

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Proposed 2020-2021 Millage Rates & District Budget

September 8, 2020 (6:30 p.m.)

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



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**Tuesday, September 8, 2020
Public Hearing on Budget - 6:30 p.m. Time Certain**

**Second Public Hearing on the Budget
Pinellas County Schools
6:30 p.m. Time Certain
School Administration Building
301 4th Street SW
Largo, FL, 33770
<https://www.pcsb.org>**

Vision: 100% Student Success

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

1. Opening of Meeting

- 1.1 Call to Order
- 1.2 Welcome by the School Board Chairperson

2. Adoption of the Agenda

- 2.1 Adoption of the Agenda

3. Introductory Comments by the Superintendent

- 3.1 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

- 4.1 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 Millage to Support the Budget, Including Public Comments

6. Tentative 2020-2021 Budget, Including Public Comments

- 6.1 Millage to Support the Budget, Including Public Comments

7. Additional Board Actions

- 7.1 Additional Board Action

8. Other Considerations and Concluding Comments

- 8.1 Other Considerations and Concluding Comments

9. Adjournment

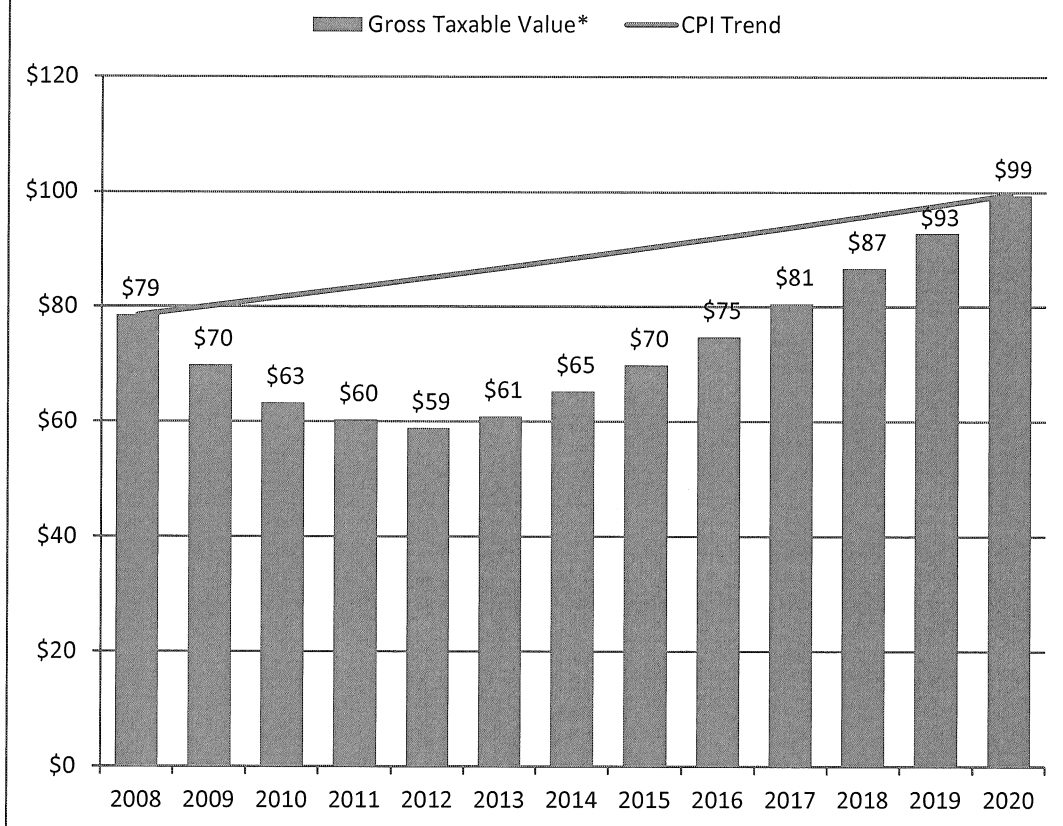
- 9.1 Adjournment
Pinellas County School Board

2020 - 2021 BUDGET CALENDAR

September 10, 2019	2019-20 Budget Adopted
October 11, 2019	FTE 2019-20 Survey 2 "date certain"
November 19, 2019	Governor presents 2020-21 Budget Recommendations
January, 2020	Second semester staffing review
January 17, 2020	FTE 2019-20 Third Calculation received from state
January 14, 2020	2020 Legislative Session Begins
January 27, 2020	FTE 2020-21 estimates (per forecast model) to State DOE
February 7, 2020	FTE 2019-20 Survey 3 "date certain"
March 13, 2020	Legislative Session ends
March 9 - April 3, 2020	Staffing allocations to schools
April 27, 2020	Staff Rosters from schools due to Personnel
May 12, 2020	Discretionary allocations to schools
June, 2020	Discretionary budget worksheets and instructions distributed to departments
June, 2020	State DOE Virtual Presentations to School Finance Officers
June, 2020	Discretionary budget worksheets received from departments
June 23, 2020	School Board Workshop on budget
July 1, 2020	New fiscal year begins
July 26, 2020	Advertise in Tampa Bay Times
July 28, 2020	First Public Virtual Hearing on the 2020-21 Budget and Millage Rates
August 24, 2020	School term begins
August 24, 2020	County Property Appraiser mails TRIM notices
September 8, 2020	Board adopts Tentative Facilities Work Program*
September 8, 2020	Final Public Hearing on the 2020-21 Budget and Millage Rates Adopted budget shall include the district's facilities work program*

**completion of the Facilities Work Program is dependent upon availability of the DOE work plan website*

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
2020*	99,400,925,955	6,540,235,222	7.0%	\$ 99.6

* Gross Taxable Value as of budget adoption

PINELLAS COUNTY SCHOOLS

Proposed 2020/2021 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2019/2020	2020/2021	Change
Gross Taxable Property Value	\$92.86	\$99.40	7.0%
Adjusted Taxable Value (excluding new construction, etc.)	\$98.42	\$98.40	0.0% <i>(vs. 2019-20 Final Adjusted Taxable Value)</i>

<i>MILLAGE RATE COMPARISONS:</i>			
<u><i>Proposed 2020/2021 Rates vs. Actual 2019/2020 Millage Rates</i></u>	2019/2020 Actual	2020/2021 Proposed	Percent Change
Required Local Effort	3.8360	3.6790	-4.09%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	5.0840	4.9270	-3.09%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	6.5840	6.4270	-2.38%
<u><i>Proposed 2020/2021 Rates vs. Rolled-Back Millage Rates</i></u>	Rolled Back Rate	2020/2021 Proposed	Percent Change
Required Local Effort	3.6261	3.6790	1.46%
Discretionary Local Effort	0.7071	0.7480	5.79%
Local Referendum	0.4726	0.5000	5.79%
Capital Outlay	1.4179	1.5000	5.79%
Total Millage	6.2237	6.4270	3.27%

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.

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>99,400,925,955</u>	Required Local Effort	\$ <u>351,068,167</u>	<u>3.6790</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>351,068,167</u>	<u>3.6790</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>99,400,925,955</u>	Discretionary Operating	\$ <u>71,377,817</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>99,400,925,955</u>	Additional Operating	\$ <u>47,712,445</u>	<u>0.5000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>99,400,925,955</u>	Local Capital Improvement	\$ <u>143,137,334</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 3.27 PERCENT.

STATE OF FLORIDA

COUNTY OF PINELLAS

I, Dr. Michael A. Grego, superintendent of schools and ex-officio secretary of the District School Board of Pinellas County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Pinellas County, Florida, on September 8, 2020.

Signature of District School Superintendent

September 8, 2020
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

SCHOOL BOARD OF PINELLAS COUNTY
Resolution Adopting the Final 2020-2021 Budget

A RESOLUTION OF PINELLAS COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2020-2021.

WHEREAS, the School Board of Pinellas County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, the Pinellas County School Board set forth the appropriations and revenue estimate for the budget for fiscal year 2020-2021.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the Pinellas County School Board adopted the final millage rates and the budget in the amount of \$1,666,616,849 for fiscal year 2020-2021.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Pinellas County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Pinellas County as a final budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021.

Carol J. Cook, Chairperson

**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2020/21**

- 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, 2020, was \$99,400,925,955.
- 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, 2020, was \$99,400,926.
- (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: $96\% \times \$99,400,926 = \$95,424,889$.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2020/21																
	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	
Millage	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 (County)	1.60	1.10			1.60		1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	
Operating (District)	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	
Debt Service (County)	4.00							2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	
Capital Improvement (Dist)																
Total Millage	15.95	11.45	10.32	9.30	8.000		6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	
Operating																
Required Local Effort	5.431	5.814	5.947	6.316	6.490	6.572	6.659	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
Supplemental Discretionary							0.190	0.188	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108
Operating Subtotal	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.176	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122
Capital Improvement	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122
Proposed																
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 2020/21																
Operating	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	3.679
Required Local Effort	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	0.748
Discretionary Local	0.189	0.154	0.141	0.141												
Supplemental Discretionary	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	0.500
Discretionary Critical Needs	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227	5.084	4.927
Local Referendum	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	1.500
Operating Subtotal	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584	6.427
Capital Improvement																
Total Millage	8.390	8.210	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584	6.427

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

TAX BASE	BUDGET 2019-2020		BUDGET 2020-2021		FY21 vs FY20 INCREASE/(DECREASE)	
	Rate	Revenue	Rate	Revenue	Amount	Percent
Gross Taxable Value		\$92,860,690,733		\$99,400,925,955	\$6,540,235,222	7.0%
Value of 1 mill (@ 96%)		\$89,146,263		\$95,424,889	\$6,278,626	7.0%
MILLAGE RATES AND REVENUE						
Operating						
Required Local Effort	3.836	\$341,965,065	3.679	\$351,068,167	\$9,103,102	2.7%
Discretionary	0.748	66,681,405	0.748	71,377,817	4,696,412	7.0%
Local Referendum	0.500	44,573,132	0.500	47,712,445	3,139,313	7.0%
Total Operating	5.084	\$453,219,602	4.927	\$470,158,429	\$16,938,827	3.7%
Capital	1.500	133,719,394	1.500	143,137,334	9,417,940	7.0%
TOTAL	6.584	\$586,938,996	6.427	\$613,295,763	\$26,356,767	4.5%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2017	2018	2019	2020
<i>% Change in Assessed Value</i>			7.6%	7.2%	7.0%
Assessed Value	\$	200,000	\$ 215,200	\$ 230,694	\$ 246,843
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	175,000	\$ 190,200	\$ 205,694	\$ 221,843
Taxable Value	\$	175,000	\$ 190,200	\$ 205,694	\$ 221,843
Divided by 1,000 (= number of "mills")		175.000	190.200	205.694	221.843
Times Millage Rate		7.009	6.727	6.584	6.427
Property Taxes	\$	1,226.58	\$ 1,279.48	\$ 1,354.29	\$ 1,425.79

Change as compared to the prior year

\$	52.90	\$	74.81	\$	71.50
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Cumulative 3-Year Change

\$	199.21
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PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

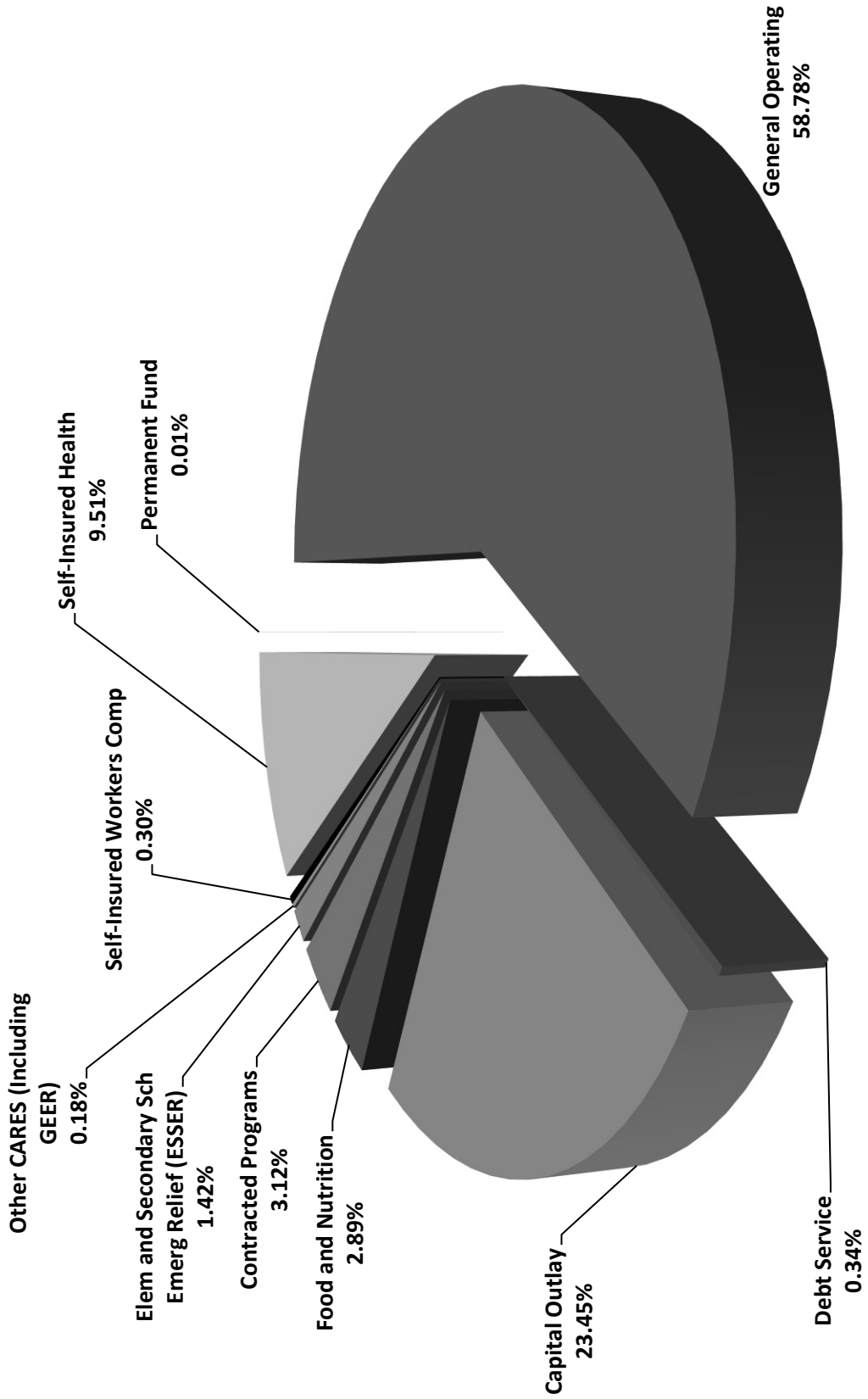
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	2020-2021 Budget	Percent of Total Revenue
Federal (and Federal through State)	\$125,266,895	9.16%
State	386,507,672	28.25%
Local	781,296,924	57.10%
Other	75,125,000	5.49%
Total Revenue	\$1,368,196,491	100.00%
<i>Transfers & Balances</i>	298,420,358	
GRAND TOTAL	\$1,666,616,849	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	2020-2021 Budget	Percent of Total Appropriations
General Operating	\$979,700,000	58.78%
Debt Service	5,620,483	0.34%
Capital Outlay	390,870,368	23.45%
Contracted Programs	51,960,836	3.12%
Elementary and Secondary School Emergency Relief Fund - ESSER	23,744,738	1.42%
Other CARES Act Relief (Including GEER)	2,922,452	0.18%
Food and Nutrition Fund	48,127,841	2.89%
Self-Insured Workers Comp & Liability Fund	4,995,952	0.30%
Self-Insured Health Fund	158,520,642	9.51%
Permanent Fund	153,537	0.01%
GRAND TOTAL	\$1,666,616,849	100.00%

