126,003,155	\$132,282,116	\$6,278,961
APPROPRIATIONS	\$126,003,155	\$132,282,116	\$6,278,961
ENDING FUND BALANCE	16,830,125	21,725,827	4,895,702
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$142,833,280	\$154,007,943	\$11,174,663

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
BEGINNING FUND BALANCE	\$150,719	\$150,719	\$0
ESTIMATED REVENUE AND FUND BALANCE	\$150,719	\$150,719	\$0

<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$150,719	\$150,719	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	\$150,719	\$150,719	\$0

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

**BUDGET DETAIL
BY FUND**

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$21,873	\$10,000	(\$11,873)
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	341,433	350,000	8,567
	TOTAL	FEDERAL DIRECT	\$363,306	\$360,000	(\$3,306)
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,500,000	4,000,000	1,500,000
	TOTAL	FEDERAL THRU STATE	\$2,500,000	\$4,000,000	\$1,500,000
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	115,995,577	115,141,141	(854,436)
3310	000	SAFE SCHOOLS	6,207,772	6,971,922	764,150
3310	000	SUPPLEMENT ACADEMIC INSTRU	23,900,710	23,743,551	(157,159)
3310	000	ESE GUARANTEED ALLOCATION	45,147,927	45,181,010	33,083
3310	000	READING PROGRAMS	4,360,319	4,333,623	(26,696)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	367,608	366,621	(987)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,904,073	1,898,487	(5,586)
3310	000	DIGITAL CLASSROOMS ALLOCATION	1,746,587	315,626	(1,430,961)
3310	000	INSTRUCTIONAL MATERIALS	8,060,994	8,006,961	(54,033)
3310	000	TRANSPORTATION	12,706,722	12,520,166	(186,556)
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	24,246	30,546	6,300
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	2,295,020	2,473,838	178,818
3310	000	TURNAROUND SUPP SVC ALLOCATION		2,287,221	2,287,221
3310	000	BEST & BRIGHTEST/PRINCIPAL ALLOC		9,722,030	9,722,030
3315	000	WORKFORCE DEVELOPMENT	30,780,724	27,589,198	(3,191,526)
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	84,190	84,190	0
3343	000	STATE LICENSE TAX	550,564	500,000	(50,564)
3344	000	DISCRETIONARY LOTTERY FUND	343,777	342,315	(1,462)
3355	000	CLASS SIZE REDUCTION	110,216,798	109,481,361	(735,437)
3361	000	SCHOOL RECOGNITION FUNDS	4,240,454	4,240,454	0
3371	000	VOLUNTARY PRE-K PROGRAM	3,331,067	3,000,000	(331,067)
3399	000	MISCELLANEOUS STATE REVENUE	9,731,822	3,500,000	(6,231,822)
	TOTAL	STATE SOURCES	\$381,996,951	\$381,730,261	(\$266,690)
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	396,353,075	408,468,178	12,115,103
3411	000	TAX REFERENDUM	41,598,166	44,573,132	2,974,966
3411	000	PRIOR PERIOD ADJUSTMENT	415,982	178,292	(237,690)
3425	000	LEASE REVENUE	2,245,489	1,900,000	(345,489)
3430	000	INTEREST INCOME	3,500,000	3,000,000	(500,000)
346X	000	STUDENT FEES	3,950,314	3,300,000	(650,314)
3481	000	CHARGES FOR SERVICES	1,577,341	1,200,000	(377,341)
349X	000	MISCELLANEOUS LOCAL SOURCES	15,345,714	17,265,137	1,919,423
	TOTAL	LOCAL SOURCES	\$464,986,081	\$479,884,739	\$14,898,658
	TOTAL	ESTIMATED REVENUE	\$849,846,338	\$865,975,000	\$16,128,662

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	33,784,909	35,200,000	1,415,091
	TOTAL	TRANSFERS	\$33,784,909	\$35,200,000	\$1,415,091
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	178,326	125,000	(53,326)
	TOTAL	OTHER FINANCING SOURCES	\$178,326	\$125,000	(\$53,326)
	TOTAL	ESTIMATED RESOURCES	\$883,809,573	\$901,300,000	\$17,490,427
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	3,567,286	3,500,000	(67,286)
		RESTRICTED	16,942,623	12,300,000	(4,642,623)
		ASSIGNED	36,339,905	35,100,000	(1,239,905)
		UNASSIGNED	17,697,159	25,300,000	7,602,841
	TOTAL	BEGINNING FUND BALANCE	\$74,546,973	\$76,200,000	\$1,653,027
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$958,356,546	\$977,500,000	\$19,143,454

