

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Tentative 2025-2026 Millage Rates & District Budget

July 29, 2025 (6:30 p.m.)

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



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Tuesday, July 29, 2025
Public Hearing on Budget - 6:30 p.m. Time Certain

First Public Hearing on the Budget
Pinellas County Schools
6:30 p.m.
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 Chief Financial Officer

4.1 Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Chief Financial Officer

5. Millage to Support the Budget, Including Public Comments

5.1 Approval of Discretionary Local Effort Millage

5.2 Adoption of Total Millage Rates

6. Tentative 2025-26 Budget, Including Public Comments

6.1 Approve Adoption of the Tentative 2025-26 Budget

6.2 Set the Date of Second Public Hearing

6.3 Authorize the Submittal of Certification of School Taxable Value

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

2025 - 2026 BUDGET CALENDAR

September 10, 2024	2024-25 Budget Adopted
October 11, 2024	FTE 2024-25 Survey 2 "Date Certain"
January 2025	Second Semester Staffing Review
February 2, 2025	Governor presents 2025-26 Budget Recommendation
February 7, 2025	FTE 2024-25 Survey 3 "Date Certain"
March 2025	Staffing Allocations to Schools
March 4, 2025	2025 Legislative Session Begins
March 7, 2025	FTE 2025-26 Estimates (per forecast model) to State DOE
June 2025	Discretionary Allocations to Departments and Schools
June 10, 2025	Request Authorization to Allow Payments of Current Bills & Salaries beginning July 1, until approval of the final budget.
June 26, 2025	Legislative Session Ends
June 24, 2025	School Board Workshop on Budget
July 1, 2025	New Fiscal Year Begins
July 27, 2025	Advertise in Tampa Bay Times
July 29, 2025	First Public Hearing on the 2025-26 Budget and Millage Rates
August 6, 2025	Staff Rosters from Schools due to Personnel
August 11, 2025	School Term Begins
August 24, 2025	County Property Appraiser Mails TRIM Notices
September 9, 2025	Board Adopts Tentative Facilities Work Program*
September 9, 2025	Final Public Hearing on the 2025-26 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*

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	\$ 877,032,253
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 871,191
C. Actual property tax levy	\$ 876,161,062
This year's proposed tax levy	\$ 958,120,160

This year's proposed tax levy

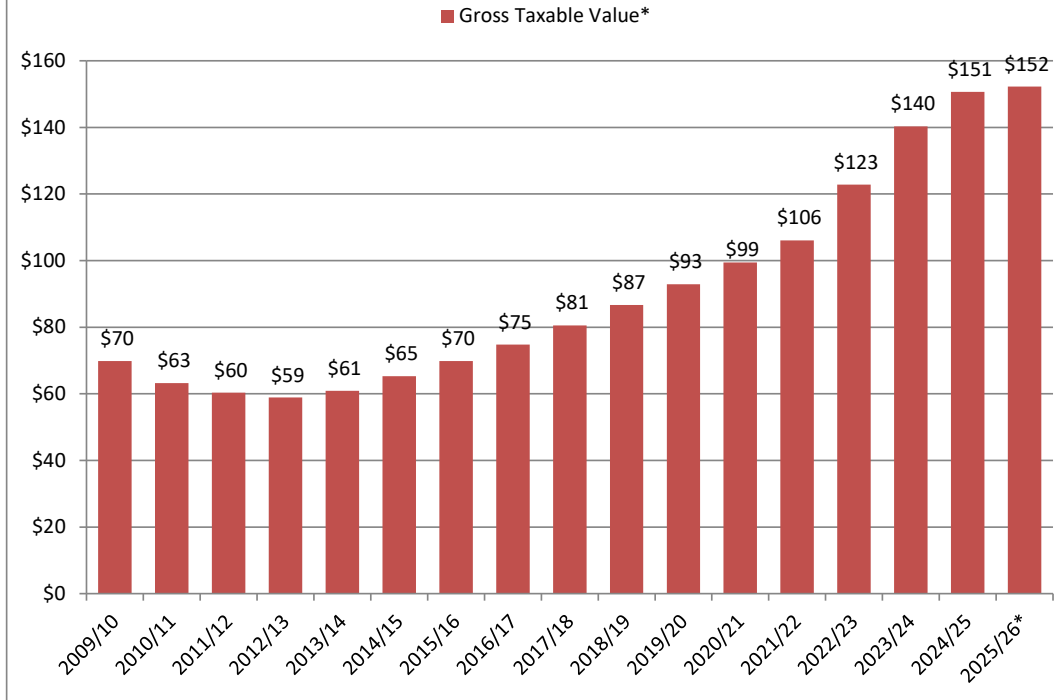
A portion of the tax levy is required under state law in order for the school board to receive \$364,961,741 in state education grants. The required portion has increased by .43 percent, and represents approximately five tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 29th, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2009/10	69,846,303,858	(8,669,762,842)	-11.0%
2010/11	63,254,148,064	(6,592,155,794)	-9.4%
2011/12	60,328,895,475	(2,925,252,589)	-4.6%
2012/13	58,891,093,300	(1,437,802,175)	-2.4%
2013/14	60,915,234,693	2,024,141,393	3.4%
2014/15	65,276,216,864	4,360,982,171	7.2%
2015/16	69,844,411,317	4,568,194,453	7.0%
2016/17	74,769,722,195	4,925,310,878	7.1%
2017/18	80,533,507,010	5,763,784,815	7.7%
2018/19	86,662,845,014	6,129,338,004	7.6%
2019/20	92,860,690,733	6,197,845,719	7.2%
2020/21	99,400,925,955	6,540,235,222	7.0%
2021/22	106,042,089,211	6,641,163,256	6.7%
2022/23	122,829,543,209	16,787,453,998	15.8%
2023/24	140,322,662,036	17,493,118,827	14.2%
2024/25	150,641,060,300	10,318,398,264	7.4%
2025/26*	152,251,733,778	1,610,673,478	1.1%

*Gross Taxable value as certified on 07/01/2025.

PINELLAS COUNTY SCHOOLS

Proposed 2025/2026 Millage Rates

PROPERTY TAX ROLL (in \$ Billions)			
	2024/2025	2025/2026	Change
Gross Taxable Property Value	\$150.49	\$152.25	1.2%
Adjusted Taxable Value (excluding new construction, etc.)	\$148.71	\$152.57	2.6%
	<i>(vs. 2024-25 Final Adjusted Taxable Value)</i>		

MILLAGE RATE COMPARISONS:			
Proposed 2025/2026 Rates vs. Actual 2024/2025 Millage Rates	2024/2025 Actual	2025/2026 Proposed	Percent Change
Required Local Effort	3.0740	3.0450	-0.94%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	1.0000	100.00%
Operating Subtotal	4.3220	4.7930	10.90%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	5.8220	6.2930	8.09%
Proposed 2025/2026 Rates vs. Rolled-Back Millage Rates	Rolled Back Rate	2025/2026 Proposed	Percent Change
Required Local Effort	3.0320	3.0450	0.43%
Discretionary Local Effort	0.7377	0.7480	1.40%
Local Referendum	0.4932	1.0000	102.76%
Capital Outlay	1.4795	1.5000	1.39%
Total Millage	5.7424	6.2930	9.59%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2025/26

- 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, 2025, was \$152,251,733,778.
- 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, 2025, was \$152,251,734.
- (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: $96\% \times \$152,251,734 = \$146,161,664$.
- 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 2025/26																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79		Millage	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Operating (County)	10.00	10.00	10.00	9.30	6.40							5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	5.431	5.814																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Operating (District)	1.60	1.10			1.60							1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	0.719	0.719																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Debt Service (County)	0.35	0.35	0.32		8.00							6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150	6.533																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Capital Improvment (Dist)	4.00												2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	1.500	2.000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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				7.650				8.533																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Millage	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Required Local Effort	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046	4.730																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Discretionary Local	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Supplemental Discretionary					0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189	0.154	0.141																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Operating Subtotal				6.966				6.826				7.000				7.082				7.359				7.329				7.176				7.133				7.110				6.666				6.433				6.487				6.449				6.243				6.122				6.390				6.210				5.881																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Capital Improvement	1.800				1.800				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				2.000				1.850																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Total Millage				8.766				8.626				9.000				9.082				9.359				9.329				9.176				9.133				9.110				8.666				8.433				8.487				8.449				8.243				8.122				8.390				8.210				7.731																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Millage	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	2021/22	2022/23	2023/24	2024/25	Proposed 2025/26																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Required Local Effort	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	3.577	3.215	3.190	3.074	3.045																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Discretionary Local	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	0.748	0.748	0.748	0.748	0.748																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Local Referendum	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	1.000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Operating Subtotal				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				4.438				4.322				4.793																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Capital Improvement	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				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500				1.500			

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

TAX BASE	BUDGET 2024-2025	BUDGET 2025-2026	FY26 vs FY25 INCREASE/(DECREASE)	
			Amount	Percent
Gross Taxable Value	\$150,641,060,300	\$152,251,733,778	\$1,610,673,478	1.1%
Value of 1 mill (@ 96%)	\$144,615,418	\$146,161,664	\$1,546,246	1.1%

MILLAGE RATES AND REVENUE

	Rate	Revenue	Rate	Revenue	Revenue %
Operating					
Required Local Effort	3.074	\$444,547,795	-0.029	\$514,472	0.1%
Discretionary	0.748	108,172,333	0.000	1,156,592	1.1%
Local Referendum	0.500	72,307,709	0.500	73,853,955	102.1%
Total Operating	4.322	\$625,027,837	0.471	\$75,525,019	12.1%
Capital	1.500	216,923,127	0.000	2,319,369	1.1%
TOTAL	5.822	\$841,950,964	0.471	\$77,844,388	9.3%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2022/2023	2023/2024	2024/2025	2025/2026
% Change in Assessed Value		15.8%	14.2%	7.4%	1.1%
Assessed Value	\$	450,000	\$ 513,900	\$ 551,929	\$ 558,000
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	425,000	\$ 488,900	\$ 526,929	\$ 533,000
Taxable Value	\$	425,000	\$ 488,900	\$ 526,929	\$ 533,000
Divided by 1,000 (= number of "mills")		425.000	488.900	526.929	533.000
Times Millage Rate		5.963	5.938	5.822	6.293
Property Taxes	\$	2,534.28	\$ 2,903.09	\$ 3,067.78	\$ 3,354.17

Change as compared to the prior year

\$	368.81	\$	164.69	\$	286.39
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Cumulative 3-Year Change

\$	819.89
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BUDGET SUMMARY

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2025-2026 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$63,690,465	4.37%
State	261,681,833	17.97%
Local	1,131,044,428	77.66%
Total Revenue	\$1,456,416,726	100.00%
<i>Transfers & Balances</i>	332,432,169	
GRAND TOTAL	\$1,788,848,895	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2025-2026 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,125,577,893	62.93%
Debt Service	8,486,309	0.47%
Capital Outlay	395,245,304	22.09%
Contracted Programs	10,365,465	0.58%
Food and Nutrition Fund	54,697,153	3.06%
Self-Insured Workers Comp & Liability Fund	8,324,963	0.47%
Self-Insured Health Fund	169,282,982	9.46%
Permanent Fund	149,068	0.01%
Miscellaneous Special Revenue Fund	16,719,758	0.93%
GRAND TOTAL	\$1,788,848,895	100.00%

2025-2026 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 4.5%
HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