**Pinellas County Schools
2020-21 Budget
All Funds \$1.666 Billion**



PINELLAS COUNTY
SCHOOL BOARD

AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2020/2021 BUDGET

Description	2020/2021	2020/2021	Amendments
	First Public Hearing <i>7/28/2020</i>	Second Public Hearing <i>9/8/2020</i>	
I. OPERATING FUND			
(1) Revenues & Transfers In	\$914,834,000	\$908,498,114	(\$6,335,886)
(2) Beginning Fund Balance	76,800,000	71,201,886	(5,598,114)
(3) Total Revenues & Fund Balance	<u>\$991,634,000</u>	<u>\$979,700,000</u>	<u>(\$11,934,000)</u>
(4) Appropriations/Expenditures & Transfers Out	911,900,006	908,298,114	(3,601,892)
(5) Ending Fund Balance	79,733,994	71,401,886	(8,332,108)
(6) Total Expenditures & Fund Balance	<u>\$991,634,000</u>	<u>\$979,700,000</u>	<u>(\$11,934,000)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2020/2021 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$5,595,638	\$5,595,638	\$0
(2) Beginning Fund Balance	30,832	24,845	(5,987)
(3) Total Revenues & Fund Balance	<u>\$5,626,470</u>	<u>\$5,620,483</u>	<u>(\$5,987)</u>
(4) Appropriations/Expenditures & Transfers Out	5,595,638	5,595,638	0
(5) Ending Fund Balance	30,832	24,845	(5,987)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,626,470</u>	<u>\$5,620,483</u>	<u>(\$5,987)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.
- (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 2020/2021 BUDGET

Description	2020/2021	2020/2021	Amendments
	First Public Hearing <i>7/28/2020</i>	Second Public Hearing <i>9/8/2020</i>	
III. CAPITAL OUTLAY FUND			
(1) Revenues & Transfers In	\$228,990,355	\$229,705,634	\$715,279
(2) Beginning Fund Balance	167,695,022	161,164,734	(6,530,288)
(3) Total Revenues & Fund Balance	<u>\$396,685,377</u>	<u>\$390,870,368</u>	<u>(\$5,815,009)</u>
(4) Appropriations/Expenditures & Transfers Out	314,147,538	377,817,457	63,669,919
(5) Ending Fund Balance	82,537,839	13,052,911	(69,484,928)
(6) Total appropriations / expenditures & Fund Balance	<u>\$396,685,377</u>	<u>\$390,870,368</u>	<u>(\$5,815,009)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2019/2020.
- (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	\$10,847,588	\$51,960,836	\$41,113,248
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$10,847,588</u>	<u>\$51,960,836</u>	<u>\$41,113,248</u>
(4) Appropriations/Expenditures & Transfers Out	10,847,588	51,960,836	41,113,248
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$10,847,588</u>	<u>\$51,960,836</u>	<u>\$41,113,248</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2019/2020 to 2020/2021 with approved grants appropriated throughout the year.

V. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)

(1) Revenues & Transfers In		\$23,744,738	\$23,744,738
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$0</u>	<u>\$23,744,738</u>	<u>\$23,744,738</u>
(4) Appropriations/Expenditures & Transfers Out		23,744,738	23,744,738
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$0</u>	<u>\$23,744,738</u>	<u>\$23,744,738</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2020/2021 BUDGET

Description	2020/2021	2020/2021	Amendments
	First Public Hearing 7/28/2020	Second Public Hearing 9/8/2020	
VI. OTHER CARES ACT RELIEF (INCLUDING GEER)			
(1) Revenues & Transfers In		\$2,922,452	\$2,922,452
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$0</u>	<u>\$2,922,452</u>	<u>\$2,922,452</u>
(4) Appropriations/Expenditures & Transfers Out		\$2,922,452	\$2,922,452
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$0</u>	<u>\$2,922,452</u>	<u>\$2,922,452</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.

VII. FOOD AND NUTRITION FUND

(1) Revenues & Transfers In	\$47,559,734	\$47,559,734	\$0
(2) Beginning Fund Balance	(3,536,480)	568,107	4,104,587
(3) Total Revenues & Fund Balance	<u>\$44,023,254</u>	<u>\$48,127,841</u>	<u>\$4,104,587</u>
(4) Appropriations/Expenditures & Transfers Out	46,868,882	47,615,793	746,911
(5) Ending Fund Balance	(2,845,628)	512,048	3,357,676
(6) Total appropriations / expenditures & Fund Balance	<u>\$44,023,254</u>	<u>\$48,127,841</u>	<u>\$4,104,587</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.
 (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Food and Nutrition Budget.

VIII. SELF-INSURED WORKERS COMP & LIABILITY FUND

(1) Revenues & Transfers In	\$5,000,000	\$5,000,000	\$0
(2) Beginning Fund Balance	211,416	(4,048)	(215,464)
(3) Total Revenues & Fund Balance	<u>\$5,211,416</u>	<u>\$4,995,952</u>	<u>(\$215,464)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	211,416	(4,048)	(215,464)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,211,416</u>	<u>\$4,995,952</u>	<u>(\$215,464)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.
 (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.
 (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Workers Compensation and Liability Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2020/2021 BUDGET

Description	2020/2021	2020/2021	Amendments
	First Public Hearing <i>7/28/2020</i>	Second Public Hearing <i>9/8/2020</i>	
IX. SELF-INSURED HEALTH FUND			
(1) Revenues & Transfers In	\$140,500,614	\$137,123,233	(\$3,377,381)
(2) Beginning Fund Balance	21,392,811	21,397,409	4,598
(3) Total Revenues & Fund Balance	<u>\$161,893,425</u>	<u>\$158,520,642</u>	<u>(\$3,372,783)</u>
(4) Appropriations/Expenditures & Transfers Out	141,600,000	137,123,080	(4,476,920)
(5) Ending Fund Balance	20,293,425	21,397,562	1,104,137
(6) Total appropriations / expenditures & Fund Balance	<u>\$161,893,425</u>	<u>\$158,520,642</u>	<u>(\$3,372,783)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2020/2021.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Health Budget.

X. PERMANENT FUND

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	151,056	153,537	2,481
(3) Total Revenues & Fund Balance	<u>\$151,056</u>	<u>\$153,537</u>	<u>\$2,481</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	151,056	153,537	2,481
(6) Total appropriations / expenditures & Fund Balance	<u>\$151,056</u>	<u>\$153,537</u>	<u>\$2,481</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2019/2020.

PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2020-21 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. An example of a 2020-21 state categorical is 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.

2020-21 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$622.9 Million

Increase in District Share of Revenue of \$17.5 Million

Increase in BSA to \$4,319.49

Increased \$40.00, or .93%, from 2019-20

Florida Retirement System (FRS)

Approximately a \$8.2 Million increase in expenditures due to changes in the contribution rate

Teacher Salary Increase Allocation

New FEFP allocation providing \$500 Million statewide and \$17 M to Pinellas

Best & Brightest Teacher/Principal Allocation

Allocation eliminated Statewide with a decrease of \$284.5 million in funds

School Recognition and Discretionary Lottery Fund

Allocation eliminated Statewide with a decrease of \$134.6 million in funds

Digital Classrooms Allocation

Statewide decrease of \$12 Million in funds to implement plans for digital classrooms

Turnaround Supplemental Services Allocation

Statewide decrease of \$19.3 Million in funds to improve the overall academic and community welfare of district-managed turnaround schools

**PINELLAS COUNTY SCHOOLS
KEY INDICATORS**

	ACTUAL 2019-20	PLAN 2020-21	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.8360	3.6790	(0.1570)	-4.09%
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	6.5840	6.4270	(0.1570)	-2.38%
TAX ROLL				
VALUE OF 1.000 MILL (@ 96%)	\$ 92,860,690,733	\$ 99,400,925,955	\$ 6,540,235,222	7.04%
	\$ 89,146,263	\$ 95,424,889	\$ 6,278,626	7.04%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	98,519.26	98,219.02	(300.24)	-0.30%
Weighted FTE (WFTE)	108,585.62	108,933.68	348.06	0.32%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 901,601,578	\$ 908,498,114	\$ 6,896,536	0.76%
Beginning Fund Balance	\$ 71,091,839	\$ 71,201,886	\$ 110,047	0.15%
Total Available Funds	\$ 972,693,417	\$ 979,700,000	\$ 7,006,583	0.72%
AVAILABLE FUNDS PER UFTE	\$ 9,873.13	\$ 9,974.65	\$ 101.52	1.03%
AVAILABLE FUNDS PER WFTE	\$ 8,957.85	\$ 8,993.55	\$ 35.70	0.40%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,279.49	\$ 4,319.49	\$ 40.00	0.93%
District Cost Differential (DCD)	0.9994	0.9981	(0.0013)	-0.13%
State Categorical Funds	\$ 113,555,385	\$ 108,848,909	\$ (4,706,476)	-4.14%
State Funds as a % of General Operating Resources*	39.13%	38.71%		-0.42%

*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 2020-21**

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

Student Unweighted FTE ¹	x	Program Cost Factors ²	=	Weighted FTE Students	x	Base Student Allocation ³	x	District Cost Differential Factor ⁴	=	BASE FUNDING	+			
Pinellas 98,219.02		Pinellas 1.109		Pinellas 108,933.68		Pinellas \$ 4,319.49		Pinellas 0.9981		Pinellas \$ 469,643,919				
Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation ⁵	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplemental Allocation	+	Virtual Education Contribution	+	Teacher Salary Increase Allocation	+	Mental Health Assistance Allocation
Pinellas \$ 23,555,089		Pinellas \$ 44,824,404		Pinellas \$ 6,577,383		Pinellas \$ 4,257,862		Pinellas \$ 293,257		Pinellas \$ -		Pinellas \$ 17,050,220		Pinellas \$ 3,292,497
Funding Compression and Hold Harmless Allocation	+	Student Transportation Allocation	+	Instructional Materials Allocation	+	Teachers Classroom Supply Assistance Allocation	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	+	Turnaround Supplemental Services Allocation	=	State & Local FEFP Dollars
Pinellas \$ 4,711,321		Pinellas \$ 13,284,959		Pinellas \$ 7,882,643		Pinellas \$ 1,864,645		Pinellas \$ 124,107		Pinellas \$ 30,142		Pinellas \$ 1,418,305		Pinellas \$ 598,810,753

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

State & Local FEFP Dollars	-	Required Local Effort ⁶	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 598,810,753		Pinellas \$ 351,068,166		Pinellas \$ -		Pinellas \$ -		Pinellas \$ 247,742,587
Net State FEFP Allocation	-	Prior Year Adjustments	+	Discretionary Lottery/ School Recognition Allocation	+	Class Size Reduction Allocation	=	TOTAL STATE ALLOCATION
Pinellas \$ 247,742,587		Pinellas \$ -		Pinellas \$ -		Pinellas \$ 108,848,909		Pinellas \$ 356,591,496

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

²FY 2020-21 Program Cost Factors:

Basic Education (PK-3)	1.124	ESE Level IV	3.644
Basic Education (4-8)	1.000	ESE Level V	5.462
Basic Education (9-12)	1.012	Vocational (9-12)	1.012
ESOL	1.184		

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

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

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

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

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2020 - 2021
As of Calc 2

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
101	BASIC K-3	21,216.75	1.124	23,847.63	\$ 102,813,881
102	BASIC 4-8	25,866.26	1.000	25,866.26	111,516,766
103	BASIC 9-12	21,715.36	1.012	21,975.94	94,744,496
111	BASIC K-3 WITH ESE	7,026.50	1.124	7,897.79	34,049,608
112	BASIC 4-8 WITH ESE	10,312.76	1.000	10,312.76	44,461,227
113	BASIC 9-12 WITH ESE	4,404.41	1.012	4,457.26	19,216,509
Subtotal		90,542.04		94,357.64	\$ 406,802,486
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,352.14	1.184	3,968.93	\$ 17,111,180
Subtotal		3,352.14		3,968.93	\$ 17,111,180
EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	1,173.55	3.644	4,276.42	\$ 18,436,857
255	SUPPORT LEVEL V	221.13	5.462	1,207.81	5,207,211
Subtotal		1,394.68		5,484.23	\$ 23,644,067
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,930.16	1.012	2,965.32	\$ 12,784,334
Subtotal		2,930.16		2,965.32	\$ 12,784,334
ADD-ON WFTE ADJUSTMENT					
ADVANCED PLACEMENT				921.28	\$ 3,971,899
INTERNATIONAL BACCALAUREATE				293.04	1,263,378
AICE				268.76	1,158,700
EARLY GRADUATION (UNPAID HS CREDITS)				100.75	434,362
INDUSTRY CERTIFICATION				573.73	2,473,512
Subtotal				2,157.56	\$ 9,301,852
TOTAL - K-12		98,219.02		108,933.68	\$ 469,643,919
Reading Program Allocation		98,219.02			\$ 4,257,862
Funding Compression/Hold Harmless		98,219.02			4,711,321
ESE Guaranteed Allocation		20,607.10			44,824,404
Supplemental Academic Instruction		98,219.02			23,555,089
Safe Schools Allocation		98,219.02			6,577,383
Mental Health Assistance Allocation		98,219.02			3,292,497
Teachers Classroom Supply Assistance		98,219.02			1,864,645
Instructional Materials		98,219.02			7,882,643
Transportation		98,219.02			13,284,959
Virtual Education Contribution		469.75			0
Digital Classrooms Allocation		98,219.02			124,107
DJJ Supplemental Allocation		235.78			293,257
Federally Connected Student Supplement		98,219.02			30,142
Teacher Salary Increase Allocation		98,219.02			17,050,220
Turnaround Supplemental Services Alloc.		5,154.07			1,418,305
Gross State and Local FEFP					\$ 598,810,753

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2020-21, the proposed BSA is \$4,319.49; the DCD is 0.9981. This means that each unweighted FTE generates \$4,311.28 in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE		
101	BASIC K-3	\$ 5,687.17
102	BASIC 4-8	\$ 5,152.57
103/300	BASIC 9-12/VOCATIONAL 9-12	\$ 5,204.31
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE	\$ 5,581.74
111	BASIC K-3 WITH ESE	\$ 7,862.37
112	BASIC 4-8 WITH ESE	\$ 7,327.77
113	BASIC 9-12 WITH ESE	\$ 7,379.50
130	INTENSIVE ENGLISH/ESOL K-12	\$ 5,945.85
254	SUPPORT LEVEL IV	\$ 16,551.62
255	SUPPORT LEVEL V	\$ 24,389.48
N/A	VIRTUAL EDUCATION STUDENT	\$ 5,230.00
102	DJJ STUDENT	\$ 6,396.35
102	TURNAROUND SCHOOL STUDENT	\$ 5,427.76

