

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

## Public Hearing on

## Proposed 2019-2020 Millage Rates & District Budget

September 10, 2019 (6:30 p.m.)

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



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SCHOOL BOARD OF PINELLAS COUNTY  
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Proposed 2019-2020 Millage Rates & District  
Budget

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Florida

September 10, 2019 – 6:30 p.m.

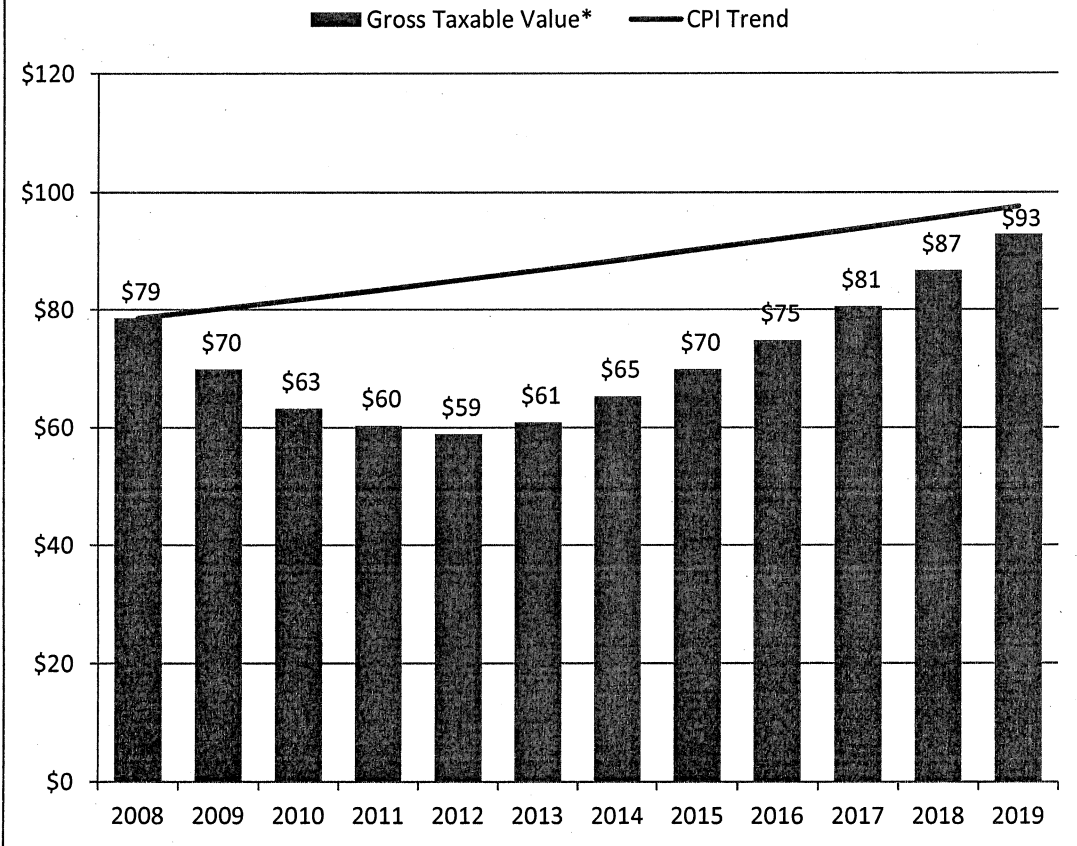
Public Hearing Agenda

1. Opening of Meeting
  - 1.1 Call to Order
  - 1.2 Welcome by the School Board Chairperson
2. Adoption of the Agenda
3. Introductory Comments by the Superintendent
4. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services
5. Millage to Support the Budget, Including Public Comments
  - 5.1 Presentations from the Audience
  - 5.2 Approval of Discretionary Local Effort Millage
  - 5.3 Adoption of Total Millage Rates
6. Proposed 2019-2020 Budget, Including Public Comments
  - 6.1 Presentations from the Audience
  - 6.2 Approval of the Final Budget for 2019-2020
  - 6.3 Adoption of the Resolution Determining Revenues and Millages
7. Additional Board Actions
8. Other Considerations and Concluding Comments
9. 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

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

<i>MILLAGE RATE COMPARISONS:</i>			
<u>Proposed 2019/2020 Rates vs. Actual 2018/2019 Millage Rates</u>	<u>2018/2019 Actual</u>	<u>2019/2020 Proposed</u>	<u>Percent Change</u>
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%
<u>Proposed 2019/2020 Rates vs. Rolled-Back Millage Rates</u>	<u>Rolled Back Rate</u>	<u>2019/2020 Proposed</u>	<u>Percent Change</u>
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.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2019/20 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2019/20 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2019/20 have been accomplished,

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

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

A. For the Required Local Effort	3.836	Mills
B. For Discretionary Local Effort	0.748	Mills
C. Local Referendum	0.500	Mills
D. For Capital Outlay	1.500	Mills
(Construction, remodeling, renovation acquisitions and repair)		
Total Millage	6.584	Mills

The total millage rate for fiscal year of 6.584 mills is 3.81% higher than the rolled-back rate of 6.3425 mills.

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

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

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

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

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

Adopted this 10th day of September, 2019.

Attest: \_\_\_\_\_  
Michael A. Grego, Ed.D.  
Superintendent of Schools

\_\_\_\_\_  
Rene Flowers  
Chairperson of the School Board

**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.

	1970/71 to 2019/20																
	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		
<b>Millage</b>																	
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 Improvement (Dist)	4.00				8.000		6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337		
<b>Total Millage</b>	<b>15.95</b>	<b>11.45</b>	<b>10.32</b>	<b>9.30</b>	<b>15.95</b>		<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>	<b>15.95</b>		
<b>Millage</b>	<b>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</b>																
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
<b>Operating Subtotal</b>	<b>6.150</b>	<b>6.533</b>	<b>6.966</b>	<b>6.826</b>	<b>7.000</b>	<b>7.082</b>	<b>7.359</b>	<b>7.329</b>	<b>7.176</b>	<b>7.133</b>	<b>7.110</b>	<b>6.666</b>	<b>6.433</b>	<b>6.487</b>	<b>6.449</b>	<b>6.243</b>	<b>6.122</b>
Capital Improvement	1.500	2.000	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	2.000
<b>Total Millage</b>	<b>7.650</b>	<b>8.533</b>	<b>8.766</b>	<b>8.626</b>	<b>9.000</b>	<b>9.082</b>	<b>9.359</b>	<b>9.329</b>	<b>9.176</b>	<b>9.133</b>	<b>9.110</b>	<b>8.666</b>	<b>8.433</b>	<b>8.487</b>	<b>8.449</b>	<b>8.243</b>	<b>8.122</b>
<b>Millage</b>	<b>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 2019/20</b>																
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			0.250										
Discretionary Critical Needs																	
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		
<b>Operating Subtotal</b>	<b>6.390</b>	<b>6.210</b>	<b>5.881</b>	<b>6.311</b>	<b>6.846</b>	<b>6.840</b>	<b>6.885</b>	<b>6.802</b>	<b>6.560</b>	<b>6.341</b>	<b>6.270</b>	<b>5.818</b>	<b>5.509</b>	<b>5.227</b>	<b>5.084</b>		
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		
<b>Total Millage</b>	<b>8.390</b>	<b>8.210</b>	<b>7.731</b>	<b>8.061</b>	<b>8.346</b>	<b>8.340</b>	<b>8.385</b>	<b>8.302</b>	<b>8.060</b>	<b>7.841</b>	<b>7.770</b>	<b>7.318</b>	<b>7.009</b>	<b>6.727</b>	<b>6.584</b>		



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

	BUDGET		BUDGET		FY20 vs FY19	
	2018-2019	2019-2020	2019-2020	Rate	Amount	Percent
<b>TAX BASE</b>						
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%
<b>MILLAGE RATES AND REVENUE</b>						
Operating						
Required Local Effort	3.979	3.836	\$341,965,065	-0.143	\$10,926,863	3.3%
Discretionary	0.748	0.748	66,681,405	0.000	4,450,549	7.2%
Local Referendum	0.500	0.500	44,573,132	0.000	2,974,966	7.2%
Total Operating	5.227	5.084	\$453,219,602	-0.143	\$18,352,378	4.2%
Capital	1.500	1.500	133,719,394	0.000	8,924,898	7.2%
<b>TOTAL</b>	<b>6.727</b>	<b>6.584</b>	<b>\$586,938,996</b>	<b>-0.143</b>	<b>\$27,277,276</b>	<b>4.9%</b>

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	<b>Year</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<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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PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

**BUDGET SUMMARY**

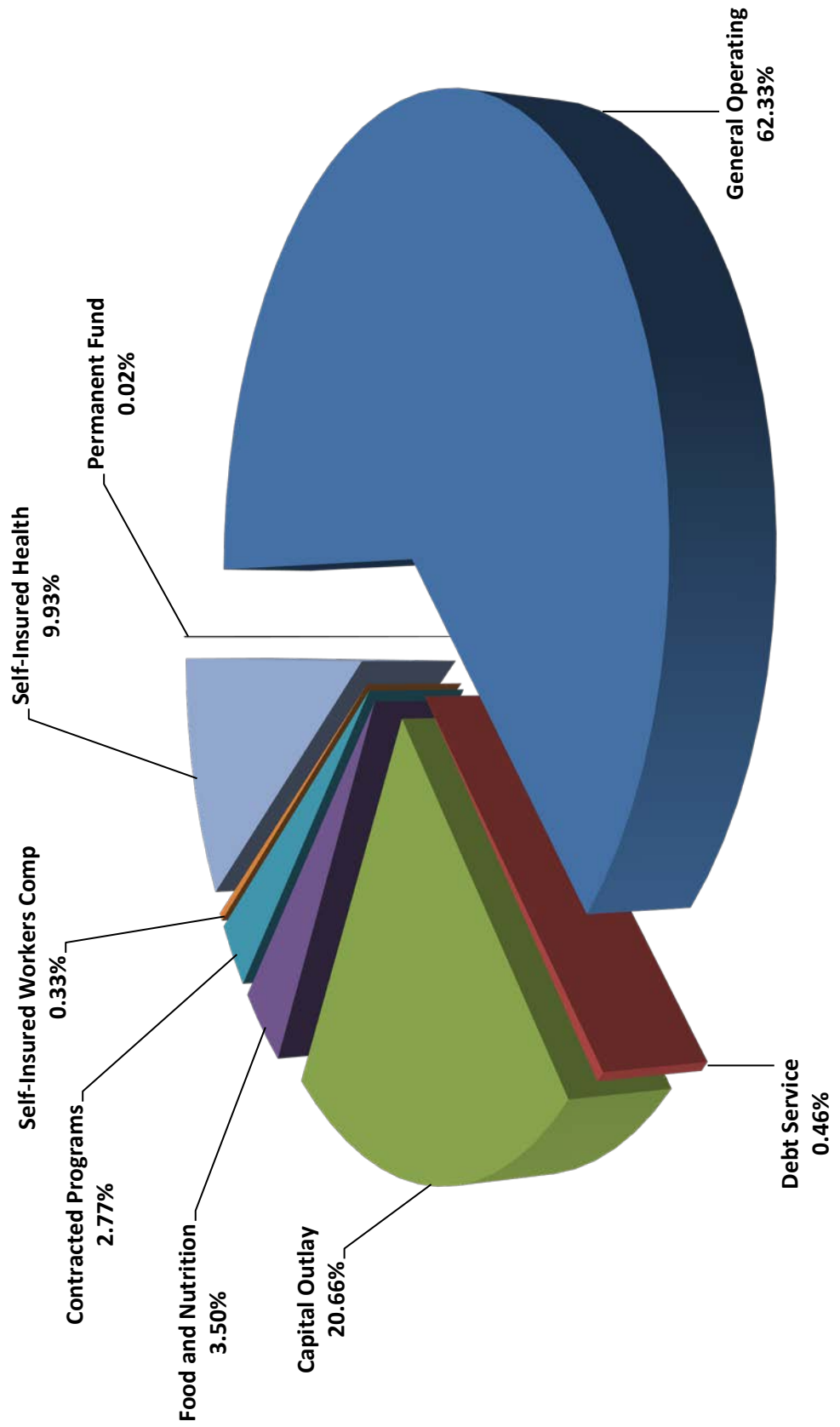
***Revenue Sources, Transfers, and Beginning Fund Balances***

<i>Funding Source</i>	<i>2019-2020 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$93,146,178	7.43%
State	395,017,966	31.50%
Local	765,696,539	61.06%
Other	131,068	0.01%
<i>Total Revenue</i>	<u>\$1,253,991,751</u>	100.00%
<i>Transfers &amp; Balances</i>	311,448,636	
<b>GRAND TOTAL</b>	<u><u>\$1,565,440,387</u></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	\$975,800,000	62.33%
Debt Service	7,154,267	0.46%
Capital Outlay	323,484,094	20.66%
Contracted Programs	43,380,709	2.77%
Food and Nutrition Fund	54,757,000	3.50%
Self-Insured Workers Comp & Liability Fund	5,211,416	0.33%
Self-Insured Health Fund	155,501,845	9.93%
Permanent Fund	151,056	0.02%
<b>GRAND TOTAL</b>	<u><u>\$1,565,440,387</u></u>	100.00%