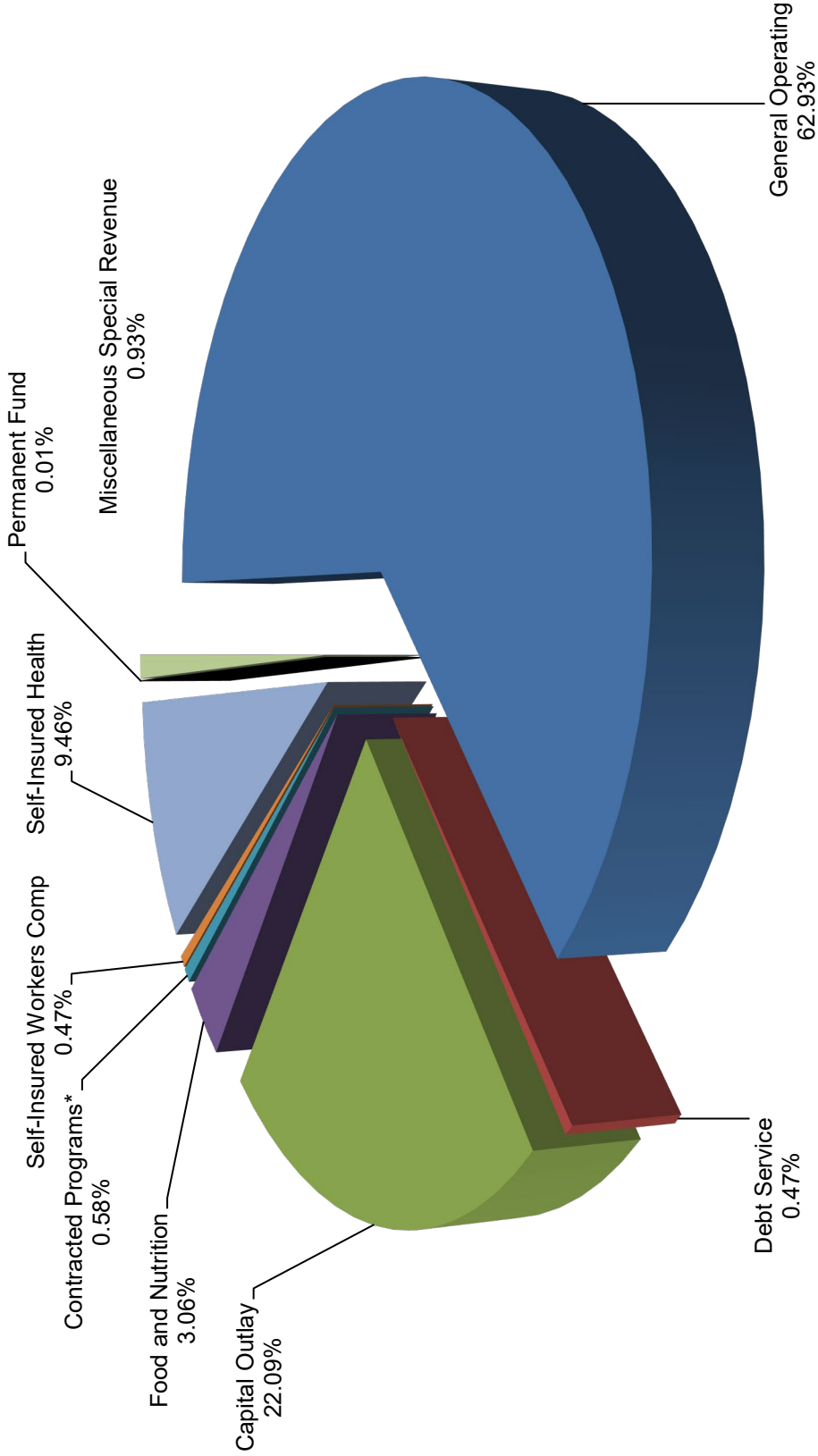
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	3.045
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	1.500
BASIC DISCRETIONARY OPERATING	0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	1.000
TOTAL MILLAGE	6.293

ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$	450,000 \$	34,399 \$	\$	\$	484,399
Federal (Through State)		5,000,000	58,206,067			63,206,067
State Sources		251,378,648	850,000		9,453,185	261,681,833
Local Sources		738,925,751	9,862,961		220,242,496	969,031,208
TOTAL SOURCES		995,754,399	68,953,426	0	229,695,681	1,294,403,506
Transfers In		83,276,300		8,486,300		91,762,600
Non-Revenue Sources		40,000			8,000,000	8,040,000
Fund Balances/Net Position - July 1, 2025		48,507,194	12,828,950	9	157,549,623	216,885,776
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	\$	1,125,577,893 \$	81,782,376 \$	8,486,309 \$	395,245,304 \$	1,611,091,882
APPROPRIATIONS/EXPENDITURES						
Instruction	\$	653,389,005 \$	5,026,024 \$	\$	\$	658,415,028
Student Personnel Services		49,027,476	1,010,656			50,038,132
Instructional Media Services		7,655,710				7,655,710
Instruction & Curriculum Development Services		21,207,578	1,022,506			22,230,084
Instructional Staff Training Services		12,115,458	3,713,382			15,828,840
Instruction-Related Technology		10,940,793				10,940,793
School Board		7,454,915				7,454,915
General Administration		4,094,858	294,319			4,389,177
School Administration		73,638,763	19,582			73,658,345
Facilities Acquisition & Construction		7,800,469	-		185,748,686	193,549,155
Fiscal Services		7,012,671	18,830			7,031,501
Food Service		2,910,720				2,910,720
Central Services		16,400,220	54,400,942			70,801,162
Student Transportation Services		44,452,688	71,353			44,734,616
Operation of Plant		119,910,898	281,927			120,192,825
Maintenance of Plant		27,838,726	12,844			27,851,570
Administrative Technology Services		6,128,890				6,128,890
Community Services		1,931,297				1,931,297
Debt Service		250,000	4,000,300	8,486,300		12,736,300
TOTAL APPROPRIATIONS/EXPENDITURES		1,074,161,133	69,872,666	8,486,300	185,748,686	1,338,268,785
Transfers Out						
Fund Balances/Net Position - June 30, 2026		51,416,760	11,909,710	9	83,276,300	83,276,300
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$	1,125,577,893 \$	81,782,376 \$	8,486,309 \$	395,245,304 \$	1,611,091,882

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

**Pinellas County Schools
2025-26 Budget
All Funds \$1.789 Billion**





STRATEGIC DIRECTIONS BUDGET PARAMETERS

2023-26 DISTRICT STRATEGIC PLAN

STRATEGIC PRIORITY / 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 Priorities:

Strategic Priority 1: Academic excellence through innovation

- Objective 1: Accelerate innovative learning experiences for all students
- Objective 2: Expand early literacy initiatives for all students in grades Pre-K through 3
- Objective 3: Ensure graduates are prepared for workforce and college success
- Objective 4: Earn a district grade of an A

Strategic Priority 2: Safe and respectful climate and culture

- Objective 5: Build positive, caring cultures of learning in every classroom and school
- Objective 6: Maintain security of all district campuses

Strategic Priority 3: Equity with excellence for all

- Objective 7: Eliminate gaps in opportunity, access, and achievement for all students
- Objective 8: Accelerate progress of the district Bridging the Gap plan

Strategic Priority 4: Positive staff experiences

- Objective 9: Attract and retain outstanding faculty and staff
- Objective 10: Invest in all staff through continuous professional learning

Strategic Priority 5: Strong connections and communication

- Objective 11: Deepen authentic engagement with families districtwide
- Objective 12: Leverage partnerships that support student success
- Objective 13: Deliver engaging and consistent communications to all stakeholders

Strategic Priority 6: Fiscal and operational responsibility

- Objective 14: Successfully transition select strategies funded by ESSER/ARP into standard operations
- Objective 15: Increase operational efficiency for student transportation
- Objective 16: Provide state-of-the-art facilities, technology, and resources

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 70% 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.

2023-26 DISTRICT STRATEGIC PLAN

STRATEGIC PRIORITY / BUDGET PARAMETERS

- 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.

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 source of revenue for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public school's bases funding allocations on the number of student **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 several instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied by a *Comparable Wage Factor* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied by 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 expenditures. An example of a state categorical is Educational Enrichment, which combines Supplemental Academic Instruction and Turnaround Supplemental Services Allocations. In the 2025-26 fiscal year, the state introduced the new FEFP Academic Acceleration Options Supplement categorical, which replaces the previous funding model for academic acceleration programs like Advanced Placement and dual enrollment. 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.

2025-26 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$934 Million

The statewide increase in funding amounts to \$934 million, reflecting a 3.26% rise.

Increase in District Share of Revenue of \$11.5 Million

Changes in property tax values and the Required Local Effort millage impact the distribution of FEFP funding, with 70.7% of funding in 2025-26 derived from local tax dollars. Pinellas County's share of state funding is now \$918.9 million, a 1.3% increase from \$907.4 million in 2024-25.

Increase in BSA to \$5,372.60

Increased \$41.62 or 0.78%, from 2024-25 aims to support various educational initiatives and operational needs within the school districts.

Florida Retirement System (FRS)

Approximately a \$2.5 Million increase in expenditures due to changes in the contribution rate.

Teacher Salary Increase Allocation

Maintains teacher salary allocation in the amount of \$1.25 Billion statewide with an increase of \$102 Million for the current year, for a total allocation of \$1.36 billion. Pinellas' share of this allocation is \$41.1 Million which is included in the BSA.

No Increase in Safe Schools Allocation

The Safe Schools Allocation remains unchanged at \$290 million statewide.

State-Funded Discretionary Supplement

A Statewide allocation of \$858.6 million has been obligated to mitigate the impact of Family Empowerment Scholarships on districts' funding. This is a non-recurring funding source.

PINELLAS COUNTY SCHOOLS KEY INDICATORS

	PROJECTED 2024-25	PLAN 2025-26	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.0740	3.0450	(0.0290)	-0.94%
Discretionary Millage Rate (since 2009/2010)	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	1.0000	0.5000	100.00%
Capital Outlay Millage Rate (since 2009/2010)	1.5000	1.5000	-	0.00%
Total Millage	5.8220	6.2930	0.4710	8.09%
TAX ROLL ^[1]				
VALUE OF 1.000 MILL (@ 96%)	\$ 150,641,060,300	\$ 152,251,733,778	\$ 1,610,673,478	1.07%
	\$ 144,615,418	\$ 146,161,664	\$ 1,546,247	1.07%
<u>STUDENT DATA, including Charter Schools & Family Empowerment Scholarships</u>				
Unweighted FTE (UFTE)	99,024.97	98,886.24	(138.73)	-0.14%
- Traditional PCS Students	77,534.22	74,347.74	(3,186.48)	-4.11%
- Charter School students	6,963.00	7,145.00	182.00	2.61%
- Family Empowerment Scholarships	14,527.75	17,393.50	2,865.75	19.73%
Weighted FTE (WFTE)	110,116.10	105,736.72	(4,379.38)	-3.98%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 1,036,741,494	\$ 1,079,070,699	\$ 42,329,205	4.08%
Beginning Fund Balance	\$ 61,550,861	\$ 46,507,194	\$ (15,043,667)	-24.44%
Total Available Funds	\$ 1,098,292,355	\$ 1,125,577,893	\$ 27,285,538	2.48%
AVAILABLE FUNDS PER UFTE	\$ 11,091.06	\$ 11,382.55	\$ 291.49	2.63%
AVAILABLE FUNDS PER WFTE	\$ 9,973.95	\$ 10,645.10	\$ 671.15	6.73%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 5,330.98	\$ 5,372.60	\$ 41.62	0.78%
Comparable Wage Factor (CWF)	1.0035	1.0025	(0.0010)	-0.10%
State Categorical Funds ^[2]	\$ 97,966,306	\$ 119,438,871	\$ 21,472,565	21.92%
Class Size Reduction Funds	\$ 83,596,635	\$ 80,646,734	\$ (2,949,901)	-3.53%
State Funds as a % of Total Estimated General Operating Resources ^[3]	29.37%	24.48%		-4.89%

1. Tax Roll for 2025-26 is the certified value as of 07/01/25.
2. State Categorical fund increase for 2025-26 reflects the creation of the new Academic Acceleration Options Supplement categorical.
3. Total State Sources divided by Total General Operating Resources, not including transfers and fund balance.

Fiscal Year 2024-25 information is a projection as the year is not yet complete.

**Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2025-26**

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	Comparable Wage Factor ⁴	=	BASE FUNDING	+	
Pinellas 98,886.24		Pinellas 1.069		Pinellas 105,736.72		Pinellas \$ 5,372.60		Pinellas 1.0025		Pinellas \$ 569,501,305		

Educational Enrichment Allocation ⁵	+	ESE Guaranteed Allocation ⁶	+	Safe Schools Allocation	+	DJJ Supplemental Allocation	+	Mental Health Assistance Allocation	+	Student Transportation Allocation	+	Academic Acceleration	=	State & Local FEFP Dollars
Pinellas \$ 23,134,736		Pinellas \$ 47,224,726		Pinellas \$ 9,935,895		Pinellas \$ 106,569		Pinellas \$ 5,111,052		Pinellas \$ 14,249,316		Pinellas \$ 19,676,577		Pinellas \$ 688,940,176

The State then determines the portion of the FEPF 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 ⁷	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 688,940,176		Pinellas \$ 444,623,783		Pinellas \$ -		Pinellas \$ -		Pinellas \$ 244,316,393

Net State FEFP Allocation	-	Prior Year Adjustments	+	Class Size Reduction Allocation	+	State-Funded Discretionary Supplement ⁸	=	TOTAL STATE ALLOCATION
Pinellas \$ 244,316,393		Pinellas \$ -		Pinellas \$ 80,646,734		Pinellas \$ 39,998,614		Pinellas \$ 364,961,741

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

²FY 2025-26 Program Cost Factors:

Basic Education (PK-3)	1.108	ESE Level IV	3.609
Basic Education (4-8)	1.000	ESE Level V	6.064
Basic Education (9-12)	0.972	Vocational (9-12)	1.081
ESOL	1.165		

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

⁴Comparable Wage Factor: provides equalization of cost of living differences between districts.

⁵Educational Enrichment Allocation: new categorical that includes former categorical's Supplemental Academic Instruction & Turnaround Supplemental Service Allocation.

⁶ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

⁷ Required Local Effort is the amount of real estate tax revenue the legislature mandates that each district assess for education. Each district's RLE, as a percentage of total FEFP, is different.