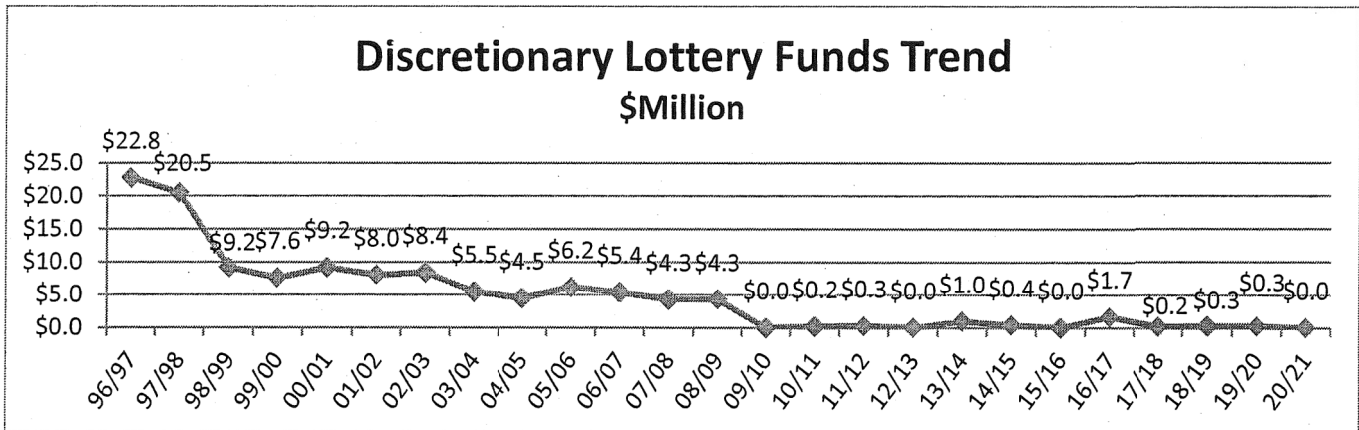
Discretionary Lottery Funds

ESTIMATED REVENUE
Discretionary Lottery Funds

2020-21 Funding
\$0

- **Due to the Governor's veto of this budgetary line item, these funds will not be available to districts in 2020-21.**
- 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

2020/21 Funding

\$0

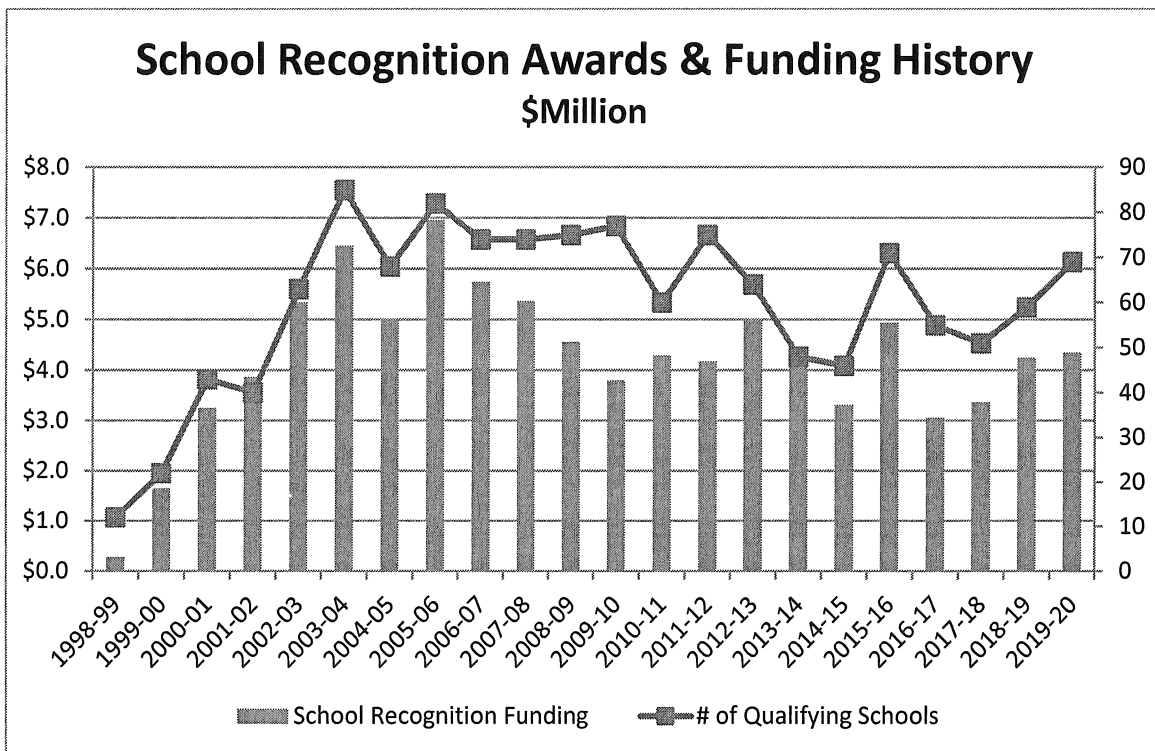
Due to the Governor’s veto of this budgetary line item, these funds will not be available to districts in 2020-21.

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.



PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$434,858	\$360,000	(\$74,858)
FEDERAL THRU STATE	3,722,113	4,000,000	277,887
STATE SOURCES	375,717,272	376,713,901	996,629
LOCAL SOURCES	478,036,146	488,965,213	10,929,067
OTHER	144,129	125,000	(19,129)
ESTIMATED REVENUE	\$858,054,518	\$870,164,114	\$12,109,596
TRANSFERS	43,547,060	38,334,000	(5,213,060)
BEGINNING FUND BALANCE	71,091,839	71,201,886	110,047
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$972,693,417	\$979,700,000	\$7,006,583

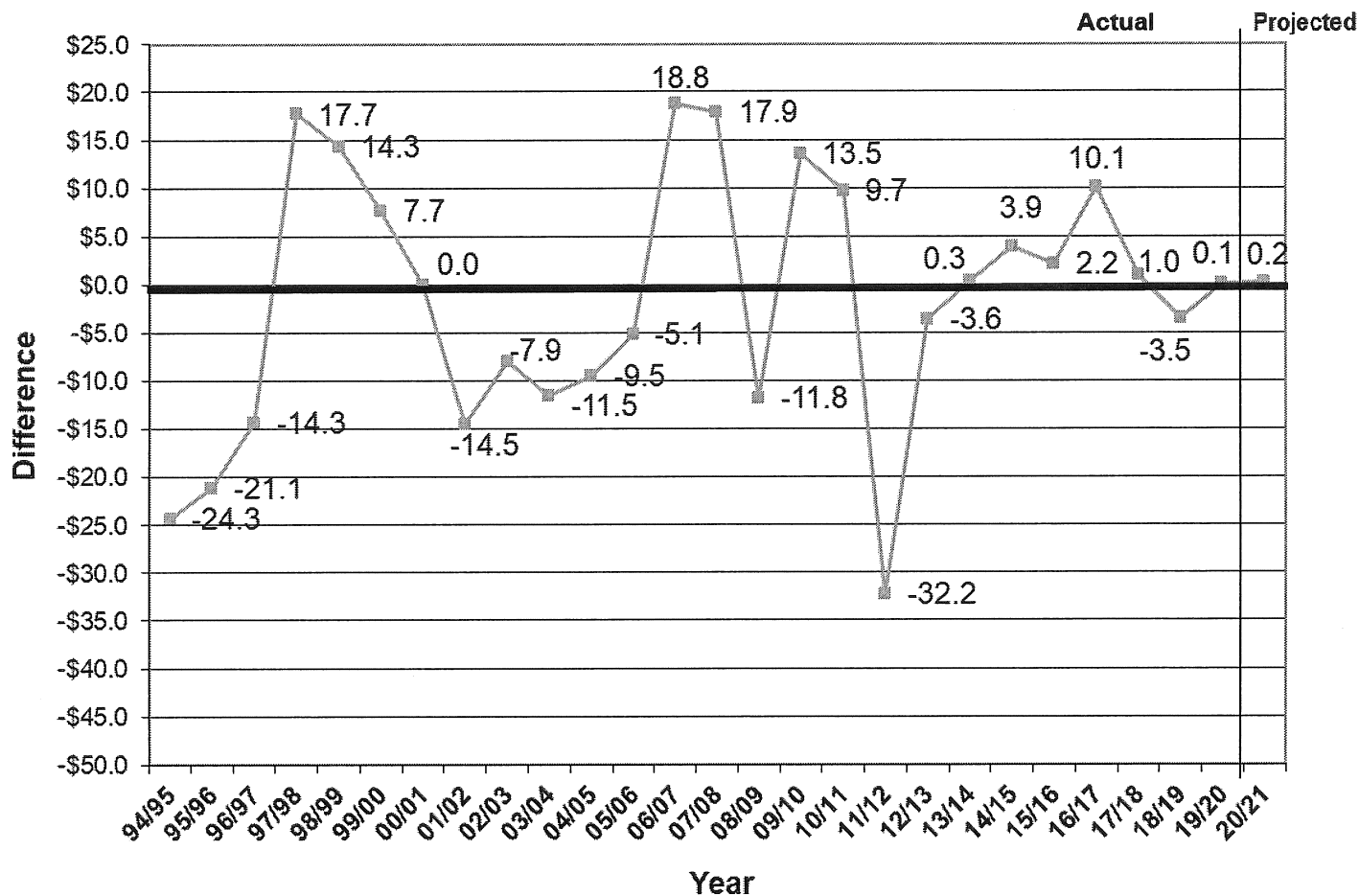
PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$429,227,675	\$433,117,998	\$3,890,323
EXCEPTIONAL	113,814,888	115,077,698	1,262,810
CAREER EDUCATION	24,593,733	25,231,132	637,399
ADULT GENERAL	6,800,599	7,019,787	219,188
PRE KINDERGARTEN	4,822,951	4,911,288	88,337
OTHER INSTRUCTION	198,192	206,458	8,266
ATTENDANCE & SOCIAL WORK	7,018,470	8,420,720	1,402,250
GUIDANCE SERVICES	17,747,795	17,823,628	75,833
HEALTH SERVICES	4,297,267	4,345,820	48,553
PSYCHOLOGICAL SERVICES	5,036,223	6,649,785	1,613,562
PARENTAL INVOLVEMENT	2,083,571	2,068,289	(15,282)
OTHER STUDENT PERSONNEL SVC	3,088,687	3,111,607	22,920
INSTRUCTIONAL MEDIA SERVICES	6,650,465	6,618,151	(32,314)
INSTRUCTION & CURRICULUM DVLP SVCS	16,003,786	16,534,191	530,405
INSTRUCTIONAL STAFF TRAINING SERVICES	9,729,823	9,458,070	(271,753)
INSTRUCTION-RELATED TECH	9,087,039	9,161,292	74,253
SCHOOL BOARD	1,541,528	1,553,439	11,911
GENERAL ADMINISTRATION	3,848,707	3,882,361	33,654
SCHOOL ADMINISTRATION	62,948,244	62,856,687	(91,557)
FACILITIES ACQ. & CONST.	982,286	1,005,366	23,080
FACIL ACQ & CONSTR-CURR EXPEND	3,433,725	3,384,000	(49,725)
FISCAL SERVICES	4,925,666	4,962,486	36,820
FOOD SERVICE	432,609	206,555	(226,054)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,539,507	1,544,879	5,372
INFORMATION SERVICES	1,314,308	1,324,124	9,816

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PERSONNEL SERVICES	6,617,349	6,660,777	43,428
INTERNAL SERVICES	4,809,314	4,836,311	26,997
OTHER CENTRAL SERVICES	616,753	622,521	5,768
STUDENT TRANSPORTATION SERVICES	32,263,081	32,630,995	367,914
OPERATION OF PLANT	88,467,513	85,415,485	(3,052,028)
MAINTENANCE OF PLANT	22,531,780	22,607,130	75,350
ADMINISTRATIVE TECHNOLOGY SERVICES	4,245,008	4,271,881	26,873
COMMUNITY SERVICES	772,989	777,203	4,214
APPROPRIATIONS	\$901,491,531	\$908,298,114	\$6,806,583
ENDING FUND BALANCE	71,201,886	71,401,886	200,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$972,693,417	\$979,700,000	\$7,006,583

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 8, 2020 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 2020-21, 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 2020-21 fiscal year.**

Capital Outlay and Debt Service (CO & DS)

Since 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. These funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$3,947,594 (including interest on CO&DS) and will expend the funds for capital construction or renovation activities in accordance with the approved Project Priority List.

Certificates of Participation (COPs)

Certificates of Participation are instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District had an issuance of approximately \$60.9 million in par value of Certificate of Participation bonds in September of the 2017-18 fiscal year. The District anticipates a second issuance of approximately \$75 million in Certificate of Participation bonds during the 2020-21 fiscal year.

Other Capital Funds

Other resources for capital outlay projects include the School Hardening Grant, Sales Tax Distribution funds and interest. The School Hardening Grant is allocated based on each district's capital outlay FTE. These funds may be used only for capital outlay purchases to improve the physical security of school building based on the security risk assessment.

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 4.927 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 \$143,137,334 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, Site Lighting, Floor Covering, Plumbing, Restroom Renovations, EPA, Stage & Gym Floors, Spectator Seating, Electrical Distribution, Casework, Portable Rehab, Re-Key Kitchen Coolers/Freezers, Technology TV, Access Control, Renovations and repairs from hurricane damage and hurricane preparations

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

All concerned citizens are invited to a virtual public hearing to be held on Tuesday, July 28, 2020, at 6:30 P.M. Virtual public comment procedures are available at www.pcsb.org/Page/3924. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$11,864,869	\$9,353,021	(\$2,511,848)
LOCAL SOURCES	138,088,950	145,352,613	7,263,663
OTHER FINANCING SOURCES	2,794,532	75,000,000	72,205,468
ESTIMATED REVENUE	<u>\$152,748,351</u>	<u>\$229,705,634</u>	<u>\$76,957,283</u>
BEGINNING FUND BALANCE	174,670,202	161,164,734	(13,505,468)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$327,418,553</u></u>	<u><u>\$390,870,368</u></u>	<u><u>\$63,451,815</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$118,623,876	\$332,926,704	\$214,302,828
DEBT SERVICES	981,521	976,865	(4,656)
TRANSFER OF FUNDS	46,648,422	43,913,888	(2,734,534)
APPROPRIATIONS	<u>\$166,253,819</u>	<u>\$377,817,457</u>	<u>\$211,563,638</u>
ENDING FUND BALANCE	161,164,734	13,052,911	(148,111,823)
APPROPRIATIONS & FD BALANCE	<u><u>\$327,418,553</u></u>	<u><u>\$390,870,368</u></u>	<u><u>\$63,451,815</u></u>

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2020/21 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$75.0 million.

