

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

## Public Hearing on Proposed 2021-2022 Millage Rates & District Budget

September 14, 2021 (6:30 p.m.)

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



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**Tuesday, September 14, 2021  
Public Hearing on Budget - 6:30 p.m. Time Certain**

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

**Vision: 100% Student Success**

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

**1. Opening of Meeting**

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

**2. Adoption of the Agenda**

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- 2.1 Adoption of the Agenda

**3. Introductory Comments by the Superintendent**

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- 3.1 Introductory Comments by the Superintendent

**4. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services**

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- 4.1 Overview of Budget Process and Truth in Millage (TRIM) Requirements by the Associate Superintendent of Finance and Business Services

**5. Millage to Support the Budget, Including Public Comments**

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- 5.1 Presentations from the Audience
- 5.2 Approval of Discretionary Local Effort Millage
- 5.3 Adoption of Total Millage Rates

**6. Proposed 2021-2022 Budget, Including Public Comments**

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- 6.1 Presentations from the Audience
- 6.2 Approval of the Final Budget for 2021-2022
- 6.3 Adoption of the Resolution Determining Revenues and Millages

**7. Additional Board Actions**

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- 7.1 Additional Board Action

**8. Other Considerations and Concluding Comments**

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- 8.1 Other Considerations and Concluding Comments

**9. Adjournment**

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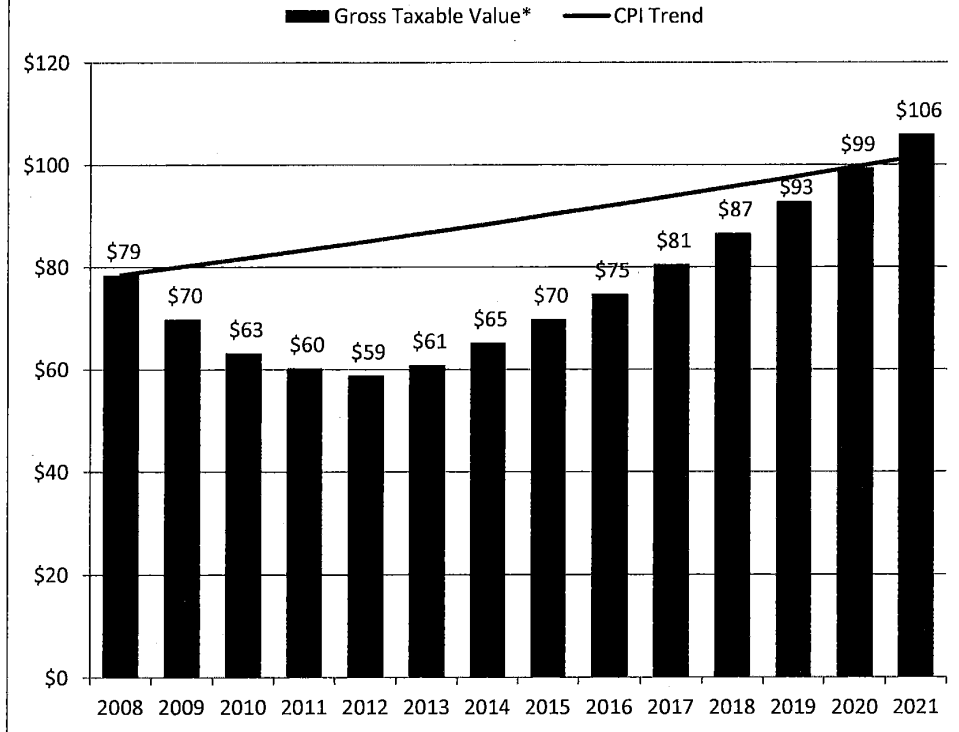
- 9.1 Adjournment  
Pinellas County School Board

**2021 - 2022 BUDGET CALENDAR**

September 7, 2020	2020-21 Budget Adopted
October 16, 2020	FTE 2020-21 Survey 2 "date certain"
January, 2021 January 28, 2021	Second semester staffing review Governor presents 2021-22 Budget Recommendations
February 12, 2021 February 19, 2021	FTE 2021-22 estimates (per forecast model) to State DOE FTE 2020-21 Survey 3 "date certain"
March 2, 2021 March 8 - April 1, 2021	2021 Legislative Session Begins Staffing allocations to schools
April 26, 2021 April 30, 2021	Staff Rosters from schools due to Personnel Legislative Session ends
May 3, 2021	Discretionary allocations to schools
June 3, 2020	Discretionary budget worksheets and instructions distributed to departments
June 21, 2020 June 22, 2021	Discretionary budget worksheets received from departments School Board Workshop on budget
July 1, 2021 July 25, 2021 July 27, 2021	New fiscal year begins Advertise in Tampa Bay Times First Public Hearing on the 2021-22 Budget and Millage Rates
August 11, 2021 August 23, 2021	School term begins County Property Appraiser mails TRIM notices
September 14, 2021 September 14, 2021	Board adopts Tentative Facilities Work Program* Final Public Hearing on the 2021-22 Budget and Millage Rates Adopted budget shall include the district's facilities work program*

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

## Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year	Consumer Price Index (CPI) Trend (\$ Billion)
2008	78,516,066,700	(1,585,416,981)	-2.0%	\$ 78.5
2009	69,846,303,858	(8,669,762,842)	-11.0%	\$ 80.1
2010	63,254,148,064	(6,592,155,794)	-9.4%	\$ 81.7
2011	60,328,895,475	(2,925,252,589)	-4.6%	\$ 83.3
2012	58,891,093,300	(1,437,802,175)	-2.4%	\$ 85.0
2013	60,915,234,693	2,024,141,393	3.4%	\$ 86.7
2014	65,276,216,864	4,360,982,171	7.2%	\$ 88.4
2015	69,844,411,317	4,568,194,453	7.0%	\$ 90.2
2016	74,769,722,195	4,925,310,878	7.1%	\$ 92.0
2017	80,533,507,010	5,763,784,815	7.7%	\$ 93.8
2018	86,662,845,014	6,129,338,004	7.6%	\$ 95.7
2019	92,860,690,733	6,197,845,719	7.2%	\$ 97.6
2020	99,400,925,955	6,540,235,222	7.0%	\$ 99.6
2021*	106,042,089,211	6,641,163,256	6.7%	\$ 101.6

\* Gross Taxable value as certified on 7/1/21

**PINELLAS COUNTY SCHOOLS**

**Proposed 2021/2022 Millage Rates**

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	<b>2020/2021</b>	<b>2021/2022</b>	<b>Change</b>
<b>Gross Taxable Property Value</b>	<b>\$99.40</b>	<b>\$106.04</b>	<b>6.7%</b>
<b>Adjusted Taxable Value (excluding new construction, etc.)</b>	<b>\$98.40</b>	<b>\$105.17</b>	<b>6.9%</b> <i>(vs. 2020-21 Final Adjusted Taxable Value)</i>