⁸State-Funded Discretionary Supplement: a new supplement that is purposed to mitigate the impact of Family Empowerment Scholarships on districts' operating budgets.

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2025 - 2026
As of Calc 2

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
101	BASIC K-3	20,287.01	1.108	22,478.01	\$ 121,067,255
102	BASIC 4-8	25,888.58	1.000	25,888.58	139,436,708
103	BASIC 9-12	22,631.39	0.972	21,997.71	118,480,366
111	BASIC K-3 WITH ESE	7,600.68	1.108	8,421.55	45,358,752
112	BASIC 4-8 WITH ESE	10,464.84	1.000	10,464.84	56,363,958
113	BASIC 9-12 WITH ESE	4,565.55	0.972	4,437.71	23,901,671
	Subtotal	91,438.05		93,688.41	\$ 504,608,710
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,590.53	1.165	4,182.97	\$ 22,529,594
	Subtotal	3,590.53		4,182.97	\$ 22,529,594
EXCEPTIONAL PROGRAMS					
254	SUPPORT LEVEL IV	1,078.43	3.609	3,892.05	\$ 20,962,725
255	SUPPORT LEVEL V	194.45	6.064	1,179.14	6,350,911
	Subtotal	1,272.88		5,071.20	\$ 27,313,636
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,584.78	1.081	2,794.15	\$ 15,049,365
	Subtotal	2,584.78		2,794.15	\$ 15,049,365
ADD-ON WFTE ADJUSTMENT					
	ADVANCED PLACEMENT			1,251.30	\$ 6,763,548
	INTERNATIONAL BACCALAUREATE			264.60	1,430,231
	AICE			510.04	2,756,885
	EARLY GRADUATION (UNPAID HS CREDITS)			125.50	678,350
	INDUSTRY CERTIFICATION			750.43	4,056,248
	DUAL ENROLLMENT			738.42	3,991,315
	Subtotal			3,640.29	\$ 19,676,577
TOTAL - K-12		98,886.24		109,377.01	\$ 589,177,882
	ESE Guaranteed Allocation	22,343.16			47,224,726
	Educational Enrichment Allocation	98,416.37			23,134,736
	Safe Schools Allocation	81,022.87			9,935,895
	Mental Health Assistance Allocation	81,492.74			5,111,052
	Transportation	21,919.04			14,249,316
	DJJ Supplemental Allocation	112.89			106,569
	Gross State and Local FEFP				\$ 688,940,176

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times Comparable Wage Factor (CWF). For fiscal year 2025-26, the proposed **BSA** is **\$5,372.60**; the **CWF** is 1.0025. This means that **each unweighted FTE generates \$5,386.03** in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE				
101	BASIC K-3		\$	7,038.23
102	BASIC 4-8		\$	6,456.54
103/300	BASIC 9-12/VOCATIONAL 9-12		\$	6,305.73
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE		\$	7,086.05
111	BASIC K-3 WITH ESE		\$	9,151.84
112	BASIC 4-8 WITH ESE		\$	8,570.15
113	BASIC 9-12 WITH ESE		\$	8,419.34
130	INTENSIVE ENGLISH/ESOL K-12		\$	7,345.23
254	SUPPORT LEVEL IV		\$	20,508.69
255	SUPPORT LEVEL V		\$	33,731.40
N/A	VIRTUAL EDUCATION STUDENT		\$	6,325.76
102	DJJ STUDENT		\$	7,400.55

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$1,590,907	\$450,000	(\$1,140,907)
FEDERAL THRU STATE	5,000,000	5,000,000	0
STATE SOURCES	275,641,019	251,378,648	(24,262,371)
LOCAL SOURCES	656,294,559	738,925,751	82,631,192
OTHER	14,000,000	40,000	(13,960,000)
ESTIMATED REVENUE	\$952,526,485	\$995,794,399	\$43,267,914
TRANSFERS	84,215,009	83,276,300	(938,709)
BEGINNING FUND BALANCE	61,550,861	46,507,194	(15,043,667)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$1,098,292,355	\$1,125,577,893	\$27,285,538

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$474,125,032	\$489,072,566	\$14,947,534
EXCEPTIONAL	122,128,308	118,170,088	(3,958,220)
CAREER EDUCATION	32,752,190	30,300,674	(2,451,516)
ADULT GENERAL	5,862,169	6,656,421	794,252
PRE KINDERGARTEN	10,351,528	9,189,256	(1,162,272)
OTHER INSTRUCTION	213,661	0	(213,661)
ATTENDANCE & SOCIAL WORK	8,727,259	8,622,520	(104,739)
GUIDANCE SERVICES	20,990,103	21,318,320	328,217
HEALTH SERVICES	5,118,866	5,385,075	266,209
PSYCHOLOGICAL SERVICES	6,708,144	8,755,283	2,047,139
PARENTAL INVOLVEMENT	2,090,682	2,193,443	102,761
OTHER STUDENT PERSONNEL SVC	2,601,769	2,752,835	151,065
INSTRUCTIONAL MEDIA SERVICES	8,026,459	7,655,710	(370,749)
INSTRUCTION & CURRICULUM DVLP SVCS	19,359,419	21,207,578	1,848,159
INSTRUCTIONAL STAFF TRAINING SERVICES	12,529,189	12,115,458	(413,731)
INSTRUCTION-RELATED TECH	11,771,047	10,940,793	(830,255)
SCHOOL BOARD	7,717,615	7,454,915	(262,699)
GENERAL ADMINISTRATION	4,271,259	4,094,858	(176,401)
SCHOOL ADMINISTRATION	75,861,565	73,638,763	(2,222,802)
FACILITIES ACQ. & CONST.	3,628,553	3,160,243	(468,310)
FACILITIES ACQ. & CONST.-CURRENT EXPENDITURES	4,351,363	4,640,226	288,863

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	5,981,436	7,012,671	1,031,235
FOOD SERVICE	1,023,512	2,910,720	1,887,209
PLANNING, RESEARCH, DEVELOPMENT & EVAL	3,053,637	2,282,008	(771,629)
INFORMATION SERVICES	1,729,181	1,707,258	(21,923)
PERSONNEL SERVICES	7,852,386	7,688,548	(163,838)
INTERNAL SERVICES	5,250,360	4,315,002	(935,359)
OTHER CENTRAL SERVICES	373,377	407,405	34,027
STUDENT TRANSPORTATION SERVICES	43,034,530	44,452,688	1,418,158
OPERATION OF PLANT	104,782,870	119,910,898	15,128,027
MAINTENANCE OF PLANT	27,339,006	27,838,726	499,720
ADMINISTRATIVE TECHNOLOGY	6,715,393	6,128,890	(586,504)
COMMUNITY SERVICES	2,786,103	1,931,297	(854,806)
OTHER EXPENSES	2,677,188	250,000	(2,427,188)
APPROPRIATIONS	\$1,051,785,161	\$1,074,161,133	\$22,375,973
ENDING FUND BALANCE	46,507,194	51,416,760	4,909,566
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$1,098,292,355	\$1,125,577,893	\$27,285,539

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 100	BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	SUPPLIES 500	CAPITAL OUTLAY 600	OTHER 700	TRANSFERS 900	TOTAL	
OPERATING (GENERAL) FUND										
DIRECT INSTRUCTION										
5100 BASIC (FEEP K-12)	270,838,523	110,372,078	77,083,066	13,200	27,896,323	1,428,240	1,441,135	-	489,072,566	45.53%
5200 EXCEPTIONAL	80,684,152	36,314,762	520,887	-	549,437	100,850	-	-	118,170,088	11.00%
5300 CAREER EDUCATION	21,157,816	8,207,616	360,367	-	564,933	9,043	900	-	30,300,674	2.82%
5400 ADULT GENERAL	5,072,788	1,577,324	300	-	6,009	-	-	-	6,656,421	0.62%
5500 PRE KINDERGARTEN	6,792,611	2,392,895	3,750	-	-	-	-	-	9,189,256	0.86%
5900 OTHER INSTRUCTION	-	-	-	-	-	-	-	-	-	0.00%
SUB TOTALS	\$384,545,890	\$158,864,675	\$77,968,370	\$13,200	\$29,016,701	\$1,538,133	\$1,442,035	\$0	\$653,389,005	60.83%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	6,141,389	2,462,069	15,184	-	3,878	-	-	-	8,622,520	0.80%
6120 GUIDANCE SERVICES	15,255,726	6,016,983	6,820	-	23,115	15,206	470	-	21,318,320	1.98%
6130 HEALTH SERVICES	3,315,453	1,908,393	151,941	-	4,190	4,000	1,098	-	5,385,075	0.50%
6140 PSYCHOLOGICAL SERVICES	4,882,142	2,010,783	1,812,816	-	48,043	1,500	-	-	8,755,283	0.82%
6150 PARENTAL INVOLVEMENT	1,353,991	839,452	-	-	-	-	-	-	2,193,443	0.20%
6190 OTHER STUDENT PERSONNEL SVC	1,903,018	800,524	10,727	-	26,091	12,475	-	-	2,752,835	0.26%
6200 INSTRUCTIONAL MEDIA SERVICES	5,033,625	2,221,732	19,573	-	11,226	369,158	397	-	7,655,710	0.71%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	13,544,975	5,297,679	103,041	-	2,018,092	22,211	221,580	-	21,207,578	1.97%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	8,965,703	2,648,418	465,248	-	34,090	-	2,000	-	12,115,458	1.13%
6500 INSTRUCTION-RELATED TECH	7,130,505	3,069,502	490,785	-	250,000	-	-	-	10,940,793	1.02%
SUB TOTALS	\$67,526,527	\$27,275,534	\$3,076,134	\$0	\$2,418,724	\$424,550	\$225,545	\$0	\$100,947,014	9.40%
GENERAL SUPPORT										
7100 SCHOOL BOARD	1,012,374	837,704	99,388	-	6,179	-	5,499,271	-	7,454,915	0.69%
7200 GENERAL ADMINISTRATION	2,633,459	1,085,419	119,926	-	190,241	189	65,624	-	4,094,858	0.38%
7300 SCHOOL ADMINISTRATION	51,498,286	22,030,766	85,873	-	21,224	2,564	50	-	73,638,763	6.86%
7400 FACILITIES ACQ. & CONST.	2,138,389	861,786	13,817	4,900	6,852	133,500	1,000	-	3,160,243	0.29%
7410 FACILITIES ACQ. & CONST. - CURRENT EXP	-	-	-	-	-	-	4,640,226	-	4,640,226	0.43%
7500 FISCAL SERVICES	4,341,953	2,067,354	558,681	-	23,340	1,086	20,257	-	7,012,671	0.65%
7600 FOOD SERVICE	2,392,111	518,610	-	-	-	-	-	-	2,910,720	0.27%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,545,799	605,346	120,963	-	7,900	2,000	2,282,008	0.21%	2,282,008	0.21%
7720 INFORMATION SERVICES	955,755	405,964	140,331	787	181,127	14,467	8,827	-	1,707,258	0.16%
7730 PERSONNEL SERVICES	4,089,961	2,518,756	963,693	-	83,670	26,258	6,210	-	7,688,548	0.72%
7760 INTERNAL SERVICES	2,235,100	1,167,942	758,654	56,110	92,795	400	4,315,002	0.40%	4,315,002	0.40%
7790 OTHER CENTRAL SERVICES	251,442	119,109	6,877	-	7,942	1,535	20,500	-	407,405	0.04%
7800 STUDENT TRANSPORTATION SERVICES	26,466,441	10,876,152	1,648,668	3,064,155	2,346,573	-	50,700	-	44,452,688	4.14%
7900 OPERATION OF PLANT	38,294,397	20,387,621	23,115,920	35,290,582	1,399,469	11,828	1,411,081	-	119,910,898	11.16%
SUB TOTALS	\$137,855,465	\$63,482,528	\$27,632,790	\$38,416,534	\$4,367,312	\$193,827	\$11,727,746	\$0	\$283,676,202	26.41%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	8,416,561	4,931,284	5,316,647	623,329	4,528,655	21,332	4,000,918	-	27,838,726	2.59%
SUB TOTALS	\$8,416,561	\$4,931,284	\$5,316,647	\$623,329	\$4,528,655	\$21,332	\$4,000,918	\$0	\$27,838,726	2.59%
ADMINISTRATIVE TECHNOLOGY										
8200 ADMIN TECHNOLOGY SERVICES	3,418,476	1,240,193	1,445,841	4,379	18,918	1,082	-	-	6,128,890	0.57%
SUB TOTALS	\$3,418,476	\$1,240,193	\$1,445,841	\$4,379	\$18,918	\$1,082	\$0	\$0	\$6,128,890	0.57%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	1,254,420	624,404	321	-	52,152	-	-	-	1,931,297	0.18%
SUB TOTALS	\$1,254,420	\$624,404	\$321	\$0	\$52,152	\$0	\$0	\$0	\$1,931,297	0.18%
OTHER EXPENSES										
9200 OTHER EXPENSE	-	-	-	-	-	-	250,000	-	250,000	0.02%
SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$250,000	0.02%
TOTAL APPROPRIATIONS										
	\$603,017,339	\$256,418,617	\$115,440,104	\$39,057,442	\$40,402,462	\$2,178,925	\$17,646,244	\$0	\$1,074,161,133	100.00%
	56.14%	23.87%	10.75%	3.64%	3.76%	0.20%	1.64%	0.00%	100.00%	

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. 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. 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.