Project	Capital Outlay Allocation 2020-2021 Description of Activities	2020-2021 Allocation
School Projects		
Lakewood High School	Additional renovations on the westside of campus	\$10,000,000
Mildred Helms Elementary School	New 8 classroom building	6,500,000
Tyrone Middle School	Campus renewal	14,470,000
St. Petersburg High School	Major renovations	10,000,000
Midtown Academy	Renovation and expansion	7,000,000
YMCA Partnership School	Construct six hundred student station classroom building with office space	1,000,000
Coachman Bus Compound	New bus garage and ancillary facilities	2,800,000
Clearwater High School	Major renovation/updates campus wide for academies, science labs, HVAC system, group restrooms, ceilings and lights	54,000,000
	Furniture, fixtures, equipment and technology	1,350,000
James B. Sanderlin	New 10 classroom building	5,200,000
Shore Acres Elementary School	New 6 classroom building	3,500,000
Sawgrass Elementary School	New 10 classroom building	5,200,000
Northshore Elementary School	New 10 classroom building	5,200,000
Contingency		550,000
	School Projects - Subtotal	\$126,770,000
Other Projects		
Relocatables	Purchase/Lease	\$197,862
Site Acquisitions - Present & Future	Lease/Purchase	10,000
Minor Capital Projects	Maintenance projects - Capital fund	25,969,000
	Infrastructure	7,199,737
Area Superintendents	TBD special causes	5,000,000
Furniture, Equipment & Technology	Vocational replacement	1,000,000
	Musical instruments replacement	325,000
	Kindergarten equipment	150,000
Budget Steering Process	District technology & equipment	3,914,627
	School Safety & Security	750,000
	District technology refresh	7,399,000
	Enterprise Resource Software	1,023,000
Buses/Vehicles	Lease/Purchase	7,295,602
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	31,950,000
	Debt service for COPs issued	5,579,888
	Instructional equipment transfer	3,000,000
	Contingency	4,000,000
	Other Projects - Subtotal	\$104,763,716
	Total 2020-2021 Capital Projects	\$231,533,716
	Total, Capital Projects from FY 2020-2021 Revenue	217,957,148
	Total, 2020-2021 Capital Projects funded from Prior Year Planned Fund Balances	13,576,568
	Carryover of Prior Projects & Balances	146,283,741
	Ending Fund Balance	\$13,052,911
	Grand Total, Capital Outlay Appropriations, Transfers & Fund Balance	\$390,870,368

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.

There are presently two 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.

Total debt service on SBE Bonds for 2020-21 will be \$15,750. This consists of principal payments of \$15,000 and interest payments totaling \$750.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2020	Final Fiscal Year of Debt Payments
SBE Series 2010A	10/14/10	\$ 165,000	\$ 15,000	2020-2021
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 53,990,000	2040-2041
TOTAL		\$ 61,095,000	\$ 54,005,000	

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 5.20% 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.

PINELLAS COUNTY
SCHOOL BOARD

Certificates of Participation (COPs) Series 2021 (anticipated issuance 2021)

The district anticipates the issuance of a Certificates of Participation bond during the 2020/21 fiscal year.

Total Debt Service on both COPs issuances for 2020-21 will be \$5,579,888. This consists of principal payments of \$2,315,000 and interest payments totaling \$3,264,888.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$143,137,334
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$107,353,000.50
Debt service required (COPs)	\$5,579,888
Percentage of millage funds anticipated to be utilized for COPs debt	5.20%

As of July 1, 2020 the total outstanding debt for the district, including principal and interest, was \$94,006,788. The estimated resident population of Pinellas County in 2020 was 984,900. This calculates to approximately **\$95.45 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

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
2020-2021	15,000	750	15,750
	<u>15,000</u>	<u>750</u>	<u>15,750</u>

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
2020-2021	2,315,000	2,512,100	4,827,100
2021-2022	2,430,000	2,393,475	4,823,475
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
	<u>53,990,000</u>	<u>40,001,038</u>	<u>93,991,038</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness*

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2020-2021	2,330,000	2,512,850	4,842,850
2021-2022	2,430,000	2,393,475	4,823,475
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
Total Indebtedness	54,005,000	40,001,788	94,006,788

**excludes anticipated issuances*

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	INCREASE/ (DECREASE)
	ACTUAL	RECOMMENDED BUDGET	
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$609,922	\$15,750	(\$594,172)
LOCAL SOURCES	679		(\$679)
TRANSFERS	6,506,662	5,579,888	(926,774)
OTHER FINANCING SOURCES	14,760		(14,760)
ESTIMATED REVENUE	\$7,132,023	\$5,595,638	(\$1,536,385)
BEGINNING FUND BALANCE	30,832	24,845	(5,987)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$7,162,855</u>	<u>\$5,620,483</u>	<u>(\$1,542,372)</u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$7,137,944	\$5,595,638	(\$1,542,306)
ISSUANCE DIC & PAYMENT ESC AGN	66		(66)
APPROPRIATIONS	<u>\$7,138,010</u>	<u>\$5,595,638</u>	<u>(\$1,542,372)</u>
ENDING FUND BALANCE	24,845	24,845	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$7,162,855</u>	<u>\$5,620,483</u>	<u>(\$1,542,372)</u>

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2020/21 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$752,788

**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 2020) it is anticipated that the eventual total will be similar to the \$108 million to \$86 million received for fiscal years 2005-06 through 2019-20.

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	\$ 86,693,993
2020-21	\$ 51,960,836	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$6,215,893	\$1,822,848	(\$4,393,045)
FEDERAL THROUGH STATE	80,478,100	50,137,988	(30,340,112)
ESTIMATED REVENUE	<u>\$86,693,993</u>	<u>\$51,960,836</u>	<u>(\$34,733,157)</u>

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$23,342,042	\$20,247,726	(\$3,094,316)
EXCEPTIONAL	9,178,713	2,997,052	(6,181,661)
CAREER EDUCATION	1,332,227	449,724	(882,503)
ADULT GENERAL	624,503	396,476	(228,027)
PRE KINDERGARTEN	398,522	294,341	(104,181)
ATTENDANCE & SOCIAL WORK	2,964,873	549,682	(2,415,191)
GUIDANCE SERVICES	138,739	12,410	(126,329)
HEALTH SERVICES	32,837	5,193	(27,644)
PSYCHOLOGICAL SERVICES	2,869,007	117,062	(2,751,945)
PARENTAL INVOLVEMENT	713,547	729,655	16,108
OTHER STUDENT PERSONNEL SVC	2,434,917	266,531	(2,168,386)
INSTRUCTIONAL MEDIA		2,550	2,550
CURRICULUM & INSTRUCTION	16,646,028	6,692,853	(9,953,175)
STAFF DEVELOPMENT	16,763,548	15,773,833	(989,715)
INSTRUCTION-RELATED TECH	637,979	29,419	(608,560)
SCHOOL BOARD	13,250	13,250	0
GENERAL ADMINISTRATION	2,723,593	2,716,808	(6,785)
SCHOOL ADMINISTRATION	25,033	18,604	(6,429)
FACILITIES ACQ. & CONST.	488,365		(488,365)
FISCAL SERVICES	60,233	13,067	(47,166)
PLANNING, RESEARCH & EVALUATION	65,948	54,762	(11,186)
PERSONNEL SERVICES	364,760		(364,760)
OTHER CENTRAL SERVICES	25,924		(25,924)
STUDENT TRANSPORTATION SERVICES	201,234	107,445	(93,789)
OPERATION OF PLANT	165,925	12,393	(153,532)
COMMUNITY SERVICES	4,482,246	460,000	(4,022,246)
TOTAL APPROPRIATIONS	\$86,693,993	\$51,960,836	(\$34,733,157)

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

FUNCTION	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION										
5100 BASIC (FEPP K-12)	\$5,129,267	\$1,548,369	\$4,444,993		\$7,530,679	\$1,594,288	\$130		\$20,247,726	38.97%
5200 EXCEPTIONAL STUDENT EDUC	1,718,344	1,077,183	138,426		56,062	7,037			2,997,052	5.77%
5300 CAREER EDUCATION	17,704	5,847	81,708		66,658	171,104	106,703		449,724	0.87%
5400 ADULT GENERAL	11,058	10,013	214,101		24,474	131,830	5,000		396,476	0.76%
5500 PRE KINDERGARTEN	193,935	100,406							294,341	0.57%
SUB TOTALS	\$7,070,308	\$2,741,818	\$4,879,228	\$0	\$7,677,873	\$1,904,259	\$111,833	\$0	\$24,385,319	46.94%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	391,058	156,621			2,003				549,682	1.06%
6120 GUIDANCE SERVICES	10,111	1,691			608				12,410	0.02%
6130 HEALTH SERVICES	4,320	773	100						5,193	0.01%
6140 PSYCHOLOGICAL SERVICES	84,759	32,181	122						117,062	0.23%
6150 PARENTAL INVOLVEMENT	131,287	23,172	271,232		275,062	28,902			729,655	1.40%
6190 OTHER STUDENT PERSONNEL SVC	164,884	93,547	4,860		2,520	720			266,531	0.51%
6200 INSTRUCTIONAL MEDIA SERVICES					2,550				2,550	0.00%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	4,248,023	1,522,934	565,498		239,656	109,647	7,095		6,692,853	12.88%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	6,766,907	2,226,358	1,515,366		5,213,512	47,245	4,445		15,773,833	30.36%
6500 INSTRUCTION-RELATED TECH	19,412	10,007							29,419	0.03%
SUB TOTALS	\$11,820,761	\$4,067,284	\$2,357,178	\$0	\$5,735,911	\$186,514	\$11,540	\$0	\$24,179,188	46.50%
GENERAL SUPPORT										
7100 SCHOOL BOARD			13,250		6				13,250	0.03%
7200 GENERAL ADMINISTRATION							2,716,802		2,716,808	5.23%
7300 SCHOOL ADMINISTRATION			18,604						18,604	0.04%
7500 FISCAL SERVICES	9,504	3,563							13,067	0.03%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	42,511	12,251							54,762	0.11%
7800 STUDENT TRANSPORTATION SERVICES			107,445						107,445	0.21%
7900 OPERATION OF PLANT	3,163	558	8,672						12,393	0.02%
SUB TOTALS	55,178	16,372	147,971	0	6	0	2,716,802	0	2,936,329	5.67%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES					40,000		420,000		460,000	0.89%
SUB TOTALS	0	0	0	0	40,000	0	420,000	0	460,000	0.89%
TOTAL APPROPRIATIONS	\$18,946,247	\$6,825,474	\$7,384,377	\$0	\$13,453,790	\$2,090,773	\$3,260,175	\$0	\$51,960,836	100.00%
	36.46%	13.14%	14.21%	0.00%	25.89%	4.03%	6.27%	0.00%	100.00%	

**Coronavirus Aid, Relief, and Economic Security (CARES) Act
CONTRACTED PROGRAM FUNDS**

Coronavirus Aid, Relief, and Economic Security Act Funds, commonly referred to as CARES funds were allocated to provide emergency education funding to support school districts as they respond to the COVID-19 pandemic. The CARES Act created the Education Stabilization Fund which is composed of three funds: The Governor's Emergency Education Relief Fund; Elementary and Secondary School Emergency Relief Fund; and Higher Education Emergency Relief Fund.

A portion of CARES funds has been awarded to the district and is reflected in this budget document. Additional revenue will be recognized as received throughout the course of the 2020-2021 fiscal year and will ultimately impact this year's budget. The District is required to share a portion of this one-time allocation with Private and Charter Schools. The District will receive funding in three areas under the CARES Act.

Governor's Emergency Education Relief Fund (GEER):

- GEER funding for the Building K-12 CTE Infrastructure Program will be used to build infrastructure and increase enrollment and capacity in high-demand CTE programs.
- GEER provides funding for Summer Recovery Programs. These funds will be used for extended learning options offered during the summer. The funds must be expended no later than October 31, 2020.
- GEER provided funding for the Rapid Credentialing grant. The purpose of this grant opportunity is to assist all Florida College System (FCS) institutions and district postsecondary technical colleges/centers in their ability to enroll and complete students in short-term, in demand workforce/career and technical education credentialing and certificate programs.

Elementary and Secondary School Emergency Relief (ESSER):

- This grant was awarded in the proportion to which they received Title I, Part A funds under the Elementary and Secondary Education Act (ESEA). LEAs are permitted to use the funds for a wide range of activities. Some examples of Pinellas County Schools intended uses include but are not limited to; the Purchase of educational technology including hardware and software, purchasing supplies to sanitize and clean the facilities, planning and implementing activities related to summer learning and supplemental after school programs.

Higher Education Emergency Relief Fund (HEERF)

- Higher Education Emergency Relief Fund - Seventy-Five percent of this allocation was based on the number of Pell grant recipients, and 25% was based upon the number of non-Pell grant recipients. The first half of institutional funds must go directly to students and may not be used to reimburse the institution for other expenses.

The district is also applying for the Coronavirus Prevention and Response grant which is part of the Governor's Emergency Education Relief (GEER) Fund. This grant will be available for the Costs of Supplies for Sanitation; such as, cleaning supplies and Personal Protective Equipment (PPE), including hand sanitizer and face coverings.

PINELLAS COUNTY SCHOOL BOARD

<u>2019-20</u>	<u>2020-21</u>	
<u>ACTUAL</u>	<u>RECOMMENDED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE

FEDERAL THRU STATE	23,744,738	23,744,738
TOTAL ESTIMATED REVENUE	<u>\$0</u>	<u>\$23,744,738</u>

PINELLAS COUNTY SCHOOL BOARD

	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$18,766,155		\$18,766,155
EXCEPTIONAL		69,499	69,499
CAREER EDUCATION		10,657	10,657
ADULT GENERAL		452	452
PRE KINDERGARTEN		323	323
ATTENDANCE & SOCIAL WORK		2,454	2,454
GUIDANCE SERVICES		8,526	8,526
HEALTH SERVICES		623,488	623,488
PSYCHOLOGICAL SERVICES		775	775
PARENTAL INVOLVEMENT		8,398	8,398
OTHER STUDENT PERSONNEL SVC		388	388
INSTRUCTIONAL MEDIA SERVICES		6,524	6,524
INSTRUCTION & CURRICULUM DVLP SVCS		13,689	13,689
INSTRUCTIONAL STAFF TRAINING SERVICES		710,991	710,991
INSTRUCTION-RELATED TECH		42,354	42,354
GENERAL ADMINISTRATION		576,446	576,446
SCHOOL ADMINISTRATION		243,057	243,057
OPERATION OF PLANT		2,293,324	2,293,324
ADMINISTRATIVE TECHNOLOGY SERVICES		367,238	367,238
TOTAL APPROPRIATIONS	\$0	\$23,744,738	\$23,744,738

PINELLAS COUNTY SCHOOL BOARD
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER
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
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER										
DIRECT INSTRUCTION										
5100	\$4,100,206	\$785,405	\$3,385,866		\$331,797	\$10,162,881			\$18,766,155	79.03%
5200	64,560	4,939							69,499	0.29%
5300	9,900	757							10,657	0.04%
5400	420	32							452	0.00%
5500	300	23							323	0.00%
SUB TOTALS	\$4,175,386	\$791,156	\$3,385,866	\$0	\$331,797	\$10,162,881	\$0	\$0	\$18,847,086	79.36%
INSTRUCTIONAL SUPPORT										
6110	2,280	174							\$2,454	0.01%
6120	7,920	606							\$8,526	0.04%
6130	455,833	167,655							\$623,488	2.63%
6140	720	55							\$775	0.00%
6150	360	28	8,398						\$8,398	0.04%
6200	6,060	464							\$388	0.00%
6300	9,000	689	4,000						\$6,524	0.03%
6400	461,453	95,136	154,402						\$710,991	2.99%
6500	36,000	6,354	\$166,800	\$0	\$0	\$0	\$0	\$0	\$42,354	0.18%
SUB TOTALS	\$979,626	\$271,161	\$166,800	\$0	\$0	\$0	\$0	\$0	\$1,417,587	5.98%
GENERAL SUPPORT										
7200	188,064	54,993					576,446		\$576,446	2.43%
7300					1,825,541	467,783			\$2,293,324	9.66%
7900					\$1,825,541	\$467,783	\$576,446	\$0	\$3,112,827	13.11%
SUB TOTALS	\$188,064	\$54,993	\$0	\$0	\$1,825,541	\$467,783	\$576,446	\$0	\$3,112,827	13.11%
ADMINISTRATIVE TECHNOLOGY										
8200	\$0	\$0	200,000			167,238			\$367,238	1.55%
SUB TOTALS	\$0	\$0	\$200,000	\$0	\$0	\$167,238	\$0	\$0	\$367,238	1.55%
TOTAL APPROPRIATIONS										
	\$5,343,076	\$1,117,310	\$3,752,666	\$0	\$2,157,338	\$10,797,902	\$576,446	\$0	\$23,744,738	100.00%
	22.50%	4.71%	15.80%	0.00%	9.09%	45.47%	2.43%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