**Pinellas County Schools  
2019-20 Budget  
All Funds \$1.565 Billion**



PINELLAS COUNTY  
SCHOOL BOARD

# **AMENDMENTS TO PROPOSED BUDGET**

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2019/2020	2019/2020	Amendments
	First Public Hearing 7/30/2019	Second Public Hearing 9/10/2019	
<b>I. OPERATING FUND</b>			
(1) Revenues & Transfers In	\$901,300,000	\$904,694,905	\$3,394,905
(2) Beginning Fund Balance	76,200,000	71,105,095	(5,094,905)
(3) Total Revenues & Fund Balance	<u>\$977,500,000</u>	<u>\$975,800,000</u>	<u>(\$1,700,000)</u>
(4) Appropriations/Expenditures & Transfers Out	899,700,000	903,500,000	3,800,000
(5) Ending Fund Balance	77,800,000	72,300,000	(5,500,000)
(6) Total Expenditures & Fund Balance	<u>\$977,500,000</u>	<u>\$975,800,000</u>	<u>(\$1,700,000)</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2019/2020.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2019/2020 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$7,799,847	\$7,123,435	(\$676,412)
(2) Beginning Fund Balance	72,366	30,832	(41,534)
(3) Total Revenues & Fund Balance	<u>\$7,872,213</u>	<u>\$7,154,267</u>	<u>(\$717,946)</u>
(4) Appropriations/Expenditures & Transfers Out	7,799,847	7,123,435	(676,412)
(5) Ending Fund Balance	72,366	30,832	(41,534)
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,872,213</u>	<u>\$7,154,267</u>	<u>(\$717,946)</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2019/2020.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Debt Service Budget, in accordance with previous Board directions.



PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2019/2020	2019/2020	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/30/2019	9/10/2019	
<b>III. CAPITAL OUTLAY FUND</b>			
(1) Revenues & Transfers In	\$166,612,097	\$147,618,165	(\$18,993,932)
(2) Beginning Fund Balance	177,074,775	175,865,929	(1,208,846)
(3) Total Revenues & Fund Balance	<u>\$343,686,872</u>	<u>\$323,484,094</u>	<u>(\$20,202,778)</u>
(4) Appropriations/Expenditures & Transfers Out	254,324,771	291,968,112	37,643,341
(5) Ending Fund Balance	89,362,101	31,515,982	(57,846,119)
(6) Total appropriations / expenditures & Fund Balance	<u>\$343,686,872</u>	<u>\$323,484,094</u>	<u>(\$20,202,778)</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2019/2020.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2018/2019.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

**IV. CONTRACTED PROGRAMS FUND**

(1) Revenues & Transfers In	\$9,970,537	\$43,380,709	\$33,410,172
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$9,970,537</u>	<u>\$43,380,709</u>	<u>\$33,410,172</u>
(4) Appropriations/Expenditures & Transfers Out	9,970,537	43,380,709	33,410,172
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$9,970,537</u>	<u>\$43,380,709</u>	<u>\$33,410,172</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2018/2019 to 2019/2020 with approved grants appropriated throughout the year.

**V. FOOD AND NUTRITION FUND**

(1) Revenues & Transfers In	\$52,447,169	\$52,447,170	\$1
(2) Beginning Fund Balance	504,059	2,309,830	1,805,771
(3) Total Revenues & Fund Balance	<u>\$52,951,228</u>	<u>\$54,757,000</u>	<u>\$1,805,772</u>
(4) Appropriations/Expenditures & Transfers Out	50,706,140	51,874,473	1,168,333
(5) Ending Fund Balance	2,245,088	2,882,527	637,439
(6) Total appropriations / expenditures & Fund Balance	<u>\$52,951,228</u>	<u>\$54,757,000</u>	<u>\$1,805,772</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Food and Nutrition Budget.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2018/2019 BUDGET

Description	2019/2020	2019/2020	Amendments
	First Public Hearing 7/30/2019	Second Public Hearing 9/10/2019	
<b>VI. SELF-INSURED WORKERS COMP &amp; LIABILITY FUND</b>			
(1) Revenues & Transfers In	\$5,000,000	\$6,000,000	\$1,000,000
(2) Beginning Fund Balance	325,816	(788,584)	(1,114,400)
(3) Total Revenues & Fund Balance	<u>\$5,325,816</u>	<u>\$5,211,416</u>	<u>(\$114,400)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	325,816	211,416	(114,400)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,325,816</u>	<u>\$5,211,416</u>	<u>(\$114,400)</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2019/2020.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Workers Compensation and Liability Budget.

**VII. SELF-INSURED HEALTH FUND**

(1) Revenues & Transfers In	\$137,177,818	\$134,434,542	(\$2,743,276)
(2) Beginning Fund Balance	16,830,125	21,067,303	4,237,178
(3) Total Revenues & Fund Balance	<u>\$154,007,943</u>	<u>\$155,501,845</u>	<u>\$1,493,902</u>
(4) Appropriations/Expenditures & Transfers Out	132,282,116	133,454,000	1,171,884
(5) Ending Fund Balance	21,725,827	22,047,845	322,018
(6) Total appropriations / expenditures & Fund Balance	<u>\$154,007,943</u>	<u>\$155,501,845</u>	<u>\$1,493,902</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2019/2020.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Health Budget.

**VIII. PERMANENT FUND**

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	150,719	151,056	337
(3) Total Revenues & Fund Balance	<u>\$150,719</u>	<u>\$151,056</u>	<u>\$337</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	150,719	151,056	337
(6) Total appropriations / expenditures & Fund Balance	<u>\$150,719</u>	<u>\$151,056</u>	<u>\$337</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2018/2019.



PINELLAS COUNTY  
SCHOOL BOARD

# **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**

## 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 categorical 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**

	ACTUAL 2018-19	PLAN 2019-20	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
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	\$ 86,662,845,014	\$ 92,860,690,733	\$ 6,197,845,719	7.15%
VALUE OF 1.000 MILL (@ 96%)	\$ 83,196,331	\$ 89,146,263	\$ 5,949,932	7.15%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
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%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers	\$ 889,609,869	\$ 904,694,905	\$ 15,085,036	1.70%
Beginning Fund Balance	\$ 74,546,973	\$ 71,105,095	\$ (3,441,878)	-4.62%
Total Available Funds	\$ 964,156,842	\$ 975,800,000	\$ 11,643,158	1.21%
AVAILABLE FUNDS PER UFTE	\$ 9,738.23	\$ 9,901.69	\$ 163.46	1.68%
AVAILABLE FUNDS PER WFTE	\$ 8,956.30	\$ 8,984.90	\$ 28.59	0.32%
<b><u>OTHER INDICATORS</u></b>				
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	\$ 114,808,771	\$ 114,064,130	\$ (744,641)	-0.65%
State Funds as a % of General Operating Resources*	39.67%	39.17%		-0.50%

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

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

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

Student Unweighted FTE <sup>1</sup>	x	Program Cost Factors <sup>2</sup>	=	Weighted FTE Students	x	Base Student Allocation <sup>3</sup>	x	District Cost Differential Factor <sup>4</sup>	=	<b>BASE FUNDING</b>	+			
Pinellas 98,548.84		Pinellas 1.102		Pinellas 108,604.47		Pinellas \$ 4,279.49		Pinellas 0.9994		<b>Pinellas \$ 464,492,880</b>				
Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation <sup>5</sup>	+	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	=	<b>State &amp; Local FEFP Dollars</b>
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		<b>Pinellas \$ 582,869,874</b>

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

State & Local FEFP Dollars	-	Required Local Effort <sup>6</sup>	+	Prior Year Adjustments	-	Proration To Appropriation	=	<b>Net State FEFP Dollars</b>				
Pinellas \$ 582,869,874		Pinellas \$ 341,786,773		Pinellas \$ -		Pinellas \$ -		<b>Pinellas \$ 241,083,101</b>				
Net State FEFP Allocation	-	Prior Year Adjustments	+	Discretionary Lottery/ School Recognition Allocation	+	Class Size Reduction Allocation	=	<b>TOTAL STATE ALLOCATION</b>	-	Adjustment for McKay Scholarships	=	<b>TOTAL STATE ALLOCATION ADJUSTED FOR MCKAY</b>
Pinellas \$ 241,083,101		Pinellas \$ -		Pinellas \$ 4,582,769		Pinellas \$ 109,481,361		<b>Pinellas \$ 355,147,231</b>		Pinellas \$ 8,090,358		<b>Pinellas \$ 347,056,873</b>

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

<sup>2</sup>FY 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		

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

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

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

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

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

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<b>BASIC PROGRAMS</b>					
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
<b>Subtotal</b>		<b>90,667.22</b>		<b>94,141.40</b>	<b>\$ 402,635,454</b>
<b>AT-RISK PROGRAMS</b>					
130	INTENSIVE ENGLISH/ESOL K-12	3,523.08	1.181	4,160.76	\$ 17,795,247
<b>Subtotal</b>		<b>3,523.08</b>		<b>4,160.76</b>	<b>\$ 17,795,247</b>
<b>EXCEPTIONAL PROGRAMS</b>					
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
<b>Subtotal</b>		<b>1,303.79</b>		<b>5,102.58</b>	<b>\$ 21,823,338</b>
<b>VOCATIONAL 9-12</b>					
300	VOCATIONAL 9-12	3,054.75	1.005	3,070.02	\$ 13,130,237
<b>Subtotal</b>		<b>3,054.75</b>		<b>3,070.02</b>	<b>\$ 13,130,237</b>
<b>ADD-ON WFTE ADJUSTMENT</b>					
	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
<b>Subtotal</b>				<b>2,129.71</b>	<b>\$ 9,108,604</b>
<b>TOTAL - K-12</b>		<b>98,548.84</b>		<b>108,604.47</b>	<b>\$ 464,492,880</b>
	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
	<b>Gross State and Local FEFP</b>				<b>\$ 582,869,874</b>

\* 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.

<b>FEFP REVENUE PER UNWEIGHTED FTE BY TYPE</b>		
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