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

CURRENT

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEPP K-12)			
5100	100	SALARIES	\$269,605,837	\$278,912,073	\$9,306,236
5100	200	EMPLOYEE BENEFITS	83,331,210	83,649,877	318,667
5100	300	PURCHASED SERVICES	54,700,683	57,700,683	3,000,000
5100	400	ENERGY SERVICES	7,852	7,870	18
5100	500	MATERIALS & SUPPLIES	13,813,961	14,196,903	382,942
5100	600	CAPITAL EXPENDITURES	3,760,800	4,158,311	397,511
5100	700	OTHER EXPENSE	4,278,541	5,678,541	1,400,000
	TOTAL	BASIC (FEPP K-12)	\$429,498,884	\$444,304,258	\$14,805,374
		EXCEPTIONAL			
5200	100	SALARIES	81,587,576	82,304,343	716,767
5200	200	EMPLOYEE BENEFITS	26,298,435	26,401,300	102,865
5200	300	PURCHASED SERVICES	843,180	843,184	4
5200	500	MATERIALS & SUPPLIES	612,683	612,688	5
5200	600	CAPITAL EXPENDITURES	156,867	157,475	608
5200	700	OTHER EXPENSE	3,576	3,581	5
	TOTAL	EXCEPTIONAL	\$109,502,317	\$110,322,571	\$820,254
		CAREER EDUCATION			
5300	100	SALARIES	15,777,669	16,142,612	364,943
5300	200	EMPLOYEE BENEFITS	4,554,206	4,603,839	49,633
5300	300	PURCHASED SERVICES	1,244,490	1,244,494	4
5300	400	ENERGY SERVICES	1,340	1,342	2
5300	500	MATERIALS & SUPPLIES	384,626	409,631	25,005
5300	600	CAPITAL EXPENDITURES	1,440,687	1,471,270	30,583
5300	700	OTHER EXPENSE	254,136	254,139	3
	TOTAL	CAREER EDUCATION	\$23,657,154	\$24,127,327	\$470,173
		ADULT GENERAL			
5400	100	SALARIES	5,534,547	5,534,551	4
5400	200	EMPLOYEE BENEFITS	1,326,631	1,372,168	45,537
5400	300	PURCHASED SERVICES	36,935	36,940	5
5400	500	MATERIALS & SUPPLIES	68,833	68,835	2
5400	600	CAPITAL EXPENDITURES	63,547	63,793	246
	TOTAL	ADULT GENERAL	\$7,030,493	\$7,076,287	\$45,794
		PRE KINDERGARTEN			
5500	100	SALARIES	2,751,845	2,811,949	60,104
5500	200	EMPLOYEE BENEFITS	1,035,260	1,059,386	24,126
5500	300	PURCHASED SERVICES	24,052	24,056	4
5500	500	MATERIALS & SUPPLIES	102,616	102,625	9
5500	600	CAPITAL EXPENDITURES	7,048	7,075	27
	TOTAL	PRE KINDERGARTEN	\$3,920,821	\$4,005,091	\$84,270

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	197,145	200,624	3,479
5900	200	EMPLOYEE BENEFITS	16,062	16,613	551
5900	500	SUPPLIES	572	575	3
	TOTAL	OTHER INSTRUCTION	\$213,779	\$217,812	\$4,033
SUBTOTAL - INSTRUCTIONAL SERVICES			\$573,823,448	\$590,053,346	\$16,229,898
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,453,883	4,545,015	91,132
6110	200	EMPLOYEE BENEFITS	1,429,168	1,437,474	8,306
6110	300	PURCHASED SERVICES	22,017	22,030	13
6110	500	MATERIALS & SUPPLIES	17,070	17,074	4
6110	700	OTHER EXPENSE	443	448	5
	TOTAL	ATTENDANCE & SOCIAL WORK	\$5,922,581	\$6,022,041	\$99,460
		GUIDANCE SERVICES			
6120	100	SALARIES	12,410,680	12,625,003	214,323
6120	200	EMPLOYEE BENEFITS	3,583,068	3,600,809	17,741
6120	300	PURCHASED SERVICES	145,323	145,329	6
6120	500	MATERIALS & SUPPLIES	32,746	32,753	7
6120	600	CAPITAL EXPENDITURES	3,079	3,091	12
6120	700	OTHER EXPENSE	437	440	3
	TOTAL	GUIDANCE SERVICES	\$16,175,333	\$16,407,425	\$232,092
		HEALTH SERVICES			
6130	100	SALARIES	3,154,523	3,156,505	1,982
6130	200	EMPLOYEE BENEFITS	1,190,951	1,218,705	27,754
6130	300	PURCHASED SERVICES	94,428	94,435	7
6130	500	MATERIALS & SUPPLIES	24,464	24,466	2
6130	600	CAPITAL OUTLAY	7,917	7,948	31
6130	700	OTHER EXPENSE	2,024	2,030	6
	TOTAL	HEALTH SERVICES	\$4,474,307	\$4,504,089	\$29,782
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,529,914	2,751,050	221,136
6140	200	EMPLOYEE BENEFITS	730,046	767,060	37,014
6140	300	PURCHASED SERVICES	149,183	149,185	2
6140	500	MATERIALS & SUPPLIES	79,588	79,591	3
6140	700	OTHER EXPENSE	3,741	3,745	4
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,492,472	\$3,750,631	\$258,159
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,325,350	1,325,357	7
6150	200	EMPLOYEE BENEFITS	672,501	688,173	15,672
6150	300	PURCHASED SERVICES	220	225	5
6150	500	MATERIALS & SUPPLIES	28,853	28,857	4
	TOTAL	PARENTAL INVOLVEMENT	\$2,026,924	\$2,042,612	\$15,688