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 school's annual allocation. Between fiscal year 2018-19 and 2022-23, the state fully funded the Charter School Capital Outlay allocation. Beginning in fiscal year 2023-24 a new bill was passed which requires school districts to share an equal proportion of these funds with charter schools based on enrollment. This allocation is based on a five-year glide plan. For fiscal year 2025-26 districts will share 60 percent of this revenue, which is estimated to be \$8.9 million, with an incremental increase of 20 percent each year following concluding with 100 percent in fiscal year 2027-28.

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. **We anticipate that we will receive \$1 million in PECO funds for 2025-26.**

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 \$3,589,709 (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's first issuance was approximately \$60.9 million in par value of Certificate of Participation bonds in September of the 2017-18 fiscal year. The District's second issuance of approximately \$59.8 million in Certificate of Participation bonds was in February of the 2020-21 fiscal year. The District does not currently anticipate an additional issuance.

Other Capital Funds

Other resources for capital outlay projects include the Facilities Security Grant, Sales Tax Distribution funds and interest. The Facilities Security 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 4.793 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 \$219,242,496 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

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute, Infrastructure, Safety Initiative, Fire/Health/Safety, HVAC, Roof & Covered Walks, Access Control, EPA, Plumbing, Floor Covering, Painting, Site Lighting, Playgrounds, Spectator Seating, Elevators, Stage & Gym Floors, Portable Rehab Kitchen Coolers/Freezers, Paving, Sites & Grounds, Ceiling & Lights, Technology/TV Distribution, Re-Key, Drainage, Fire Alarms, Restroom Renovations, Window Replacement, Electrical Distribution, Flammable Storage Student Lockers, Energy, Renovations & Repairs from Natural Disaster Damage, Natural Disaster Preparations, Maintenance of Plant and Equipment, Capital Project Support

MOTOR VEHICLE PURCHASES

Purchase Maintenance/Utility Vehicles, Driver's Educational Vehicles, Student Wagons, Operating Transfers

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 & Improvement-Various Locations, Safety Equipment-Various Locations, Enterprise Technology, Purchase/Annual Equipment Lease Payments, Operating Transfer, Purchase Software Application 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

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i), F.S.

Payments to public and private transportation companies for the transportation of students using 40 buses

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers, salaries and benefits related to vehicle maintenance staff, maintenance, repair, and renovations of plants, construction and remodeling, capital projects support, technology and security, all salaries and benefits as permitted by Florida Statute

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on Tuesday, July 29, 2025, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S.W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$11,873,688	9,453,185	(\$2,420,503)
LOCAL SOURCES	217,975,471	220,242,496	2,267,025
OTHER FINANCING SOURCES	3,000,000	8,000,000	5,000,000
ESTIMATED REVENUE	<u>\$232,849,159</u>	<u>\$237,695,681</u>	<u>\$4,846,522</u>
BEGINNING FUND BALANCE	131,023,853	157,549,623	26,525,770
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$363,873,012</u></u>	<u><u>\$395,245,304</u></u>	<u><u>\$31,372,292</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$115,879,541	\$176,876,080	\$60,996,540
CHARTER SCHOOL CAPITAL	5,520,927	8,872,606	3,351,679
DEBT SERVICES	707,912	0	(707,912)
TRANSFER OF FUNDS	84,215,009	83,276,300	(938,709)
APPROPRIATIONS	<u>\$206,323,389</u>	<u>\$269,024,986</u>	<u>\$62,701,598</u>
ENDING FUND BALANCE	157,549,623	126,220,318	(31,329,305)
APPROPRIATIONS & FD BALANCE	<u><u>\$363,873,012</u></u>	<u><u>\$395,245,304</u></u>	<u><u>\$31,372,292</u></u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

Capital Outlay Allocation 2025 - 2026		2025 - 2026
Project	Description of Activities	Allocation
School Projects		
Seminole HS	Campus Refresh	\$24,100,000
	Furniture, Fixture, & Equipment	1,500,000
Pinellas Park HS	Campus Refresh	300,000
Walsingham Oaks K-8	Convert to K-8	1,900,000
Administration Building	Remodeling Phase I	3,000,000
School Projects - Subtotal		\$30,800,000
Other Projects		
Title Searches / Surveys	Title Searches / Surveys - Fees	15,000
Minor Capital Projects	General Maintenance Projects - Capital Fund	11,735,540
	Maintenance Lifecycle - Capital Fund	36,613,100
	Infrastructure	7,985,000
Area Superintendents	TBD Special Causes	4,000,000
Furniture, Equipment & Technology	Vocational Replacement	1,000,000
	Musical Instrument Replacement	400,000
	Furniture Replacement Program	764,877
Budget Steering Process	District Technology & Equipment	4,833,539
	School Safety & Security	1,150,000
	District Technology Refresh	2,300,043
	PCS Connects Devices	6,281,410
	Enterprise Resource Software	3,754,611
Buses/Vehicles	Lease/Purchase	4,177,386
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	71,290,000
	Instructional Equipment Transfer	3,500,000
	Debt Service for COPs Issued	8,486,300
	Charter District School Tax Allocation	8,872,606
	HS Athletic Restrooms	715,000
	Contingency	7,000,000
	Hurricane Helene / Milton Carryover Expenditures	8,000,000
Other Projects - Subtotal		\$192,874,412
Total 2025-2026 Capital Projects		\$223,674,412
Total Capital Projects from FY 2025-2026 Revenue		\$212,762,747
Total 2025-2026 Capital Projects funded from Prior Year Planned Fund Balances		10,911,665
Carryover of Prior Projects & Balances		\$45,350,575
Ending Fund Balance		\$126,220,318
Grand Total Capital Outlay Appropriations, Transfers & Fund Balance		\$395,245,304

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:

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2024	Final Fiscal Year of Debt Payments
COPs Series 2017A	9/7/17	\$ 60,930,000	\$ 48,100,000	2041-2042
COPs Series 2021A	2/3/21	\$ 59,780,000	\$ 50,210,000	2040-2041
TOTAL		\$ 120,710,000	\$ 98,310,000	

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 5.16% of the local capital improvement millage collected.

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

The 2017 issuance of COPs was to construct a replacement school for Melrose Elementary and a significant remodel and renovation of Richard O Jacobson Tech High and Pinellas Park Middle.

Certificates of Participation (COPs) Series 2021A (issued 2021)

The 2021 issuance of COPs was to construct a replacement school for Clearwater High and additions at North Shore Elementary and Sawgrass Lake Elementary.

Total Debt Service on both COPs issuances for 2025-26 will be \$8,486,300. This consists of principal payments of \$3,935,000 and interest payments totaling \$4,551,300.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$219,242,496
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$164,431,872
Debt service required (COPs)	8,486,300
Percentage of millage funds anticipated to be utilized for COPs debt	5.16%

As of July 1, 2025, the total outstanding debt for the district, including principal and interest, was \$141,606,363. The estimated resident population of Pinellas County as of April 2024 was approximately 971,218. This calculates to approximately **\$145.80 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2017A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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
	48,100,000	28,181,663	76,281,663

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2021A

Amount: \$ 59,780,000 Payment Date(s): July 1
 Date: February 3, 2021 January 1
 Interest Rate: 4.00% - 5.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025-2026	3,515,000	2,286,325	5,801,325
2026-2027	3,690,000	2,106,200	5,796,200
2027-2028	3,880,000	1,916,950	5,796,950
2028-2029	4,070,000	1,718,200	5,788,200
2029-2030	4,275,000	1,509,575	5,784,575
2030-2031	4,485,000	1,290,575	5,775,575
2031-2032	4,710,000	1,060,700	5,770,700
2032-2033	4,945,000	819,325	5,764,325
2033-2034	3,010,000	620,450	3,630,450
2034-2035	3,155,000	482,100	3,637,100
2035-2036	1,580,000	387,400	1,967,400
2036-2037	1,645,000	322,900	1,967,900
2037-2038	1,710,000	255,800	1,965,800
2038-2039	1,775,000	186,100	1,961,100
2039-2040	1,845,000	113,700	1,958,700
2040-2041	1,920,000	38,400	1,958,400
	<u>50,210,000</u>	<u>15,114,700</u>	<u>65,324,700</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025-2026	3,935,000	4,551,300	8,486,300
2026-2027	4,130,000	4,349,675	8,479,675
2027-2028	4,340,000	4,137,925	8,477,925
2028-2029	4,555,000	3,915,550	8,470,550
2029-2030	4,785,000	3,682,050	8,467,050
2030-2031	5,020,000	3,442,275	8,462,275
2031-2032	5,260,000	3,196,125	8,456,125
2032-2033	5,515,000	2,937,950	8,452,950
2033-2034	5,780,000	2,661,275	8,441,275
2034-2035	6,070,000	2,380,800	8,450,800
2035-2036	6,340,000	2,094,225	8,434,225
2036-2037	6,640,000	1,785,850	8,425,850
2037-2038	6,955,000	1,462,750	8,417,750
2038-2039	7,285,000	1,172,388	8,457,388
2039-2040	7,535,000	868,200	8,403,200
2040-2041	7,895,000	501,275	8,396,275
2041-2042	6,270,000	156,750	6,426,750
Total Indebtedness	98,310,000	43,296,363	141,606,363

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
TRANSFERS	\$8,488,300	\$8,486,300	(\$2,000)
ESTIMATED REVENUE	\$8,488,300	\$8,486,300	(\$2,000)
BEGINNING FUND BALANCE	9	9	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$8,488,309</u>	<u>\$8,486,309</u>	<u>(\$2,000)</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$8,488,300	\$8,486,300	(\$2,000)
APPROPRIATIONS	\$8,488,300	\$8,486,300	(\$2,000)
ENDING FUND BALANCE	9	9	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$8,488,309</u>	<u>\$8,486,309</u>	<u>(\$2,000)</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

**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 awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2025) it is anticipated that the eventual total will be similar to the \$71 million to \$89 million received for fiscal years 2016-17 through 2020-21.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS (EXCLUDING ESSER, CARES AND ARP FUNDS)

	Budget	Amended Budget
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	\$ 10,847,588	\$ 88,930,845
2021-22	\$ 15,100,599	\$ 71,356,533
2022-23	\$ 27,134,677	\$ 101,571,529
2023-24	\$ 7,113,834	\$ 119,610,420
2024-25	\$ 8,424,867	\$ 106,685,237
2025-26	\$ 10,365,465	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$5,313,267	\$34,399	(\$5,278,868)
FEDERAL THROUGH STATE	101,371,970	10,331,067	(91,040,903)
ESTIMATED REVENUE	<u>\$106,685,237</u>	<u>\$10,365,465</u>	<u>(\$96,319,771)</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$26,566,945	\$2,938,638	(\$23,628,307)
EXCEPTIONAL	16,218,342	724,568.37	(15,493,774)
CAREER EDUCATION	1,499,683	52,127.90	(1,447,555)
ADULT GENERAL	751,021	32,405.59	(718,616)
PRE KINDERGARTEN	2,295,770	172,324.62	(2,123,445)
ATTENDANCE & SOCIAL WORK	3,321,918	156,826.47	(3,165,092)
GUIDANCE SERVICES	100		(100)
HEALTH SERVICES	68,171		(68,171)
PSYCHOLOGICAL SERVICES	2,661,718		(2,661,718)
PARENTAL INVOLVEMENT	814,222	419,255.61	(394,967)
OTHER STUDENT PERSONNEL SVC	1,631,343	434,574.27	(1,196,769)
INSTRUCTION & CURRICULUM DVLP SVCS	19,688,792	1,022,506.06	(18,666,286)
INSTRUCTIONAL STAFF TRAINING SERVICES	20,535,247	3,713,382.22	(16,821,865)
INSTRUCTION-RELATED TECH	227,937		(227,937)
GENERAL ADMINISTRATION	3,509,990	294,319.47	(3,215,671)
SCHOOL ADMINISTRATION	339,110	19,581.78	(319,528)
FISCAL SERVICES	254,803	18,830.45	(235,972)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	397,348	41,964.61	(355,383)
PERSONNEL SERVICES	141,254	16,118.12	(125,136)
OTHER CENTRAL SERVICES	98,308	13,270.09	(85,038)
STUDENT TRANSPORTATION SERVICES	907,414	281,927.33	(625,487)
OPERATION OF PLANT	78,294	12,844.32	(65,450)
COMMUNITY SERVICES	4,677,507		(4,677,507)
TOTAL APPROPRIATIONS	\$106,685,237	\$10,365,465	(\$96,319,771)

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

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 850 support service and 30 administrative/professional/technical employees. Through June 30, 2025, the Food and Nutrition operation prepared and served over 8 million lunches, more than 3.87 million breakfasts and more than 730,000 snacks in the After-School Snack Program. Over 551,000 dinner meals were served at 80 schools.