<b>MILLAGE RATE COMPARISONS:</b>			
<b><u>Proposed 2021/2022 Rates vs. Actual 2020/2021 Millage Rates</u></b>	<b>2020/2021 Actual</b>	<b>2021/2022 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>3.6790</b>	<b>3.5770</b>	<b>-2.77%</b>
<b>Discretionary Local Effort</b>	<b>0.7480</b>	<b>0.7480</b>	<b>0.00%</b>
<b>Local Referendum</b>	<b>0.5000</b>	<b>0.5000</b>	<b>0.00%</b>
<b>Operating Subtotal</b>	<b>4.9270</b>	<b>4.8250</b>	<b>-2.07%</b>
<b>Capital Outlay</b>	<b>1.5000</b>	<b>1.5000</b>	<b>0.00%</b>
<b>Total Millage</b>	<b>6.4270</b>	<b>6.3250</b>	<b>-1.59%</b>
<b><u>Proposed 2021/2022 Rates vs. Rolled-Back Millage Rates</u></b>	<b>Rolled Back Rate</b>	<b>2021/2022 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>3.4786</b>	<b>3.5770</b>	<b>2.83%</b>
<b>Discretionary Local Effort</b>	<b>0.7072</b>	<b>0.7480</b>	<b>5.77%</b>
<b>Local Referendum</b>	<b>0.4728</b>	<b>0.5000</b>	<b>5.75%</b>
<b>Capital Outlay</b>	<b>1.4183</b>	<b>1.5000</b>	<b>5.76%</b>
<b>Total Millage</b>	<b>6.0769</b>	<b>6.3250</b>	<b>4.08%</b>

## School Board of Pinellas County

### Explanation of Rolled-Back Millage Rate

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

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

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

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

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

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>106,042,089,211</u>	Required Local Effort	\$ <u>364,140,051</u>	<u>3.5770</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>364,140,051</u>	<u>3.5770</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>106,042,089,211</u>	Discretionary Operating	\$ <u>76,146,704</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>106,042,089,211</u>	Additional Operating	\$ <u>50,900,203</u>	<u>0.5000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>106,042,089,211</u>	Local Capital Improvement	\$ <u>152,700,609</u>	<u>1.5000</u> mills <small>s. 10 11.7 (2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills <small>s. 10 11.7 (3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 10 10.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 10 11.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 4.08 PERCENT.

STATE OF FLORIDA

COUNTY OF PINELLAS

I, Michael A. Grego, superintendent of schools and ex-officio secretary of the District School Board of Pinellas County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Pinellas County, Florida, on September 14, 2021.

\_\_\_\_\_  
Signature of District School Superintendent

September 14, 2021  
Date of Signature

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



**SCHOOL BOARD OF PINELLAS COUNTY**

**Resolution Adopting the Final 2021-2022 Budget**

A RESOLUTION OF PINELLAS COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, the School Board of Pinellas County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Pinellas County School Board set forth the appropriations and revenue estimate for the budget for fiscal year 2021-2022.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the Pinellas County School Board adopted the final millage rates and the budget in the amount of \$1,661,681,734 for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Pinellas County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Pinellas County as a final budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

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Carol J. Cook, Chairperson

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES  
1970/71 to 2021/22**

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, 2021, was \$106,042,089,211.

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, 2021, was \$106,042,089.
- (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:  $96\% \times \$106,042,089 = \$101,800,406$ .

C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

<b>Pinellas County School Property Taxes by Year - 1970/71 to 2021/22</b>																	
Millage	1970/71	1971/72	1972/73	1973/74	Millage	1974/75 through											
	1978/79	1979/80	1980/81	1981/82		1982/83	1983/84	1984/85	1985/86	1986/87	1987/88						
<b>Operating</b>																	
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018		
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819		
Debt Service (County)	0.35	0.35	0.32		<i>Operating Subtotal</i>	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837		
Capital Improvemt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500		
<i>Total Millage</i>	<u>15.95</u>	<u>11.45</u>	<u>10.32</u>	<u>9.30</u>	<i>Total Millage</i>	<u>8.000</u>	<u>6.750</u>	<u>8.055</u>	<u>8.112</u>	<u>6.936</u>	<u>7.071</u>	<u>6.899</u>	<u>7.245</u>	<u>7.502</u>	<u>7.337</u>		
<b>Operating</b>																	
Required Local Effort	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504
Discretionary Local	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary						0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	
<i>Operating Subtotal</i>	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122
Capital Improvement	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
<i>Total Millage</i>	<u>7.650</u>	<u>8.533</u>	<u>8.766</u>	<u>8.626</u>	<u>9.000</u>	<u>9.082</u>	<u>9.359</u>	<u>9.329</u>	<u>9.176</u>	<u>9.133</u>	<u>9.110</u>	<u>8.666</u>	<u>8.433</u>	<u>8.487</u>	<u>8.449</u>	<u>8.243</u>	<u>8.122</u>
<b>Operating</b>																	
Required Local Effort	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	3.979	3.836	3.679	3.577
Discretionary Local	0.510	0.510	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Supplemental Discretionary	0.189	0.154	0.141	0.141													
Discretionary Critical Needs					0.250	0.250											
Local Referendum	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
<i>Operating Subtotal</i>	6.390	6.210	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227	5.084	4.927	4.825
Capital Improvement	2.000	2.000	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
<i>Total Millage</i>	<u>8.390</u>	<u>8.210</u>	<u>7.731</u>	<u>8.061</u>	<u>8.346</u>	<u>8.340</u>	<u>8.385</u>	<u>8.302</u>	<u>8.060</u>	<u>7.841</u>	<u>7.770</u>	<u>7.318</u>	<u>7.009</u>	<u>6.727</u>	<u>6.584</u>	<u>6.427</u>	<u>6.325</u>
<b>Proposed 2021/22</b>																	