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,189,522	2,194,448	4,926
6190	200	EMPLOYEE BENEFITS	744,235	761,579	17,344
6190	300	PURCHASED SERVICES	38,605	38,606	1
6190	500	MATERIALS & SUPPLIES	22,260	22,262	2
6190	600	CAPITAL EXPENDITURES	2,568	2,578	10
6190	700	OTHER EXPENSE	2,282	2,285	3
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,999,472	\$3,021,758	\$22,286
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,152,039	4,210,168	58,129
6200	200	EMPLOYEE BENEFITS	1,361,250	1,367,046	5,796
6200	300	PURCHASED SERVICES	178,649	178,653	4
6200	400	ENERGY SERVICES	224	230	6
6200	500	MATERIALS & SUPPLIES	29,996	29,999	3
6200	600	CAPITAL EXPENDITURES	68,895	69,162	267
6200	700	OTHER EXPENSE	2,077	2,078	1
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$5,793,130	\$5,857,336	\$64,206
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,440,293	10,536,039	95,746
6300	200	EMPLOYEE BENEFITS	3,117,247	3,130,323	13,076
6300	300	PURCHASED SERVICES	574,788	574,791	3
6300	500	MATERIALS & SUPPLIES	184,958	184,963	5
6300	600	CAPITAL EXPENDITURES	121,348	121,818	470
6300	700	OTHER EXPENSE	125,338	125,342	4
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$14,563,972	\$14,673,276	\$109,304
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	4,821,163	4,873,326	52,163
6400	200	EMPLOYEE BENEFITS	1,231,075	1,236,228	5,153
6400	300	PURCHASED SERVICES	1,718,941	1,718,951	10
6400	500	MATERIALS & SUPPLIES	244,190	244,194	4
6400	600	CAPITAL EXPENDITURES	34,181	34,314	133
6400	700	OTHER EXPENSE	891	897	6
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$8,050,441	\$8,107,910	\$57,469
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,301,832	6,301,837	5
6500	200	EMPLOYEE BENEFITS	1,955,277	2,000,843	45,566
6500	300	PURCHASED SERVICES	599,928	599,933	5
6500	500	SUPPLIES	133,004	133,006	2
	TOTAL	INSTRUCTION-RELATED TECH	\$8,990,041	\$9,035,619	\$45,578
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$72,488,673	\$73,422,697	\$934,024

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	798,491	798,497	6
7100	200	EMPLOYEE BENEFITS	1,234,788	1,263,563	28,775
7100	300	PURCHASED SERVICES	90,374	90,378	4
7100	500	MATERIALS & SUPPLIES	7,423	7,429	6
7100	700	OTHER EXPENSE	24,172	24,178	6
	TOTAL	SCHOOL BOARD	\$2,155,248	\$2,184,045	\$28,797
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,417,598	2,417,600	2
7200	200	EMPLOYEE BENEFITS	619,154	633,583	14,429
7200	300	PURCHASED SERVICES	369,145	369,150	5
7200	500	MATERIALS & SUPPLIES	243,856	243,860	4
7200	600	CAPITAL EXPENDITURES	11,810	11,856	46
7200	700	OTHER EXPENSE	151,568	151,573	5
	TOTAL	GENERAL ADMINISTRATION	\$3,813,131	\$3,827,622	\$14,491
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	43,874,581	44,063,093	188,512
7300	200	EMPLOYEE BENEFITS	14,538,698	14,572,630	33,932
7300	300	PURCHASED SERVICES	382,358	382,360	2
7300	500	MATERIALS & SUPPLIES	233,868	233,871	3
7300	600	CAPITAL EXPENDITURES	145,029	145,591	562
7300	700	OTHER EXPENSE	18,133	18,139	6
	TOTAL	SCHOOL ADMINISTRATION	\$59,192,667	\$59,415,684	\$223,017
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,386,608	1,386,610	2
7400	200	EMPLOYEE BENEFITS	443,721	454,061	10,340
7400	300	PURCHASED SERVICES	16,589	16,590	1
7400	400	ENERGY SERVICES	16,206	16,442	236
7400	500	MATERIALS	122,587	122,590	3
7400	600	CAPITAL EXPENDITURES	6,987,266	5,056,444	(1,930,822)
7400	700	OTHER EXPENSE	1,744	1,748	4
	TOTAL	FACILITIES ACQ. & CONST.	\$8,974,721	\$7,054,485	(\$1,920,236)
		FISCAL SERVICES			
7500	100	SALARIES	3,049,344	3,049,346	2
7500	200	EMPLOYEE BENEFITS	992,348	1,015,474	23,126
7500	300	PURCHASED SERVICES	333,844	333,849	5
7500	500	MATERIALS	19,469	19,473	4
7500	600	CAPITAL EXPENDITURES	4,358	4,374	16
7500	700	OTHER EXPENSE	155,234	155,235	1
	TOTAL	FISCAL SERVICES	\$4,554,597	\$4,577,751	\$23,154
		FOOD SERVICE			
7600	100	SALARIES	333,593	333,595	2
7600	200	EMPLOYEE BENEFITS	25,771	26,371	600
	TOTAL	FOOD SERVICE	\$359,364	\$359,966	\$602