2019-20	2020-21	
ACTUAL	RECOMMENDE BUDGET	INCREASE/ (DECREASE)

OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE

FEDERAL THRU STATE		2,922,452	2,922,452
ESTIMATED REVENUE	\$0	\$2,922,452	\$2,922,452

OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS

BASIC (FEFP K-12)		\$1,516,651	\$1,516,651
CAREER EDUCATION		522,236	522,236
COMMUNITY SERVICES		883,565	883,565
TOTAL APPROPRIATIONS	\$0	\$2,922,452	\$2,922,452

PINELLAS COUNTY SCHOOL BOARD
OTHER CARES ACT RELIEF (INCLUDING GEER) FUND
APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY										% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
OTHER CARES ACT RELIEF (INCLUDING GEER)											
5100	\$853,520	\$269,831	\$376,894		\$16,406	522,236			\$1,516,651		51.90%
5300	\$853,520	\$269,831	\$376,894	\$0	\$16,406	\$522,236	\$0	\$0	\$2,038,887		17.87%
											69.77%
COMM & DEBT SERV & TRANSFERS											
9100	\$0	\$0	\$0	\$0	\$0	\$0	\$883,565	\$0	\$883,565		30.23%
											30.23%
TOTAL APPROPRIATIONS											
	\$853,520	\$269,831	\$376,894	\$0	\$16,406	\$522,236	\$883,565	\$0	\$2,922,452		100.00%
	29.21%	9.23%	12.90%	0.00%	0.56%	17.87%	30.23%	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 1,000 support service employees and 15 administrative/professional/technical employees. Through March 2020, the Food and Nutrition operation prepared and served over 6.5 million lunches, more than 3.8 million breakfasts and nearly 828,000 snacks in the After School Snack Program. Over 460,000 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 2020-2021. 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 2020-2021 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 2020-2021 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.

PINELLAS COUNTY SCHOOL BOARD

	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$37,308,341	\$42,278,869	\$4,970,528
STATE SOURCES	594,343	425,000	(169,343)
LOCAL SOURCES	5,427,042	4,855,865	(571,177)
TRANSFERS	834,000		(834,000)
ESTIMATED REVENUE	<u>\$44,163,726</u>	<u>\$47,559,734</u>	<u>\$3,396,008</u>
BEGINNING FUND BALANCE	1,477,219	568,107	(909,112)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$45,640,945</u></u>	<u><u>\$48,127,841</u></u>	<u><u>\$2,486,896</u></u>

FOOD AND NUTRITION FUND - APPROPRIATIONS

FOOD SERVICE	\$45,072,838	\$47,615,793	\$2,542,955
TOTAL APPROPRIATIONS	<u>\$45,072,838</u>	<u>\$47,615,793</u>	<u>\$2,542,955</u>
ENDING FUND BALANCE	568,107	512,048	(56,059)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$45,640,945</u></u>	<u><u>\$48,127,841</u></u>	<u><u>\$2,486,896</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$2,675,881	\$5,000,000	\$2,324,119
ESTIMATED REVENUE	\$2,675,881	\$5,000,000	\$2,324,119
BEGINNING FUND BALANCE	(788,584)	(4,048)	784,536
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$1,887,297	\$4,995,952	\$3,108,655

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$1,891,345	\$5,000,000	\$3,108,655
APPROPRIATIONS	\$1,891,345	\$5,000,000	\$3,108,655
ENDING FUND BALANCE	(4,048)	(4,048)	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$1,887,297	\$4,995,952	\$3,108,655

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$134,694,675	\$137,123,233	\$2,428,558
ESTIMATED REVENUE	\$134,694,675	\$137,123,233	\$2,428,558
BEGINNING FUND BALANCE	21,370,185	21,397,409	27,224
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$156,064,860</u>	<u>\$158,520,642</u>	<u>\$2,455,782</u>

SELF-INSURED HEALTH FUND - APPROPRIATIONS

INTERNAL SERVICES	\$130,783,051	\$137,123,080	\$6,340,029
TRANSFERS	3,884,400		(3,884,400)
APPROPRIATIONS	<u>\$134,667,451</u>	<u>\$137,123,080</u>	<u>\$2,455,629</u>
ENDING FUND BALANCE	21,397,409	21,397,562	153
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$156,064,860</u>	<u>\$158,520,642</u>	<u>\$2,455,782</u>

PINELLAS COUNTY SCHOOL BOARD

	2019-20	2020-21	INCREASE/ (DECREASE)
	ACTUAL	RECOMMENDED BUDGET	
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$2,481		(\$2,481)
ESTIMATED REVENUE	\$2,481		(\$2,481)
BEGINNING FUND BALANCE	\$151,056	\$153,537	\$2,481
ESTIMATED REVENUE AND FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>

PERMANENT FUND - APPROPRIATIONS

ENDING FUND BALANCE	\$153,537	\$153,537	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>

PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2019-20	2020-21	INCREASE/
TION			ACTUAL	RECOMMENDED	(DECREASE)
				BUDGET	
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
FEDERAL DIRECT					
3121	000	FEDERAL IMPACT FUNDS	\$11,218	\$10,000	(\$1,218)
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	423,640	350,000	(73,640)
TOTAL FEDERAL DIRECT			\$434,858	\$360,000	(\$74,858)
FEDERAL THRU STATE					
3202	000	MEDICAID	2,739,726	4,000,000	1,260,274
3290	000	OTHER FEDERAL THROUGH STATE	982,387		(982,387)
TOTAL FEDERAL THRU STATE			\$3,722,113	\$4,000,000	\$277,887
STATE SOURCES					
3310	000	FLA EDUC FINANCE PROGRAM	109,056,867	106,316,832	(2,740,035)
3310	000	SAFE SCHOOLS	6,736,326	6,577,383	(158,943)
3310	000	SUPPLEMENT ACADEMIC INSTRUC	23,622,613	23,555,089	(67,524)
3310	000	ESE GUARANTEED ALLOCATION	44,989,113	44,824,404	(164,709)
3310	000	READING PROGRAMS	4,320,887	4,257,862	(63,025)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	296,984	293,257	(3,727)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,898,487	1,864,645	(33,842)
3310	000	DIGITAL CLASSROOMS ALLOCATION	315,521	124,107	(7,796,982)
3310	000	INSTRUCTIONAL MATERIALS	7,921,089	7,882,643	(5,586,028)
3310	000	TRANSPORTATION	13,468,671	13,284,959	(183,712)
3310	000	TEACHER SALARY INCREASE ALLOCATION		17,050,220	17,050,220
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	30,546	30,142	(404)
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	2,461,781	3,292,497	830,716
3310	000	TURNAROUND SUPP SVC ALLOCATION	2,298,752	1,418,305	(880,447)
3310	000	BEST & BRIGHTEST/PRINCIPAL ALLOC	9,722,030		(9,722,030)
3310	000	FUNDING COMPRESSION & HOLD HARMLESS		4,711,321	4,711,321
3315	000	WORKFORCE DEVELOPMENT	27,589,198	25,958,745	(1,630,453)
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	433,000		(433,000)
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,581	0
3343	000	STATE LICENSE TAX	462,844	555,000	92,156
3344	000	DISCRETIONARY LOTTERY FUND	102,002		(102,002)
3355	000	CLASS SIZE REDUCTION	109,113,120	108,848,909	(264,211)
3361	000	SCHOOL RECOGNITION FUNDS	4,340,263		(4,340,263)
3371	000	VOLUNTARY PRE-K PROGRAM	3,220,438	3,300,000	79,562
3399	000	MISCELLANEOUS STATE REVENUE	3,249,159	2,500,000	(749,159)
TOTAL STATE SOURCES			\$375,717,272	\$376,713,901	\$996,629
LOCAL SOURCES					
3411	000	DISTRICT SCHOOL TAXES	410,852,698	422,445,983	11,593,285
3411	000	TAX REFERENDUM	44,881,918	47,712,444	2,830,526
3411	000	PRIOR PERIOD ADJUSTMENT	648,008		(648,008)
3425	000	LEASE REVENUE	2,546,035	1,900,000	(646,035)
3431	000	INTEREST ON INVESTMENTS	2,458,708	2,300,000	(158,708)
3433	000	NET INC/DEC FAIR VALUE INVEST	(60,775)		60,775
3440	000	GIFTS, GRANTS, AND BEQUESTS	343,355		(343,355)
346X	000	STUDENT FEES	3,572,787	3,300,000	(272,787)
3481	000	CHARGES FOR SERVICES	1,392,201	1,500,000	107,799
349X	000	MISCELLANEOUS LOCAL SOURCES	11,401,211	9,806,786	(1,594,425)
TOTAL LOCAL SOURCES			\$478,036,146	\$488,965,213	\$10,929,067
TOTAL ESTIMATED REVENUE			\$857,910,389	\$870,039,114	\$12,128,725

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE				
	TRANSFERS			
3630	000 TRANS. FROM CAPITAL PROJECTS	39,541,760	38,334,000	(1,207,760)
3670	000 TRANS. FROM INTERNAL SERV	4,005,300		(4,005,300)
	TOTAL TRANSFERS	<u>\$43,547,060</u>	<u>\$38,334,000</u>	<u>(\$5,213,060)</u>
	OTHER FINANCING SOURCES			
3740	000 LOSS RECOVERIES	144,129	125,000	(19,129)
	TOTAL OTHER FINANCING SOURCES	<u>\$144,129</u>	<u>\$125,000</u>	<u>(\$19,129)</u>
	TOTAL ESTIMATED RESOURCES	<u>\$901,601,578</u>	<u>\$908,498,114</u>	<u>\$6,896,536</u>
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	3,645,525	4,642,637	997,112
	RESTRICTED	16,550,356	18,119,441	1,569,085
	ASSIGNED	30,329,689	32,262,411	1,932,722
	UNASSIGNED	20,566,269	16,177,397	(4,388,872)
	TOTAL BEGINNING FUND BALANCE	<u>\$71,091,839</u>	<u>\$71,201,886</u>	<u>\$110,047</u>
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$972,693,417</u>	<u>\$979,700,000</u>	<u>\$7,006,583</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$271,119,193	\$272,248,294	\$1,129,101
5100	200	EMPLOYEE BENEFITS	83,574,456	85,167,963	1,593,507
5100	300	PURCHASED SERVICES	55,707,613	57,141,777	1,434,164
5100	400	ENERGY SERVICES	9,247	9,248	1
5100	500	MATERIALS & SUPPLIES	12,535,718	12,265,050	(270,668)
5100	600	CAPITAL EXPENDITURES	4,517,566	4,471,535	(46,031)
5100	700	OTHER EXPENSE	1,763,882	1,814,131	50,249
	TOTAL	BASIC (FEFP K-12)	\$429,227,675	\$433,117,998	\$3,890,323
		EXCEPTIONAL			
5200	100	SALARIES	84,587,978	85,370,859	782,881
5200	200	EMPLOYEE BENEFITS	28,121,637	28,601,974	480,337
5200	300	PURCHASED SERVICES	561,889	561,890	1
5200	500	MATERIALS & SUPPLIES	368,962	368,551	(411)
5200	600	CAPITAL EXPENDITURES	172,409	172,411	2
5200	700	OTHER EXPENSE	2,013	2,013	0
	TOTAL	EXCEPTIONAL	\$113,814,888	\$115,077,698	\$1,262,810
		CAREER EDUCATION			
5300	100	SALARIES	16,897,926	17,362,180	464,254
5300	200	EMPLOYEE BENEFITS	5,022,545	5,195,949	173,404
5300	300	PURCHASED SERVICES	1,050,199	1,050,200	1
5300	400	ENERGY SERVICES	501	501	0
5300	500	MATERIALS & SUPPLIES	470,263	470,265	2
5300	600	CAPITAL EXPENDITURES	989,251	988,987	(264)
5300	700	OTHER EXPENSE	163,048	163,050	2
	TOTAL	CAREER EDUCATION	\$24,593,733	\$25,231,132	\$637,399
		ADULT GENERAL			
5400	100	SALARIES	5,372,457	5,537,229	164,772
5400	200	EMPLOYEE BENEFITS	1,315,213	1,369,621	54,408
5400	300	PURCHASED SERVICES	37,923	37,924	1
5400	500	MATERIALS & SUPPLIES	28,945	28,948	3
5400	600	CAPITAL EXPENDITURES	45,961	45,965	4
5400	700	OTHER EXPENSE	100	100	0
	TOTAL	ADULT GENERAL	\$6,800,599	\$7,019,787	\$219,188
		PRE KINDERGARTEN			
5500	100	SALARIES	3,286,832	3,341,657	54,825
5500	200	EMPLOYEE BENEFITS	1,344,695	1,378,203	33,508
5500	300	PURCHASED SERVICES	22,040	22,042	2
5500	500	MATERIALS & SUPPLIES	167,706	167,708	2
5500	600	CAPITAL EXPENDITURES	1,678	1,678	0
	TOTAL	PRE KINDERGARTEN	\$4,822,951	\$4,911,288	\$88,337