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

	<b>BUDGET 2020-2021</b>		<b>BUDGET 2021-2022</b>		<b>FY22 vs FY21 INCREASE/(DECREASE)</b>		
					<b>Amount</b>	<b>Percent</b>	
<b>TAX BASE</b>							
<i>Gross Taxable Value</i>		\$99,400,925,955		\$106,042,089,211	\$6,641,163,256	6.7%	
<i>Value of 1 mill (@ 96%)</i>		\$95,424,889		\$101,800,406	\$6,375,517	6.7%	
<b>MILLAGE RATES AND REVENUE</b>							
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Operating							
Required Local Effort	3.679	\$351,068,167	3.577	\$364,140,051	-0.102	\$13,071,884	3.7%
Discretionary	0.748	71,377,817	0.748	76,146,704	0.000	4,768,887	6.7%
Local Referendum	0.500	47,712,445	0.500	50,900,203	0.000	3,187,758	6.7%
Total Operating	4.927	\$470,158,429	4.825	\$491,186,958	-0.102	\$21,028,529	4.5%
Capital	1.500	143,137,334	1.500	152,700,609	0.000	9,563,275	6.7%
<b>TOTAL</b>	<b>6.427</b>	<b>\$613,295,763</b>	<b>6.325</b>	<b>\$643,887,567</b>	<b>-0.102</b>	<b>\$30,591,804</b>	<b>5.0%</b>

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	<b>Year</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<i>% Change in Assessed Value</i>			<i>7.2%</i>	<i>7.0%</i>	<i>6.7%</i>
Assessed Value	\$	200,000	\$ 214,400	\$ 229,408	\$ 244,778
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	175,000	\$ 189,400	\$ 204,408	\$ 219,778
Taxable Value	\$	175,000	\$ 189,400	\$ 204,408	\$ 219,778
Divided by 1,000 (= number of "mills")		175.000	189.400	204.408	219.778
Times Millage Rate		6.727	6.584	6.427	6.325
Property Taxes	\$	1,177.23	\$ 1,247.01	\$ 1,313.73	\$ 1,390.10
Change as compared to the prior year			\$ 69.78	\$ 66.72	\$ 76.37
Cumulative 3-Year Change					\$ 212.87



PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

**BUDGET SUMMARY**

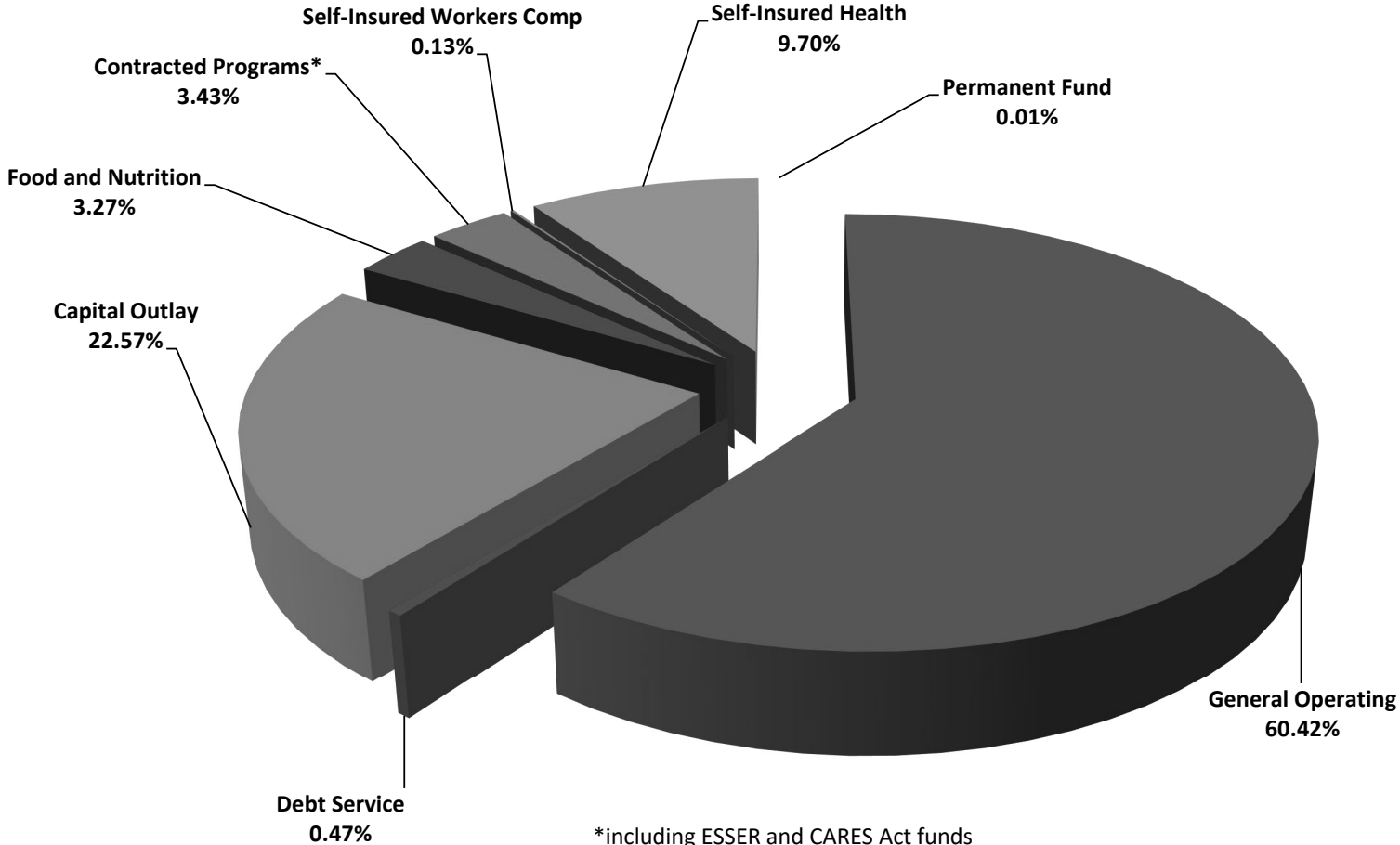
***Revenue Sources, Transfers, and Beginning Fund Balances***

<i>Funding Source</i>	<i>2021-2022 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$113,435,933	8.81%
State	346,549,459	26.92%
Local	827,073,873	64.25%
Other	125,000	0.02%
<i>Total Revenue</i>	<u>\$1,287,184,265</u>	100.00%
<i>Transfers &amp; Balances</i>	375,791,883	
<b>GRAND TOTAL</b>	<u><u>\$1,662,976,148</u></u>	

***Appropriations, Transfers and Ending Fund Balances***

<i>Name of Fund</i>	<i>2021-2022 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,004,719,632	60.42%
Debt Service	7,758,488	0.47%
Capital Outlay	375,297,126	22.57%
Contracted Programs	18,889,136	1.14%
Elementary & Secondary School Emergency Relief Fund - ESSER	1,439,397	0.09%
Coronavirus Aid, Relief and Economic Security Act Esser II	33,749,022	2.03%
CARES (including GEER)	3,233,943	0.17%
Food and Nutrition Fund	54,394,093	3.27%
Self-Insured Workers Comp & Liability Fund	2,113,842	0.13%
Self-Insured Health Fund	161,230,122	9.70%
Permanent Fund	151,347	0.01%
<b>GRAND TOTAL</b>	<u><u>\$1,662,976,148</u></u>	100.00%