For the 2025-2026 School Year, breakfast will be available to all students at no charge. Student lunch prices will be based on the benefit application status. Free/Reduced application statuses will eat free of charge. For paid status students, lunch meal prices are \$2.75 for elementary level, \$3.15 for middle school, high school, and other sites. For adult meals pricing will range from \$4.00 to \$6.00.

The program participates in the Community Eligible Program (CEP) for the National School Lunch Program. For the 2025-2026 school year, 123 schools and programs qualify as CEP – providing meals at no charge for enrolled students. For the remaining school cafes, students will be charged the above meal prices based on their benefit application status of free/reduced or paid status.

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.

MISCELLANEOUS SPECIAL REVENUE FUND

This fund represents student activity funds, which are restricted for specific purposes and are to be expended only for the purpose for which collected.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$49,150,000	\$47,875,000	(\$1,275,000)
STATE SOURCES	600,000	850,000	250,000
LOCAL SOURCES	3,680,000	3,770,000	90,000
ESTIMATED REVENUE	\$53,430,000	\$52,495,000	(\$935,000)
BEGINNING FUND BALANCE	11,250,854	2,202,153	(9,048,701)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$64,680,854</u>	<u>\$54,697,153</u>	<u>(\$9,983,701)</u>

FOOD AND NUTRITION FUND - APPROPRIATIONS

FOOD SERVICE	\$62,678,701	\$54,400,942	(\$8,277,759)
TOTAL APPROPRIATIONS	<u>\$62,678,701</u>	<u>\$54,400,942</u>	<u>(\$8,277,759)</u>
ENDING FUND BALANCE	2,202,153	296,211	(1,905,942)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$64,880,854</u>	<u>\$54,697,153</u>	<u>(\$10,183,701)</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,300,000	\$8,000,000	\$1,700,000
ESTIMATED REVENUE	\$6,300,000	\$8,000,000	\$1,700,000
BEGINNING FUND BALANCE	224,963	324,963	\$100,000
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$6,524,963</u>	<u>\$8,324,963</u>	<u>\$1,800,000</u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$6,200,000	\$8,000,000	\$1,800,000
APPROPRIATIONS	\$6,200,000	\$8,000,000	\$1,800,000
ENDING FUND BALANCE	324,963	324,963	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$6,524,963</u>	<u>\$8,324,963</u>	<u>\$1,800,000</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$152,163,354	\$154,013,220	\$1,849,866
ESTIMATED REVENUE	\$152,163,354	\$154,013,220	\$1,849,866
BEGINNING FUND BALANCE	18,606,408	15,269,762	(3,336,646)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$170,769,762</u>	<u>\$169,282,982</u>	<u>(\$1,486,780)</u>
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>			
INTERNAL SERVICES	\$155,500,000	\$166,917,585	\$11,417,585
APPROPRIATIONS	\$155,500,000	\$166,917,585	\$11,417,585
ENDING FUND BALANCE	15,269,762	2,365,398	(12,904,365)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$170,769,762</u>	<u>\$169,282,982</u>	<u>(\$1,486,780)</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$0	\$0	0
ESTIMATED REVENUE	\$0		0
BEGINNING FUND BALANCE	\$149,068	\$149,068	0
ESTIMATED REVENUE AND FUND BALANCE	\$149,068	\$149,068	0
<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$149,068	\$149,068	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$149,068	\$149,068	0

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$6,092,961	\$6,092,961	\$0
ESTIMATED REVENUE	\$6,092,961	\$6,092,961	\$0
BEGINNING FUND BALANCE	9,640,095	10,626,797	986,702
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$15,733,056	\$16,719,758	\$986,702

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

COMMUNITY SERVICES	\$5,106,259	\$5,106,259	\$0
APPROPRIATIONS	\$5,106,259	\$5,106,259	\$0
ENDING FUND BALANCE	10,626,797	11,613,499	986,702
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$15,733,056	\$16,719,758	\$986,702

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	450,000	\$450,000	\$0
3199	000	MISC FEDERAL DIRECT	1,140,907		(1,140,907)
	TOTAL	FEDERAL DIRECT	\$1,590,907	\$450,000	(\$1,140,907)
		FEDERAL THRU STATE			
3202	000	MEDICAID	5,000,000	5,000,000	0
	TOTAL	FEDERAL THRU STATE	\$5,000,000	\$5,000,000	\$0
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	174,309,990	164,876,136	(9,433,854)
3310	000	SAFE SCHOOLS	10,096,809	9,935,895	(160,914)
3310	000	EDUCATIONAL ENRICHMENT ALLOCATION	23,152,514	23,134,736	(17,778)
3310	000	ESE GUARANTEED ALLOCATION	45,332,396	47,224,726	1,892,330
3310	000	DJJ SUPPLEMENTAL ALLOCATION	111,003	106,569	(4,434)
3310	000	TRANSPORTATION	14,012,500	14,249,316	236,816
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	5,261,084	5,111,052	(150,032)
3310	000	ACADEMIC ACCELERATION		19,676,577	19,676,577
3310	000	FAMILY EMPOWERMENT SCHOLARSHIPS	(127,605,759)	(153,877,124)	(26,271,365)
3315	000	WORKFORCE DEVELOPMENT	27,911,793	28,354,031	442,238
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	777,581	660,000	(117,581)
3343	000	STATE LICENSE TAX	564,055	580,000	15,945
3355	000	CLASS SIZE REDUCTION	83,596,635	80,646,734	(2,949,901)
3361	000	SCHOOL RECOGNITION FUNDS	7,496,700	0	(7,496,700)
3371	000	VOLUNTARY PRE-K PROGRAM	6,694,493	5,700,000	(994,493)
3399	000	MISCELLANEOUS STATE REVENUE	3,929,224	5,000,000	1,070,776
	TOTAL	STATE SOURCES	\$275,641,019	\$251,378,648	(\$24,262,371)
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	552,720,127	553,952,707	1,232,580
3414	000	DISTRICT VOTED TAX REFERENDUM	72,307,709	146,161,664	73,853,955
3411	000	PRIOR PERIOD ADJUSTMENT	289,230	441,300	152,070
3425	000	LEASE REVENUE	2,199,296	2,580,080	380,784
3430	000	INVESTMENT INCOME	7,146,371	12,000,000	4,853,629
3440	000	GIFTS, GRANTS, AND BEQUESTS	500,000	400,000	(100,000)
346X	000	STUDENT FEES	4,159,075	3,640,000	(519,075)
3481	000	CHARGES FOR SERVICES	1,554,604	1,850,000	295,396
349X	000	MISCELLANEOUS LOCAL SOURCES	15,418,147	17,900,000	2,481,853
	TOTAL	LOCAL SOURCES	\$656,294,559	\$738,925,751	\$82,631,192
	TOTAL	ESTIMATED REVENUE	\$938,526,485	\$995,754,399	\$57,227,914

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	84,215,009	83,276,300	(938,709)
	TOTAL	TRANSFERS	\$84,215,009	\$83,276,300	(\$938,709)
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	14,000,000	40,000	(13,960,000)
	TOTAL	OTHER FINANCING SOURCES	\$14,000,000	\$40,000	(\$13,960,000)
	TOTAL	ESTIMATED RESOURCES	<u>\$1,036,741,494</u>	<u>\$1,079,070,699</u>	<u>\$42,329,205</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	6,448,319	3,200,000	(3,248,319)
		RESTRICTED	25,751,409	15,000,000	(10,751,409)
		ASSIGNED	23,692,459	26,265,618	2,573,159
		UNASSIGNED	5,658,674	2,041,576	(3,617,098)
	TOTAL	BEGINNING FUND BALANCE	\$61,550,861	\$46,507,194	(\$15,043,667)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$1,098,292,355</u>	<u>\$1,125,577,893</u>	<u>\$27,285,538</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$280,319,225	\$270,838,523	(9,480,702)
5100	200	EMPLOYEE BENEFITS	106,128,315	110,372,078	4,243,763
5100	300	PURCHASED SERVICES	71,059,093	77,083,066	6,023,973
5100	400	ENERGY SERVICES	26,072	13,200	(12,872)
5100	500	MATERIALS & SUPPLIES	11,131,589	27,896,323	16,764,734
5100	600	CAPITAL EXPENDITURES	4,379,038	1,428,240	(2,950,798)
5100	700	OTHER EXPENSE	1,081,699	1,441,135	359,436
	TOTAL	BASIC (FEFP K-12)	\$474,125,032	\$489,072,566	14,947,534
		EXCEPTIONAL			
5200	100	SALARIES	86,713,296	80,684,152	(6,029,144)
5200	200	EMPLOYEE BENEFITS	34,581,329	36,314,762	1,733,433
5200	300	PURCHASED SERVICES	358,931	520,887	161,955
5200	500	MATERIALS & SUPPLIES	359,738	549,437	189,699
5200	600	CAPITAL EXPENDITURES	114,895	100,850	(14,045)
5200	700	OTHER EXPENSE	118	-	(118)
	TOTAL	EXCEPTIONAL	\$122,128,308	\$118,170,088	(3,958,220)
		CAREER EDUCATION			
5300	100	SALARIES	19,489,025	21,157,816	1,668,791
5300	200	EMPLOYEE BENEFITS	7,125,744	8,207,616	1,081,872
5300	300	PURCHASED SERVICES	1,582,983	360,367	(1,222,615)
5300	400	ENERGY SERVICES	13,660	-	(13,660)
5300	500	MATERIALS & SUPPLIES	1,134,865	564,933	(569,932)
5300	600	CAPITAL EXPENDITURES	2,448,741	9,043	(2,439,698)
5300	700	OTHER EXPENSE	957,173	900	(956,273)
	TOTAL	CAREER EDUCATION	\$32,752,190	\$30,300,674	(2,451,516)
		ADULT GENERAL			
5400	100	SALARIES	4,382,432	5,072,788	690,356
5400	200	EMPLOYEE BENEFITS	1,375,305	1,577,324	202,019
5400	300	PURCHASED SERVICES	42,059	300	(41,759)
5400	500	MATERIALS & SUPPLIES	46,283	6,009	(40,275)
5400	600	CAPITAL EXPENDITURES	16,089	-	(16,089)
	TOTAL	ADULT GENERAL	\$5,862,169	\$6,656,421	794,252
		PRE KINDERGARTEN			
5500	100	SALARIES	7,231,022	6,792,611	(438,411)
5500	200	EMPLOYEE BENEFITS	3,043,952	2,392,895	(651,057)
5500	300	PURCHASED SERVICES	40,407	3,750	(36,657)
5500	500	MATERIALS & SUPPLIES	29,583	-	(29,583)
5500	600	CAPITAL EXPENDITURES	6,565	-	(6,565)
	TOTAL	PRE KINDERGARTEN	\$10,351,528	\$9,189,256	(1,162,272)

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	168,345	-	(168,345)
5900	200	EMPLOYEE BENEFITS	35,273	-	(35,273)
5900	500	MATERIALS & SUPPLIES	10,043	-	(10,043)
	TOTAL	OTHER INSTRUCTION	\$213,661	\$0	(\$213,661)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$645,432,888	\$653,389,005	\$7,956,117
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	6,373,090	6,141,389	(231,701)
6110	200	EMPLOYEE BENEFITS	2,331,774	2,462,069	130,295
6110	300	PURCHASED SERVICES	10,398	15,184	4,786
6110	500	MATERIALS & SUPPLIES	11,996	3,878	(8,118)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$8,727,259	\$8,622,520	(\$104,739)
		GUIDANCE SERVICES			
6120	100	SALARIES	15,283,302	15,255,726	(27,576)
6120	200	EMPLOYEE BENEFITS	5,633,597	6,016,983	383,386
6120	300	PURCHASED SERVICES	50,897	6,820	(44,077)
6120	500	MATERIALS & SUPPLIES	22,307	23,115	807
6120	700	OTHER EXPENSE	0	470	470
	TOTAL	GUIDANCE SERVICES	\$20,990,103	\$21,318,320	\$328,217
		HEALTH SERVICES			
6130	100	SALARIES	3,473,393	3,315,453	(157,940)
6130	200	EMPLOYEE BENEFITS	1,572,045	1,908,393	336,348
6130	300	PURCHASED SERVICES	55,634	151,941	96,307
6130	500	MATERIALS & SUPPLIES	16,419	4,190	(12,229)
6130	700	OTHER EXPENSE	1,375	1,098	(277)
	TOTAL	HEALTH SERVICES	\$5,118,866	\$5,385,075	\$266,209
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,809,380	4,882,142	1,072,761
6140	200	EMPLOYEE BENEFITS	1,351,409	2,010,783	659,374
6140	300	PURCHASED SERVICES	1,437,574	1,812,816	375,242
6140	500	MATERIALS & SUPPLIES	88,516	48,043	(40,473)
6140	600	CAPITAL EXPENDITURES	21,265	1,500	(19,765)
	TOTAL	PSYCHOLOGICAL SERVICES	\$6,708,144	\$8,755,283	\$2,047,139
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,354,040	1,353,991	(49)
6150	200	EMPLOYEE BENEFITS	736,642	839,452	102,809
	TOTAL	PARENTAL INVOLVEMENT	\$2,090,682	\$2,193,443	\$102,761