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,055,768	1,055,774	6
7710	200	EMPLOYEE BENEFITS	308,701	315,895	7,194
7710	300	PURCHASED SERVICES	115,014	115,019	5
7710	500	MATERIALS & SUPPLIES	15,553	15,559	6
7710	600	CAPITAL EXPENDITURES	130	131	1
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,495,166	\$1,502,378	\$7,212
		INFORMATION SERVICES			
7720	100	SALARIES	696,150	696,157	7
7720	200	EMPLOYEE BENEFITS	242,796	248,454	5,658
7720	300	PURCHASED SERVICES	47,560	47,563	3
7720	400	ENERGY SERVICES	415	418	3
7720	500	MATERIALS & SUPPLIES	15,315	15,319	4
7720	600	CAPITAL EXPENDITURES	13,478	13,530	52
7720	700	OTHER EXPENSE	5,345	5,349	4
	TOTAL	INFORMATION SERVICES	\$1,021,059	\$1,026,790	\$5,731
		PERSONNEL SERVICES			
7730	100	SALARIES	3,416,022	3,416,029	7
7730	200	EMPLOYEE BENEFITS	1,332,585	1,363,640	31,055
7730	300	PURCHASED SERVICES	903,359	903,364	5
7730	500	MATERIALS & SUPPLIES	170,234	170,237	3
7730	600	CAPITAL EXPENDITURES	17,911	17,980	69
7730	700	OTHER EXPENSE	6,460	6,469	9
	TOTAL	PERSONNEL SERVICES	\$5,846,571	\$5,877,719	\$31,148
		INTERNAL SVC			
7760	100	SALARIES	1,924,881	1,924,887	6
7760	200	EMPLOYEE BENEFITS	654,628	669,884	15,256
7760	300	PURCHASED SERVICES	767,119	767,124	5
7760	400	ENERGY SERVICES	20,446	20,448	2
7760	500	MATERIALS & SUPPLIES	684,584	684,588	4
7760	600	CAPITAL EXPENDITURES	756	759	3
7760	700	OTHER EXPENSE	1,003	1,005	2
	TOTAL	INTERNAL SVC	\$4,053,417	\$4,068,695	\$15,278
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	415,686	415,692	6
7790	200	EMPLOYEE BENEFITS	124,530	127,432	2,902
7790	300	PURCHASED SERVICES	21,275	21,284	9
7790	500	MATERIALS & SUPPLIES	3,913	3,915	2
7790	600	CAPITAL EXPENDITURES	935	939	4
7790	700	OTHER EXPENSE	13,147	13,150	3
	TOTAL	OTHER CENTRAL SERVICES	\$579,486	\$582,412	\$2,926

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,741,318	19,741,322	4
7800	200	EMPLOYEE BENEFITS	6,729,712	6,886,543	156,831
7800	300	PURCHASED SERVICES	871,180	871,183	3
7800	400	ENERGY SERVICES	3,094,601	3,094,607	6
7800	500	MATERIALS & SUPPLIES	2,523,661	2,523,663	2
7800	600	CAPITAL EXPENDITURES	8,940	8,975	35
7800	700	OTHER EXPENSE	27,970	27,973	3
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$32,997,382	\$33,154,266	\$156,884
		OPERATION OF PLANT			
7900	100	SALARIES	29,643,333	29,806,381	163,048
7900	200	EMPLOYEE BENEFITS	13,194,183	13,223,531	29,348
7900	300	PURCHASED SERVICES	19,472,919	19,472,924	5
7900	400	ENERGY SERVICES	20,506,651	22,013,651	1,507,000
7900	500	MATERIALS & SUPPLIES	1,669,432	1,669,438	6
7900	600	CAPITAL EXPENDITURES	255,604	256,594	990
7900	700	OTHER EXPENSE	78,371	78,378	7
	TOTAL	OPERATION OF PLANT	\$84,820,493	\$86,520,897	\$1,700,404
	SUBTOTAL - GENERAL SUPPORT		\$209,863,302	\$210,152,710	\$289,408
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,507,083	7,507,089	6
8100	200	EMPLOYEE BENEFITS	3,005,249	3,075,284	70,035
8100	300	PURCHASED SERVICES	5,204,035	5,204,040	5
8100	400	ENERGY SERVICES	373,805	373,808	3
8100	500	MATERIALS & SUPPLIES	3,722,058	3,722,062	4
8100	600	CAPITAL EXPENDITURES	89,223	89,568	345
8100	700	OTHER EXPENSE	1,599,813	1,599,816	3
	TOTAL	MAINTENANCE OF PLANT	\$21,501,266	\$21,571,667	\$70,401
	SUBTOTAL - MAINTENANCE OF PLANT		\$21,501,266	\$21,571,667	\$70,401
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,621,867	2,621,872	5
8200	200	EMPLOYEE BENEFITS	740,893	758,159	17,266
8200	300	PURCHASED SERVICES	297,820	297,826	6
8200	400	ENERGY SERVICES	5,550	5,553	3
8200	500	MATERIALS & SUPPLIES	105,579	105,581	2
8200	600	CAPITAL EXPENDITURES	11,005	11,048	43
8200	700	OTHER EXPENSE	191	196	5
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$3,782,905	\$3,800,235	\$17,330
	SUBTOTAL - ADMINISTRATIVE TECHNOLOGY		\$3,782,905	\$3,800,235	\$17,330

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	286,393	286,401	8
9100	200	EMPLOYEE BENEFITS	101,525	103,891	2,366
9100	300	PURCHASED SERVICES	111,080	111,084	4
9100	500	MATERIALS & SUPPLIES	12,356	12,361	5
9100	600	CAPITAL EXPENDITURES	1,067	1,071	4
9100	700	OTHER EXPENSE	184,531	184,537	6
	TOTAL	COMMUNITY SERVICES	\$696,952	\$699,345	\$2,393
SUBTOTAL - COMM & DEBT SERV & TRANSFERS			\$696,952	\$699,345	\$2,393
TOTAL APPROPRIATIONS			\$882,156,546	\$899,700,000	\$17,543,454
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,500,000	3,500,000	0
	TOTAL	NON-SPENDABLE	\$3,500,000	\$3,500,000	\$0
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,100,000	1,100,000	0
		REFERENDUM	1,200,000	1,200,000	0
		WORKFORCE	10,000,000	10,000,000	0
	TOTAL	RESTRICTED	\$12,300,000	\$12,300,000	\$0
		<u>ASSIGNED</u>			
		ENCUMBRANCES	10,300,000	9,000,000	(1,300,000)
		CENTRAL PRINTING	800,000	800,000	0
		CARRYFORWARDS	18,000,000	18,000,000	0
		FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
		FEFP VARIATIONS	5,000,000	5,000,000	0
	TOTAL	ASSIGNED	\$35,100,000	\$33,800,000	(\$1,300,000)
		<u>UNASSIGNED</u>	\$25,300,000	28,200,000	2,900,000
	TOTAL	UNASSIGNED	\$25,300,000	\$28,200,000	\$2,900,000
	TOTAL	ENDING FUND BALANCE	\$76,200,000	\$77,800,000	\$1,600,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$958,356,546	\$977,500,000	\$19,143,454