**Pinellas County Schools  
2021-22 Budget  
All Funds \$1.663 Billion**





PINELLAS COUNTY  
SCHOOL BOARD

# **AMENDMENTS TO PROPOSED BUDGET**

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

Description	2021/2022	2021/2022	Amendments
	First Public Hearing 7/27/2021	Second Public Hearing 9/14/2021	
<b>I. OPERATING FUND</b>			
(1) Revenues & Transfers In	\$885,300,000	\$905,500,000	\$20,200,000
(2) Beginning Fund Balance	78,600,000	99,219,632	20,619,632
(3) Total Revenues & Fund Balance	<u>\$963,900,000</u>	<u>\$1,004,719,632</u>	<u>\$40,819,632</u>
(4) Appropriations/Expenditures & Transfers Out	881,600,000	903,400,000	21,800,000
(5) Ending Fund Balance	82,300,000	101,319,632	19,019,632
(6) Total Expenditures & Fund Balance	<u>\$963,900,000</u>	<u>\$1,004,719,632</u>	<u>\$40,819,632</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2021/2022 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$7,422,602	\$7,422,602	\$0
(2) Beginning Fund Balance	24,027	335,886	311,859
(3) Total Revenues & Fund Balance	<u>\$7,446,629</u>	<u>\$7,758,488</u>	<u>\$311,859</u>
(4) Appropriations/Expenditures & Transfers Out	7,422,602	7,422,602	0
(5) Ending Fund Balance	24,027	335,886	311,859
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,446,629</u>	<u>\$7,758,488</u>	<u>\$311,859</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Debt Service Budget, in accordance with previous Board directions.

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

Description	2021/2022 First Public Hearing <i>7/27/2021</i>	2021/2022 Second Public Hearing <i>9/14/2021</i>	Amendments
<b>III. CAPITAL OUTLAY FUND</b>			
(1) Revenues & Transfers In	\$163,227,549	\$163,873,428	\$645,879
(2) Beginning Fund Balance	233,642,432	211,423,698	(22,218,734)
(3) Total Revenues & Fund Balance	<u>\$396,869,981</u>	<u>\$375,297,126</u>	<u>(\$21,572,855)</u>
(4) Appropriations/Expenditures & Transfers Out	298,844,184	338,090,184	39,246,000
(5) Ending Fund Balance	98,025,797	37,206,942	(60,818,855)
(6) Total appropriations / expenditures & Fund Balance	<u>\$396,869,981</u>	<u>\$375,297,126</u>	<u>(\$21,572,855)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2020/2021.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

**IV. CONTRACTED PROGRAMS FUND**

(1) Revenues & Transfers In	\$10,755,839	\$18,889,136	\$8,133,297
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$10,755,839</u>	<u>\$18,889,136</u>	<u>\$8,133,297</u>
(4) Appropriations/Expenditures & Transfers Out	10,755,839	18,889,136	8,133,297
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$10,755,839</u>	<u>\$18,889,136</u>	<u>\$8,133,297</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2020/2021 to 2021/2022 with approved grants appropriated throughout the year.

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

(1) Revenues & Transfers In	\$988,665	\$1,439,397	\$450,732
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$988,665</u>	<u>\$1,439,397</u>	<u>\$450,732</u>
(4) Appropriations/Expenditures & Transfers Out	988,665	1,439,397	450,732
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$988,665</u>	<u>\$1,439,397</u>	<u>\$450,732</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.

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

Description	2021/2022	2021/2022	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/27/2021	9/14/2021	
<b>VI. OTHER CARES ACT RELIEF (INCLUDING GEER)</b>			
(1) Revenues & Transfers In	\$2,334,299	\$3,233,943	\$899,644
(2) Beginning Fund Balance			\$0
(3) Total Revenues & Fund Balance	<u>\$2,334,299</u>	<u>\$3,233,943</u>	<u>\$899,644</u>
(4) Appropriations/Expenditures & Transfers Out	\$2,334,299	\$3,233,943	\$899,644
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$2,334,299</u>	<u>\$3,233,943</u>	<u>\$899,644</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.

**VII. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II (ESSER II)**

(1) Revenues & Transfers In		\$36,444,457	\$36,444,457
(2) Beginning Fund Balance		(2,695,435)	(2,695,435)
(3) Total Revenues & Fund Balance	<u>\$0</u>	<u>\$33,749,022</u>	<u>\$33,749,022</u>
(4) Appropriations/Expenditures & Transfers Out		\$33,749,022	\$33,749,022
(5) Ending Fund Balance			\$0
(6) Total appropriations / expenditures & Fund Balance	<u>\$0</u>	<u>\$33,749,022</u>	<u>\$33,749,022</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.

**VIII. FOOD AND NUTRITION FUND**

(1) Revenues & Transfers In	\$48,658,000	\$48,658,000	\$0
(2) Beginning Fund Balance	2,000,000	5,736,093	3,736,093
(3) Total Revenues & Fund Balance	<u>\$50,658,000</u>	<u>\$54,394,093</u>	<u>\$3,736,093</u>
(4) Appropriations/Expenditures & Transfers Out	47,916,140	48,994,776	1,078,636
(5) Ending Fund Balance	2,741,860	5,399,317	2,657,457
(6) Total appropriations / expenditures & Fund Balance	<u>\$50,658,000</u>	<u>\$54,394,093</u>	<u>\$3,736,093</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.  
 (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Food and Nutrition Budget.

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

Description	2021/2022	2021/2022	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/27/2021	9/14/2021	
<b>IX. SELF-INSURED WORKERS COMP &amp; LIABILITY FUND</b>			
(1) Revenues & Transfers In	\$5,000,000	\$5,200,000	\$200,000
(2) Beginning Fund Balance	(4,048)	(3,086,158)	(3,082,110)
(3) Total Revenues & Fund Balance	<u>\$4,995,952</u>	<u>\$2,113,842</u>	<u>(\$2,882,110)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	(4,048)	(2,886,158)	(2,882,110)
(6) Total appropriations / expenditures & Fund Balance	<u>\$4,995,952</u>	<u>\$2,113,842</u>	<u>(\$2,882,110)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Workers Compensation and Liability Budget.