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,824,062	1,903,018	78,955
6190	200	EMPLOYEE BENEFITS	732,494	800,524	68,030
6190	300	PURCHASED SERVICES	30,145	10,727	(19,418)
6190	500	MATERIALS & SUPPLIES	15,068	26,091	11,023
6190	600	CAPITAL EXPENDITURES	0	12,475	12,475
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$2,601,769	2,752,835	\$151,065
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	5,540,703	5,033,625	(507,078)
6200	200	EMPLOYEE BENEFITS	2,223,393	2,221,732	(1,662)
6200	300	PURCHASED SERVICES	231,194	19,573	(211,621)
6200	500	MATERIALS & SUPPLIES	19,926	11,226	(8,700)
6200	600	CAPITAL EXPENDITURES	11,243	369,158	357,915
6200	700	OTHER EXPENSE	0	397	397
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$8,026,459	7,655,710	(\$370,749)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	13,494,090	13,544,975	50,885
6300	200	EMPLOYEE BENEFITS	4,970,756	5,297,679	326,923
6300	300	PURCHASED SERVICES	376,388	103,041	(273,347)
6300	500	MATERIALS & SUPPLIES	252,969	2,018,092	1,765,123
6300	600	CAPITAL EXPENDITURES	102,651	22,211	(80,440)
6300	700	OTHER EXPENSE	162,565	221,580	59,015
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$19,359,419	\$21,207,578	\$1,848,159
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	8,693,010	8,965,703	272,693
6400	200	EMPLOYEE BENEFITS	2,623,859	2,648,418	24,558
6400	300	PURCHASED SERVICES	1,115,435	465,248	(650,187)
6400	500	MATERIALS & SUPPLIES	93,128	34,090	(59,038)
6400	600	CAPITAL EXPENDITURES	3,554	-	(3,554)
6400	700	OTHER EXPENSE	203	2,000	1,797
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$12,529,189	\$12,115,458	(\$413,731)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	7,052,550	7,130,505	77,955
6500	200	EMPLOYEE BENEFITS	2,835,746	3,069,502	233,756
6500	300	PURCHASED SERVICES	299,647	490,785	191,138
6500	500	SUPPLIES	633,828	250,000	(383,828)
6500	600	CAPITAL EXPENDITURES	949,276	-	(949,276)
	TOTAL	INSTRUCTION-RELATED TECH	\$11,771,047	\$10,940,793	(\$830,255)
	SUBTOTAL - INSTRUCTIONAL SUPPORT		\$97,922,938	\$100,947,014	\$3,024,076

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	1,025,128	1,012,374	(12,755)
7100	200	EMPLOYEE BENEFITS	2,000,000	837,704	(1,162,296)
7100	300	PURCHASED SERVICES	162,498	99,388	(63,110)
7100	500	MATERIALS & SUPPLIES	5,235	6,179	944
7100	700	OTHER EXPENSE	4,524,753	5,499,271	974,518
	TOTAL	SCHOOL BOARD	\$7,717,615	\$7,454,915	(\$262,699)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,832,874	2,633,459	(199,415)
7200	200	EMPLOYEE BENEFITS	1,009,169	1,085,419	76,250
7200	300	PURCHASED SERVICES	242,926	119,926	(123,000)
7200	500	MATERIALS & SUPPLIES	75,493	190,241	114,748
7200	600	CAPITAL EXPENDITURES	1,679	189	(1,490)
7200	700	OTHER EXPENSE	109,118	65,624	(43,494)
	TOTAL	GENERAL ADMINISTRATION	\$4,271,259	\$4,094,858	(\$176,401)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	54,004,825	51,498,286	(2,506,540)
7300	200	EMPLOYEE BENEFITS	20,953,799	22,030,766	1,076,967
7300	300	PURCHASED SERVICES	577,327	85,873	(491,454)
7300	400	ENERGY SERVICES	122	-	(122)
7300	500	MATERIALS & SUPPLIES	189,310	21,224	(168,086)
7300	600	CAPITAL EXPENDITURES	105,939	2,564	(103,375)
7300	700	OTHER EXPENSE	30,243	50	(30,193)
	TOTAL	SCHOOL ADMINISTRATION	\$75,861,565	\$73,638,763	(\$2,222,802)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	2,104,582	2,138,389	33,806
7400	200	EMPLOYEE BENEFITS	678,805	861,786	182,981
7400	300	PURCHASED SERVICES	609,248	13,817	(595,431)
7400	400	ENERGY SERVICES	3,425	4,900	1,475
7400	500	MATERIALS	10,047	6,852	(3,195)
7400	600	CAPITAL EXPENDITURES	219,577	133,500	(86,077)
7400	700	OTHER EXPENSE	2,870	1,000	(1,870)
	TOTAL	FACILITIES ACQ. & CONST.	\$3,628,553	\$3,160,243	(\$468,310)
		FACILITIES ACQ. & CONST.-CURRENT EXPENDITURES			
7410	700	OTHER EXPENSE	4,351,363	4,640,226	288,863
	TOTAL	FACILITIES ACQ. & CONST.-CURRENT EXPENDITURES	\$4,351,363	\$4,640,226	\$288,863
		FISCAL SERVICES			
7500	100	SALARIES	4,059,065	4,341,953	282,888
7500	200	EMPLOYEE BENEFITS	1,532,420	2,067,354	534,934
7500	300	PURCHASED SERVICES	358,413	558,681	200,269
7500	500	MATERIALS	27,399	23,340	(4,059)
7500	600	CAPITAL EXPENDITURES	4,140	1,086	(3,055)
7500	700	OTHER EXPENSE		20,257	20,257
	TOTAL	FISCAL SERVICES	\$5,981,436	7,012,671	\$1,010,978

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FOOD SERVICE			
7600	100	SALARIES	956,093	2,392,111	1,436,018
7600	200	EMPLOYEE BENEFITS	67,419	518,610	451,191
	TOTAL	FOOD SERVICE	\$1,023,512	\$2,910,720	\$1,887,209
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,715,824	1,545,799	(170,026)
7710	200	EMPLOYEE BENEFITS	579,320	605,346	26,026
7710	300	PURCHASED SERVICES	424,819	120,963	(303,856)
7710	500	MATERIALS & SUPPLIES	12,917	7,900	(5,017)
7710	600	CAPITAL EXPENDITURES	320,757	2,000	(318,757)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$3,053,637	\$2,282,008	(\$771,629)
		INFORMATION SERVICES			
7720	100	SALARIES	953,194	955,755	2,562
7720	200	EMPLOYEE BENEFITS	376,250	405,964	29,714
7720	300	PURCHASED SERVICES	214,000	140,331	(73,669)
7720	400	ENERGY SERVICES	619	787	168
7720	500	MATERIALS & SUPPLIES	168,491	181,127	12,636
7720	600	CAPITAL EXPENDITURES	15,614	14,467	(1,147)
7720	700	OTHER EXPENSE	1,014	8,827	7,813
	TOTAL	INFORMATION SERVICES	\$1,729,181	\$1,707,258	(\$21,923)
		PERSONNEL SERVICES			
7730	100	SALARIES	4,322,097	4,089,961	(232,136)
7730	200	EMPLOYEE BENEFITS	2,233,575	2,518,756	285,181
7730	300	PURCHASED SERVICES	1,106,812	963,693	(143,120)
7730	500	MATERIALS & SUPPLIES	148,559	83,670	(64,889)
7730	600	CAPITAL EXPENDITURES	34,352	26,258	(8,094)
7730	700	OTHER EXPENSE	6,991	6,210	(781)
	TOTAL	PERSONNEL SERVICES	\$7,852,386	\$7,688,548	(\$163,838)
		INTERNAL SVC			
7760	100	SALARIES	2,126,028	2,235,100	109,073
7760	200	EMPLOYEE BENEFITS	958,834	1,167,942	209,108
7760	300	PURCHASED SERVICES	1,236,973	758,654	(478,318)
7760	400	ENERGY SERVICES	36,137	56,110	19,973
7760	500	MATERIALS & SUPPLIES	880,131	92,795	(787,336)
7760	600	CAPITAL EXPENDITURES	98	400	302
7760	700	OTHER EXPENSE	12,160	4,000	(8,160)
	TOTAL	INTERNAL SVC	\$5,250,360	\$4,315,002	(\$935,359)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	248,907	251,442	2,535
7790	200	EMPLOYEE BENEFITS	100,455	119,109	18,653
7790	300	PURCHASED SERVICES	278	6,877	6,599
7790	500	MATERIALS & SUPPLIES	8,499	7,942	(557)
7790	600	CAPITAL EXPENDITURES	15,238	1,535	(13,703)
7790	700	OTHER EXPENSE		20,500	20,500
	TOTAL	OTHER CENTRAL SERVICES	\$373,377	\$407,405	\$34,027
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	24,694,989	26,466,441	1,771,452
7800	200	EMPLOYEE BENEFITS	10,172,068	10,876,152	704,084
7800	300	PURCHASED SERVICES	2,953,252	1,648,668	(1,304,584)
7800	400	ENERGY SERVICES	2,852,667	3,064,155	211,488
7800	500	MATERIALS & SUPPLIES	2,294,746	2,346,573	51,827
7800	600	CAPITAL EXPENDITURES	9,016	-	(9,016)
7800	700	OTHER EXPENSE	57,793	50,700	(7,093)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$43,034,530	\$44,452,688	\$1,418,158
		OPERATION OF PLANT			
7900	100	SALARIES	40,762,330	38,294,397	(2,467,933)
7900	200	EMPLOYEE BENEFITS	17,848,859	20,387,621	2,538,762
7900	300	PURCHASED SERVICES	17,850,248	23,115,920	5,265,672
7900	400	ENERGY SERVICES	26,181,469	35,290,582	9,109,113
7900	500	MATERIALS & SUPPLIES	1,676,344	1,399,469	(276,875)
7900	600	CAPITAL EXPENDITURES	205,192	11,828	(193,364)
7900	700	OTHER EXPENSE	258,428	1,411,081	1,152,653
	TOTAL	OPERATION OF PLANT	\$104,782,870	\$119,910,898	\$15,128,027
	SUBTOTAL - GENERAL SUPPORT		\$268,911,645	\$283,676,202	\$14,744,300
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,904,033	8,416,561	512,528
8100	200	EMPLOYEE BENEFITS	4,043,460	4,931,284	887,823
8100	300	PURCHASED SERVICES	6,953,156	5,316,647	(1,636,509)
8100	400	ENERGY SERVICES	518,576	623,329	104,753
8100	500	MATERIALS & SUPPLIES	5,125,263	4,528,655	(596,608)
8100	600	CAPITAL EXPENDITURES	200,907	21,332	(179,575)
8100	700	OTHER EXPENSE	2,593,610	4,000,918	1,407,308
	TOTAL	MAINTENANCE OF PLANT	\$27,339,006	\$27,838,726	\$499,720
	SUBTOTAL - MAINTENANCE OF PLANT		\$27,339,006	\$27,838,726	\$499,720