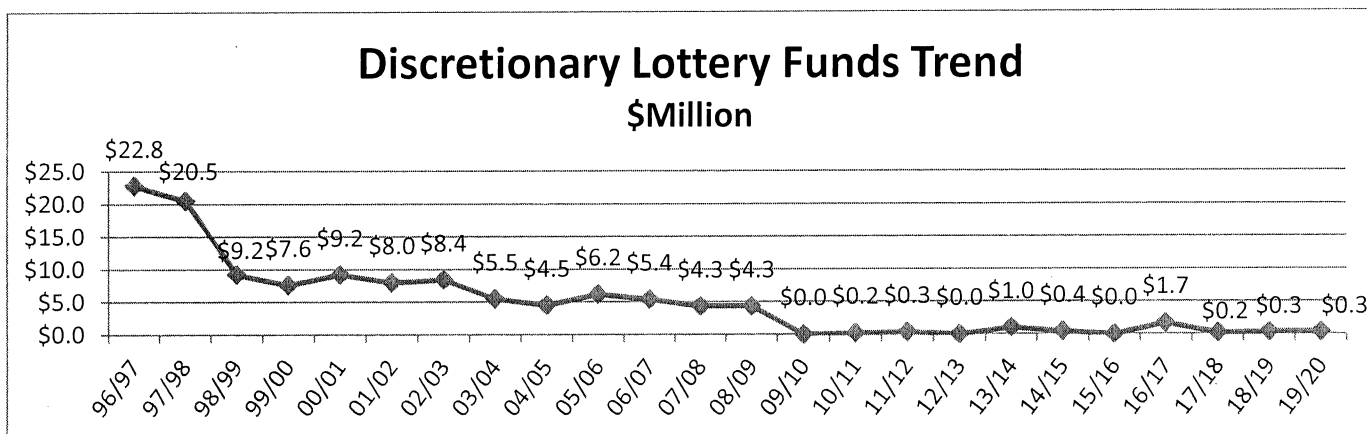
## Discretionary Lottery Funds

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

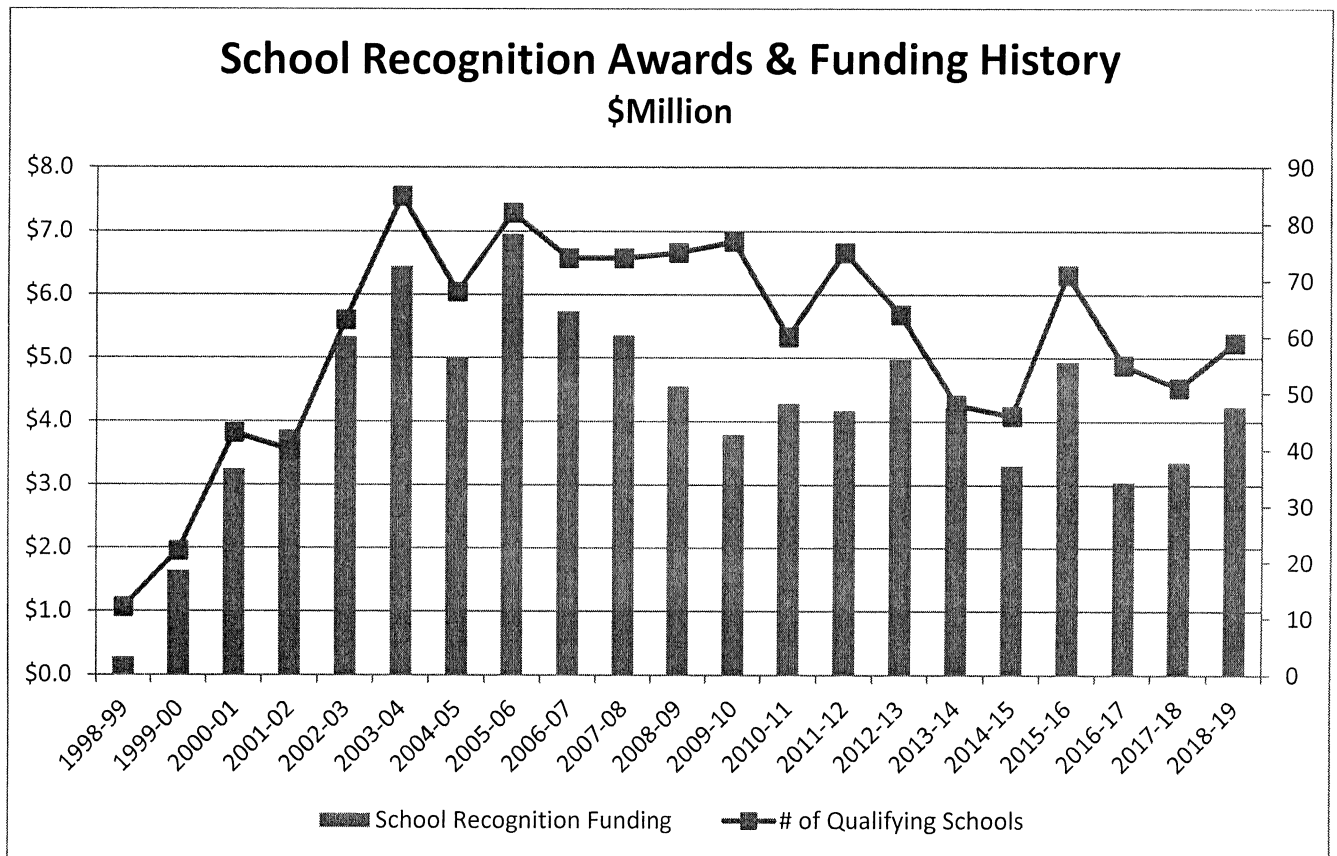
2019/20 Funding  
\$4,240,454

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	2019-20	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

**OPERATING (GENERAL) FUND - ESTIMATED REVENUE**

FEDERAL DIRECT	\$435,157	\$360,000	(\$75,157)
FEDERAL THRU STATE	5,053,674	4,000,000	(1,053,674)
STATE SOURCES	382,454,067	382,230,261	(223,806)
LOCAL SOURCES	462,804,567	482,779,644	19,975,077
OTHER	463,324	125,000	(338,324)
ESTIMATED REVENUE	\$851,210,789	\$869,494,905	\$18,284,116
TRANSFERS	38,399,080	35,200,000	(3,199,080)
BEGINNING FUND BALANCE	74,546,973	71,105,095	(3,441,878)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$964,156,842	\$975,800,000	\$11,643,158

	<b>2018-19</b>	<b>2019-20</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$428,541,458	\$441,416,707	\$12,875,249
EXCEPTIONAL	108,918,044	109,473,416	555,372
CAREER EDUCATION	24,430,698	24,885,031	454,333
ADULT GENERAL	7,512,753	7,558,735	45,982
PRE KINDERGARTEN	4,021,943	4,106,213	84,270
OTHER INSTRUCTION	235,969	240,002	4,033
ATTENDANCE & SOCIAL WORK	6,589,620	6,689,080	99,460
GUIDANCE SERVICES	16,383,116	16,615,208	232,092
HEALTH SERVICES	4,167,541	4,197,323	29,782
PSYCHOLOGICAL SERVICES	3,826,433	4,084,592	258,159
PARENTAL INVOLVEMENT	2,001,483	2,017,171	15,688
OTHER STUDENT PERSONNEL SVC	2,998,354	3,020,640	22,286
INSTRUCTIONAL MEDIA SERVICES	6,333,612	6,395,818	62,206
INSTRUCTION & CURRICULUM DVLP SVCS	15,428,603	15,544,381	115,778
INSTRUCTIONAL STAFF TRAINING SERVICES	9,197,889	9,274,290	76,401
INSTRUCTION-RELATED TECH	8,429,243	8,474,819	45,576
SCHOOL BOARD	1,461,780	1,490,578	28,798
GENERAL ADMINISTRATION	4,210,137	4,224,628	14,491
SCHOOL ADMINISTRATION	61,213,177	61,436,130	222,953
FACILITIES ACQ. & CONST.	7,416,925	2,081,311	(5,335,614)
FISCAL SERVICES	4,755,633	4,778,787	23,154
FOOD SERVICE	454,354	454,956	602
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,539,687	1,546,899	7,212
INFORMATION SERVICES	1,079,757	1,085,488	5,731

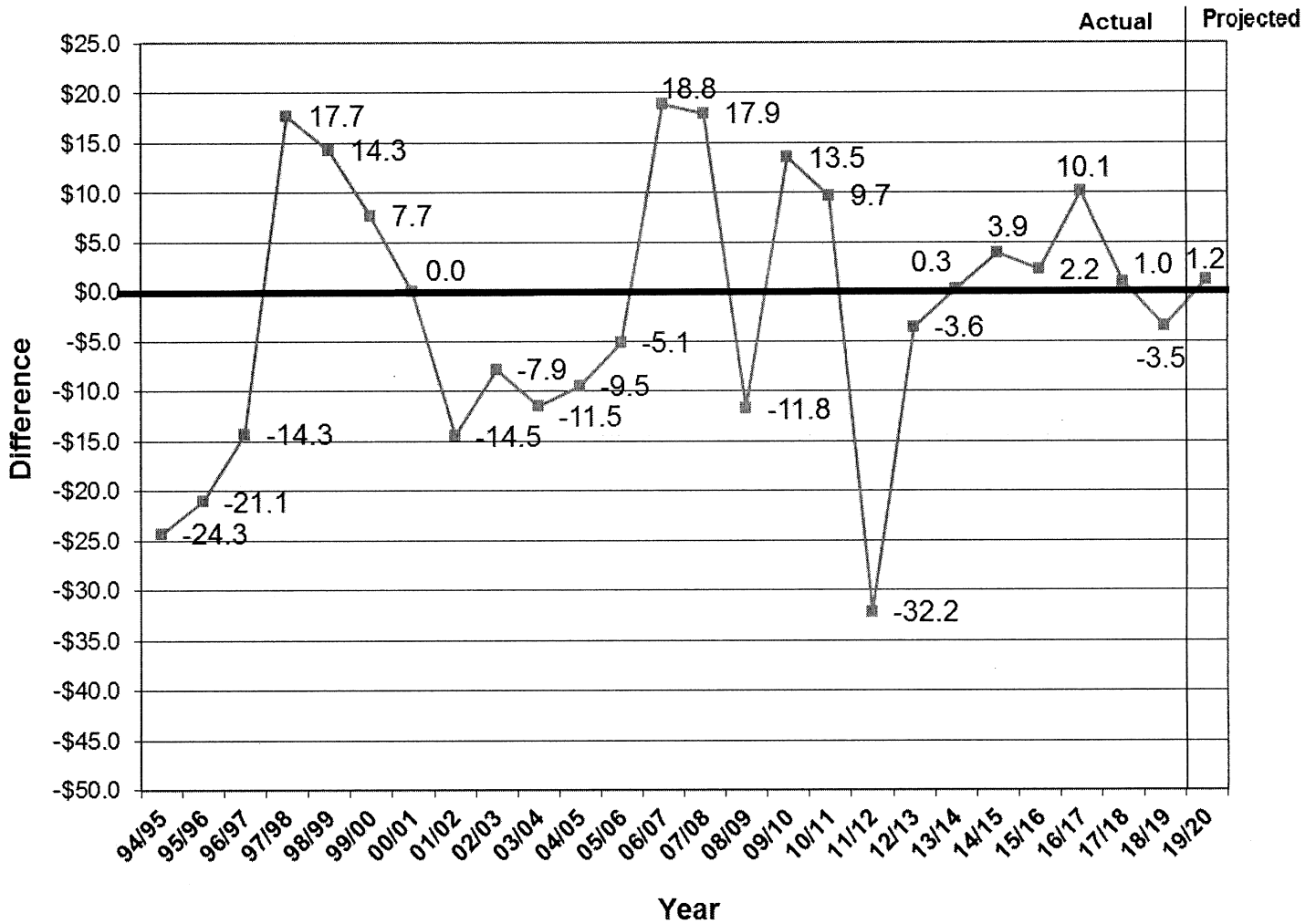


	2018-19	2019-20	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
PERSONNEL SERVICES	6,187,253	6,218,434	31,181
INTERNAL SERVICES	5,874,696	5,889,974	15,278
OTHER CENTRAL SERVICES	672,402	675,328	2,926
STUDENT TRANSPORTATION SERVICES	33,867,561	34,024,445	156,884
OPERATION OF PLANT	87,360,356	87,568,222	207,866
MAINTENANCE OF PLANT	22,447,303	22,517,704	70,401
ADMINISTRATIVE TECHNOLOGY SERVICES	3,626,282	3,643,612	17,330
COMMUNITY SERVICES	721,485	723,878	2,393
APPROPRIATIONS	\$893,051,747	\$903,500,000	\$10,448,253
ENDING FUND BALANCE	71,105,095	72,300,000	1,194,905
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$964,156,842</u>	<u>\$975,800,000</u>	<u>\$11,643,158</u>