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	181,218	186,785	5,567
5900	200	EMPLOYEE BENEFITS	16,003	18,702	2,699
5900	500	SUPPLIES	971	971	0
	TOTAL	OTHER INSTRUCTION	\$198,192	\$206,458	\$8,266
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$579,458,038</i>	<i>\$585,564,361</i>	<i>\$6,106,323</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	5,347,884	6,363,361	1,015,477
6110	200	EMPLOYEE BENEFITS	1,642,434	2,029,205	386,771
6110	300	PURCHASED SERVICES	25,850	25,852	2
6110	500	MATERIALS & SUPPLIES	2,002	2,002	0
6110	600	CAPITAL EXPENDITURES	175	175	0
6110	700	OTHER EXPENSE	125	125	0
	TOTAL	ATTENDANCE & SOCIAL WORK	\$7,018,470	\$8,420,720	\$1,402,250
		GUIDANCE SERVICES			
6120	100	SALARIES	13,318,203	13,244,271	(73,932)
6120	200	EMPLOYEE BENEFITS	3,868,059	4,018,243	150,184
6120	300	PURCHASED SERVICES	528,999	529,000	1
6120	500	MATERIALS & SUPPLIES	24,881	24,460	(421)
6120	600	CAPITAL EXPENDITURES	7,653	7,654	1
	TOTAL	GUIDANCE SERVICES	\$17,747,795	\$17,823,628	\$75,833
		HEALTH SERVICES			
6130	100	SALARIES	2,925,909	2,908,239	(17,670)
6130	200	EMPLOYEE BENEFITS	1,242,140	1,308,424	66,284
6130	300	PURCHASED SERVICES	66,327	66,328	1
6130	500	MATERIALS & SUPPLIES	24,390	24,325	(65)
6130	600	CAPITAL OUTLAY	36,001	36,004	3
6130	700	OTHER EXPENSE	2,500	2,500	0
	TOTAL	HEALTH SERVICES	\$4,297,267	\$4,345,820	\$48,553
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,200,074	4,444,360	1,244,286
6140	200	EMPLOYEE BENEFITS	890,114	1,259,388	369,274
6140	300	PURCHASED SERVICES	887,526	887,527	1
6140	500	MATERIALS & SUPPLIES	51,687	51,688	1
6140	600	CAPITAL EXPENDITURES	6,179	6,179	0
6140	700	OTHER EXPENSE	643	643	0
	TOTAL	PSYCHOLOGICAL SERVICES	\$5,036,223	\$6,649,785	\$1,613,562
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,311,455	1,280,289	(31,166)
6150	200	EMPLOYEE BENEFITS	753,005	768,887	15,882
6150	300	PURCHASED SERVICES	203	203	0
6150	500	MATERIALS & SUPPLIES	18,908	18,910	2
	TOTAL	PARENTAL INVOLVEMENT	\$2,083,571	\$2,068,289	(\$15,282)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,262,291	2,257,448	(4,843)
6190	200	EMPLOYEE BENEFITS	762,132	788,700	26,568
6190	300	PURCHASED SERVICES	32,627	32,631	4
6190	500	MATERIALS & SUPPLIES	16,302	16,304	2
6190	600	CAPITAL EXPENDITURES	12,879	12,880	1
6190	700	OTHER EXPENSE	2,456	3,644	1,188
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,088,687	\$3,111,607	\$22,920
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,719,924	4,647,302	(72,622)
6200	200	EMPLOYEE BENEFITS	1,516,261	1,555,327	39,066
6200	300	PURCHASED SERVICES	289,131	288,573	(558)
6200	400	ENERGY SERVICES	271	271	0
6200	500	MATERIALS & SUPPLIES	32,293	32,296	3
6200	600	CAPITAL EXPENDITURES	92,234	94,031	1,797
6200	700	OTHER EXPENSE	351	351	0
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,650,465	\$6,618,151	(\$32,314)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,411,046	11,817,703	406,657
6300	200	EMPLOYEE BENEFITS	3,400,962	3,524,702	123,740
6300	300	PURCHASED SERVICES	631,922	631,923	1
6300	500	MATERIALS & SUPPLIES	195,326	195,329	3
6300	600	CAPITAL EXPENDITURES	196,398	196,400	2
6300	700	OTHER EXPENSE	168,132	168,134	2
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,003,786	\$16,534,191	\$530,405
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	6,329,629	6,254,649	(74,980)
6400	200	EMPLOYEE BENEFITS	1,575,943	1,646,312	70,369
6400	300	PURCHASED SERVICES	1,449,911	1,388,634	(61,277)
6400	500	MATERIALS & SUPPLIES	349,743	149,745	(199,998)
6400	600	CAPITAL EXPENDITURES	23,198	18,201	(4,997)
6400	700	OTHER EXPENSE	1,399	529	(870)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$9,729,823	\$9,458,070	(\$271,753)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,366,997	6,359,544	(7,453)
6500	200	EMPLOYEE BENEFITS	2,063,792	2,145,491	81,699
6500	300	PURCHASED SERVICES	477,907	477,912	5
6500	500	SUPPLIES	177,824	177,826	2
6500	600	CAPITAL EXPENDITURES	519	519	0
	TOTAL	INSTRUCTION-RELATED TECH	\$9,087,039	\$9,161,292	\$74,253
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$80,743,126</i>	<i>\$84,191,553</i>	<i>\$3,448,427</i>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	861,963	861,964	1
7100	200	EMPLOYEE BENEFITS	555,784	567,690	11,906
7100	300	PURCHASED SERVICES	93,623	93,624	1
7100	500	MATERIALS & SUPPLIES	4,451	4,451	0
7100	700	OTHER EXPENSE	25,707	25,710	3
	TOTAL	SCHOOL BOARD	\$1,541,528	\$1,553,439	\$11,911
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,676,675	2,676,677	2
7200	200	EMPLOYEE BENEFITS	720,937	754,578	33,641
7200	300	PURCHASED SERVICES	269,132	269,135	3
7200	500	MATERIALS & SUPPLIES	47,625	47,630	5
7200	600	CAPITAL EXPENDITURES	7,534	7,535	1
7200	700	OTHER EXPENSE	126,804	126,806	2
	TOTAL	GENERAL ADMINISTRATION	\$3,848,707	\$3,882,361	\$33,654
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	46,636,568	46,333,433	(303,135)
7300	200	EMPLOYEE BENEFITS	15,366,204	15,583,929	217,725
7300	300	PURCHASED SERVICES	493,404	493,204	(200)
7300	400	ENERGY SERVICES	208	208	0
7300	500	MATERIALS & SUPPLIES	190,692	188,377	(2,315)
7300	600	CAPITAL EXPENDITURES	244,415	240,783	(3,632)
7300	700	OTHER EXPENSE	16,753	16,753	0
	TOTAL	SCHOOL ADMINISTRATION	\$62,948,244	\$62,856,687	(\$91,557)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	490,978	490,980	2
7400	200	EMPLOYEE BENEFITS	125,324	148,394	23,070
7400	300	PURCHASED SERVICES	76,096	76,097	1
7400	400	ENERGY SERVICES	3,535	3,538	3
7400	500	MATERIALS	8,420	8,421	1
7400	600	CAPITAL EXPENDITURES	273,319	273,322	3
7400	700	OTHER EXPENSE	4,614	4,614	0
	TOTAL	FACILITIES ACQ. & CONST.	\$982,286	\$1,005,366	\$23,080
7410	700	FACIL ACQ & CONSTR-CURR EXPEND OTHER EXPENSE	3,433,725	3,384,000	(49,725)
	TOTAL	FACILITIES ACQ. & CONST.	\$3,433,725	\$3,384,000	(\$49,725)
		FISCAL SERVICES			
7500	100	SALARIES	3,373,422	3,373,425	3
7500	200	EMPLOYEE BENEFITS	1,076,099	1,112,890	36,791
7500	300	PURCHASED SERVICES	297,849	297,852	3
7500	500	MATERIALS	26,331	26,352	21
7500	600	CAPITAL EXPENDITURES	2,011	2,011	0
7500	700	OTHER EXPENSE	149,954	149,956	2
	TOTAL	FISCAL SERVICES	\$4,925,666	\$4,962,486	\$36,820

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FOOD SERVICE			
7600	100	SALARIES	414,081	200,661	(213,420)
7600	200	EMPLOYEE BENEFITS	18,528	5,894	(12,634)
	TOTAL	FOOD SERVICE	\$432,609	\$206,555	(\$226,054)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,091,807	1,091,808	1
7710	200	EMPLOYEE BENEFITS	323,595	328,963	5,368
7710	300	PURCHASED SERVICES	117,874	117,875	1
7710	500	MATERIALS & SUPPLIES	6,146	6,148	2
7710	600	CAPITAL EXPENDITURES	85	85	0
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVA	\$1,539,507	\$1,544,879	\$5,372
		INFORMATION SERVICES			
7720	100	SALARIES	771,056	770,369	(687)
7720	200	EMPLOYEE BENEFITS	268,563	279,061	10,498
7720	300	PURCHASED SERVICES	248,276	248,279	3
7720	400	ENERGY SERVICES	240	240	0
7720	500	MATERIALS & SUPPLIES	12,734	12,735	1
7720	600	CAPITAL EXPENDITURES	12,138	12,139	1
7720	700	OTHER EXPENSE	1,301	1,301	0
	TOTAL	INFORMATION SERVICES	\$1,314,308	\$1,324,124	\$9,816
		PERSONNEL SERVICES			
7730	100	SALARIES	3,855,789	3,855,793	4
7730	200	EMPLOYEE BENEFITS	1,634,436	1,677,854	43,418
7730	300	PURCHASED SERVICES	908,826	908,827	1
7730	500	MATERIALS & SUPPLIES	189,991	189,993	2
7730	600	CAPITAL EXPENDITURES	19,525	19,527	2
7730	700	OTHER EXPENSE	8,782	8,783	1
	TOTAL	PERSONNEL SERVICES	\$6,617,349	\$6,660,777	\$43,428
		INTERNAL SVC			
7760	100	SALARIES	2,076,311	2,075,813	(498)
7760	200	EMPLOYEE BENEFITS	723,056	750,546	27,490
7760	300	PURCHASED SERVICES	863,917	863,918	1
7760	400	ENERGY SERVICES	13,727	13,728	1
7760	500	MATERIALS & SUPPLIES	1,122,132	1,122,133	1
7760	600	CAPITAL EXPENDITURES	5,619	5,620	1
7760	700	OTHER EXPENSE	4,552	4,553	1
	TOTAL	INTERNAL SVC	\$4,809,314	\$4,836,311	\$26,997
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	460,214	460,218	4
7790	200	EMPLOYEE BENEFITS	141,498	147,260	5,762
7790	300	PURCHASED SERVICES	7,078	7,079	1
7790	500	MATERIALS & SUPPLIES	6,226	6,227	1
7790	700	OTHER EXPENSE	1,737	1,737	0
	TOTAL	OTHER CENTRAL SERVICES	\$616,753	\$622,521	\$5,768

PINELLAS COUNTY SCHOOL BOARD

FUN- TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,722,760	19,722,764	4
7800	200	EMPLOYEE BENEFITS	7,863,116	8,231,017	367,901
7800	300	PURCHASED SERVICES	758,121	763,122	5,001
7800	400	ENERGY SERVICES	1,887,584	1,887,586	2
7800	500	MATERIALS & SUPPLIES	1,978,262	1,973,264	(4,998)
7800	600	CAPITAL EXPENDITURES	18,388	18,389	1
7800	700	OTHER EXPENSE	34,850	34,853	3
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$32,263,081	\$32,630,995	\$367,914
		OPERATION OF PLANT			
7900	100	SALARIES	31,800,297	31,558,816	(241,481)
7900	200	EMPLOYEE BENEFITS	14,453,693	14,666,347	212,654
7900	300	PURCHASED SERVICES	21,148,729	17,648,529	(3,500,200)
7900	400	ENERGY SERVICES	19,047,956	18,747,956	(300,000)
7900	500	MATERIALS & SUPPLIES	1,519,894	2,296,888	776,994
7900	600	CAPITAL EXPENDITURES	371,762	371,766	4
7900	700	OTHER EXPENSE	125,182	125,183	1
	TOTAL	OPERATION OF PLANT	\$88,467,513	\$85,415,485	(\$3,052,028)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$213,740,590</i>	<i>\$210,885,986</i>	<i>(\$2,854,604)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,848,223	7,847,407	(816)
8100	200	EMPLOYEE BENEFITS	3,388,894	3,465,043	76,149
8100	300	PURCHASED SERVICES	4,688,282	4,688,288	6
8100	400	ENERGY SERVICES	282,957	282,960	3
8100	500	MATERIALS & SUPPLIES	4,178,025	4,178,029	4
8100	600	CAPITAL EXPENDITURES	125,753	125,754	1
8100	700	OTHER EXPENSE	2,019,646	2,019,649	3
	TOTAL	MAINTENANCE OF PLANT	\$22,531,780	\$22,607,130	\$75,350
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$22,531,780</i>	<i>\$22,607,130</i>	<i>\$75,350</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,807,854	2,807,857	3
8200	200	EMPLOYEE BENEFITS	803,681	830,541	26,860
8200	300	PURCHASED SERVICES	459,938	459,943	5
8200	400	ENERGY SERVICES	3,602	3,605	3
8200	500	MATERIALS & SUPPLIES	116,297	116,298	1
8200	600	CAPITAL EXPENDITURES	53,636	53,637	1
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$4,245,008	\$4,271,881	\$26,873
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$4,245,008</i>	<i>\$4,271,881</i>	<i>\$26,873</i>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	303,001	303,004	3
9100	200	EMPLOYEE BENEFITS	98,479	102,682	4,203
9100	300	PURCHASED SERVICES	125,609	125,610	1
9100	500	MATERIALS & SUPPLIES	88,696	88,698	2
9100	600	CAPITAL EXPENDITURES	373	376	3
9100	700	OTHER EXPENSE	156,831	156,833	2
	TOTAL	COMMUNITY SERVICES	\$772,989	\$777,203	\$4,214
<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>			<i>\$772,989</i>	<i>\$777,203</i>	<i>\$4,214</i>
TOTAL APPROPRIATIONS			\$901,491,531	\$908,298,114	\$6,806,583
FUND BALANCE					
BUDGET FUND BALANCE-END					
<u>NON-SPENDABLE</u>					
		INVENTORY	4,065,487	3,000,000	(1,065,487)
		PRE-PAID EXPENSE	577,150		(577,150)
TOTAL		NON-SPENDABLE	\$4,642,637	\$3,000,000	(\$1,642,637)
<u>RESTRICTED</u>					
		STATE CARRYFORWARDS	2,124,155	1,100,000	(1,024,155)
		REFERENDUM	3,368,002	1,200,000	(2,168,002)
		WORKFORCE	12,627,284	12,000,000	(627,284)
TOTAL		RESTRICTED	\$18,119,441	\$14,300,000	(\$3,819,441)
<u>ASSIGNED</u>					
		ENCUMBRANCES	8,788,667	8,000,000	(788,667)
		CENTRAL PRINTING	876,058	700,000	(176,058)
		CARRYFORWARDS	22,597,686	18,000,000	(4,597,686)
TOTAL		ASSIGNED	\$32,262,411	\$30,700,000	(\$1,562,411)
<u>UNASSIGNED</u>			\$16,177,397	23,401,886	7,224,489
TOTAL		UNASSIGNED	\$16,177,397	\$23,401,886	\$7,224,489
TOTAL ENDING FUND BALANCE			\$71,201,886	\$71,401,886	\$200,000
TOTAL APPROPRIATIONS & ENDING			\$972,693,417	\$979,700,000	\$7,006,583
FUND BALANCE - OPERATING FUND					