**X. SELF-INSURED HEALTH FUND**

(1) Revenues & Transfers In	\$147,945,904	\$147,945,904	\$0
(2) Beginning Fund Balance	21,309,848	13,284,218	(8,025,630)
(3) Total Revenues & Fund Balance	<u>\$169,255,752</u>	<u>\$161,230,122</u>	<u>(\$8,025,630)</u>
(4) Appropriations/Expenditures & Transfers Out	146,010,767	146,010,767	0
(5) Ending Fund Balance	23,244,985	15,219,355	(8,025,630)
(6) Total appropriations / expenditures & Fund Balance	<u>\$169,255,752</u>	<u>\$161,230,122</u>	<u>(\$8,025,630)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2021/2022.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Health Budget.

**XI. PERMANENT FUND**

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	153,537	151,347	(2,190)
(3) Total Revenues & Fund Balance	<u>\$153,537</u>	<u>\$151,347</u>	<u>(\$2,190)</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	153,537	151,347	(2,190)
(6) Total appropriations / expenditures & Fund Balance	<u>\$153,537</u>	<u>\$151,347</u>	<u>(\$2,190)</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2020/2021.

PINELLAS COUNTY  
SCHOOL BOARD

# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

## **2021-22 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS**

**Vision:** 100% Student Success

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

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

### **Strategic Directions:**

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

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

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

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

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

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

### **Seven Strategic Goals**

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

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

Goal 3: Develop and sustain a rewarding, healthy, safe and secure environment that supports the physical, emotional and mental wellbeing of all students, faculty, and staff, resulting in a culture of learning for the individual employee and student.

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

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

allocation and parent and community engagement to ensure each student graduates with a plan, resources and navigational skills to support their postsecondary path.

Goal 6: Develop and sustain effective and efficient use of all resources by aligning strategic project management structures and protocols with quality technology, data systems and business services to optimize operational continuity for improved student achievement and fiscal responsibility.

Goal 7: Develop and sustain diverse structures for communication that promote two-way engagement of students, staff, families and community in support of increased student achievement.

## **OPERATING BUDGET PARAMETERS**

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



PINELLAS COUNTY  
SCHOOL BOARD

# **OPERATING FUND SUMMARY**

## OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of 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 a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. An example of a 2021-22 state categorical is Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance-based program budgeting.

The most significant expenditures in the Operating Fund are for the **Direct Instruction** function, which includes teacher salaries and classroom materials. The **Instructional Support** function, including guidance, instructional media, attendance and other services, is another major expenditure group. The appropriations presented in this document summarize the budget by function and major object of expenditure.

### 2021-22 Legislative Changes Affecting the Operating Fund

#### **Decrease in Total State Funding Statewide of \$103 Million**

Due to decreased statewide student enrollment. A student reserve allocation in the amount of \$464 Million has been put in place at the state level in anticipation of increased enrollment.

#### **Decrease in District Share of Revenue of \$16.7 Million**

#### **Increase in BSA to \$4,372.91**

Increased \$53.42, or 1.24%, from 2020-21

#### **Florida Retirement System (FRS)**

Approximately a \$4.0 Million increase in expenditures due to changes in the contribution rate

#### **Teacher Salary Increase Allocation**

Maintains teacher salary allocation in the amount of \$500 Million statewide with an increase of \$50 Million for the current year, for a total allocation of \$550 Million. Pinellas' share of this allocation is \$18.4 Million

**PINELLAS COUNTY SCHOOLS  
KEY INDICATORS**

	ACTUAL 2020-21	PLAN 2021-22	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
Required Local Effort (RLE) Millage Rate	3.6790	3.5770	(0.1020)	-2.77%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	6.4270	6.3250	(0.1020)	-1.59%
TAX ROLL	\$ 99,400,925,955	\$ 106,042,089,211	\$ 6,641,163,256	6.68%
VALUE OF 1.000 MILL (@ 96%)	\$ 95,424,889	\$ 101,800,406	\$ 6,375,517	6.68%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
Unweighted FTE (UFTE)	95,840.01	95,389.61	(450.40)	-0.47%
Weighted FTE (WFTE)	105,765.68	105,999.43	233.75	0.22%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers	\$ 934,103,741	\$ 905,500,000	\$ (28,603,741)	-3.06%
Beginning Fund Balance	\$ 70,963,986	\$ 99,219,632	\$ 28,255,646	39.82%
Total Available Funds	\$ 1,005,067,727	\$ 1,004,719,632	\$ (348,095)	-0.03%
AVAILABLE FUNDS PER UFTE	\$ 10,486.93	\$ 10,532.80	\$ 45.87	0.44%
AVAILABLE FUNDS PER WFTE	\$ 9,502.78	\$ 9,478.54	\$ (24.24)	-0.26%
<b><u>OTHER INDICATORS</u></b>				
Base Student Allocation (BSA)	\$ 4,319.49	\$ 4,372.91	\$ 53.42	1.24%
District Cost Differential (DCD)	0.9981	0.9986	0.0005	0.05%
State Categorical Funds	\$ 108,848,909	\$ 98,294,361	\$ (10,554,548)	-9.70%
State Funds as a % of General Operating Resources*	36.75%	33.52%		-3.24%

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

**Florida Education Finance Program (FEFP)  
State Funding Formula Flowchart  
Based on Calc 2 2021-22**

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

Student Unweighted FTE <sup>1</sup>	x	Program Cost Factors <sup>2</sup>	=	Weighted FTE Students	x	Base Student Allocation <sup>3</sup>	x	District Cost Differential Factor <sup>4</sup>	=	<b>BASE FUNDING</b>	+			
Pinellas 95,389.61		Pinellas 1.111		Pinellas 105,999.43		Pinellas \$ 4,372.91		Pinellas 0.9986		Pinellas <b>\$ 462,877,031</b>				
Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation <sup>5</sup>	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplemental Allocation	+	Teacher Salary Increase Allocation	+	Mental Health Assistance Allocation		
Pinellas \$ 22,895,023		Pinellas \$ 43,137,553		Pinellas \$ 6,467,404		Pinellas \$ 4,177,347		Pinellas \$ 222,605		Pinellas \$ 18,390,739		Pinellas \$ 3,844,566		
Funding Compression and Hold Harmless Allocation	+	Student Transportation Allocation	+	Instructional Materials Allocation	+	Teachers Classroom Supply Assistance Allocation	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	+	Turnaround Supplemental Services Allocation	=	<b>State &amp; Local FEFP Dollars</b>
Pinellas \$ -		Pinellas \$ 13,547,663		Pinellas \$ 7,666,343		Pinellas \$ 1,834,667		Pinellas \$ 123,720		Pinellas \$ 30,532		Pinellas \$ 584,900		Pinellas <b>\$ 585,800,093</b>