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

FUNCTION	OBJECT CATEGORY										TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL		
<b>OPERATING (GENERAL) FUND</b>												
<b>DIRECT INSTRUCTION</b>												
5100	\$275,535,621	\$82,685,790	\$58,622,324	\$13,742	\$14,141,257	\$3,942,255	\$6,475,718	\$0	\$441,416,707	48.86%		
5200	80,581,668	27,214,130	906,516		571,237	195,307	4,558		109,473,416	12.12%		
5300	16,501,586	4,861,284	1,275,408	1,342	391,318	1,578,079	276,014		24,885,031	2.75%		
5400	5,899,301	1,477,686	40,809		74,739	66,400	7,558,735		7,558,735	0.84%		
5500	2,818,240	1,110,104	22,424		137,390	18,055	4,106,213		4,106,213	0.45%		
5900	219,661	19,858			483		240,002		240,002	0.03%		
<b>SUB TOTALS</b>	<b>\$381,556,077</b>	<b>\$117,368,852</b>	<b>\$60,867,281</b>	<b>\$15,084</b>	<b>\$15,316,424</b>	<b>\$5,800,096</b>	<b>\$6,756,290</b>	<b>\$0</b>	<b>\$587,680,104</b>	<b>65.05%</b>		
<b>INSTRUCTIONAL SUPPORT</b>												
6110	5,089,912	1,574,376	28,930		24,750	642	470		6,689,080	0.74%		
6120	12,697,268	3,744,766	139,507		29,980	3,225	462		16,615,208	1.84%		
6130	2,851,852	1,208,618	106,217		20,881	7,624	2,131		4,197,323	0.46%		
6140	2,986,285	837,505	170,104		86,752		3,946		4,084,592	0.45%		
6150	1,285,347	718,172	1,009		32,643				2,017,171	0.22%		
6190	2,181,961	777,807	38,119		17,562	2,793	2,398		3,020,840	0.33%		
6200	4,631,103	1,478,935	168,453	251	29,714	87,181	2,181		6,395,818	0.71%		
6300	11,213,142	3,311,887	574,995		181,655	130,681	132,021		15,944,381	1.72%		
6400	5,489,857	1,369,936	2,069,000		287,688	44,118	13,691		9,274,290	1.03%		
6500	5,842,519	1,947,169	559,469		125,662				8,474,819	0.94%		
<b>SUB TOTALS</b>	<b>\$54,219,246</b>	<b>\$16,967,171</b>	<b>\$3,855,803</b>	<b>\$251</b>	<b>\$837,287</b>	<b>\$276,264</b>	<b>\$157,300</b>	<b>\$0</b>	<b>\$76,313,322</b>	<b>8.44%</b>		
<b>GENERAL SUPPORT</b>												
7100	834,349	528,842	89,088		8,218		30,081		1,490,578	0.16%		
7200	2,710,420	684,740	439,087		207,698	14,819	167,864		4,224,628	0.47%		
7300	45,266,182	15,297,575	459,164	36	233,507	157,626	22,040		61,436,130	6.80%		
7400	347,853	136,436	16,870	15,732	105,821	1,456,764	1,835		2,081,311	0.23%		
7500	3,146,184	1,065,217	314,593		24,910	4,582	223,301		4,778,787	0.53%		
7600	427,902	27,054	110,691		15,543	125			454,956	0.05%		
7710	1,087,685	332,855	50,211	438	21,792	13,942	6,265		1,546,899	0.17%		
7720	726,737	266,103	925,087		195,782	21,695	15,487		1,085,488	0.12%		
7730	3,632,346	1,428,037	833,886	21,621	2,312,752	1,435	1,055		6,218,434	0.69%		
7760	2,014,906	704,319	21,388		4,865	906	13,963		5,889,974	0.65%		
7790	495,803	138,403	871,139	3,028,916	2,326,103	12,114	37,163		34,024,445	3.77%		
7800	19,343,110	8,405,900	20,173,721	21,045,588	1,523,694	312,694	109,718		87,568,222	9.69%		
7900	30,407,427	13,995,380	\$24,304,925	\$24,112,331	\$6,980,685	\$1,996,702	\$628,772	\$0	\$211,475,180	23.40%		
<b>SUB TOTALS</b>	<b>\$110,440,904</b>	<b>\$43,010,861</b>	<b>\$54,444,730</b>	<b>\$401,918</b>	<b>\$3,585,025</b>	<b>\$105,832</b>	<b>\$2,114,953</b>	<b>\$0</b>	<b>\$22,517,704</b>	<b>2.49%</b>		
<b>MAINTENANCE</b>												
8100	7,407,605	3,457,641	\$5,444,730	\$401,918	\$3,585,025	\$105,832	\$2,114,953	\$0	\$22,517,704	2.49%		
<b>SUB TOTALS</b>	<b>\$7,407,605</b>	<b>\$3,457,641</b>	<b>\$5,444,730</b>	<b>\$401,918</b>	<b>\$3,585,025</b>	<b>\$105,832</b>	<b>\$2,114,953</b>	<b>\$0</b>	<b>\$22,517,704</b>	<b>2.49%</b>		
<b>ADMINISTRATIVE TECHNOLOGY</b>												
8200	2,263,204	657,379	476,974	5,871	109,576	130,403	205		3,643,612	0.40%		
<b>SUB TOTALS</b>	<b>\$2,263,204</b>	<b>\$657,379</b>	<b>\$476,974</b>	<b>\$5,871</b>	<b>\$109,576</b>	<b>\$130,403</b>	<b>\$205</b>	<b>\$0</b>	<b>\$3,643,612</b>	<b>0.40%</b>		
<b>COMMUNITY SERVICES</b>												
9100	298,179	106,312	103,263	\$0	12,970	2,820	200,334	\$0	723,878	0.09%		
<b>SUB TOTALS</b>	<b>\$298,179</b>	<b>\$106,312</b>	<b>\$103,263</b>	<b>\$0</b>	<b>\$12,970</b>	<b>\$2,820</b>	<b>\$200,334</b>	<b>\$0</b>	<b>\$723,878</b>	<b>0.09%</b>		
<b>OTHER EXPENSES</b>												
9200	\$0	\$0	\$0	\$0	\$0	\$0	1,146,200	\$0	1,146,200	0.13%		
<b>SUB TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,146,200</b>	<b>\$0</b>	<b>\$1,146,200</b>	<b>0.13%</b>		
<b>TOTAL APPROPRIATIONS</b>												
	\$556,185,215	\$181,568,216	\$95,052,976	\$24,535,455	\$26,841,967	\$8,312,117	\$11,004,054	\$0	\$903,500,000	100.00%		
	61.56%	20.10%	10.52%	2.72%	2.97%	0.91%	1.22%	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.

In 2018/19, the District utilized \$5.0 Million in fund balance from the Workforce Development fund to pay for capital improvements at the Pinellas Technical College Clearwater campus, which decreased the overall Operating Fund balance. This is a non-recurring use of the fund balance. The overall District contingency remains stable.

PINELLAS COUNTY  
SCHOOL BOARD

# **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.

***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	2019-20	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

**CAPITAL OUTLAY FUND - ESTIMATED REVENUE**

STATE SOURCES	\$10,932,097	\$11,692,703	\$760,606
LOCAL SOURCES	130,064,468	135,919,394	5,854,926
OTHER FINANCING SOURCES	66,629	6,068	(60,561)
ESTIMATED REVENUE	<u>\$141,063,194</u>	<u>\$147,618,165</u>	<u>\$6,554,971</u>
BEGINNING FUND BALANCE	183,712,872	175,865,929	(7,846,943)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$324,776,066</u></u>	<u><u>\$323,484,094</u></u>	<u><u>(\$1,291,972)</u></u>

**CAPITAL OUTLAY FUND - APPROPRIATIONS**

FACILITIES ACQ. & CONST.	\$110,917,399	\$249,288,395	\$138,370,996
DEBT SERVICES	981,187	972,542	(8,645)
TRANSFER OF FUNDS	37,011,551	41,707,175	4,695,624
APPROPRIATIONS	<u>\$148,910,137</u>	<u>\$291,968,112</u>	<u>\$143,057,975</u>
ENDING FUND BALANCE	175,865,929	31,515,982	(144,349,947)
APPROPRIATIONS & FD BALANCE	<u><u>\$324,776,066</u></u>	<u><u>\$323,484,094</u></u>	<u><u>(\$1,291,972)</u></u>

## Capital Outlay Allocation 2019-2020

Project	Description of Activities	2019-20 Allocation
<b>School Projects</b>		
Shore Acres Elementary	New 6 room renovation	\$2,000,000
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
James B. Sanderlin PK - 8	New 6 room wing	4,700,000
Orange Grove Elementary	Replace bldg 1 Remediation bldg 2 & 3 Remodel Kitchen & Dining Area	9,073,749
St Petersburg High	Major renovations	16,284,189
	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
<b>School Projects - Subtotal</b>		<b>\$43,825,313</b>
<b>Other Projects</b>		
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	6,507,175
	Instructional equipment transfer	3,000,000
	Contingency	6,000,000
<b>Other Projects - Subtotal</b>		<b>\$108,254,876</b>
<b>Total 2019-20 Capital Projects</b>		<b>\$152,080,189</b>
<b>Total, Capital Projects from FY 2019-20 Revenue</b>		<b>138,340,367</b>
<b>Total, 2019-20 Capital Projects funded from Prior Year Planned Fund Balances</b>		<b>13,739,822</b>
<b>Carryover of Prior Projects &amp; Balances</b>		<b>139,887,923</b>
<b>Ending Fund Balance</b>		<b>\$31,515,982</b>
<b>Grand Total, Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>		<b>\$323,484,094</b>



PINELLAS COUNTY  
SCHOOL BOARD

# **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 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
<b>TOTAL</b>		<b>\$ 91,114,000</b>	<b>\$ 58,468,000</b>	

PINELLAS COUNTY  
SCHOOL BOARD

**Certificates of Participation (COPs)**

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 6.49% 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.

**Total Debt Service on COPs for 2019-20 will be \$6,507,175.** This consists of principal payments of \$3,860,000 and interest and payments totaling \$2,647,175.

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)	\$6,507,175
Percentage of millage funds anticipated to be utilized for COPs debt	6.49%

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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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
	30,000	2,250	32,250
	30,000	2,250	32,250

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
	57,850,000	42,648,213	100,498,213
	57,850,000	42,648,213	100,498,213

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
<b>Total Indebtedness</b>	<b>58,468,000</b>	<b>42,662,223</b>	<b>101,130,223</b>

*\*excludes anticipated issuances*

	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$579,900	\$616,260	\$36,360
TRANSFERS	1,362,188	6,507,175	5,144,987
ESTIMATED REVENUE	\$1,942,088	\$7,123,435	\$5,181,347
BEGINNING FUND BALANCE	4,560,753	30,832	(4,529,921)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$6,502,841</u>	<u>\$7,154,267</u>	<u>\$651,426</u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$6,472,009	\$7,123,435	\$651,426
APPROPRIATIONS	\$6,472,009	\$7,123,435	\$651,426
ENDING FUND BALANCE	30,832	30,832	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$6,502,841</u>	<u>\$7,154,267</u>	<u>\$651,426</u>



PINELLAS COUNTY  
SCHOOL BOARD

## CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (September 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	\$ 43,380,709	Undetermined

	2018-19	2019-20	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,429,053	\$3,896,709	(\$532,344)
FEDERAL THROUGH STATE	79,766,092	39,484,000	(40,282,092)
ESTIMATED REVENUE	<u>\$84,195,145</u>	<u>\$43,380,709</u>	<u>(\$40,814,436)</u>

	2018-19	2019-20	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$20,440,198	<b>\$6,966,866</b>	(\$13,473,332)
EXCEPTIONAL	8,552,226	<b>3,854,655</b>	(4,697,571)
CAREER EDUCATION	1,337,120	<b>463,322</b>	(873,798)
ADULT GENERAL	616,391	<b>650,216</b>	33,825
PRE KINDERGARTEN	377,270	<b>133,350</b>	(243,920)
OTHER INSTRUCTION	53,308		(53,308)
ATTENDANCE & SOCIAL WORK	2,909,575	<b>1,059,760</b>	(1,849,815)
GUIDANCE SERVICES	226,893	<b>159,556</b>	(67,337)
HEALTH SERVICES	15,011	<b>18,659</b>	3,648
PSYCHOLOGICAL SERVICES	3,059,341	<b>1,320,064</b>	(1,739,277)
PARENTAL INVOLVEMENT	674,182	<b>768,407</b>	94,225
OTHER STUDENT PERSONNEL SVC	2,642,643	<b>1,197,145</b>	(1,445,498)
CURRICULUM & INSTRUCTION	16,865,445	<b>8,372,315</b>	(8,493,130)
STAFF DEVELOPMENT	17,168,675	<b>11,562,738</b>	(5,605,937)
INSTRUCTION-RELATED TECH	548,992	<b>254,877</b>	(294,115)
GENERAL ADMINISTRATION	2,701,400	<b>1,956,768</b>	(744,632)
SCHOOL ADMINISTRATION	13,820	<b>15,189</b>	1,369
FACILITIES ACQ. & CONST.	493,784	<b>488,365</b>	(5,419)
FISCAL SERVICES	58,859	<b>25,238</b>	(33,621)
PLANNING, RESEARCH & EVALUATION	72,919	<b>17,390</b>	(55,529)
PERSONNEL SERVICES	872,597	<b>34,015</b>	(838,582)
OTHER CENTRAL SERVICES	29,399	<b>27,590</b>	(1,809)
STUDENT TRANSPORTATION SERVICES	280,647	<b>203,063</b>	(77,584)
OPERATION OF PLANT	161,680	<b>82,985</b>	(78,695)
COMMUNITY SERVICES	4,022,770	<b>3,748,176</b>	(274,594)
<b>TOTAL APPROPRIATIONS</b>	<b>\$84,195,145</b>	<b>\$43,380,709</b>	<b>(\$40,814,436)</b>