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	3,292,147	3,418,476	126,330
8200	200	EMPLOYEE BENEFITS	1,123,568	1,240,193	116,626
8200	300	PURCHASED SERVICES	2,232,214	1,445,841	(786,373)
8200	400	ENERGY SERVICES	6,498	4,379	(2,119)
8200	500	MATERIALS & SUPPLIES	46,685	18,918	(27,768)
8200	600	CAPITAL EXPENDITURES	14,282	1,082	(13,200)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$6,715,393	\$6,128,890	(586,504)
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	\$6,715,393	\$6,128,890	(586,504)
		COMMUNITY SERVICES			
9100	100	SALARIES	1,193,662	1,254,420	60,758
9100	200	EMPLOYEE BENEFITS	446,274	624,404	178,129
9100	500	MATERIALS & SUPPLIES	628,102	52,152	(575,950)
9100	700	OTHER EXPENSE	518,064	-	(518,064)
	TOTAL	COMMUNITY SERVICES	\$2,786,103	\$1,931,297	(854,806)
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	2,677,188	250,000	(2,427,188)
	TOTAL	OTHER EXPENSES	\$2,677,188	\$250,000	(2,427,188)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	\$5,463,290	\$2,181,297	(3,281,994)
	TOTAL	APPROPRIATIONS	\$1,051,785,161	\$1,074,161,133	\$22,355,716
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,200,000	3,200,000	0
	TOTAL	NON-SPENDABLE	\$3,200,000	\$3,200,000	\$0
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	5,000,000	3,500,000	(1,500,000)
		REFERENDUM	5,000,000	3,000,000	(2,000,000)
		WORKFORCE	5,000,000	5,711,329	711,329
	TOTAL	RESTRICTED	\$15,000,000	\$12,211,329	(2,788,671)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	14,000,000	14,000,000	0
		CENTRAL PRINTING	2,162,708	1,800,000	(362,708)
		CARRYFORWARDS	10,102,910	10,000,000	(102,910)
		FTE AUDIT ADJUSTMENTS	0	2,000,000	2,000,000
		FEFP VARIATIONS	0	3,000,000	3,000,000
		FUND BALANCE RESTORATION	0	2,750,000	2,750,000
	TOTAL	ASSIGNED	\$26,265,618	\$33,550,000	\$7,284,382
		<u>UNASSIGNED</u>	\$2,041,576	2,455,431	413,855
	TOTAL	UNASSIGNED	\$2,041,576	\$2,455,431	\$413,855
	TOTAL	ENDING FUND BALANCE	\$46,507,194	\$51,416,760	\$4,909,566
	TOTAL	APPROPRIATIONS & ENDING	\$1,098,292,355	\$1,125,577,893	\$27,285,539
		FUND BALANCE - OPERATING FUND			

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	3,589,709	3,589,709	0
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	2,076,620	1,000,000	(1,076,620)
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	4,640,226	4,640,226	0
3399	000	OTHER MISCELLANEOUS	1,343,883		(1,343,883)
	TOTAL	STATE SOURCES	<u>\$11,873,688</u>	<u>\$9,453,185</u>	<u>(2,420,503)</u>
		LOCAL SOURCES			
3413	000	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	216,923,127	219,242,496	2,319,369
3431	000	INTEREST ON INVESTMENTS	1,000,000	1,000,000	0
3490	000	MISCELLANEOUS LOCAL SOURCES	29,392		(29,392)
3497	000	REFUNDS OF PRIOR YEAR	22,952		(22,952)
	TOTAL	LOCAL SOURCES	<u>\$217,975,471</u>	<u>\$220,242,496</u>	<u>2,267,025</u>
		OTHER SOURCES			
3731	000	SALE OF LAND	3,000,000		(3,000,000)
3741	000	INSURANCE LOSS RECOVERY		8,000,000	8,000,000
	TOTAL	OTHER FINANCING SOURCES	<u>\$3,000,000</u>	<u>\$8,000,000</u>	<u>5,000,000</u>
	TOTAL	ESTIMATED REVENUE	<u>\$232,849,159</u>	<u>\$237,695,681</u>	<u>4,846,522</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	129,048,485	153,650,419	24,601,935
		ASSIGNED	1,975,368	3,899,204	1,923,836
	TOTAL	BEGINNING FUND BALANCE	<u>\$131,023,853</u>	<u>\$157,549,623</u>	<u>26,525,770</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$363,873,012</u></u>	<u><u>\$395,245,304</u></u>	<u><u>31,372,292</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$115,879,541	176,876,080	60,996,540
	TOTAL	FACILITIES ACQ. & CONST.	\$115,879,541	\$176,876,080	60,996,540
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES	5,520,927	8,872,606	3,351,679
	TOTAL	CHARTER SCHOOL CAPITAL	\$5,520,927	\$8,872,606	3,351,679
9200	700	DEBT SERVICES OTHER EXPENSES	707,912		(707,912)
	TOTAL	DEBT SERVICES	\$707,912	\$0	(707,912)
9700	900	TRANSFER OF FUNDS TRANSFERS	84,215,009	83,276,300	(938,709)
	TOTAL	TRANSFER OF FUNDS	\$84,215,009	\$83,276,300	(938,709)
	TOTAL	APPROPRIATIONS	\$206,323,389	\$269,024,986	62,701,598
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	153,650,419	122,321,114	(31,329,306)
		ASSIGNED	3,899,204	3,899,204	1
	TOTAL	ENDING FUND BALANCE	\$157,549,623	\$126,220,318	(31,329,305)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$363,873,012	\$395,245,304	31,372,292

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	8,488,300	8,486,300	(2,000)
	TOTAL	TRANSFERS	\$8,488,300	\$8,486,300	(\$2,000)
	TOTAL	ESTIMATED REVENUE	\$8,488,300	\$8,486,300	(\$2,000)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	9	9	0
	TOTAL	BEGINNING FUND BALANCE	\$9	\$9	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$8,488,309</u>	<u>\$8,486,309</u>	<u>(\$2,000)</u>