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$3,859,189	\$3,859,189	\$0
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	3,022,395	1,424,621	(1,597,774)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,243,762	3,175,000	(68,762)
3399	000	MISCELLANEOUS STATE REVENUE	500,000	3,010,643	2,510,643
	TOTAL	STATE SOURCES	\$10,848,596	\$11,692,703	\$844,107
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	124,794,496	133,719,394	8,924,898
3431	000	INTEREST ON INVESTMENTS	1,217,219	1,200,000	(17,219)
3433	000	NET INC/DEC FAIR VALUE INVEST	(9,268)		9,268
3434	000	INTEREST EARNED ON BOND PROCEEDS	147,961		(147,961)
3493	000	SALE OF JUNK	144,257		(144,257)
3497	000	REFUNDS OF PRIOR YEAR	24,020		(24,020)
	TOTAL	LOCAL SOURCES	\$126,318,685	\$134,919,394	\$8,600,709
		OTHER SOURCES			
3751	000	CERTIFICATES OF PARTICIPATION		20,000,000	20,000,000
	TOTAL	OTHER FINANCING SOURCES	\$0	\$20,000,000	\$20,000,000
	TOTAL	ESTIMATED REVENUE	\$137,167,281	\$166,612,097	\$29,444,816
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	183,537,714	176,974,775	(6,562,939)
		ASSIGNED	175,158	100,000	(75,158)
	TOTAL	BEGINNING FUND BALANCE	\$183,712,872	\$177,074,775	(\$6,638,097)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$320,880,153	\$343,686,872	\$22,806,719

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2019/20 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$20.0 million.

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$107,137,574	\$210,964,319	\$103,826,745
	TOTAL	FACILITIES ACQ. & CONST.	\$107,137,574	\$210,964,319	\$103,826,745
9200	700	DEBT SERVICES OTHER EXPENSES	976,865	976,865	0
	TOTAL	DEBT SERVICES	\$976,865	\$976,865	\$0
9700	700	TRANSFER OF FUNDS OTHER EXPENSES			0
9700	900	TRANSFERS	35,690,939	42,383,587	6,692,648
	TOTAL	TRANSFER OF FUNDS	\$35,690,939	\$42,383,587	\$6,692,648
	TOTAL	APPROPRIATIONS	\$143,805,378	\$254,324,771	\$110,519,393
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	176,974,775	89,262,101	(87,712,674)
		ASSIGNED	100,000	100,000	0
	TOTAL	ENDING FUND BALANCE	\$177,074,775	\$89,362,101	(\$87,712,674)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$320,880,153	\$343,686,872	\$22,806,719

*Note: Prior years Unencumbered Carry Forward are included in Ending Fund Balance

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2019/20 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$20.0 million.

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$638,700	\$616,260	(\$22,440)
	TOTAL	STATE SOURCES	\$638,700	\$616,260	(\$22,440)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	1,362,188	7,183,587	5,821,399
	TOTAL	TRANSFERS	1,362,188	7,183,587	5,821,399
	TOTAL	ESTIMATED REVENUE	\$2,000,888	\$7,799,847	\$5,798,959
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	4,560,753	72,366	(4,488,387)
	TOTAL	BEGINNING FUND BALANCE	\$4,560,753	\$72,366	(\$4,488,387)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$6,561,641</u>	<u>\$7,872,213</u>	<u>\$1,310,572</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$6,489,275	\$7,799,847	\$1,310,572
	TOTAL	DEBT SERVICES	\$6,489,275	\$7,799,847	\$1,310,572
	TOTAL	APPROPRIATIONS	\$6,489,275	\$7,799,847	\$1,310,572
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	72,366	72,366	0
	TOTAL	ENDING FUND BALANCE	\$72,366	\$72,366	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$6,561,641</u>	<u>\$7,872,213</u>	<u>\$1,310,572</u>

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2019/20 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$676,411