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

FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
<b>DIRECT INSTRUCTION</b>										
BASIC (FEPP K-12)	\$531,668	\$256,832	\$1,816,521		\$3,066,299	\$1,269,321	\$26,225		\$6,966,866	16.06%
EXCEPTIONAL STUDENT EDUC	2,211,355	1,107,357	296,117		186,484	53,342			3,854,655	8.89%
CAREER EDUCATION	62,084	19,206	182,066		115,166	40,887	43,913		463,322	1.07%
ADULT GENERAL	134,800	21,287	330,387		31,443	127,299	5,000		650,216	1.50%
PRE KINDERGARTEN	99,912	33,438							133,350	0.31%
<b>SUB TOTALS</b>	<b>\$3,039,819</b>	<b>\$1,438,120</b>	<b>\$2,625,091</b>	<b>\$0</b>	<b>\$3,399,392</b>	<b>\$1,490,849</b>	<b>\$75,138</b>	<b>\$0</b>	<b>\$12,068,409</b>	<b>27.83%</b>
<b>INSTRUCTIONAL SUPPORT</b>										
ATTENDANCE & SOCIAL WORK	756,521	295,821			7,418				1,059,760	2.44%
GUIDANCE SERVICES	127,280	31,276			1,000				159,556	0.37%
HEALTH SERVICES	14,000	4,209	450						18,659	0.04%
PSYCHOLOGICAL SERVICES	1,006,358	313,006	700						1,320,064	3.04%
PARENTAL INVOLVEMENT	133,531	26,307	110,053		471,963	26,553			768,407	1.77%
OTHER STUDENT PERSONNEL SVC	877,255	316,033	3,857						1,197,145	2.76%
INSTRUCTION & CURRICULUM DVLP SVCS	5,807,157	1,935,927	408,819	3,642	132,651	70,256	12,863		8,372,315	19.30%
INSTRUCTIONAL STAFF TRAINING SERVICES	2,463,209	492,248	2,842,600		5,674,857	89,824			11,562,738	26.65%
INSTRUCTION-RELATED TECH	189,105	62,658				3,114			254,877	0.59%
<b>SUB TOTALS</b>	<b>\$11,374,416</b>	<b>\$3,477,485</b>	<b>\$3,367,479</b>	<b>\$3,642</b>	<b>\$6,287,889</b>	<b>\$189,747</b>	<b>\$12,863</b>	<b>\$0</b>	<b>\$24,713,521</b>	<b>56.96%</b>
<b>GENERAL ADMINISTRATION</b>										
SCHOOL ADMINISTRATION			1,500				1,955,268		1,956,768	4.51%
FACILITIES ACQ. & CONST.			15,189						15,189	0.03%
FISCAL SERVICES	15,962	9,276				488,365			488,365	1.13%
PLANNING, RESEARCH, DEVELOPMENT & EVAL	6,036	11,354							25,238	0.06%
PERSONNEL SERVICES			18,805				15,210		34,015	0.08%
OTHER CENTRAL SERVICES	20,509	7,081							27,590	0.06%
STUDENT TRANSPORTATION SERVICES	2,895	2,247	192,074	6,067			4,922		203,063	0.47%
OPERATION OF PLANT	45,402	29,958	72,211	5,632					82,985	0.19%
<b>SUB TOTALS</b>	<b>\$75,503</b>	<b>\$49,541</b>	<b>\$214,589</b>	<b>\$11,699</b>	<b>\$0</b>	<b>\$488,365</b>	<b>\$1,975,400</b>	<b>\$0</b>	<b>\$2,850,803</b>	<b>6.57%</b>
<b>COMMUNITY SERVICES</b>										
SUB TOTALS			1,706		82,829	10	3,663,631		3,748,176	8.64%
			1,706		82,829	10	3,663,631		3,748,176	8.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$14,459,637</b>	<b>\$4,945,563</b>	<b>\$6,294,055</b>	<b>\$15,341</b>	<b>\$9,770,110</b>	<b>\$2,168,971</b>	<b>\$5,727,032</b>	<b>\$0</b>	<b>\$43,380,709</b>	<b>100.00%</b>
	33.33%	11.40%	14.51%	0.04%	22.52%	5.00%	13.20%	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.

	<u>2018-19</u>	<u>2019-20</u>	
	<u>ACTUAL</u>	<u>RECOMMENDED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$45,649,297	\$45,405,469	(\$243,828)
STATE SOURCES	589,642	478,742	(110,900)
LOCAL SOURCES	6,783,268	6,562,959	(220,309)
ESTIMATED REVENUE	\$53,109,004	\$52,447,170	(\$661,834)
BEGINNING FUND BALANCE	714,046	2,309,830	1,595,784
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$53,823,050</u>	<u>\$54,757,000</u>	<u>\$933,950</u>

**FOOD AND NUTRITION FUND - APPROPRIATIONS**

FOOD SERVICE	\$51,513,220	\$51,874,473	\$361,253
TOTAL APPROPRIATIONS	<u>\$51,513,220</u>	<u>\$51,874,473</u>	<u>\$361,253</u>
ENDING FUND BALANCE	2,309,830	2,882,527	572,697
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$53,823,050</u>	<u>\$54,757,000</u>	<u>\$933,950</u>

	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$5,079,948	\$6,000,000	\$920,052
ESTIMATED REVENUE	\$5,079,948	\$6,000,000	\$920,052
BEGINNING FUND BALANCE	325,816	(788,584)	(1,114,400)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$5,405,764	\$5,211,416	(\$194,348)

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

SCHOOL BOARD	\$6,194,348	\$5,000,000	(\$1,194,348)
APPROPRIATIONS	\$6,194,348	\$5,000,000	(\$1,194,348)
ENDING FUND BALANCE	(788,584)	211,416	1,000,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$5,405,764	\$5,211,416	(\$194,348)

	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$131,798,571	\$134,434,542	\$2,635,971
ESTIMATED REVENUE	\$131,798,571	\$134,434,542	\$2,635,971
BEGINNING FUND BALANCE	10,576,280	21,067,303	10,491,023
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$142,374,851</u>	<u>\$155,501,845</u>	<u>\$13,126,994</u>

**SELF-INSURED HEALTH FUND - APPROPRIATIONS**

INTERNAL SERVICES	\$121,307,548	\$133,454,000	\$12,146,452
APPROPRIATIONS	\$121,307,548	\$133,454,000	\$12,146,452
ENDING FUND BALANCE	21,067,303	22,047,845	980,542
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$142,374,851</u>	<u>\$155,501,845</u>	<u>\$13,126,994</u>



	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$3,371		(\$3,371)
ESTIMATED REVENUE	\$3,371		(\$3,371)
BEGINNING FUND BALANCE	\$150,719	\$151,056	\$337
ESTIMATED REVENUE AND FUND BALANCE	\$154,090	\$151,056	(\$3,034)

<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$3,034		(\$3,034)
APPROPRIATIONS	\$3,034		(\$3,034)
ENDING FUND BALANCE	\$151,056	\$151,056	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	\$154,090	\$151,056	(\$3,034)

PINELLAS COUNTY  
SCHOOL BOARD

# **BUDGET DETAIL BY FUND**

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
TION			ACTUAL	RECOMMENDED BUDGET	
<b>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</b>					
FEDERAL DIRECT					
3121	000	FEDERAL IMPACT FUNDS	\$23,024	\$10,000	(\$13,024)
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	412,133	350,000	(62,133)
TOTAL FEDERAL DIRECT			\$435,157	\$360,000	(\$75,157)
FEDERAL THRU STATE					
3202	000	MEDICAID	1,622,444	4,000,000	2,377,556
3290	000	OTHER FEDERAL THROUGH STATE	3,431,230		(3,431,230)
TOTAL FEDERAL THRU STATE			\$5,053,674	\$4,000,000	(\$1,053,674)
STATE SOURCES					
3310	000	FLA EDUC FINANCE PROGRAM	116,303,814	115,141,141	(1,162,673)
3310	000	SAFE SCHOOLS	6,203,157	6,971,922	768,765
3310	000	SUPPLEMENT ACADEMIC INSTRUC	23,854,025	23,743,551	(110,474)
3310	000	ESE GUARANTEED ALLOCATION	45,288,868	45,181,010	(107,858)
3310	000	READING PROGRAMS	4,351,640	4,333,623	(18,017)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	338,238	366,621	28,383
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,904,073	1,898,487	(5,586)
3310	000	DIGITAL CLASSROOMS ALLOCATION	1,744,964	315,626	(7,621,395)
3310	000	INSTRUCTIONAL MATERIALS	7,937,021	8,006,961	(4,463,558)
3310	000	TRANSPORTATION	12,470,519	12,520,166	49,647
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	28,975	30,546	1,571
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	2,292,261	2,473,838	181,577
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	30,519,087	27,589,198	(2,929,889)
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	261,637		(261,637)
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	84,190	16,609
3343	000	STATE LICENSE TAX	640,572	500,000	(140,572)
3344	000	DISCRETIONARY LOTTERY FUND	343,840	342,315	(1,525)
3355	000	CLASS SIZE REDUCTION	110,224,477	109,481,361	(743,116)
3361	000	SCHOOL RECOGNITION FUNDS	4,240,454	4,240,454	0
3371	000	VOLUNTARY PRE-K PROGRAM	3,006,654	3,000,000	(6,654)
3399	000	MISCELLANEOUS STATE REVENUE	10,432,210	4,000,000	(6,432,210)
TOTAL STATE SOURCES			\$382,454,067	\$382,230,261	(\$223,806)
LOCAL SOURCES					
3411	000	DISTRICT SCHOOL TAXES	395,095,434	408,468,178	13,372,744
3411	000	TAX REFERENDUM	41,831,798	44,573,132	2,741,334
3411	000	PRIOR PERIOD ADJUSTMENT	415,982	178,292	(237,690)
3425	000	LEASE REVENUE	2,111,761	1,900,000	(211,761)
3431	000	INTEREST ON INVESTMENTS	3,774,617	4,000,000	225,383
3433	000	NET INC/DEC FAIR VALUE INVEST	536,449		(536,449)
3440	000	GIFTS, GRANTS, AND BEQUESTS	24,700	38,480	13,780
346X	000	STUDENT FEES	3,455,924	3,500,000	44,076
3481	000	CHARGES FOR SERVICES	1,534,472	1,500,000	(34,472)
3497	000	REFUNDS OF PRIOR YEAR EXP	1,134,092		(1,134,092)
349X	000	MISCELLANEOUS LOCAL SOURCES	12,889,338	18,621,562	5,732,224
TOTAL LOCAL SOURCES			\$462,804,567	\$482,779,644	\$19,975,077
<b>TOTAL ESTIMATED REVENUE</b>			<b>\$850,747,465</b>	<b>\$869,369,905</b>	<b>\$18,622,440</b>

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>				
	TRANSFERS			
3630	000 TRANS. FROM CAPITAL PROJECTS	35,649,364	35,200,000	(449,364)
3670	000 TRANS. FROM INTERNAL SERV	2,749,716		(2,749,716)
	TOTAL TRANSFERS	<u>\$38,399,080</u>	<u>\$35,200,000</u>	<u>(\$3,199,080)</u>
	OTHER FINANCING SOURCES			
3740	000 LOSS RECOVERIES	463,324	125,000	(338,324)
	TOTAL OTHER FINANCING SOURCES	<u>\$463,324</u>	<u>\$125,000</u>	<u>(\$338,324)</u>
	TOTAL ESTIMATED RESOURCES	<u>\$889,609,869</u>	<u>\$904,694,905</u>	<u>\$15,085,036</u>
	FUND BALANCE			
	000 BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	3,567,286	3,645,525	78,239
	RESTRICTED	16,942,623	16,550,356	(392,267)
	ASSIGNED	36,339,905	30,329,689	(6,010,216)
	UNASSIGNED	17,697,159	20,579,525	2,882,366
	TOTAL BEGINNING FUND BALANCE	<u>\$74,546,973</u>	<u>\$71,105,095</u>	<u>(\$3,441,878)</u>
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$964,156,842</u>	<u>\$975,800,000</u>	<u>\$11,643,158</u>

PINELLAS COUNTY SCHOOL BOARD

CURRENT

FUNC- TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		BASIC (FEFF K-12)			
5100	100	SALARIES	\$267,441,295	<b>\$275,535,621</b>	\$8,094,326
5100	200	EMPLOYEE BENEFITS	82,500,123	<b>82,685,790</b>	185,667
5100	300	PURCHASED SERVICES	55,622,324	<b>58,622,324</b>	3,000,000
5100	400	ENERGY SERVICES	13,724	<b>13,742</b>	18
5100	500	MATERIALS & SUPPLIES	14,056,938	<b>14,141,257</b>	84,319
5100	600	CAPITAL EXPENDITURES	3,831,336	<b>3,942,255</b>	110,919
5100	700	OTHER EXPENSE	5,075,718	<b>6,475,718</b>	1,400,000
	TOTAL	BASIC (FEFF K-12)	<b>\$428,541,458</b>	<b>\$441,416,707</b>	\$12,875,249
		EXCEPTIONAL			
5200	100	SALARIES	80,095,901	<b>80,581,668</b>	485,767
5200	200	EMPLOYEE BENEFITS	27,138,265	<b>27,214,130</b>	75,865
5200	300	PURCHASED SERVICES	906,512	<b>906,516</b>	4
5200	500	MATERIALS & SUPPLIES	578,707	<b>571,237</b>	(7,470)
5200	600	CAPITAL EXPENDITURES	194,106	<b>195,307</b>	1,201
5200	700	OTHER EXPENSE	4,553	<b>4,558</b>	5
	TOTAL	EXCEPTIONAL	<b>\$108,918,044</b>	<b>\$109,473,416</b>	\$555,372
		CAREER EDUCATION			
5300	100	SALARIES	16,136,643	<b>16,501,586</b>	364,943
5300	200	EMPLOYEE BENEFITS	4,811,651	<b>4,861,284</b>	49,633
5300	300	PURCHASED SERVICES	1,275,404	<b>1,275,408</b>	4
5300	400	ENERGY SERVICES	1,340	<b>1,342</b>	2
5300	500	MATERIALS & SUPPLIES	373,313	<b>391,318</b>	18,005
5300	600	CAPITAL EXPENDITURES	1,556,336	<b>1,578,079</b>	21,743
5300	700	OTHER EXPENSE	276,011	<b>276,014</b>	3
	TOTAL	CAREER EDUCATION	<b>\$24,430,698</b>	<b>\$24,885,031</b>	\$454,333
		ADULT GENERAL			
5400	100	SALARIES	5,899,297	<b>5,899,301</b>	4
5400	200	EMPLOYEE BENEFITS	1,432,149	<b>1,477,686</b>	45,537
5400	300	PURCHASED SERVICES	40,604	<b>40,609</b>	5
5400	500	MATERIALS & SUPPLIES	74,550	<b>74,739</b>	189
5400	600	CAPITAL EXPENDITURES	66,153	<b>66,400</b>	247
	TOTAL	ADULT GENERAL	<b>\$7,512,753</b>	<b>\$7,558,735</b>	\$45,982
		PRE KINDERGARTEN			
5500	100	SALARIES	2,758,136	<b>2,818,240</b>	60,104
5500	200	EMPLOYEE BENEFITS	1,085,978	<b>1,110,104</b>	24,126
5500	300	PURCHASED SERVICES	22,420	<b>22,424</b>	4
5500	500	MATERIALS & SUPPLIES	137,381	<b>137,390</b>	9
5500	600	CAPITAL EXPENDITURES	18,028	<b>18,055</b>	27
	TOTAL	PRE KINDERGARTEN	<b>\$4,021,943</b>	<b>\$4,106,213</b>	\$84,270