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CAPITAL OUTLAY FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$3,828,771	\$3,947,594	\$118,823
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	132,162		(132,162)
3341	000	SALES TAX DISTRIBUTION	223,250	111,625	(111,625)
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	1,424,621		(1,424,621)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,406,065	3,384,000	(22,065)
3399	000	MISCELLANEOUS STATE REVENUE	2,850,000	1,909,802	(940,198)
	TOTAL	STATE SOURCES	<u>\$11,864,869</u>	<u>\$9,353,021</u>	<u>(\$2,511,848)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	134,645,753	143,137,334	8,491,581
3431	000	INTEREST ON INVESTMENTS	3,601,314	1,500,000	(2,101,314)
3433	000	NET INC/DEC FAIR VALUE INVEST	(596,408)		596,408
3434	000	INTEREST EARNED ON BOND PROCEEDS	40,590		(40,590)
3490	000	MISCELLANEOUS LOCAL SOURCES	186,050		(186,050)
3493	000	SALE OF JUNK	152,198		(152,198)
3490	000	MISCELLANEOUS LOCAL SOURCES			0
3440	000	GIFTS, GRANTS AND BEQUESTS		715,279	715,279
3497	000	REFUNDS OF PRIOR YEAR	59,453		(59,453)
	TOTAL	LOCAL SOURCES	<u>\$138,088,950</u>	<u>\$145,352,613</u>	<u>\$7,263,663</u>
		OTHER SOURCES			
3731	000	SALE OF LAND	2,736,391		(2,736,391)
3741	000	INSURANCE LOSS RECOVERY	58,141		(58,141)
3751	000	CERTIFICATES OF PARTICIPATION		75,000,000	75,000,000
	TOTAL	OTHER FINANCING SOURCES	<u>\$2,794,532</u>	<u>\$75,000,000</u>	<u>\$72,205,468</u>
	TOTAL	ESTIMATED REVENUE	<u>\$152,748,351</u>	<u>\$229,705,634</u>	<u>\$76,957,283</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	174,490,793	160,038,003	(14,452,790)
		ASSIGNED	179,409	1,126,731	947,322
	TOTAL	BEGINNING FUND BALANCE	<u>\$174,670,202</u>	<u>\$161,164,734</u>	<u>(\$13,505,468)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$327,418,553</u></u>	<u><u>\$390,870,368</u></u>	<u><u>\$63,451,815</u></u>

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2020/21 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$75.0 million.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CAPITAL OUTLAY FUND - APPROPRIATIONS					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$118,623,876	\$332,926,704	\$214,302,828
	TOTAL	FACILITIES ACQ. & CONST.	\$118,623,876	\$332,926,704	\$214,302,828
9200	700	DEBT SERVICES OTHER EXPENSES	981,521	976,865	(4,656)
	TOTAL	DEBT SERVICES	\$981,521	\$976,865	(\$4,656)
9700	900	TRANSFER OF FUNDS TRANSFERS	46,648,422	43,913,888	(2,734,534)
	TOTAL	TRANSFER OF FUNDS	\$46,648,422	\$43,913,888	(\$2,734,534)
	TOTAL	APPROPRIATIONS	\$166,253,819	\$377,817,457	\$211,563,638
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	160,038,003	12,852,911	(147,185,092)
		ASSIGNED	1,126,731	200,000	(926,731)
	TOTAL	ENDING FUND BALANCE	\$161,164,734	\$13,052,911	(\$148,111,823)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$327,418,553	\$390,870,368	\$63,451,815

The district anticipates issuing Certificates of Participation (COPs) bonds during the 2020/21 fiscal year. In the event the district does not pursue this financing, capital outlay revenue will be reduced by \$75.0 million.

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
DEBT SERVICE FUND - ESTIMATED REVENUE					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$609,072	\$15,750	(\$593,322)
3326	000	SBE BOND INTEREST	850		(850)
	TOTAL	STATE SOURCES	\$609,922	\$15,750	(\$594,172)
		LOCAL SOURCES			
3435	000	INTEREST COPS DEBT SRVC	679		(679)
	TOTAL	LOCAL SOURCES	\$679	\$0	(\$679)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	6,506,662	5,579,888	(926,774)
	TOTAL	TRANSFERS	6,506,662	5,579,888	(926,774)
		OTHER FINANCING SOURCES			
3715	000	FACE VALUE OF REFUNDING BONDS	14,000		(\$14,000)
3792	000	PREMIUM ON SALE OF REFUND BOND	760		(760)
	TOTAL	OTHER FINANCING SOURCES	\$14,760	\$0	(\$14,760)
	TOTAL	ESTIMATED REVENUE	\$7,132,023	\$5,595,638	(\$1,536,385)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	30,832	24,845	(5,987)
	TOTAL	BEGINNING FUND BALANCE	\$30,832	\$24,845	(\$5,987)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$7,162,855	\$5,620,483	(\$1,542,372)
DEBT SERVICE FUND - APPROPRIATIONS					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$7,137,944	\$5,595,638	(\$1,542,306)
	TOTAL	DEBT SERVICES	\$7,137,944	\$5,595,638	(\$1,542,306)
		ISSUANCE DIC & PAYMENT ESC AGN			
9299	800	DISCOUNT ON REFUNDING OF BONDS	66		(\$66)
	TOTAL	ISSUANCE DIC & PAYMENT ESC AGN	\$66	\$0	(\$66)
	TOTAL	APPROPRIATIONS	\$7,138,010	\$5,595,638	(\$1,542,372)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	24,845	24,845	0
	TOTAL	ENDING FUND BALANCE	\$24,845	\$24,845	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$7,162,855	\$5,620,483	(\$1,542,372)

The district anticipates issuing Certificates of Participation (COPS) bonds during the 2020/21 fiscal year. In the event the district does not pursue this financing the debt service revenue and appropriations will be reduced by \$752,788

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,900,500	\$460,000	(3,440,500)
3199	000	MISC FEDERAL DIRECT	2,315,393	1,362,848	(952,545)
	TOTAL	FEDERAL DIRECT	<u>\$6,215,893</u>	<u>\$1,822,848</u>	<u>(\$4,393,045)</u>
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,661,290	468,711	(1,192,579)
3221	000	ADULT GENERAL EDUCATION	1,154,789	490,713	(664,076)
3222	000	ENGLISH LITERACY & CIVICS	137,570	41,180	(96,390)
3225	000	TCHER & PRINCPL TRNING TITLE II	3,415,403	2,263,151	(1,152,252)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA	31,594,450	8,375,586	(23,218,864)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	35,954,398	36,027,960	73,562
3241	000	LANGUAGE INSTRUCTION TITLE III	1,122,677	481,882	(640,795)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	546,517	155,838	(390,679)
3299	000	MISC FEDERAL THRU STATE	4,891,006	1,832,967	(3,058,039)
	TOTAL	FEDERAL THRU STATE	<u>\$80,478,100</u>	<u>\$50,137,988</u>	<u>(\$30,340,112)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$86,693,993</u></u>	<u><u>\$51,960,836</u></u>	<u><u>(\$34,733,157)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	12,191,138	\$5,129,267	(\$7,061,871)
5100	200	EMPLOYEE BENEFITS	2,572,740	1,548,369	(1,024,371)
5100	300	PURCHASED SERVICES	3,486,318	4,444,993	958,675
5100	500	MATERIALS & SUPPLIES	2,893,880	7,530,679	4,636,799
5100	600	CAPITAL EXPENDITURES	2,181,231	1,594,288	(586,943)
5100	700	OTHER EXPENSE	16,735	130	(16,605)
	TOTAL	BASIC (FEFP K-12)	\$23,342,042	\$20,247,726	(\$3,094,316)
		EXCEPTIONAL			
5200	100	SALARIES	6,007,754	1,718,344	(4,289,410)
5200	200	EMPLOYEE BENEFITS	2,334,066	1,077,183	(1,256,883)
5200	300	PURCHASED SERVICES	643,461	138,426	(505,035)
5200	500	MATERIALS & SUPPLIES	156,857	56,062	(100,795)
5200	600	CAPITAL EXPENDITURES	36,575	7,037	(29,538)
	TOTAL	EXCEPTIONAL	\$9,178,713	\$2,997,052	(\$6,181,661)
		CAREER EDUCATION			
5300	100	SALARIES	251,194	17,704	(233,490)
5300	200	EMPLOYEE BENEFITS	47,378	5,847	(41,531)
5300	300	PURCHASED SERVICES	251,592	81,708	(169,884)
5300	500	MATERIALS & SUPPLIES	318,182	66,658	(251,524)
5300	600	CAPITAL EXPENDITURES	296,903	171,104	(125,799)
5300	700	OTHER EXPENSE	166,978	106,703	(60,275)
	TOTAL	CAREER EDUCATION	\$1,332,227	\$449,724	(\$882,503)
		ADULT GENERAL			
5400	100	SALARIES	120,970	11,058	(109,912)
5400	200	EMPLOYEE BENEFITS	19,500	10,013	(9,487)
5400	300	PURCHASED SERVICES	305,125	214,101	(91,024)
5400	500	MATERIALS & SUPPLIES	38,070	24,474	(13,596)
5400	600	CAPITAL EXPENDITURES	135,838	131,830	(4,008)
5400	700	OTHER EXPENSE	5,000	5,000	0
	TOTAL	ADULT GENERAL	\$624,503	\$396,476	(\$228,027)
		PRE KINDERGARTEN			
5500	100	SALARIES	272,949	193,935	(79,014)
5500	200	EMPLOYEE BENEFITS	125,573	100,406	(25,167)
	TOTAL	PRE KINDERGARTEN	\$398,522	\$294,341	(\$104,181)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$34,876,007	\$24,385,319	(\$10,490,688)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,178,945	391,058	(1,787,887)
6110	200	EMPLOYEE BENEFITS	776,337	156,621	(619,716)
6110	500	MATERIALS & SUPPLIES	9,591	2,003	(7,588)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,964,873	\$549,682	(\$2,415,191)
		GUIDANCE SERVICES			
6120	100	SALARIES	108,782	10,111	(98,671)
6120	200	EMPLOYEE BENEFITS	28,109	1,691	(26,418)
6120	500	MATERIALS & SUPPLIES	1,848	608	(1,240)
	TOTAL	GUIDANCE SERVICES	\$138,739	\$12,410	(\$126,329)
		HEALTH SERVICES			
6130	100	SALARIES	28,000	4,320	(23,680)
6130	200	EMPLOYEE BENEFITS	4,662	773	(3,889)
6130	300	PURCHASED SERVICES	100	100	0
6130	500	MATERIALS & SUPPLIES	75		(75)
	TOTAL	HEALTH SERVICES	\$32,837	\$5,193	(\$27,644)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,165,948	84,759	(2,081,189)
6140	200	EMPLOYEE BENEFITS	702,559	32,181	(670,378)
6140	300	PURCHASED SERVICES	500	122	(378)
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,869,007	\$117,062	(\$2,751,945)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	187,562	131,287	(56,275)
6150	200	EMPLOYEE BENEFITS	66,747	23,172	(43,575)
6150	300	PURCHASED SERVICES	93,483	271,232	177,749
6150	500	MATERIALS & SUPPLIES	356,536	275,062	(81,474)
6150	600	CAPITAL OUTLAY	9,219	28,902	19,683
	TOTAL	PARENTAL INVOLVEMENT	\$713,547	\$729,655	\$16,108
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,796,007	164,884	(1,631,123)
6190	200	EMPLOYEE BENEFITS	633,781	93,547	(540,234)
6190	300	PURCHASED SERVICES	2,774	4,860	2,086
6190	500	MATERIALS & SUPPLIES	555	2,520	1,965
6190	600	CAPITAL OUTLAY	1,800	720	(1,080)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,434,917	\$266,531	(\$2,168,386)
		INSTRUCTIONAL MEDIA SERVICES			
6200	500	MATERIALS & SUPPLIES		2,550	2,550
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$0	\$2,550	\$2,550
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,774,354	4,248,023	(7,526,331)
6300	200	EMPLOYEE BENEFITS	4,045,194	1,522,934	(2,522,260)
6300	300	PURCHASED SERVICES	472,345	565,498	93,153
6300	400	ENERGY	50		(50)
6300	500	MATERIALS & SUPPLIES	226,879	239,656	12,777
6300	600	CAPITAL EXPENDITURES	118,806	109,647	(9,159)
6300	700	OTHER EXPENSE	8,400	7,095	(1,305)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,646,028	\$6,692,853	(\$9,953,175)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	10,114,654	6,766,907	(3,347,747)
6400	200	EMPLOYEE BENEFITS	3,366,773	2,226,358	(1,140,415)
6400	300	PURCHASED SERVICES	2,437,188	1,515,366	(921,822)
6400	500	MATERIALS & SUPPLIES	602,380	5,213,512	4,611,132
6400	600	CAPITAL EXPENDITURES	225,535	47,245	(178,290)
6400	700	OTHER EXPENSE	17,018	4,445	(12,573)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$16,763,548	\$15,773,833	(\$989,715)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	476,849	\$19,412	(457,437)
6500	200	EMPLOYEE BENEFITS	158,016	10,007	(148,009)
6500	600	CAPITAL EXPENDITURES	3,114		(3,114)
	TOTAL	INSTRUCTION-RELATED TECH	\$637,979	\$29,419	(\$608,560)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$43,201,475</i>	<i>\$24,179,188</i>	<i>(\$19,022,287)</i>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	13,250	13,250	0
	TOTAL	SCHOOL BOARD	\$13,250	\$13,250	\$0
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES	1,500		(1,500)
7200	500	MATERIALS & SUPPLIES	100	6	(94)
7200	700	OTHER EXPENSE	2,721,993	2,716,802	(5,191)
	TOTAL	GENERAL ADMINISTRATION	\$2,723,593	\$2,716,808	(\$6,785)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	24,853	18,604	(6,249)
7300	500	MATERIALS & SUPPLIES	180		(180)
	TOTAL	SCHOOL ADMINISTRATION	\$25,033	\$18,604	(\$6,429)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	488,365		(488,365)
	TOTAL	FACILITIES ACQ. & CONST.	\$488,365	\$0	(\$488,365)
		FISCAL SERVICES			
7500	100	SALARIES	39,000	9,504	(29,496)
7500	200	EMPLOYEE BENEFITS	21,233	3,563	(17,670)
	TOTAL	FISCAL SERVICES	\$60,233	\$13,067	(\$47,166)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	51,799	42,511	(9,288)
7710	200	EMPLOYEE BENEFITS	14,149	12,251	(1,898)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$65,948	\$54,762	(\$11,186)
		PERSONNEL SERVICES			
7730	100	SALARIES	292,002		(292,002)
7730	200	EMPLOYEE BENEFITS	52,548		(52,548)
7730	300	PURCHASED SERVICES	5,000		(5,000)
7730	700	OTHER EXPENSE	15,210		(15,210)
	TOTAL	PERSONNEL SERVICES	\$364,760	\$0	(\$364,760)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	20,509		(20,509)
7790	200	EMPLOYEE BENEFITS	5,415		(5,415)
	TOTAL	OTHER CENTRAL SERVICES	\$25,924	\$0	(\$25,924)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	198,894	107,445	(91,449)
7800	400	ENERGY SERVICES	806		(806)
7800	700	OTHER EXPENSE	1,534		(1,534)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$201,234	\$107,445	(\$93,789)
		OPERATION OF PLANT			
7900	100	SALARIES	66,241	3,163	(63,078)
7900	200	EMPLOYEE BENEFITS	19,478	558	(18,920)
7900	300	PURCHASED SERVICES	74,221	8,672	(65,549)
7900	400	ENERGY SERVICES	5,985		(5,985)
	TOTAL	OPERATION OF PLANT	\$165,925	\$12,393	(\$153,532)
<i>SUBTOTAL - GENERAL SUPPORT</i>			<i>\$4,134,265</i>	<i>\$2,936,329</i>	<i>(\$1,197,936)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	1,706		(1,706)
9100	500	MATERIALS & SUPPLIES	242,829	40,000	(202,829)
9100	600	CAPITAL EXPENDITURES	10		(10)
9100	700	OTHER EXPENSE	4,237,701	420,000	(3,817,701)
	TOTAL	COMMUNITY SERVICES	\$4,482,246	\$460,000	(\$4,022,246)
<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>			<i>\$4,482,246</i>	<i>\$460,000</i>	<i>(\$4,022,246)</i>
TOTAL APPROPRIATIONS			\$86,693,993	\$51,960,836	(\$34,733,157)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12		\$23,744,738	23,744,738
	TOTAL	FEDERAL THRU STATE	\$0	\$23,744,738	\$23,744,738
	TOTAL	ESTIMATED REVENUE	\$0	\$23,744,738	\$23,744,738