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

State & Local FEFP Dollars	-	Required Local Effort <sup>6</sup>	+	Prior Year Adjustments	-	Proration To Appropriation	=	<b>Net State FEFP Dollars</b>
Pinellas \$ 585,800,093		Pinellas \$ 364,140,051		Pinellas \$ -		Pinellas \$ -		Pinellas <b>\$ 221,660,042</b>
Net State FEFP Allocation	-	Prior Year Adjustments	+	Class Size Reduction Allocation	=	<b>TOTAL STATE ALLOCATION</b>		
Pinellas \$ 221,660,042		Pinellas \$ -		Pinellas \$ 98,294,361		Pinellas <b>\$ 319,954,403</b>		

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

<sup>2</sup>FY 2021-22 Program Cost Factors:

Basic Education (PK-3)	1.126	ESE Level IV	3.648
Basic Education (4-8)	1.000	ESE Level V	5.340
Basic Education (9-12)	1.010	Vocational (9-12)	1.010
ESOL	1.199		

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

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

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

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

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2021 - 2022**  
**As of Calc 2**

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<b>BASIC PROGRAMS</b>					
101	BASIC K-3	20,509.92	1.126	23,094.17	\$ 100,847,343
102	BASIC 4-8	24,808.39	1.000	24,808.39	108,332,978
103	BASIC 9-12	21,619.45	1.010	21,835.64	95,351,609
111	BASIC K-3 WITH ESE	6,767.31	1.126	7,619.99	33,274,880
112	BASIC 4-8 WITH ESE	9,814.80	1.000	9,814.80	42,859,150
113	BASIC 9-12 WITH ESE	4,375.03	1.010	4,418.78	19,295,875
<b>Subtotal</b>		<b>87,894.90</b>		<b>91,591.77</b>	<b>\$ 399,961,835</b>
<b>AT-RISK PROGRAMS</b>					
130	INTENSIVE ENGLISH/ESOL K-12	3,225.42	1.199	3,867.28	\$ 16,887,592
<b>Subtotal</b>		<b>3,225.42</b>		<b>3,867.28</b>	<b>\$ 16,887,592</b>
<b>EXCEPTIONAL PROGRAMS</b>					
254	SUPPORT LEVEL IV	1,138.61	3.648	4,153.65	\$ 18,138,109
255	SUPPORT LEVEL V	214.27	5.340	1,144.20	4,996,479
<b>Subtotal</b>		<b>1,352.88</b>		<b>5,297.85</b>	<b>\$ 23,134,587</b>
<b>VOCATIONAL 9-12</b>					
300	VOCATIONAL 9-12	2,916.41	1.010	2,945.57	\$ 12,862,680
<b>Subtotal</b>		<b>2,916.41</b>		<b>2,945.57</b>	<b>\$ 12,862,680</b>
<b>ADD-ON WFTE ADJUSTMENT</b>					
	ADVANCED PLACEMENT			1,104.96	\$ 4,825,126
	INTERNATIONAL BACCALAUREATE			308.22	1,345,931
	AICE			471.18	2,057,543
	EARLY GRADUATION (UNPAID HS CREDITS)			109.75	479,255
	INDUSTRY CERTIFICATION			302.85	1,322,482
<b>Subtotal</b>				<b>2,296.96</b>	<b>\$ 10,030,337</b>
<b>TOTAL - K-12</b>		<b>95,389.61</b>		<b>105,999.43</b>	<b>\$ 462,877,031</b>
	Reading Program Allocation	95,389.61			\$ 4,177,347
	ESE Guaranteed Allocation	19,842.53			43,137,553
	Supplemental Academic Instruction	95,389.61			22,895,023
	Safe Schools Allocation	95,389.61			6,467,404
	Mental Health Assistance Allocation	95,389.61			3,844,566
	Teachers Classroom Supply Assistance	95,389.61			1,834,667
	Instructional Materials	95,389.61			7,666,343
	Transportation	95,389.61			13,547,663
	Digital Classrooms Allocation	95,389.61			123,720
	DJJ Supplemental Allocation	172.14			222,605
	Federally Connected Student Supplement	95,389.61			30,532
	Teacher Salary Increase Allocation	95,389.61			18,390,739
	Turnaround Supplemental Services Alloc.	2,663.98			584,900
	<b>Gross State and Local FEFP</b>				<b>\$ 585,800,093</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2021-22, the proposed BSA is \$4,372.91; the DCD is 0.9986. This means that each unweighted FTE generates \$4,366.79 in FEFP revenue for Pinellas.

<b>FEFP REVENUE PER UNWEIGHTED FTE BY TYPE</b>			
101	BASIC K-3	\$	5,744.96
102	BASIC 4-8	\$	5,194.74
103/300	BASIC 9-12/VOCATIONAL 9-12	\$	5,238.41
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE	\$	5,647.21
111	BASIC K-3 WITH ESE	\$	7,918.95
112	BASIC 4-8 WITH ESE	\$	7,368.73
113	BASIC 9-12 WITH ESE	\$	7,412.40
130	INTENSIVE ENGLISH/ESOL K-12	\$	6,063.73
254	SUPPORT LEVEL IV	\$	16,758.00
255	SUPPORT LEVEL V	\$	24,146.56
N/A	VIRTUAL EDUCATION STUDENT	\$	5,230.00
102	DJJ STUDENT	\$	6,487.90
102	TURNAROUND SCHOOL STUDENT	\$	5,414.30