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	216,182	219,661	3,479
5900	200	EMPLOYEE BENEFITS	19,307	19,858	551
5900	500	SUPPLIES	480	483	3
	TOTAL	OTHER INSTRUCTION	\$235,969	\$240,002	\$4,033
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$573,660,865</i>	<i>\$587,680,104</i>	<i>\$14,019,239</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,968,981	5,059,912	90,931
6110	200	EMPLOYEE BENEFITS	1,565,869	1,574,376	8,507
6110	300	PURCHASED SERVICES	28,917	28,930	13
6110	500	MATERIALS & SUPPLIES	24,746	24,750	4
6110	600	CAPITAL EXPENDITURES	642	642	0
6110	700	OTHER EXPENSE	465	470	5
	TOTAL	ATTENDANCE & SOCIAL WORK	\$6,589,620	\$6,689,080	\$99,460
		GUIDANCE SERVICES			
6120	100	SALARIES	12,482,945	12,697,268	214,323
6120	200	EMPLOYEE BENEFITS	3,727,025	3,744,766	17,741
6120	300	PURCHASED SERVICES	139,501	139,507	6
6120	500	MATERIALS & SUPPLIES	29,973	29,980	7
6120	600	CAPITAL EXPENDITURES	3,213	3,225	12
6120	700	OTHER EXPENSE	459	462	3
	TOTAL	GUIDANCE SERVICES	\$16,383,116	\$16,615,208	\$232,092
		HEALTH SERVICES			
6130	100	SALARIES	2,849,870	2,851,852	1,982
6130	200	EMPLOYEE BENEFITS	1,180,864	1,208,618	27,754
6130	300	PURCHASED SERVICES	106,210	106,217	7
6130	500	MATERIALS & SUPPLIES	20,879	20,881	2
6130	600	CAPITAL OUTLAY	7,593	7,624	31
6130	700	OTHER EXPENSE	2,125	2,131	6
	TOTAL	HEALTH SERVICES	\$4,167,541	\$4,197,323	\$29,782
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,765,149	2,986,285	221,136
6140	200	EMPLOYEE BENEFITS	800,491	837,505	37,014
6140	300	PURCHASED SERVICES	170,102	170,104	2
6140	500	MATERIALS & SUPPLIES	86,749	86,752	3
6140	700	OTHER EXPENSE	3,942	3,946	4
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,826,433	\$4,084,592	\$258,159
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,265,340	1,265,347	7
6150	200	EMPLOYEE BENEFITS	702,500	718,172	15,672
6150	300	PURCHASED SERVICES	1,004	1,009	5
6150	500	MATERIALS & SUPPLIES	32,639	32,643	4
	TOTAL	PARENTAL INVOLVEMENT	\$2,001,483	\$2,017,171	\$15,688

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,177,035	2,181,961	4,926
6190	200	EMPLOYEE BENEFITS	760,463	777,807	17,344
6190	300	PURCHASED SERVICES	38,118	38,119	1
6190	500	MATERIALS & SUPPLIES	17,560	17,562	2
6190	600	CAPITAL EXPENDITURES	2,783	2,793	10
6190	700	OTHER EXPENSE	2,395	2,398	3
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,998,354	\$3,020,640	\$22,286
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,572,974	4,631,103	58,129
6200	200	EMPLOYEE BENEFITS	1,471,139	1,476,935	5,796
6200	300	PURCHASED SERVICES	168,449	168,453	4
6200	400	ENERGY SERVICES	245	251	6
6200	500	MATERIALS & SUPPLIES	29,711	29,714	3
6200	600	CAPITAL EXPENDITURES	88,914	87,181	(1,733)
6200	700	OTHER EXPENSE	2,180	2,181	1
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,333,612	\$6,395,818	\$62,206
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,117,396	11,213,142	95,746
6300	200	EMPLOYEE BENEFITS	3,298,811	3,311,887	13,076
6300	300	PURCHASED SERVICES	574,992	574,995	3
6300	500	MATERIALS & SUPPLIES	175,175	181,655	6,480
6300	600	CAPITAL EXPENDITURES	130,212	130,681	469
6300	700	OTHER EXPENSE	132,017	132,021	4
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$15,428,603	\$15,544,381	\$115,778
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,433,574	5,489,857	56,283
6400	200	EMPLOYEE BENEFITS	1,363,796	1,369,936	6,140
6400	300	PURCHASED SERVICES	2,067,690	2,069,000	1,310
6400	500	MATERIALS & SUPPLIES	287,909	287,688	(221)
6400	600	CAPITAL EXPENDITURES	43,985	44,118	133
6400	700	OTHER EXPENSE	935	13,691	12,756
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$9,197,889	\$9,274,290	\$76,401
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	5,842,514	5,842,519	5
6500	200	EMPLOYEE BENEFITS	1,901,603	1,947,169	45,566
6500	300	PURCHASED SERVICES	559,464	559,469	5
6500	500	SUPPLIES	125,662	125,662	0
	TOTAL	INSTRUCTION-RELATED TECH	\$8,429,243	\$8,474,819	\$45,576
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$75,355,894</b>	<b>\$76,313,322</b>	<b>\$957,428</b>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	834,343	834,349	6
7100	200	EMPLOYEE BENEFITS	500,067	528,842	28,775
7100	300	PURCHASED SERVICES	89,084	89,088	4
7100	500	MATERIALS & SUPPLIES	8,212	8,218	6
7100	700	OTHER EXPENSE	30,074	30,081	7
	TOTAL	SCHOOL BOARD	\$1,461,780	\$1,490,578	\$28,798
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,710,418	2,710,420	2
7200	200	EMPLOYEE BENEFITS	670,311	684,740	14,429
7200	300	PURCHASED SERVICES	437,082	439,087	2,005
7200	500	MATERIALS & SUPPLIES	209,694	207,698	(1,996)
7200	600	CAPITAL EXPENDITURES	14,773	14,819	46
7200	700	OTHER EXPENSE	167,859	167,864	5
	TOTAL	GENERAL ADMINISTRATION	\$4,210,137	\$4,224,628	\$14,491
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	45,077,670	45,266,182	188,512
7300	200	EMPLOYEE BENEFITS	15,263,643	15,297,575	33,932
7300	300	PURCHASED SERVICES	459,162	459,164	2
7300	400	ENERGY SERVICES	36	36	0
7300	500	MATERIALS & SUPPLIES	233,867	233,507	(360)
7300	600	CAPITAL EXPENDITURES	156,765	157,626	861
7300	700	OTHER EXPENSE	22,034	22,040	6
	TOTAL	SCHOOL ADMINISTRATION	\$61,213,177	\$61,436,130	\$222,953
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	347,851	347,853	2
7400	200	EMPLOYEE BENEFITS	126,096	136,436	10,340
7400	300	PURCHASED SERVICES	16,869	16,870	1
7400	400	ENERGY SERVICES	15,496	15,732	236
7400	500	MATERIALS	105,818	105,821	3
7400	600	CAPITAL EXPENDITURES	6,802,964	1,456,764	(5,346,200)
7400	700	OTHER EXPENSE	1,831	1,835	4
	TOTAL	FACILITIES ACQ. & CONST.	\$7,416,925	\$2,081,311	(\$5,335,614)
		FISCAL SERVICES			
7500	100	SALARIES	3,146,182	3,146,184	2
7500	200	EMPLOYEE BENEFITS	1,042,091	1,065,217	23,126
7500	300	PURCHASED SERVICES	314,588	314,593	5
7500	500	MATERIALS	24,906	24,910	4
7500	600	CAPITAL EXPENDITURES	4,566	4,582	16
7500	700	OTHER EXPENSE	223,300	223,301	1
	TOTAL	FISCAL SERVICES	\$4,755,633	\$4,778,787	\$23,154
		FOOD SERVICE			
7600	100	SALARIES	427,900	427,902	2
7600	200	EMPLOYEE BENEFITS	26,454	27,054	600
	TOTAL	FOOD SERVICE	\$454,354	\$454,956	\$602



PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,087,679	1,087,685	6
7710	200	EMPLOYEE BENEFITS	325,661	332,855	7,194
7710	300	PURCHASED SERVICES	110,686	110,691	5
7710	500	MATERIALS & SUPPLIES	15,537	15,543	6
7710	600	CAPITAL EXPENDITURES	124	125	1
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,539,687	\$1,546,899	\$7,212
		INFORMATION SERVICES			
7720	100	SALARIES	726,730	726,737	7
7720	200	EMPLOYEE BENEFITS	260,445	266,103	5,658
7720	300	PURCHASED SERVICES	50,208	50,211	3
7720	400	ENERGY SERVICES	435	438	3
7720	500	MATERIALS & SUPPLIES	21,788	21,792	4
7720	600	CAPITAL EXPENDITURES	13,890	13,942	52
7720	700	OTHER EXPENSE	6,261	6,265	4
	TOTAL	INFORMATION SERVICES	\$1,079,757	\$1,085,488	\$5,731
		PERSONNEL SERVICES			
7730	100	SALARIES	3,632,339	3,632,346	7
7730	200	EMPLOYEE BENEFITS	1,396,982	1,428,037	31,055
7730	300	PURCHASED SERVICES	925,049	925,087	38
7730	500	MATERIALS & SUPPLIES	195,779	195,782	3
7730	600	CAPITAL EXPENDITURES	21,626	21,695	69
7730	700	OTHER EXPENSE	15,478	15,487	9
	TOTAL	PERSONNEL SERVICES	\$6,187,253	\$6,218,434	\$31,181
		INTERNAL SVC			
7760	100	SALARIES	2,014,900	2,014,906	6
7760	200	EMPLOYEE BENEFITS	689,063	704,319	15,256
7760	300	PURCHASED SERVICES	833,881	833,886	5
7760	400	ENERGY SERVICES	21,619	21,621	2
7760	500	MATERIALS & SUPPLIES	2,312,748	2,312,752	4
7760	600	CAPITAL EXPENDITURES	1,432	1,435	3
7760	700	OTHER EXPENSE	1,053	1,055	2
	TOTAL	INTERNAL SVC	\$5,874,696	\$5,889,974	\$15,278
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	495,797	495,803	6
7790	200	EMPLOYEE BENEFITS	135,501	138,403	2,902
7790	300	PURCHASED SERVICES	21,379	21,388	9
7790	500	MATERIALS & SUPPLIES	4,863	4,865	2
7790	600	CAPITAL EXPENDITURES	902	906	4
7790	700	OTHER EXPENSE	13,960	13,963	3
	TOTAL	OTHER CENTRAL SERVICES	\$672,402	\$675,328	\$2,926