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u>					
		BASIC (FEPP K-12)			
5100	100	SALARIES		\$4,100,206	\$4,100,206
5100	200	EMPLOYEE BENEFITS		785,405	785,405
5100	300	PURCHASED SERVICES		3,385,866	3,385,866
5100	500	MATERIALS & SUPPLIES		331,797	331,797
5100	600	CAPITAL EXPENDITURES		10,162,881	10,162,881
	TOTAL	BASIC (FEPP K-12)	\$0	\$18,766,155	\$18,766,155
		EXCEPTIONAL			
5200	100	SALARIES		64,560	64,560
5200	200	EMPLOYEE BENEFITS		4,939	4,939
	TOTAL	EXCEPTIONAL	\$0	\$69,499	\$69,499
		CAREER EDUCATION			
5300	100	SALARIES		9,900	9,900
5300	200	EMPLOYEE BENEFITS		757	757
	TOTAL	CAREER EDUCATION	\$0	\$10,657	\$10,657
		ADULT GENERAL			
5400	100	SALARIES		420	420
5400	200	EMPLOYEE BENEFITS		32	32
	TOTAL	ADULT GENERAL	\$0	\$452	\$452
		PRE KINDERGARTEN			
5500	100	SALARIES		300	300
5500	200	EMPLOYEE BENEFITS		23	23
	TOTAL	PRE KINDERGARTEN	\$0	\$323	\$323
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$0</i>	<i>\$18,847,086</i>	<i>\$18,847,086</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES		2,280	2,280
6110	200	EMPLOYEE BENEFITS		174	174
	TOTAL	ATTENDANCE & SOCIAL WORK	\$0	\$2,454	\$2,454
		GUIDANCE SERVICES			
6120	100	SALARIES		7,920	7,920
6120	200	EMPLOYEE BENEFITS		606	606
	TOTAL	GUIDANCE SERVICES	\$0	\$8,526	\$8,526
		HEALTH SERVICES			
6130	100	SALARIES		455,833	455,833
6130	200	EMPLOYEE BENEFITS		167,655	167,655
	TOTAL	HEALTH SERVICES	\$0	\$623,488	\$623,488
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES		720	720
6140	200	EMPLOYEE BENEFITS		55	55
	TOTAL	PSYCHOLOGICAL SERVICES	\$0	\$775	\$775
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES		8,398	8,398
	TOTAL	PARENTAL INVOLVEMENT	\$0	\$8,398	\$8,398

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u>					
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES		360	360
6190	200	EMPLOYEE BENEFITS		28	28
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$0	\$388	\$388
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES		6,060	6,060
6200	200	EMPLOYEE BENEFITS		464	464
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$0	\$6,524	\$6,524
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES		9,000	9,000
6300	200	EMPLOYEE BENEFITS		689	689
6300	300	PURCHASED SERVICES		4,000	4,000
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$0	\$13,689	\$13,689
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES		461,453	461,453
6400	200	EMPLOYEE BENEFITS		95,136	95,136
6400	300	PURCHASED SERVICES		154,402	154,402
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$0	\$710,991	\$710,991
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES		36,000	36,000
6500	200	EMPLOYEE BENEFITS		6,354	6,354
	TOTAL	INSTRUCTION-RELATED TECH	\$0	\$42,354	\$42,354
<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>			<i>\$0</i>	<i>\$1,417,587</i>	<i>\$1,417,587</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE		576,446	576,446
	TOTAL	GENERAL ADMINISTRATION	\$0	\$576,446	\$576,446
		SCHOOL ADMINISTRATION			
7300	100	SALARIES		188,064	188,064
7300	200	EMPLOYEE BENEFITS		54,993	54,993
	TOTAL	SCHOOL ADMINISTRATION	\$0	\$243,057	\$243,057
		OPERATION OF PLANT			
7900	500	MATERIALS & SUPPLIES		1,825,541	1,825,541
7900	600	CAPITAL EXPENDITURES		467,783	467,783
	TOTAL	OPERATION OF PLANT	\$0	\$2,293,324	\$2,293,324
<i>SUBTOTAL - GENERAL SUPPORT</i>			<i>\$0</i>	<i>\$3,112,827</i>	<i>\$3,112,827</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	300	PURCHASED SERVICES		200,000	200,000
8200	600	CAPITAL EXPENDITURES		167,238	167,238
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$0	\$367,238	\$367,238
<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>			<i>\$0</i>	<i>\$367,238</i>	<i>\$367,238</i>
TOTAL APPROPRIATIONS			\$0	\$23,744,738	\$23,744,738

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12		\$1,516,651	1,516,651
3272	000	EDUC. STABIL. FUNDS WORKFORCE		\$1,405,801	1,405,801
	TOTAL	FEDERAL THRU STATE	\$0	\$2,922,452	\$2,922,452
	TOTAL	ESTIMATED REVENUE	\$0	\$2,922,452	\$2,922,452
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES		\$853,520	\$853,520
5100	200	EMPLOYEE BENEFITS		269,831	269,831
5100	300	PURCHASED SERVICES		376,894	376,894
5100	500	MATERIALS & SUPPLIES		16,406	16,406
	TOTAL	BASIC (FEFP K-12)	\$0	\$1,516,651	\$1,516,651
		CAREER EDUCATION			
5300	600	CAPITAL EXPENDITURES		522,236	522,236
	TOTAL	CAREER EDUCATION	\$0	\$522,236	\$522,236
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$0</i>	<i>\$2,038,887</i>	<i>\$2,038,887</i>
		COMMUNITY SERVICES			
9100	700	OTHER EXPENSE		883,565	883,565
	TOTAL	COMMUNITY SERVICES	\$0	\$883,565	\$883,565
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$0</i>	<i>\$883,565</i>	<i>\$883,565</i>
	TOTAL	APPROPRIATIONS	\$0	\$2,922,452	\$2,922,452

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$20,473,693	\$27,000,000	\$6,526,307
3262	000	SCH BRKFST REIMBURSEMENT	7,354,329	9,050,000	1,695,671
3263	000	AFTERSCHOOL SNACK REIMB	698,115	650,000	(48,115)
3264	000	CHILD CARE FOOD PROGRAM	1,672,628	1,500,000	(172,628)
3265	000	USDA DONATED COMMODITIES	2,855,665	2,800,000	(55,665)
3266	000	CASH IN LIEU OF DONAT. FOOD	115,824	103,869	(11,955)
3267	000	SUMMER FOOD SERVICE PROGRAM	4,003,609	1,100,000	(2,903,609)
3269	000	OTHER FOOD SERV. REVENUE	134,478	75,000	(59,478)
	TOTAL	FEDERAL THRU STATE	\$37,308,341	\$42,278,869	\$4,970,528
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	277,155	150,000	(127,155)
3338	000	SCHOOL LUNCH SUPPLEMENT	317,188	275,000	(42,188)
	TOTAL	STATE SOURCES	\$594,343	\$425,000	(\$169,343)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(24,888)	(33,000)	(8,112)
3433	000	NET INC/DEC FAIR VALUE INVEST	21,350	18,000	(3,350)
3451	000	STUDENT LUNCHES	2,578,178	2,294,578	(283,600)
3452	000	STUDENT BREAKFAST	11,852	10,549	(1,303)
3453	000	ADULT BREAKFAST/LUNCHES	130,176	115,738	(14,438)
3454	000	STUDENT AND ADULT A LA CARTE	1,801,427	1,750,000	(51,427)
3455	000	STUDENT SNACKS	128,504	125,000	(3,504)
3456	000	OTHER FOOD SALES	26,349	15,000	(11,349)
3459	000	ADMINISTRATIVE FEE - CHARTER	53,517	50,000	(3,517)
3490	000	MISC LOCAL SOURCES	690,608	500,000	(190,608)
3493	000	SALE OF JUNK	9,969	10,000	31
	TOTAL	LOCAL SOURCES	\$5,427,042	\$4,855,865	(\$571,177)
		OTHER FINANCING SOURCES			
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	600,000		(600,000)
3670	000	TRANS. FROM INTERNAL SERVICE	234,000		(234,000)
	TOTAL	TRANSFERS	\$834,000	\$0	(\$834,000)
	TOTAL	ESTIMATED REVENUE	\$44,163,726	\$47,559,734	\$3,396,008
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	1,477,219	568,107	(909,112)
	TOTAL	BEGINNING FUND BALANCE	\$1,477,219	\$568,107	(\$909,112)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$45,640,945	\$48,127,841	\$2,486,896

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$16,923,076	\$17,000,000	\$76,924
7600	200	EMPLOYEE BENEFITS	5,698,408	6,500,000	801,592
7600	300	PURCHASED SERVICES	2,076,805	2,598,295	521,490
7600	400	ENERGY SERVICES	2,221,975	916,700	(1,305,275)
7600	500	MATERIALS & SUPPLIES	17,129,582	19,070,142	1,940,560
7600	600	CAPITAL EXPENDITURES	765,337	1,388,956	623,619
7600	700	OTHER EXPENSE	257,655	141,700	(115,955)
	TOTAL	FOOD SERVICE	\$45,072,838	\$47,615,793	\$2,542,955
	TOTAL	APPROPRIATIONS	\$45,072,838	\$47,615,793	\$2,542,955
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	568,107	512,048	(56,059)
	TOTAL	ENDING FUND BALANCE	\$568,107	\$512,048	(\$56,059)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$45,640,945	\$48,127,841	\$2,486,896

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$251,903		(\$251,903)
3433	000	NET INC/DEC FAIR VALUE INVEST	(68,620)		68,620
3484	000	PREMIUM REVENUE (WC)	1,886,030	5,000,000	3,113,970
3497	000	REFUNDS OF PRIOR YEAR EXP	606,568		(606,568)
		TOTAL LOCAL SOURCES	\$2,675,881	\$5,000,000	\$2,324,119
		TOTAL ESTIMATED REVENUE	\$2,675,881	\$5,000,000	\$2,324,119
		BUDGET FUND BALANCE-BEGIN RESTRICTED	(788,584)	(4,048)	784,536
		TOTAL BEGINNING FUND BALANCE	(\$788,584)	(\$4,048)	\$784,536
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$1,887,297	\$4,995,952	\$3,108,655

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE(Workers Compensation)	\$1,891,345	\$5,000,000	\$3,108,655
		TOTAL SCHOOL BOARD	\$1,891,345	\$5,000,000	\$3,108,655
		TOTAL APPROPRIATIONS	\$1,891,345	\$5,000,000	\$3,108,655
		FUND BALANCE			
090		RESTRICTED	(4,048)	(4,048)	0
		TOTAL ENDING FUND BALANCE	(\$4,048)	(\$4,048)	\$0
		TOTAL APPROPRIATIONS & FD BALANCE	\$1,887,297	\$4,995,952	\$3,108,655

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2019-20	2020-21	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
SELF-INSURED HEALTH FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$295,725		(\$295,725)
3433	000	NET INC/DEC FAIR VALUE INVEST	(50,912)		50,912
3484	000	PREMIUM REVENUE	132,348,865	\$137,123,233	4,774,368
3497	000	REFUNDS OF PRIOR YEAR EXP	2,100,997		(2,100,997)
	TOTAL	LOCAL SOURCES	<u>\$134,694,675</u>	<u>\$137,123,233</u>	<u>\$2,428,558</u>
	TOTAL	ESTIMATED REVENUE	<u>\$134,694,675</u>	<u>\$137,123,233</u>	<u>\$2,428,558</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	21,370,185	21,397,409	27,224
	TOTAL	BEGINNING FUND BALANCE	<u>\$21,370,185</u>	<u>\$21,397,409</u>	<u>\$27,224</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$156,064,860</u></u>	<u><u>\$158,520,642</u></u>	<u><u>\$2,455,782</u></u>
SELF-INSURED HEALTH FUND - APPROPRIATIONS					
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	3,884,400		(3,884,400)
	TOTAL	TRANSFER OF FUNDS	<u>\$3,884,400</u>	<u>\$0</u>	<u>(3,884,400)</u>
		INTERNAL SERVICES			
9900	200	EMPLOYEE BENEFITS	128,921,051	\$137,123,080	8,202,029
	700	OTHER EXPENSE	1,862,000		(1,862,000)
	TOTAL	INTERNAL SERVICES	<u>\$130,783,051</u>	<u>\$137,123,080</u>	<u>\$6,340,029</u>
	TOTAL	APPROPRIATIONS	<u>\$134,667,451</u>	<u>\$137,123,080</u>	<u>\$2,455,629</u>
2768		FUND BALANCE RESTRICTED	\$21,397,409	\$21,397,562	\$153
	TOTAL	ENDING FUND BALANCE	<u>\$21,397,409</u>	<u>\$21,397,562</u>	<u>\$153</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$156,064,860</u></u>	<u><u>\$158,520,642</u></u>	<u><u>\$2,455,782</u></u>

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FUNC-TION	OBJECT	DESCRIPTION	2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
PERMANENT FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$3,313		(3,313)
3433	000	NET INC/DEC FAIR VALUE INVEST	(832)		832
	TOTAL	LOCAL SOURCES	\$2,481	\$0	(\$2,481)
	TOTAL	ESTIMATED REVENUE	\$2,481	\$0	(\$2,481)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	151,056	153,537	\$0
	TOTAL	BEGINNING FUND BALANCE	\$151,056	\$153,537	\$2,481
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$153,537	\$153,537	\$0

PERMANENT FUND - APPROPRIATIONS

		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$153,537	\$153,537	\$0
	TOTAL	ENDING FUND BALANCE	\$153,537	\$153,537	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$153,537	\$153,537	\$0

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APPENDIX

PINELLAS COUNTY
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How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

**Coronavirus Aid, Relief, and Economic Security (CARES) Act Fund
(A Special Revenue Fund)**

Concerns Federal funds for emergency education funding to support school districts as they respond to negative impacts of the COVID-19 pandemic. These are short-term, one-time funds available to the District.

**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.

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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.

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

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7000 General Support Services

- 7100 School Board
- 7200 General Administration (including Superintendent)
- 7300 School Administration (including Principals)
- 7400 Facilities Acquisition & Construction
 - 7410 Facilities Acquisition & Construction – Current Expenditures
- 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

8000 Maintenance

- 8100 Maintenance of Plant
- 8200 Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

- 9100 Community Services
- 9200 Debt Service
 - 9299 Issuance Discounts and Payments to Escrow Agent
- 9700 Transfer of Funds
- 9900 Proprietary Expenses

Object

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

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

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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.

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

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

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

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.

Coronavirus Aid, Relief, and Economic Security Act Funds (CARES) Act:

A bill passed by Congress and signed into law by President Trump on March 27, 2020, which provides economic relief to school districts as they respond to the negative impacts of the COVID-19 pandemic. These funds are provided on a short-term, one time basis, and must be shared with Private and Charter Schools.

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).

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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.

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, 2021, is Fiscal Year 2021.

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.

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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.

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.

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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 2020-21, 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 2019.

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.

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.

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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.