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$443,491	\$355,000	(\$88,491)
FEDERAL THRU STATE	6,517,812	6,500,000	(17,812)
STATE SOURCES	369,378,531	336,743,447	(32,635,084)
LOCAL SOURCES	494,565,550	517,776,553	23,211,003
OTHER	63,497	125,000	61,503
ESTIMATED REVENUE	\$870,968,881	\$861,500,000	(\$9,468,881)
TRANSFERS	63,134,860	44,000,000	(19,134,860)
BEGINNING FUND BALANCE	70,963,986	99,219,632	28,255,646
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$1,005,067,727</u>	<u>\$1,004,719,632</u>	<u>(\$348,095)</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$422,381,274	<b>\$420,692,598</b>	(\$1,688,676)
EXCEPTIONAL	114,537,081	<b>113,273,502</b>	(1,263,579)
CAREER EDUCATION	24,713,622	<b>24,755,669</b>	42,047
ADULT GENERAL	5,769,975	<b>6,029,629</b>	259,654
PRE KINDERGARTEN	4,778,526	<b>4,817,806</b>	39,280
OTHER INSTRUCTION	201,886	<b>238,344</b>	36,458
ATTENDANCE & SOCIAL WORK	6,927,789	<b>6,961,239</b>	33,450
GUIDANCE SERVICES	18,319,794	<b>18,274,914</b>	(44,880)
HEALTH SERVICES	4,432,676	<b>4,481,426</b>	48,750
PSYCHOLOGICAL SERVICES	8,219,977	<b>8,261,097</b>	41,120
PARENTAL INVOLVEMENT	1,911,307	<b>1,926,841</b>	15,534
OTHER STUDENT PERSONNEL SVC	3,021,944	<b>3,059,438</b>	37,494
INSTRUCTIONAL MEDIA SERVICES	6,372,074	<b>6,403,204</b>	31,130
INSTRUCTION & CURRICULUM DVLP SVCS	16,564,981	<b>16,683,802</b>	118,821
INSTRUCTIONAL STAFF TRAINING SERVICES	9,515,582	<b>9,731,123</b>	215,541
INSTRUCTION-RELATED TECH	9,442,118	<b>9,462,243</b>	20,125
SCHOOL BOARD	2,157,109	<b>2,206,583</b>	49,474
GENERAL ADMINISTRATION	4,730,449	<b>4,903,074</b>	172,625
SCHOOL ADMINISTRATION	64,674,565	<b>64,903,377</b>	228,812
FACILITIES ACQ. & CONST.	707,397	<b>722,927</b>	15,530
FACIL ACQ & CONSTR-CURR EXPEND	3,574,227	<b>3,574,227</b>	0
FISCAL SERVICES	5,025,976	<b>5,028,197</b>	2,221
FOOD SERVICE	299,275	<b>299,412</b>	137
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,571,024	<b>1,609,633</b>	38,609

PINELLAS COUNTY SCHOOL BOARD

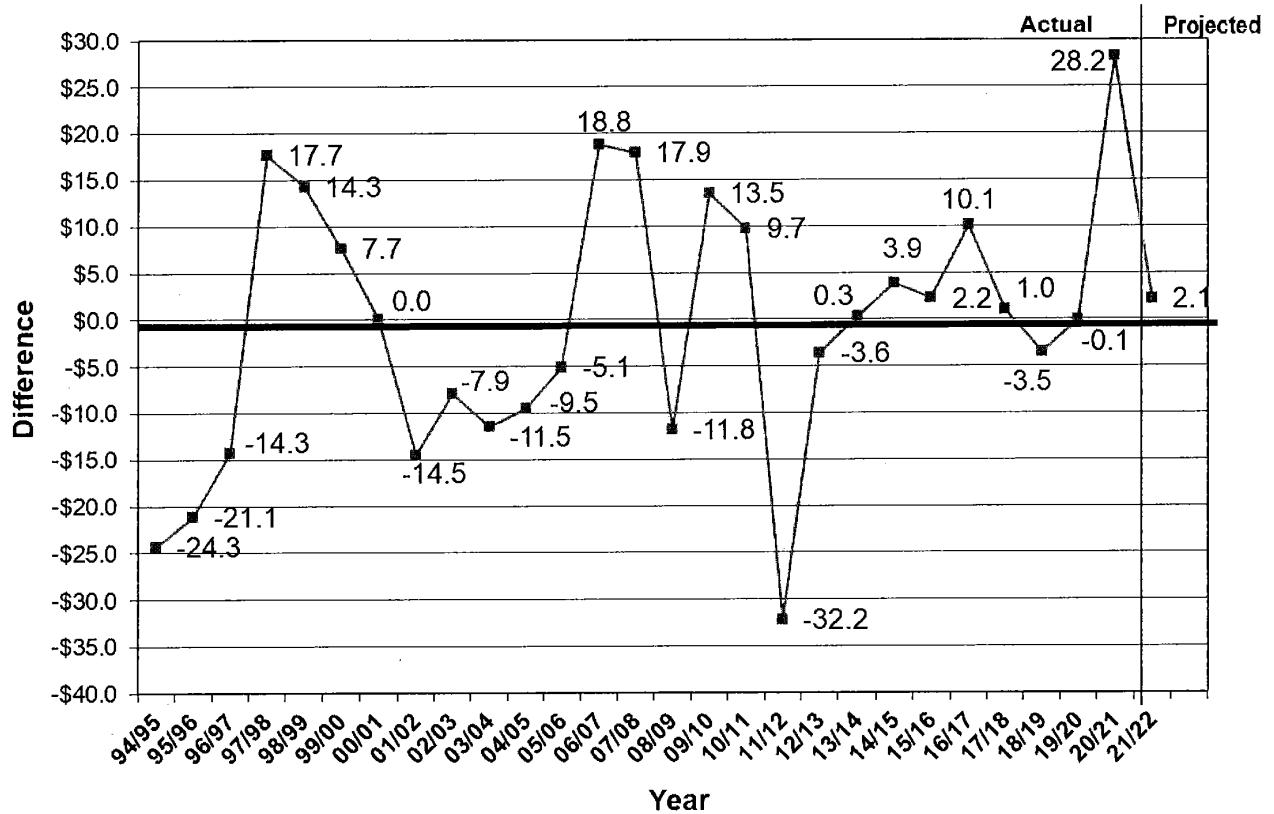
	2020-21	2021-22	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
INFORMATION SERVICES	1,424,781	1,431,040	6,259
PERSONNEL SERVICES	7,003,613	7,078,838	75,225
INTERNAL SERVICES	4,500,098	4,535,776	35,678
OTHER CENTRAL SERVICES	658,200	671,863	13,663
STUDENT TRANSPORTATION SERVICES	32,763,301	32,785,059	21,758
OPERATION OF PLANT	91,754,192	90,716,277	(1,037,915)
MAINTENANCE OF PLANT	22,216,213	22,145,595	(70,618)
ADMINISTRATIVE TECHNOLOGY SERVICES	4,277,166	4,321,594	44,428
COMMUNITY SERVICES	682,409	696,103	13,694
OTHER EXPENSES	717,494	717,550	56
APPROPRIATIONS	\$905,848,095	\$903,400,000	(\$2,448,095)
ENDING FUND BALANCE	99,219,632	101,319,632	2,100,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$1,005,067,727</u>	<u>\$1,004,719,632</u>	<u>(\$348,095)</u>