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,986,500	\$640,000	(\$3,346,500)
3199	000	MISC FEDERAL DIRECT	442,553	140,664	(301,889)
	TOTAL	FEDERAL DIRECT	\$4,429,053	\$780,664	(\$3,648,389)
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,622,582	506,831	(1,115,751)
3221	000	ADULT GENERAL EDUCATION	1,160,283	54,067	(1,106,216)
3222	000	ENGLISH LITERACY & CIVICS	137,859	7,169	(130,690)
3225	000	TCHER & PRINCPL TRNING TITLE II	3,672,507	587,446	(3,085,061)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	31,336,715	2,085,897	(29,250,818)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	36,236,564	4,610,649	(31,625,915)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,140,841	185,688	(955,153)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	741,283	100,000	(641,283)
3299	000	MISC FEDERAL THRU STATE	3,717,457	1,052,126	(2,665,331)
	TOTAL	FEDERAL THRU STATE	\$79,766,091	\$9,189,873	(\$70,576,218)
	TOTAL	ESTIMATED REVENUE	\$84,195,144	\$9,970,537	(\$74,224,607)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION		DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	10,049,240	\$46,575	(\$10,002,665)
5100	200	EMPLOYEE BENEFITS	2,367,153	12,828	(2,354,325)
5100	300	PURCHASED SERVICES	3,366,837	12,100	(3,354,737)
5100	500	MATERIALS & SUPPLIES	2,489,533	7,985,958	5,496,425
5100	600	CAPITAL EXPENDITURES	2,116,458	1,100	(2,115,358)
5100	700	OTHER EXPENSE	9,276	130	(9,146)
	TOTAL	BASIC (FEFP K-12)	\$20,398,497	\$8,058,691	(\$12,339,806)
		EXCEPTIONAL			
5200	100	SALARIES	5,370,391		(5,370,391)
5200	200	EMPLOYEE BENEFITS	2,433,792		(2,433,792)
5200	300	PURCHASED SERVICES	432,836		(432,836)
5200	500	MATERIALS & SUPPLIES	234,704		(234,704)
5200	600	CAPITAL EXPENDITURES	61,301		(61,301)
	TOTAL	EXCEPTIONAL	\$8,533,024	\$0	(\$8,533,024)
		CAREER EDUCATION			
5300	100	SALARIES	221,796	26,733	(195,063)
5300	200	EMPLOYEE BENEFITS	38,377	6,843	(31,534)
5300	300	PURCHASED SERVICES	357,387	94,843	(262,544)
5300	500	MATERIALS & SUPPLIES	330,702	112,246	(218,456)
5300	600	CAPITAL EXPENDITURES	235,180	39,500	(195,680)
5300	700	OTHER EXPENSE	153,678	34,600	(119,078)
	TOTAL	CAREER EDUCATION	\$1,337,120	\$314,765	(\$1,022,355)
		ADULT GENERAL			
5400	100	SALARIES	115,408		(115,408)
5400	200	EMPLOYEE BENEFITS	17,823		(17,823)
5400	300	PURCHASED SERVICES	305,909		(305,909)
5400	500	MATERIALS & SUPPLIES	23,078		(23,078)
5400	600	CAPITAL EXPENDITURES	153,105		(153,105)
5400	700	OTHER EXPENSE	1,000		(1,000)
	TOTAL	ADULT GENERAL	\$616,323	\$0	(\$616,323)
		PRE KINDERGARTEN			
5500	100	SALARIES	270,923		(270,923)
5500	200	EMPLOYEE BENEFITS	106,347		(106,347)
	TOTAL	PRE KINDERGARTEN	\$377,270	\$0	(\$377,270)
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	50,000		(50,000)
5900	500	MATERIALS & SUPPLIES	513		(513)
5900	600	CAPITAL EXPENDITURES	2,621		(2,621)
5900	500	SUPPLIES	174		(174)
	TOTAL	OTHER INSTRUCTION	\$53,308	\$0	(\$53,308)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$31,315,542	\$8,373,456	(\$22,942,086)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,159,871	3,000	(2,156,871)
6110	200	EMPLOYEE BENEFITS	746,134	230	(745,904)
6110	300	PURCHASED SERVICES		7,389	7,389
6110	500	MATERIALS & SUPPLIES	3,570		(3,570)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,909,575	\$10,619	(\$2,898,956)
		GUIDANCE SERVICES			
6120	100	SALARIES	190,265	5,000	(185,265)
6120	200	EMPLOYEE BENEFITS	34,495	1,425	(33,070)
6120	300	PURCHASED SERVICES			0
6120	500	MATERIALS & SUPPLIES	2,133		(2,133)
	TOTAL	GUIDANCE SERVICES	\$226,893	\$6,425	(\$220,468)
		HEALTH SERVICES			
6130	100	SALARIES	9,000		(9,000)
6130	200	EMPLOYEE BENEFITS	5,661		(5,661)
6130	300	PURCHASED SERVICES	350	100	(250)
	TOTAL	HEALTH SERVICES	\$15,011	\$100	(\$14,911)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,330,517		(2,330,517)
6140	200	EMPLOYEE BENEFITS	728,324		(728,324)
6140	300	PURCHASED SERVICES	500		(500)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,059,341	\$0	(\$3,059,341)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	183,106		(183,106)
6150	200	EMPLOYEE BENEFITS	62,197		(62,197)
6150	300	PURCHASED SERVICES	70,114		(70,114)
6150	500	MATERIALS & SUPPLIES	346,011		(346,011)
6150	600	CAPITAL OUTLAY	16,513		(16,513)
	TOTAL	PARENTAL INVOLVEMENT	\$677,941	\$0	(\$677,941)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,943,669		(1,943,669)
6190	200	EMPLOYEE BENEFITS	694,724		(694,724)
6190	300	PURCHASED SERVICES	4,250		(4,250)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,642,643	\$0	(\$2,642,643)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,091,860	474,731	(11,617,129)
6300	200	EMPLOYEE BENEFITS	4,030,440	163,412	(3,867,028)
6300	300	PURCHASED SERVICES	581,143	37,407	(543,736)
6300	400	ENERGY	2,000		(2,000)
6300	500	MATERIALS & SUPPLIES	110,536	29,621	(80,915)
6300	600	CAPITAL EXPENDITURES	35,827	13,836	(21,991)
6300	700	OTHER EXPENSE	21,636	295	(21,341)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,873,442	\$719,302	(\$16,154,140)