DEBT SERVICE FUND - APPROPRIATIONS

		DEBT SERVICES			
9200	700	OTHER EXPENSES	8,488,300	8,486,300	(2,000)
	TOTAL	DEBT SERVICES	\$8,488,300	\$8,486,300	(\$2,000)
	TOTAL	APPROPRIATIONS	\$8,488,300	\$8,486,300	(\$2,000)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	9	9	0
	TOTAL	ENDING FUND BALANCE	\$9	\$9	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$8,488,309</u>	<u>\$8,486,309</u>	<u>(\$2,000)</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION			2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$4,677,507	0	(\$4,677,507)
3199	000	MISC FEDERAL DIRECT	635,760	34,399	(601,361)
	TOTAL	FEDERAL DIRECT	\$5,313,267	\$34,399	(\$5,278,868)
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	2,142,752	52,960	(2,089,792)
3221	000	ADULT GENERAL EDUCATION	1,302,091	28,643	(1,273,448)
3222	000	ENGLISH LITERACY & CIVICS	177,515	3,763	(173,752)
3225	000	TCHER & PRINCPL TRNING TITLE II	4,932,009	1,380,849	(3,551,160)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	41,159,191	1,833,278	(39,325,914)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	43,180,888	4,246,839	(38,934,049)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,066,711	15,838	(1,050,873)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	4,008,613	2,589,025	(1,419,588)
3299	000	MISC FEDERAL THRU STATE	3,402,200	179,872	(3,222,328)
	TOTAL	FEDERAL THRU STATE	\$101,371,970	10,331,067	(\$91,040,903)
	TOTAL	ESTIMATED REVENUE	\$106,685,237	\$10,365,465	(\$96,319,771)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION		DESCRIPTION	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$12,501,041	\$861,007	(\$11,640,034)
5100	200	EMPLOYEE BENEFITS	3,929,910	299,123	(3,630,786)
5100	300	PURCHASED SERVICES	5,620,772	658,234	(4,962,538)
5100	500	MATERIALS & SUPPLIES	3,940,703	868,563	(3,072,140)
5100	600	CAPITAL EXPENDITURES	574,019	251,711	(322,308)
5100	700	OTHER EXPENSE	500	0	(500)
	TOTAL	BASIC (FEFP K-12)	<u>\$26,566,945</u>	<u>\$2,938,638</u>	<u>(\$23,628,307)</u>
		EXCEPTIONAL			
5200	100	SALARIES	8,527,128	18,184	(8,508,944)
5200	200	EMPLOYEE BENEFITS	3,715,455	6,154	(3,709,301)
5200	300	PURCHASED SERVICES	1,905,674	0	(1,905,674)
5200	500	MATERIALS & SUPPLIES	2,054,016	700,231	(1,353,785)
5200	600	CAPITAL EXPENDITURES	16,070	0	(16,070)
	TOTAL	EXCEPTIONAL	<u>\$16,218,342</u>	<u>\$724,568</u>	<u>(\$15,493,774)</u>
		CAREER EDUCATION			
5300	100	SALARIES	229,088	0	(229,088)
5300	200	EMPLOYEE BENEFITS	79,244	0	(79,244)
5300	300	PURCHASED SERVICES	566,114	21,790	(544,324)
5300	500	MATERIALS & SUPPLIES	379,817	29,988	(349,829)
5300	600	CAPITAL EXPENDITURES	241,400	350	(241,050)
5300	700	OTHER EXPENSE	4,020	0	(4,020)
	TOTAL	CAREER EDUCATION	<u>\$1,499,683</u>	<u>\$52,128</u>	<u>(\$1,447,555)</u>
		ADULT GENERAL			
5400	100	SALARIES	129,625	0	(129,625)
5400	200	EMPLOYEE BENEFITS	22,756	0	(22,756)
5400	300	PURCHASED SERVICES	240,693	0	(240,693)
5400	500	MATERIALS & SUPPLIES	64,629	32,406	(32,223)
5400	600	CAPITAL EXPENDITURES	288,317	0	(288,317)
5400	700	OTHER EXPENSE	5,000	0	(5,000)
	TOTAL	ADULT GENERAL	<u>\$751,021</u>	<u>\$32,406</u>	<u>(\$718,616)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	1,407,732	98,657	(1,309,075)
5500	200	EMPLOYEE BENEFITS	793,859	73,356	(720,503)
5500	500	MATERIALS & SUPPLIES	94,179	312	(93,867)
	TOTAL	PRE KINDERGARTEN	<u>\$2,295,770</u>	<u>\$172,325</u>	<u>(\$2,123,445)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$47,331,761</u>	<u>\$3,920,065</u>	<u>(\$43,411,696)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,358,907	112,764	(2,246,143)
6110	200	EMPLOYEE BENEFITS	904,526	36,393	(868,133)
6110	300	PURCHASED SERVICES	3,542	1,785	(1,757)
6110	500	MATERIALS & SUPPLIES	54,944	5,884	(49,059)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$3,321,918</u>	<u>\$156,826</u>	<u>(\$3,165,092)</u>
		GUIDANCE SERVICES			
6120	300	PURCHASED SERVICES	100	0	(100)
	TOTAL	GUIDANCE SERVICES	<u>\$100</u>	<u>\$0</u>	<u>(\$100)</u>
		HEALTH SERVICES			
6130	100	SALARIES	35,000	0	(35,000)
6130	200	EMPLOYEE BENEFITS	8,000	0	(8,000)
6130	300	PURCHASED SERVICES	25,171	0	(25,171)
	TOTAL	HEALTH SERVICES	<u>\$68,171</u>	<u>\$0</u>	<u>(\$68,171)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,930,394	0	(1,930,394)
6140	200	EMPLOYEE BENEFITS	731,223	0	(731,223)
6140	300	PURCHASED SERVICES	100	0	(100)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$2,661,718</u>	<u>\$0</u>	<u>(\$2,661,718)</u>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	233,490	18,357	(215,133)
6150	200	EMPLOYEE BENEFITS	60,420	4,064	(56,356)
6150	300	PURCHASED SERVICES	127,441	44,260	(83,182)
6150	500	MATERIALS & SUPPLIES	385,286	344,758	(40,528)
6150	600	CAPITAL OUTLAY	7,585	7,818	232
	TOTAL	PARENTAL INVOLVEMENT	<u>\$814,222</u>	<u>\$419,256</u>	<u>(\$394,967)</u>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,074,478	0	(1,074,478)
6190	200	EMPLOYEE BENEFITS	436,242	0	(436,242)
6190	300	PURCHASED SERVICES	1,000	0	(1,000)
6190	500	MATERIALS & SUPPLIES	111,623	434,574	322,952
6190	600	CAPITAL OUTLAY	8,000	0	(8,000)
	TOTAL	OTHER STUDENT PERSONNEL SVC	<u>\$1,631,343</u>	<u>\$434,574</u>	<u>(\$1,196,769)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	13,208,616	384,113	(12,824,503)
6300	200	EMPLOYEE BENEFITS	5,175,243	185,699	(4,989,544)
6300	300	PURCHASED SERVICES	965,706	394,780	(570,926)
6300	500	MATERIALS & SUPPLIES	203,748	30,971	(172,777)
6300	600	CAPITAL EXPENDITURES	125,645	26,456	(99,189)
6300	700	OTHER EXPENSE	9,835	487	(9,348)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$19,688,792</u>	<u>\$1,022,506</u>	<u>(\$18,666,286)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	11,924,156	1,510,672	(10,413,484)
6400	200	EMPLOYEE BENEFITS	4,518,981	428,222	(4,090,759)
6400	300	PURCHASED SERVICES	3,433,115	1,483,325	(1,949,790)
6400	500	MATERIALS & SUPPLIES	577,213	246,348	(330,865)
6400	600	CAPITAL EXPENDITURES	80,856	44,555	(36,301)
6400	700	OTHER EXPENSE	926	260	(666)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$20,535,247	\$3,713,382	(\$16,821,865)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	161,643	0	(161,643)
6500	200	EMPLOYEE BENEFITS	66,294	0	(66,294)
	TOTAL	INSTRUCTION-RELATED TECH	\$227,937	\$0	(\$227,937)
SUBTOTAL - INSTRUCTIONAL SUPPORT			\$48,949,448	\$5,746,545	(\$43,202,903)
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	3,509,990	294,319	(3,215,671)
	TOTAL	GENERAL ADMINISTRATION	\$3,509,990	\$294,319	(\$3,215,671)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	218,969	7,573	(211,397)
7300	200	EMPLOYEE BENEFITS	69,399	4,168	(65,231)
7300	500	MATERIALS & SUPPLIES	47,723	7,841	(39,882)
7300	600	CAPITAL EXPENDITURES	3,018	0	(3,018)
	TOTAL	SCHOOL ADMINISTRATION	\$339,110	\$19,582	(\$319,528)
		FISCAL SERVICES			
7500	100	SALARIES	166,999	9,354	(157,645)
7500	200	EMPLOYEE BENEFITS	80,417	7,963	(72,454)
7500	300	PURCHASED SERVICES	5,176	1,010	(4,166)
7500	500	MATERIALS & SUPPLIES	2,211	503	(1,707)
	TOTAL	FISCAL SERVICES	\$254,803	\$18,830	(\$235,972)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	271,295	25,660	(245,635)
7710	200	EMPLOYEE BENEFITS	126,053	16,305	(109,749)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$397,348	\$41,965	(\$355,383)
		PERSONNEL SERVICES			
7730	100	SALARIES	83,692	6,582	(77,110)
7730	200	EMPLOYEE BENEFITS	47,768	9,536	(38,232)
7730	300	PURCHASED SERVICES	9,794	0	(9,794)
	TOTAL	PERSONNEL SERVICES	\$141,254	\$16,118	(\$125,136)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION			2024-25 PROPOSED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	71,759	11,496	(60,263)
7790	200	EMPLOYEE BENEFITS	26,549	1,774	(24,775)
	TOTAL	OTHER CENTRAL SERVICES	<u>\$98,308</u>	<u>\$13,270</u>	<u>(\$85,038)</u>
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	317,970	63,594	(254,376)
7800	200	EMPLOYEE BENEFITS	67,664	13,533	(54,131)
7800	300	PURCHASED SERVICES	521,477	204,801	(316,676)
7800	400	ENERGY SERVICES	304	0	(304)
	TOTAL	STUDENT TRANSPORTATION SERVICES	<u>\$907,414</u>	<u>\$281,927</u>	<u>(\$625,487)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	47,360	1,079	(46,281)
7900	200	EMPLOYEE BENEFITS	22,966	11,765	(11,200)
7900	300	PURCHASED SERVICES	7,968	0	(7,968)
	TOTAL	OPERATION OF PLANT	<u>\$78,294</u>	<u>\$12,844</u>	<u>(\$65,450)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$5,726,522</i></u>	<u><i>\$698,856</i></u>	<u><i>(\$5,027,665)</i></u>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	352,425	0	(352,425)
9100	700	OTHER EXPENSE	4,325,081	0	(4,325,081)
	TOTAL	COMMUNITY SERVICES	<u>\$4,677,507</u>	<u>\$0</u>	<u>(\$4,677,507)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$4,677,507</i></u>	<u><i>\$0</i></u>	<u><i>(\$4,677,507)</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$106,685,237</u></u>	<u><u>\$10,365,465</u></u>	<u><u>(\$96,319,771)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$31,250,000	\$31,500,000	\$250,000
3262	000	SCH BRKFST REIMBURSEMENT	11,050,000	9,600,000	(1,450,000)
3263	000	AFTERSCHOOL SNACK REIMB	1,000,000	800,000	(200,000)
3264	000	CHILD CARE FOOD PROGRAM	2,500,000	2,300,000	(200,000)
3265	000	USDA DONATED COMMODITIES	2,800,000	3,200,000	400,000
3266	000	CASH IN LIEU OF DONAT. FOOD	200,000	125,000	(75,000)
3267	000	SUMMER FOOD SERVICE PROGRAM	350,000	350,000	0
	TOTAL	FEDERAL THRU STATE	<u>\$49,150,000</u>	<u>\$47,875,000</u>	<u>(\$1,275,000)</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	250,000	500,000	250,000
3338	000	SCHOOL LUNCH SUPPLEMENT	350,000	350,000	0
	TOTAL	STATE SOURCES	<u>\$600,000</u>	<u>\$850,000</u>	<u>\$250,000</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	225,000	25,000	(200,000)
3433	000	NET INC/DEC FAIR VALUE INVEST	(375,000)	50,000	425,000
3451	000	STUDENT LUNCHES	1,350,000	1,000,000	(350,000)
3452	000	STUDENT BREAKFAST	35,000	10,000	(25,000)
3453	000	ADULT BREAKFAST/LUNCHES	140,000	85,000	(55,000)
3454	000	STUDENT AND ADULT A LA CARTE	1,500,000	2,000,000	500,000
3455	000	STUDENT SNACKS	140,000	55,000	(85,000)
3456	000	OTHER FOOD SALES	50,000	35,000	(15,000)
3459	000	ADMIN FEE CHARTER	60,000	60,000	0
3490	000	MISC LOCAL SOURCES	455,000	450,000	(5,000)
3497	000	REFUNDS OF PRIOR YEAR EXP	100,000		(100,000)
	TOTAL	LOCAL SOURCES	<u>\$3,680,000</u>	<u>\$3,770,000</u>	<u>\$90,000</u>
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	200,000		(200,000)
	TOTAL	OTHER FINANCING SOURCES	<u>\$200,000</u>	<u>\$0</u>	<u>(\$200,000)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$53,630,000</u>	<u>\$52,495,000</u>	<u>(\$1,135,000)</u>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED	11,250,854	2,202,153	(9,048,701)
	TOTAL	BEGINNING FUND BALANCE	<u>\$11,250,854</u>	<u>\$2,202,153</u>	<u>(\$9,048,701)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$64,880,854</u></u>	<u><u>\$54,697,153</u></u>	<u><u>(\$10,183,701)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$21,850,000	16,935,000	(\$4,915,000)
7600	200	EMPLOYEE BENEFITS	7,300,000	6,343,942	(956,058)
7600	300	PURCHASED SERVICES	2,874,974	2,700,000	(174,974)
7600	400	ENERGY SERVICES	2,400,000	2,472,000	72,000
7600	500	MATERIALS & SUPPLIES	24,304,042	23,675,000	(629,042)
7600	600	CAPITAL EXPENDITURES	3,854,985	1,900,000	(1,954,985)
7600	700	OTHER EXPENSE	94,700	375,000	280,300
	TOTAL	FOOD SERVICE	<u>\$62,678,701</u>	<u>\$54,400,942</u>	<u>(\$8,277,759)</u>
	TOTAL	APPROPRIATIONS	<u>\$62,678,701</u>	<u>\$54,400,942</u>	<u>(\$8,277,759)</u>
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	<u>2,202,153</u>	<u>296,211</u>	<u>(1,905,942)</u>
	TOTAL	ENDING FUND BALANCE	<u>\$2,202,153</u>	<u>\$296,211</u>	<u>(\$1,905,942)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$64,880,854</u></u>	<u><u>\$54,697,153</u></u>	<u><u>(\$10,183,701)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	\$6,300,000	\$8,000,000	\$1,700,000
	TOTAL	LOCAL SOURCES	\$6,300,000	\$8,000,000	\$1,700,000
	TOTAL	ESTIMATED REVENUE	\$6,300,000	\$8,000,000	\$1,700,000
		BUDGET FUND BALANCE-BEGIN RESTRICTED	224,963	324,963	100,000
	TOTAL	BEGINNING FUND BALANCE	\$224,963	\$324,963	\$100,000
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$6,524,963</u>	<u>\$8,324,963</u>	<u>\$1,800,000</u>
<u>SELF-INSURED WORKERS COMP & LIABILITY - APPROPRIATIONS</u>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE (Workers Compensation)	\$6,200,000	\$8,000,000	\$1,800,000
	TOTAL	SCHOOL BOARD	\$6,200,000	\$8,000,000	\$1,800,000
	TOTAL	APPROPRIATIONS	\$6,200,000	\$8,000,000	\$1,800,000
		FUND BALANCE RESTRICTED	324,963	324,963	0
	TOTAL	ENDING FUND BALANCE	\$324,963	\$324,963	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$6,524,963</u>	<u>\$8,324,963</u>	<u>\$1,800,000</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
<u>SELF-INSURED HEALTH INSURANCE - ESTIMATED REVENUE</u>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	\$152,163,354	154,013,220	\$1,849,866
	TOTAL	LOCAL SOURCES	\$152,163,354	\$154,013,220	\$1,849,866
	TOTAL	ESTIMATED REVENUE	\$152,163,354	\$154,013,220	\$1,849,866
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	18,606,408	15,269,762	(3,336,646)
	TOTAL	BEGINNING FUND BALANCE	\$18,606,408	\$15,269,762	(\$3,336,646)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$170,769,762	\$169,282,982	(\$1,486,780)
<u>SELF-INSURED HEALTH INSURANCE - APPROPRIATIONS</u>					
7760	200	INTERNAL SERVICES EMPLOYEE BENEFITS	\$155,500,000	166,917,585	\$11,417,585
	TOTAL	INTERNAL SERVICES	\$155,500,000	\$166,917,585	\$11,417,585
2768		FUND BALANCE RESTRICTED	15,269,762	2,365,398	(12,904,365)
	TOTAL	ENDING FUND BALANCE	\$15,269,762	\$2,365,398	(\$12,904,365)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$170,769,762	\$169,282,982	(\$1,486,780)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$149,068	\$149,068	\$0
TOTAL		BEGINNING FUND BALANCE	\$149,068	\$149,068	\$0
TOTAL		FUND BALANCE	\$149,068	\$149,068	\$0
<u>PERMANENT FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$149,068	\$149,068	\$0
TOTAL		ENDING FUND BALANCE	\$149,068	\$149,068	\$0
TOTAL		APPROPRIATIONS & FD BALANCE	\$149,068	\$149,068	\$0

Fiscal year 2024-2025 information is a projection as the year is not yet complete.

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FUNC- TION	OBJECT	DESCRIPTION	2024-25 PROJECTED ACTUAL	2025-26 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
	000	OTHER LOCAL REVENUE	\$6,092,961	\$6,092,961	\$0
	TOTAL	LOCAL SOURCES	\$6,092,961	\$6,092,961	\$0
	TOTAL	ESTIMATED REVENUE	\$6,092,961	\$6,092,961	\$0
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	9,640,095	10,626,797	986,702
	TOTAL	BEGINNING FUND BALANCE	\$9,640,095	\$10,626,797	\$986,702
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$15,733,056</u>	<u>\$16,719,758</u>	<u>\$986,702</u>
<u>MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$1,105,959	\$1,105,959	\$0
	TOTAL	BASIC (FEFP K-12)	\$1,105,959	\$1,105,959	\$0
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<u><i>\$1,105,959</i></u>	<u><i>\$1,105,959</i></u>	<u><i>\$0</i></u>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	4,000,300	4,000,300	0
	TOTAL	COMMUNITY SERVICES	\$4,000,300	\$4,000,300	\$0
	TOTAL	APPROPRIATIONS	\$5,106,259	\$5,106,259	\$0
	000	FUND BALANCE RESTRICTED	10,626,797	11,613,499	986,702
	TOTAL	ENDING FUND BALANCE	\$10,626,797	\$11,613,499	\$986,702
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$15,733,056</u>	<u>\$16,719,758</u>	<u>\$986,702</u>

Fiscal year 2024-2025 information is a projection as the year is not yet complete.



APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

Self-Insured Workers Comp & Liability Fund

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

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Self-Insured Health Fund

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

Permanent Fund

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

Miscellaneous Special Revenue Fund

This fund represents the District's School Internal funds, also referred to as student activity funds. These funds are restricted for specific purposes, such as Adopt-A-Class, fundraising and field trips, and are to be expended only for the purpose for which collected.

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 and Fiduciary 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.

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

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

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

COPs (Certificates of Participation):

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

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

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

CWF (Comparable Wage Factor): Previously referred to as District Cost Differential (DCD), the factor is used to adjust funding to reflect differing cost of living in the various districts throughout the state. The CWF is calculated using the Florida Price Level Index. Over the past few years, the CWF 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. Beginning in fiscal year 2023-24, a new bill was passed which requires school districts to share an equal proportion of these funds with charter schools based on enrollment. This allocation is based on a five-year glide plan whereby districts will share 20 percent of this revenue with an incremental increase of 20 percent each year following, concluding with 100 percent in fiscal year 2027-28.

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

DOR: Department of Revenue (a state agency).

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

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

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

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ESE: Exceptional Student Education. 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, 2025, is Fiscal Year 2025.

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

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

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

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

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

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

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

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

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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*.

Miscellaneous Special Revenue Fund

The fund used to report the District's School Internal funds, also referred to as student activity funds. These funds are restricted for specific purposes, such as Adopt-A-Class, fundraising and field trips, and are to be expended only for the purpose for which collected.

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

Operating Fund: See *General Fund*.

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

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

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2024-25, 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 professional 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 2023.

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.

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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.

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 *Comparable Wage Factor*. 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.