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,343,106	19,343,110	4
7800	200	EMPLOYEE BENEFITS	8,249,069	8,405,900	156,831
7800	300	PURCHASED SERVICES	871,136	871,139	3
7800	400	ENERGY SERVICES	3,028,910	3,028,916	6
7800	500	MATERIALS & SUPPLIES	2,326,101	2,326,103	2
7800	600	CAPITAL EXPENDITURES	12,079	12,114	35
7800	700	OTHER EXPENSE	37,160	37,163	3
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$33,867,561	\$34,024,445	\$156,884
		OPERATION OF PLANT			
7900	100	SALARIES	30,244,379	30,407,427	163,048
7900	200	EMPLOYEE BENEFITS	13,966,032	13,995,380	29,348
7900	300	PURCHASED SERVICES	20,173,936	20,173,721	(215)
7900	400	ENERGY SERVICES	21,030,906	21,045,588	14,682
7900	500	MATERIALS & SUPPLIES	1,527,667	1,523,694	(3,973)
7900	600	CAPITAL EXPENDITURES	307,725	312,694	4,969
7900	700	OTHER EXPENSE	109,711	109,718	7
	TOTAL	OPERATION OF PLANT	\$87,360,356	\$87,568,222	\$207,866
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$216,093,718</i>	<i>\$211,475,180</i>	<i>(\$4,618,538)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,407,599	7,407,605	6
8100	200	EMPLOYEE BENEFITS	3,387,606	3,457,641	70,035
8100	300	PURCHASED SERVICES	5,447,072	5,444,730	(2,342)
8100	400	ENERGY SERVICES	401,915	401,918	3
8100	500	MATERIALS & SUPPLIES	3,585,021	3,585,025	4
8100	600	CAPITAL EXPENDITURES	103,140	105,832	2,692
8100	700	OTHER EXPENSE	2,114,950	2,114,953	3
	TOTAL	MAINTENANCE OF PLANT	\$22,447,303	\$22,517,704	\$70,401
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$22,447,303</i>	<i>\$22,517,704</i>	<i>\$70,401</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,263,199	2,263,204	5
8200	200	EMPLOYEE BENEFITS	640,113	657,379	17,266
8200	300	PURCHASED SERVICES	476,968	476,974	6
8200	400	ENERGY SERVICES	5,868	5,871	3
8200	500	MATERIALS & SUPPLIES	109,574	109,576	2
8200	600	CAPITAL EXPENDITURES	130,360	130,403	43
8200	700	OTHER EXPENSE	200	205	5
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$3,626,282	\$3,643,612	\$17,330
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$3,626,282</i>	<i>\$3,643,612</i>	<i>\$17,330</i>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	298,171	298,179	8
9100	200	EMPLOYEE BENEFITS	103,946	106,312	2,366
9100	300	PURCHASED SERVICES	103,259	103,263	4
9100	500	MATERIALS & SUPPLIES	12,965	12,970	5
9100	600	CAPITAL EXPENDITURES	2,816	2,820	4
9100	700	OTHER EXPENSE	200,328	200,334	6
	TOTAL	COMMUNITY SERVICES	\$721,485	\$723,878	\$2,393
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	1,146,200	1,146,200	0
	TOTAL	OTHER EXPENSES	\$1,146,200	\$1,146,200	\$0
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$1,867,685</i>	<i>\$1,870,078</i>	<i>\$2,393</i>
	TOTAL	APPROPRIATIONS	\$893,051,747	\$903,500,000	\$10,448,253
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,645,525	3,500,000	(145,525)
	TOTAL	NON-SPENDABLE	\$3,645,525	\$3,500,000	(\$145,525)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,794,165	1,100,000	(694,165)
		REFERENDUM	4,425,369	1,200,000	(3,225,369)
		WORKFORCE	10,330,822	10,000,000	(330,822)
	TOTAL	RESTRICTED	\$16,550,356	\$12,300,000	(\$4,250,356)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	8,792,970	9,000,000	207,030
		CENTRAL PRINTING	968,581	800,000	(168,581)
		CARRYFORWARDS	16,568,138	18,000,000	1,431,862
		FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
		FEFP VARIATIONS	3,000,000	3,000,000	0
	TOTAL	ASSIGNED	\$30,329,689	\$31,800,000	\$1,470,311
		<u>UNASSIGNED</u>			
	TOTAL	UNASSIGNED	\$20,579,525	\$24,700,000	\$4,120,475
	TOTAL	ENDING FUND BALANCE	\$71,105,095	\$72,300,000	\$1,194,905
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$964,156,842	\$975,800,000	\$11,643,158

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$3,859,189	\$3,859,189	\$0
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	83,501		(83,501)
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	\$10,932,097	\$11,692,703	\$760,606
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	125,495,395	133,719,394	8,223,999
3431	000	INTEREST ON INVESTMENTS	4,149,143	2,200,000	(1,949,143)
3433	000	NET INC/DEC FAIR VALUE INVEST	(182,500)		182,500
3434	000	INTEREST EARNED ON BOND PROCEEDS	183,778		(183,778)
3493	000	SALE OF JUNK	150,572		(150,572)
3490	000	MISCELLANEOUS LOCAL SOURCES	244,060		(244,060)
3497	000	REFUNDS OF PRIOR YEAR	24,020		(24,020)
	TOTAL	LOCAL SOURCES	\$130,064,468	\$135,919,394	\$5,854,926
		OTHER SOURCES			
3741	000	INSRUANCE LOSS RECOVERY	66,382	6,068	(60,314)
3742	000	OTHER LOSS RECOVERY	247		(247)
	TOTAL	OTHER FINANCING SOURCES	\$66,629	\$6,068	(\$60,561)
	TOTAL	ESTIMATED REVENUE	\$141,063,194	\$147,618,165	\$6,554,971
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	183,537,714	175,686,520	(7,851,194)
		ASSIGNED	175,158	179,409	4,251
	TOTAL	BEGINNING FUND BALANCE	\$183,712,872	\$175,865,929	(\$7,846,943)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$324,776,066	\$323,484,094	(\$1,291,972)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$110,981,158	\$249,288,395	\$138,307,237
	700	OTHER EXPENSES	(63,759)		63,759
	TOTAL	FACILITIES ACQ. & CONST.	\$110,917,399	\$249,288,395	\$138,370,996
9200	700	DEBT SERVICES OTHER EXPENSES	981,187	972,542	(8,645)
	TOTAL	DEBT SERVICES	\$981,187	\$972,542	(\$8,645)
9700	900	TRANSFER OF FUNDS TRANSFERS	37,011,551	41,707,175	4,695,624
	TOTAL	TRANSFER OF FUNDS	\$37,011,551	\$41,707,175	\$4,695,624
	TOTAL	APPROPRIATIONS	\$148,910,137	\$291,968,112	\$143,057,975
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	175,686,520	31,498,337	(144,188,183)
		ASSIGNED	179,409	17,645	(161,764)
	TOTAL	ENDING FUND BALANCE	\$175,865,929	\$31,515,982	(\$144,349,947)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$324,776,066	\$323,484,094	(\$1,291,972)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$578,654	\$616,260	\$37,606
3326	000	SBE BOND INTEREST	1,246		(1,246)
	TOTAL	STATE SOURCES	\$579,900	\$616,260	\$36,360
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	1,362,188	6,507,175	5,144,987
	TOTAL	TRANSFERS	1,362,188	6,507,175	5,144,987
	TOTAL	ESTIMATED REVENUE	\$1,942,088	\$7,123,435	\$5,181,347
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	4,560,753	30,832	(4,529,921)
	TOTAL	BEGINNING FUND BALANCE	\$4,560,753	\$30,832	(\$4,529,921)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$6,502,841	\$7,154,267	\$651,426
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$6,472,009	\$7,123,435	\$651,426
	TOTAL	DEBT SERVICES	\$6,472,009	\$7,123,435	\$651,426
	TOTAL	APPROPRIATIONS	\$6,472,009	\$7,123,435	\$651,426
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	30,832	30,832	0
	TOTAL	ENDING FUND BALANCE	\$30,832	\$30,832	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$6,502,841	\$7,154,267	\$651,426

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION		DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</b>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,986,500	\$3,740,500	(\$246,000)
3199	000	MISC FEDERAL DIRECT	442,553	156,209	(286,344)
	TOTAL	FEDERAL DIRECT	\$4,429,053	\$3,896,709	(\$532,344)
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,622,582	547,349	(1,075,233)
3221	000	ADULT GENERAL EDUCATION	1,160,283	1,220,943	60,660
3222	000	ENGLISH LITERACY & CIVICS	137,859	146,520	8,661
3225	000	TCHER & PRINCPL TRNING TITLE II	3,672,507	783,166	(2,889,341)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	31,336,715	15,360,752	(15,975,963)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	36,236,565	18,013,483	(18,223,082)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,140,841	551,921	(588,920)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	741,283	99,798	(641,485)
3299	000	MISC FEDERAL THRU STATE	3,717,457	2,760,068	(957,389)
	TOTAL	FEDERAL THRU STATE	\$79,766,092	\$39,484,000	(\$40,282,092)
	TOTAL	ESTIMATED REVENUE	\$84,195,145	\$43,380,709	(\$40,814,436)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
TION			ACTUAL	RECOMMENDED BUDGET	
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
BASIC (FEFP K-12)					
5100	100	SALARIES	10,049,242	\$531,668	(\$9,517,574)
5100	200	EMPLOYEE BENEFITS	2,367,153	256,832	(2,110,321)
5100	300	PURCHASED SERVICES	3,391,476	1,816,521	(1,574,955)
5100	500	MATERIALS & SUPPLIES	2,496,616	3,066,299	569,683
5100	600	CAPITAL EXPENDITURES	2,126,435	1,269,321	(857,114)
5100	700	OTHER EXPENSE	9,276	26,225	16,949
TOTAL		BASIC (FEFP K-12)	\$20,440,198	\$6,966,866	(\$13,473,332)
EXCEPTIONAL					
5200	100	SALARIES	5,370,391	2,211,355	(3,159,036)
5200	200	EMPLOYEE BENEFITS	2,433,792	1,107,357	(1,326,435)
5200	300	PURCHASED SERVICES	452,038	296,117	(155,921)
5200	500	MATERIALS & SUPPLIES	234,704	186,484	(48,220)
5200	600	CAPITAL EXPENDITURES	61,301	53,342	(7,959)
TOTAL		EXCEPTIONAL	\$8,552,226	\$3,854,655	(\$4,697,571)
CAREER EDUCATION					
5300	100	SALARIES	221,796	62,084	(159,712)
5300	200	EMPLOYEE BENEFITS	38,377	19,206	(19,171)
5300	300	PURCHASED SERVICES	357,387	182,066	(175,321)
5300	500	MATERIALS & SUPPLIES	330,702	115,166	(215,536)
5300	600	CAPITAL EXPENDITURES	235,180	40,887	(194,293)
5300	700	OTHER EXPENSE	153,678	43,913	(109,765)
TOTAL		CAREER EDUCATION	\$1,337,120	\$463,322	(\$873,798)
ADULT GENERAL					
5400	100	SALARIES	115,408	134,800	19,392
5400	200	EMPLOYEE BENEFITS	17,823	21,287	3,464
5400	300	PURCHASED SERVICES	305,967	330,387	24,420
5400	500	MATERIALS & SUPPLIES	23,078	31,443	8,365
5400	600	CAPITAL EXPENDITURES	153,115	127,299	(25,816)
5400	700	OTHER EXPENSE	1,000	5,000	4,000
TOTAL		ADULT GENERAL	\$616,391	\$650,216	\$33,825
PRE KINDERGARTEN					
5500	100	SALARIES	270,923	99,912	(171,011)
5500	200	EMPLOYEE BENEFITS	106,347	33,438	(72,909)
TOTAL		PRE KINDERGARTEN	\$377,270	\$133,350	(\$243,920)
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			\$31,376,513	\$12,068,409	(\$19,308,104)



PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,159,871	756,521	(1,403,350)
6110	200	EMPLOYEE BENEFITS	746,134	295,821	(450,313)
6110	500	MATERIALS & SUPPLIES	3,570	7,418	3,848
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,909,575	\$1,059,760	(\$1,849,815)
		GUIDANCE SERVICES			
6120	100	SALARIES	190,265	127,280	(62,985)
6120	200	EMPLOYEE BENEFITS	34,495	31,276	(3,219)
6120	500	MATERIALS & SUPPLIES	2,133	1,000	(1,133)
	TOTAL	GUIDANCE SERVICES	\$226,893	\$159,556	(\$67,337)
		HEALTH SERVICES			
6130	100	SALARIES	9,000	14,000	5,000
6130	200	EMPLOYEE BENEFITS	5,661	4,209	(1,452)
6130	300	PURCHASED SERVICES	350	450	100
	TOTAL	HEALTH SERVICES	\$15,011	\$18,659	\$3,648
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,330,517	1,006,358	(1,324,159)
6140	200	EMPLOYEE BENEFITS	728,324	313,006	(415,318)
6140	300	PURCHASED SERVICES	500	700	200
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,059,341	\$1,320,064	(\$1,739,277)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	183,106	133,531	(49,575)
6150	200	EMPLOYEE BENEFITS	62,197	26,307	(35,890)
6150	300	PURCHASED SERVICES	66,115	110,053	43,938
6150	500	MATERIALS & SUPPLIES	346,251	471,963	125,712
6150	600	CAPITAL OUTLAY	16,513	26,553	10,040
	TOTAL	PARENTAL INVOLVEMENT	\$674,182	\$768,407	\$94,225
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,943,669	877,255	(1,066,414)
6190	200	EMPLOYEE BENEFITS	694,724	316,033	(378,691)
6190	300	PURCHASED SERVICES	4,250	3,857	(393)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,642,643	\$1,197,145	(\$1,445,498)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,087,380	5,807,157	(6,280,223)
6300	200	EMPLOYEE BENEFITS	4,029,969	1,935,927	(2,094,042)
6300	300	PURCHASED SERVICES	578,097	409,819	(168,278)
6300	400	ENERGY	2,000	3,642	1,642
6300	500	MATERIALS & SUPPLIES	110,536	132,651	22,115
6300	600	CAPITAL EXPENDITURES	35,827	70,256	34,429
6300	700	OTHER EXPENSE	21,636	12,863	(8,773)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,865,445	\$8,372,315	(\$8,493,130)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
INSTRUCTIONAL STAFF TRAINING SERVICES					
6400	100	SALARIES	9,896,411	2,463,209	(7,433,202)
6400	200	EMPLOYEE BENEFITS	3,072,963	492,248	(2,580,715)
6400	300	PURCHASED SERVICES	3,766,447	2,842,600	(923,847)
6400	500	MATERIALS & SUPPLIES	292,741	5,674,857	5,382,116
6400	600	CAPITAL EXPENDITURES	139,263	89,824	(49,439)
6400	700	OTHER EXPENSE	850		(850)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$17,168,675	\$11,562,738	(\$5,605,937)
INSTRUCTION-RELATED TECH					
6500	100	SALARIES	423,109	\$189,105	(234,004)
6500	200	EMPLOYEE BENEFITS	125,883	62,658	(63,225)
6500	600	CAPITAL EXPENDITURES		\$3,114	3,114
	TOTAL	INSTRUCTION-RELATED TECH	\$548,992	\$254,877	(\$294,115)
SUBTOTAL - INSTRUCTIONAL SUPPORT			\$44,110,757	\$24,713,521	(\$19,397,236)
GENERAL ADMINISTRATION					
7200	300	PURCHASED SERVICES		1,500	1,500
7200	700	OTHER EXPENSE	2,701,400	1,955,268	(746,132)
	TOTAL	GENERAL ADMINISTRATION	\$2,701,400	\$1,956,768	(\$744,632)
SCHOOL ADMINISTRATION					
7300	300	PURCHASED SERVICES	13,820	15,189	1,369
	TOTAL	SCHOOL ADMINISTRATION	\$13,820	\$15,189	\$1,369
FACILITIES ACQ. & CONST.					
7400	600	CAPITAL EXPENDITURES	493,784	488,365	(5,419)
	TOTAL	FACILITIES ACQ. & CONST.	\$493,784	\$488,365	(\$5,419)
FISCAL SERVICES					
7500	100	SALARIES	38,046	15,962	(22,084)
7500	200	EMPLOYEE BENEFITS	20,813	9,276	(11,537)
	TOTAL	FISCAL SERVICES	\$58,859	\$25,238	(\$33,621)
PLANNING, RESEARCH, DEVELOPMENT & EVAL					
7710	100	SALARIES	50,407	6,036	(44,371)
7710	200	EMPLOYEE BENEFITS	22,512	11,354	(11,158)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$72,919	\$17,390	(\$55,529)
PERSONNEL SERVICES					
7730	100	SALARIES	751,851		(751,851)
7730	200	EMPLOYEE BENEFITS	93,671		(93,671)
7730	300	PURCHASED SERVICES	18,805	18,805	0
7730	700	OTHER EXPENSE	8,270	15,210	6,940
	TOTAL	PERSONNEL SERVICES	\$872,597	\$34,015	(\$838,582)
OTHER CENTRAL SERVICES					
7790	100	SALARIES	19,930	20,509	579
7790	200	EMPLOYEE BENEFITS	9,469	7,081	(2,388)
	TOTAL	OTHER CENTRAL SERVICES	\$29,399	\$27,590	(\$1,809)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	277,093	192,074	(85,019)
7800	400	ENERGY SERVICES	1,000	6,067	5,067
7800	700	OTHER EXPENSE	2,554	4,922	2,368
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$280,647	\$203,063	(\$77,584)
		OPERATION OF PLANT			
7900	100	SALARIES	67,450	2,895	(64,555)
7900	200	EMPLOYEE BENEFITS	19,046	2,247	(16,799)
7900	300	PURCHASED SERVICES	57,604	72,211	14,607
7900	400	ENERGY SERVICES	17,500	5,632	(11,868)
7900	600	CAPITAL EXPENDITURES	80		(80)
	TOTAL	OPERATION OF PLANT	\$161,680	\$82,985	(\$78,695)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,685,105</i>	<i>\$2,850,603</i>	<i>(\$1,834,502)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	5,494	1,706	(3,788)
9100	500	MATERIALS & SUPPLIES	315,855	82,829	(233,026)
9100	600	CAPITAL EXPENDITURES	10	10	0
9100	700	OTHER EXPENSE	3,701,411	3,663,631	(37,780)
	TOTAL	COMMUNITY SERVICES	\$4,022,770	\$3,748,176	(\$274,594)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$4,022,770</i>	<i>\$3,748,176</i>	<i>(\$274,594)</i>
		TOTAL APPROPRIATIONS	\$84,195,145	\$43,380,709	(\$40,814,436)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$27,471,779	\$27,446,104	(\$25,675)
3262	000	SCH BRKFST REIMBURSEMENT	9,967,936	9,921,257	(46,679)
3263	000	AFTERSCHOOL SNACK REIMB	964,068	1,258,796	294,728
3264	000	CHILD CARE FOOD PROGRAM	2,120,412	1,913,835	(206,577)
3265	000	USDA DONATED COMMODITIES	3,560,463	3,358,558	(201,905)
3266	000	CASH IN LIEU OF DONAT. FOOD	149,523	145,689	(3,834)
3267	000	SUMMER FOOD SERVICE PROGRAM	1,329,616	1,214,627	(114,989)
3269	000	OTHER FOOD SERV. REVENUE	85,500	146,603	61,103
	TOTAL	FEDERAL THRU STATE	\$45,649,297	\$45,405,469	(\$243,828)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	212,570	173,177	(39,393)
3338	000	SCHOOL LUNCH SUPPLEMENT	377,072	305,565	(71,507)
	TOTAL	STATE SOURCES	\$589,642	\$478,742	(\$110,900)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(61,913)	(71,678)	(9,765)
3433	000	NET INC/DEC FAIR VALUE INVEST	24,924	34,609	9,685
3451	000	STUDENT LUNCHES	3,201,540	3,040,691	(160,849)
3453	000	ADULT BREAKFAST/LUNCHES	191,610	185,172	(6,438)
3454	000	STUDENT AND ADULT A LA CARTE	2,724,589	2,748,826	24,237
3455	000	STUDENT SNACKS	139,644	133,956	(5,688)
3456	000	OTHER FOOD SALES	41,909	27,443	(14,466)
3459	000	ADMINISTRATIVE FEE - CHARTER	45,400	50,439	5,039
3490	000	MISC LOCAL SOURCES	461,491	413,501	(47,990)
3493	000	SALE OF JUNK	14,074		(14,074)
	TOTAL	LOCAL SOURCES	\$6,783,268	\$6,562,959	(\$220,309)
		OTHER FINANCING SOURCES			
		TRANSFERS			
3670	000	TRANS. FROM INTERNAL SERVICE	86,797		(86,797)
	TOTAL	TRANSFERS	\$86,797	\$0	(\$86,797)
	TOTAL	ESTIMATED REVENUE	\$53,109,004	\$52,447,170	(\$661,834)
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	714,046	2,309,830	1,595,784
	TOTAL	BEGINNING FUND BALANCE	\$714,046	\$2,309,830	\$1,595,784
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$53,823,050	\$54,757,000	\$933,950

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>FOOD AND NUTRITION FUND - APPROPRIATIONS</b>					
		FOOD SERVICE			
7600	100	SALARIES	\$18,008,119	<b>\$19,154,150</b>	\$1,146,031
7600	200	EMPLOYEE BENEFITS	6,545,030	<b>5,770,000</b>	(775,030)
7600	300	PURCHASED SERVICES	2,125,968	<b>2,682,027</b>	556,059
7600	400	ENERGY SERVICES	1,785,780	<b>2,068,700</b>	282,920
7600	500	MATERIALS & SUPPLIES	21,624,759	<b>20,355,139</b>	(1,269,620)
7600	600	CAPITAL EXPENDITURES	1,239,782	<b>1,702,757</b>	462,975
7600	700	OTHER EXPENSE	183,782	<b>141,700</b>	(42,082)
	TOTAL	FOOD SERVICE	<u>\$51,513,220</u>	<u><b>\$51,874,473</b></u>	\$361,253
	TOTAL	APPROPRIATIONS	<u>\$51,513,220</u>	<u><b>\$51,874,473</b></u>	\$361,253
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	2,309,830	<b>2,882,527</b>	572,697
	TOTAL	ENDING FUND BALANCE	<u>\$2,309,830</u>	<u><b>\$2,882,527</b></u>	\$572,697
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$53,823,050</u></u>	<u><u><b>\$54,757,000</b></u></u>	\$933,950

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</b>					
LOCAL SOURCES					
3431	000	INTEREST ON INVESTMENTS	\$316,908		(\$316,908)
3433	000	NET INC/DEC FAIR VALUE INVEST	(60,354)		60,354
3484	000	PREMIUM REVENUE (WC)	4,485,851	6,000,000	1,514,149
3497	000	REFUNDS OF PRIOR YEAR EXP	337,543		(337,543)
TOTAL LOCAL SOURCES			\$5,079,948	\$6,000,000	\$920,052
TOTAL ESTIMATED REVENUE			\$5,079,948	\$6,000,000	\$920,052
BUDGET FUND BALANCE-BEGIN RESTRICTED					
			325,816	(788,584)	(1,114,400)
TOTAL BEGINNING FUND BALANCE			\$325,816	(\$788,584)	(\$1,114,400)
TOTAL ESTIMATED REVENUE AND FUND BALANCE			\$5,405,764	\$5,211,416	(\$194,348)

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

SCHOOL BOARD					
9900	700	OTHER EXPENSE(Workers Compensation)	\$6,194,348	\$5,000,000	(\$1,194,348)
TOTAL SCHOOL BOARD			\$6,194,348	\$5,000,000	(\$1,194,348)
TOTAL APPROPRIATIONS			\$6,194,348	\$5,000,000	(\$1,194,348)
FUND BALANCE					
090 RESTRICTED			(788,584)	211,416	1,000,000
TOTAL ENDING FUND BALANCE			(\$788,584)	\$211,416	\$1,000,000
TOTAL APPROPRIATIONS & FD BALANCE			\$5,405,764	\$5,211,416	(\$194,348)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2018-19	2019-20	INCREASE/ (DECREASE)
TION			ACTUAL	RECOMMENDED BUDGET	
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$382,256		(\$382,256)
3433	000	NET INC/DEC FAIR VALUE INVEST	(16,817)		16,817
3484	000	PREMIUM REVENUE	131,433,132	\$134,434,542	3,001,410
	TOTAL	LOCAL SOURCES	\$131,798,571	\$134,434,542	\$2,635,971
	TOTAL	ESTIMATED REVENUE	\$131,798,571	\$134,434,542	\$2,635,971
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	10,576,280	21,067,303	10,491,023
	TOTAL	BEGINNING FUND BALANCE	\$10,576,280	\$21,067,303	\$10,491,023
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$142,374,851	\$155,501,845	\$13,126,994
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
		INTERNAL SERVICES			
9900	200	EMPLOYEE BENEFITS	\$121,307,548	\$133,454,000	\$12,146,452
	TOTAL	INTERNAL SERVICES	\$121,307,548	\$133,454,000	\$12,146,452
	TOTAL	APPROPRIATIONS	\$121,307,548	\$133,454,000	\$12,146,452
2768		FUND BALANCE RESTRICTED	\$21,067,303	\$22,047,845	\$980,542
	TOTAL	ENDING FUND BALANCE	\$21,067,303	\$22,047,845	\$980,542
	TOTAL	APPROPRIATIONS & FD BALANCE	\$142,374,851	\$155,501,845	\$13,126,994

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2018-19 ACTUAL	2019-20 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$4,003		(4,003)
3433	000	NET INC/DEC FAIR VALUE INVEST	(632)		632
	TOTAL	LOCAL SOURCES	\$3,371	\$0	(\$3,371)
	TOTAL	ESTIMATED REVENUE	\$3,371	\$0	(\$3,371)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	\$150,719	\$151,056	\$337
	TOTAL	BEGINNING FUND BALANCE	\$150,719	\$151,056	\$337
	TOTAL	FUND BALANCE	\$154,090	\$151,056	(\$3,034)

**PERMANENT FUND - APPROPRIATIONS**

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	3,034		(3,034)
	TOTAL	BASIC (FEFP K-12)	\$3,034	\$0	(\$3,034)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$151,056	\$151,056	\$0
	TOTAL	ENDING FUND BALANCE	\$151,056	\$151,056	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$154,090	\$151,056	(\$3,034)



PINELLAS COUNTY  
SCHOOL BOARD

# 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.

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**Trust & Agency Fund**

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

**Function**

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

**5000 Direct Instruction**

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

**6000 Instructional Support Services**

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

**7000 General Support Services**

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

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

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

**Cost Center**

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

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

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

**COPs (Certificates of Participation):**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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