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	10,338,300	28,760	(10,309,540)
6400	200	EMPLOYEE BENEFITS	3,158,643	1,176	(3,157,467)
6400	300	PURCHASED SERVICES	3,787,595	42,767	(3,744,828)
6400	500	MATERIALS & SUPPLIES	393,335		(393,335)
6400	600	CAPITAL EXPENDITURES	139,263		(139,263)
6400	700	OTHER EXPENSE	850		(850)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$17,817,986	\$72,703	(\$17,745,283)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	423,109	\$18,785	(404,324)
6500	200	EMPLOYEE BENEFITS	125,883	6,501	(119,382)
	TOTAL	INSTRUCTION-RELATED TECH	\$548,992	\$25,286	(\$523,706)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$44,771,824	\$834,435	(\$43,937,389)
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES		1,500	1,500
7200	700	OTHER EXPENSE	2,701,469	107,708	(2,593,761)
	TOTAL	GENERAL ADMINISTRATION	\$2,701,469	\$109,208	(\$2,592,261)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	13,820		(13,820)
	TOTAL	SCHOOL ADMINISTRATION	\$13,820	\$0	(\$13,820)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	493,784		(493,784)
	TOTAL	FACILITIES ACQ. & CONST.	\$493,784	\$0	(\$493,784)
		FISCAL SERVICES			
7500	100	SALARIES	38,046		(38,046)
7500	200	EMPLOYEE BENEFITS	20,813		(20,813)
	TOTAL	FISCAL SERVICES	\$58,859	\$0	(\$58,859)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	50,407		(50,407)
7710	200	EMPLOYEE BENEFITS	22,512		(22,512)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$72,919	\$0	(\$72,919)
		PERSONNEL SERVICES			
7730	100	SALARIES	163,086		(163,086)
7730	200	EMPLOYEE BENEFITS	58,849		(58,849)
7730	300	PURCHASED SERVICES	41,890		(41,890)
7730	700	OTHER EXPENSE	15,535		(15,535)
	TOTAL	PERSONNEL SERVICES	\$279,360	\$0	(\$279,360)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	19,430		(19,430)
7790	200	EMPLOYEE BENEFITS	9,969		(9,969)
	TOTAL	OTHER CENTRAL SERVICES	\$29,399	\$0	(\$29,399)

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	277,093	2,750	(274,343)
7800	400	ENERGY SERVICES	1,000	1,000	0
7800	700	OTHER EXPENSE	2,554	2,368	(186)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$280,647	\$6,118	(\$274,529)
		OPERATION OF PLANT			
7900	100	SALARIES	64,403		(64,403)
7900	200	EMPLOYEE BENEFITS	19,047		(19,047)
7900	300	PURCHASED SERVICES	53,721	7,320	(46,401)
7900	400	ENERGY SERVICES	17,500		(17,500)
7900	600	CAPITAL EXPENDITURES	80		(80)
	TOTAL	OPERATION OF PLANT	\$154,751	\$7,320	(\$147,431)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,085,008</i>	<i>\$122,646</i>	<i>(\$3,962,362)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	600	CAPITAL EXPENDITURES			0
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$0	\$0	\$0
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	5,494		(5,494)
9100	500	MATERIALS & SUPPLIES	315,855	40,000	(275,855)
9100	700	OTHER EXPENSE	3,701,411	600,000	(3,101,411)
	TOTAL	COMMUNITY SERVICES	\$4,022,770	\$640,000	(\$3,382,770)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$4,022,770</i>	<i>\$640,000</i>	<i>(\$3,382,770)</i>
		TOTAL APPROPRIATIONS	\$84,195,144	\$9,970,537	(\$74,224,607)

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$27,967,690	\$27,446,104	(\$521,586)
3262	000	SCH BRKFST REIMBURSEMENT	9,758,731	9,921,257	162,526
3263	000	AFTERSCHOOL SNACK REIMB	900,060	1,258,796	358,736
3264	000	CHILD CARE FOOD PROGRAM	1,753,563	1,913,835	160,272
3265	000	USDA DONATED COMMODITIES	3,500,000	3,358,558	(141,442)
3266	000	CASH IN LIEU OF DONAT. FOOD	108,764	145,689	36,925
3267	000	SUMMER FOOD SERVICE PROGRAM	1,044,270	1,214,627	170,357
3269	000	OTHER FOOD SERV. REVENUE	138,450	146,603	8,153
	TOTAL	FEDERAL THRU STATE	\$45,171,528	\$45,405,469	\$233,941
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	138,559	173,177	34,618
3338	000	SCHOOL LUNCH SUPPLEMENT	261,111	305,565	44,454
	TOTAL	STATE SOURCES	\$399,670	\$478,742	\$79,072
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(42,799)	(71,678)	(28,879)
3433	000	NET INC/DEC FAIR VALUE INVEST	14,977	34,608	19,631
3451	000	STUDENT LUNCHES	3,672,135	3,040,691	(631,444)
3453	000	ADULT BREAKFAST/LUNCHES	159,479	185,172	25,693
3454	000	STUDENT AND ADULT A LA CARTE	2,051,943	2,748,826	696,883
3455	000	STUDENT SNACKS	85,140	133,956	48,816
3456	000	OTHER FOOD SALES	21,864	27,443	5,579
3459	000	ADMINISTRATIVE FEE - CHARTER	53,000	50,439	(2,561)
3490	000	MISC LOCAL SOURCES	273,003	413,501	140,498
	TOTAL	LOCAL SOURCES	\$6,288,742	\$6,562,958	\$274,216
	TOTAL	ESTIMATED REVENUE	\$51,859,940	\$52,447,169	\$587,229
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	714,046	504,059	(209,987)
	TOTAL	BEGINNING FUND BALANCE	\$714,046	\$504,059	(\$209,987)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$52,573,986	\$52,951,228	\$377,242

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$18,247,178	\$19,154,150	\$906,972
7600	200	EMPLOYEE BENEFITS	5,760,977	5,770,000	9,023
7600	300	PURCHASED SERVICES	2,472,920	2,076,705	(396,215)
7600	400	ENERGY SERVICES	2,057,150	2,068,700	11,550
7600	500	MATERIALS & SUPPLIES	21,147,521	20,198,850	(948,671)
7600	600	CAPITAL EXPENDITURES	2,240,340	1,296,035	(944,305)
7600	700	OTHER EXPENSE	143,841	141,700	(2,141)
	TOTAL	FOOD SERVICE	<u>\$52,069,927</u>	<u>\$50,706,140</u>	<u>(\$1,363,787)</u>
	TOTAL	APPROPRIATIONS	<u>\$52,069,927</u>	<u>\$50,706,140</u>	<u>(\$1,363,787)</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	<u>504,059</u>	<u>2,245,088</u>	<u>1,741,029</u>
	TOTAL	ENDING FUND BALANCE	<u>\$504,059</u>	<u>\$2,245,088</u>	<u>\$1,741,029</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$52,573,986</u></u>	<u><u>\$52,951,228</u></u>	<u><u>\$377,242</u></u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	5,000,000	5,000,000	0
	TOTAL	LOCAL SOURCES	\$5,000,000	\$5,000,000	\$0
	TOTAL	ESTIMATED REVENUE	\$5,000,000	\$5,000,000	\$0
		BUDGET FUND BALANCE-BEGIN RESTRICTED	325,816	325,816	0
	TOTAL	BEGINNING FUND BALANCE	\$325,816	\$325,816	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,325,816	\$5,325,816	\$0

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE(Workers Compensation)	\$5,000,000	\$5,000,000	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
	TOTAL	APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
		FUND BALANCE			
	090	RESTRICTED	325,816	325,816	0
	TOTAL	ENDING FUND BALANCE	\$325,816	\$325,816	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,325,816	\$5,325,816	\$0

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	132,257,000	\$137,177,818	4,920,818
	TOTAL	LOCAL SOURCES	<u>\$132,257,000</u>	<u>\$137,177,818</u>	<u>\$4,920,818</u>
	TOTAL	ESTIMATED REVENUE	<u>\$132,257,000</u>	<u>\$137,177,818</u>	<u>\$4,920,818</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	10,576,280	16,830,125	6,253,845
	TOTAL	BEGINNING FUND BALANCE	<u>\$10,576,280</u>	<u>\$16,830,125</u>	<u>\$6,253,845</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$142,833,280</u></u>	<u><u>\$154,007,943</u></u>	<u><u>\$11,174,663</u></u>

SELF-INSURED HEALTH FUND - APPROPRIATIONS

9900	200	INTERNAL SERVICES EMPLOYEE BENEFITS	\$126,003,155	\$132,282,116	\$6,278,961
	TOTAL	INTERNAL SERVICES	<u>\$126,003,155</u>	<u>\$132,282,116</u>	<u>\$6,278,961</u>
	TOTAL	APPROPRIATIONS	<u>\$126,003,155</u>	<u>\$132,282,116</u>	<u>\$6,278,961</u>
2768		FUND BALANCE RESTRICTED	\$16,830,125	\$21,725,827	\$4,895,702
	TOTAL	ENDING FUND BALANCE	<u>\$16,830,125</u>	<u>\$21,725,827</u>	<u>\$4,895,702</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$142,833,280</u></u>	<u><u>\$154,007,943</u></u>	<u><u>\$11,174,663</u></u>

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 PROJECTED ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$150,719	\$150,719	\$0
TOTAL		BEGINNING FUND BALANCE	\$150,719	\$150,719	\$0
TOTAL		FUND BALANCE	\$150,719	\$150,719	\$0

PERMANENT FUND - APPROPRIATIONS

		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$150,719	\$150,719	\$0
TOTAL		ENDING FUND BALANCE	\$150,719	\$150,719	\$0
TOTAL		APPROPRIATIONS & FD BALANCE	\$150,719	\$150,719	\$0

Fiscal year 2018-2019 information is a projection as the year is not yet complete.

APPENDIX

**PINELLAS COUNTY
SCHOOL BOARD**

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

**Food and Nutrition Fund
(A Special Revenue Fund)**

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

Self-Insured Workers Comp & Liability Fund

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

Self-Insured Health Fund

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

Permanent Fund

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

**PINELLAS COUNTY
SCHOOL BOARD**

Trust & Agency Fund

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

Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

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

7000 General Support Services

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

**PINELLAS COUNTY
SCHOOL BOARD**

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
9900	Proprietary Expenses

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.

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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

COPs (Certificates of Participation):

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

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, 2020, is Fiscal Year 2020.

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.

PINELLAS COUNTY
SCHOOL BOARD

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

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

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

Operating Fund: See *General Fund*.

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

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

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2019-20, the state has defined 10 FEFP programs.

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

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

Redbook: Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2018.

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

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

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

PINELLAS COUNTY
SCHOOL BOARD

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

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

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

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

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

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

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

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

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

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