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

FUNCTION	OBJECT CATEGORY								TOTAL	% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000			
<b>OPERATING (GENERAL) FUND</b>											
<b>DIRECT INSTRUCTION</b>											
5100	BASIC (FEPP K-12)	\$257,463,931	\$82,823,744	\$63,416,143	\$22,056	\$10,485,214	\$4,720,110	\$1,761,400		\$420,692,598	46.57%
5200	EXCEPTIONAL	82,106,739	29,832,361	703,778		402,776	226,565	1,283		113,273,502	12.54%
5300	CAREER EDUCATION	15,845,977	5,325,450	1,250,627	325	559,062	1,300,069	474,159		24,755,669	2.74%
5400	ADULT GENERAL	4,494,894	1,438,366	21,000		33,606	40,842	921		6,029,629	0.67%
5500	PRE KINDERGARTEN	3,177,542	1,551,560	36,970		51,609	125			4,817,806	0.53%
5900	OTHER INSTRUCTION	180,472	57,747			125				238,344	0.03%
	<b>SUB TOTALS</b>	<b>\$363,269,555</b>	<b>\$121,029,228</b>	<b>\$65,428,518</b>	<b>\$22,381</b>	<b>\$11,532,392</b>	<b>\$6,287,711</b>	<b>\$2,237,763</b>	<b>\$0</b>	<b>\$569,807,548</b>	<b>63.08%</b>
<b>INSTRUCTIONAL SUPPORT</b>											
6110	ATTENDANCE & SOCIAL WORK	5,162,872	1,767,170	15,300		15,623	20	254		6,961,239	0.77%
6120	GUIDANCE SERVICES	13,431,567	4,307,450	505,049		30,103	745			18,274,914	2.02%
6130	HEALTH SERVICES	2,970,523	1,372,700	73,056		29,100	34,102	1,945		4,481,426	0.50%
6140	PSYCHOLOGICAL SERVICES	5,209,076	1,678,696	1,280,045		78,805	13,250	1,225		8,261,097	0.91%
6150	PARENTAL INVOLVEMENT	1,204,291	719,100			3,450				1,926,841	0.21%
6190	OTHER STUDENT PERSONNEL SVC	2,185,449	812,562	30,007		14,225	14,645	2,550		3,059,438	0.34%
6200	INSTRUCTIONAL MEDIA SERVICES	4,677,389	1,630,108	45,225	300	25,613	24,489	80		6,403,204	0.71%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	11,615,357	3,745,714	618,677		167,928	354,679	181,447		16,683,802	1.85%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	6,242,808	1,994,498	1,247,204		165,000	78,607	3,006		9,731,123	1.08%
6500	INSTRUCTION-RELATED TECH	6,468,368	2,260,573	439,321		208,775	85,206			9,462,243	1.05%
	<b>SUB TOTALS</b>	<b>\$59,167,700</b>	<b>\$20,288,571</b>	<b>\$4,253,884</b>	<b>\$300</b>	<b>\$738,622</b>	<b>\$605,743</b>	<b>\$190,507</b>	<b>\$0</b>	<b>\$85,245,327</b>	<b>9.44%</b>
<b>GENERAL SUPPORT</b>											
7100	SCHOOL BOARD	841,013	1,124,141	61,000		4,506		175,923		2,206,583	0.24%
7200	GENERAL ADMINISTRATION	3,073,945	983,662	706,842		45,791	5,575	87,259		4,903,074	0.54%
7300	SCHOOL ADMINISTRATION	47,154,359	17,117,328	352,715	340	179,742	78,849	20,044		64,903,377	7.18%
7400	FACILITIES ACQ. & CONST.	416,346	145,802	14,200	5,000	12,225	126,191	3,163		722,927	0.08%
7410	FACIL ACQ & CONSTR-CURR EXPEND							3,574,227		3,574,227	0.40%
7500	FISCAL SERVICES	3,183,079	1,136,763	208,200		24,136	9,006	467,013		5,028,197	0.56%
7600	FOOD SERVICE	288,909	10,325			178				299,412	0.03%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,123,723	376,429	102,156		6,025	1,300			1,609,633	0.18%
7720	INFORMATION SERVICES	853,561	285,987	265,508	465	7,601	15,503	2,415		1,431,040	0.16%
7730	PERSONNEL SERVICES	4,019,789	2,109,289	800,702		118,645	14,612	15,801		7,078,838	0.78%
7760	INTERNAL SERVICES	2,063,728	780,355	734,103	15,889	926,842	12,003	2,856		4,535,776	0.50%
7790	OTHER CENTRAL SERVICES	470,006	156,421	4,225		6,904	1,225	33,082		671,863	0.07%
7800	STUDENT TRANSPORTATION SERVICES	18,758,927	8,940,191	858,726	2,155,606	2,031,969	13,162	26,478		32,785,059	3.63%
7900	OPERATION OF PLANT	31,893,980	14,892,465	21,363,330	19,215,433	1,555,675	1,583,894	211,500		90,716,277	10.04%
	<b>SUB TOTALS</b>	<b>\$114,141,365</b>	<b>\$48,059,158</b>	<b>\$25,471,707</b>	<b>\$21,392,733</b>	<b>\$4,920,239</b>	<b>\$1,861,320</b>	<b>\$4,619,761</b>	<b>\$0</b>	<b>\$220,466,283</b>	<b>24.39%</b>
<b>MAINTENANCE</b>											
8100	MAINTENANCE OF PLANT	7,543,585	4,058,337	4,658,173	320,954	3,503,047	204,210	1,857,289		22,145,595	2.45%
	<b>SUB TOTALS</b>	<b>\$7,543,585</b>	<b>\$4,058,337</b>	<b>\$4,658,173</b>	<b>\$320,954</b>	<b>\$3,503,047</b>	<b>\$204,210</b>	<b>\$1,857,289</b>	<b>\$0</b>	<b>\$22,145,595</b>	<b>2.45%</b>
<b>ADMINISTRATIVE TECHNOLOGY</b>											
8200	ADMIN TECHNOLOGY SERVICES	2,867,588	917,615	362,905	5,433	101,008	67,045			4,321,594	0.48%
	<b>SUB TOTALS</b>	<b>\$2,867,588</b>	<b>\$917,615</b>	<b>\$362,905</b>	<b>\$5,433</b>	<b>\$101,008</b>	<b>\$67,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,321,594</b>	<b>0.48%</b>
<b>COMM &amp; DEBT SERV &amp; TRANSFERS</b>											
9100	COMMUNITY SERVICES	293,729	116,909	100,507		5,677	225	179,056		696,103	0.08%
	<b>SUB TOTALS</b>	<b>\$293,729</b>	<b>\$116,909</b>	<b>\$100,507</b>	<b>\$0</b>	<b>\$5,677</b>	<b>\$225</b>	<b>\$179,056</b>	<b>\$0</b>	<b>\$696,103</b>	<b>0.08%</b>
<b>OTHER EXPENSES</b>											
9200	OTHER EXPENSE							717,550		717,550	0.08%
	<b>SUB TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$717,550</b>	<b>\$0</b>	<b>\$717,550</b>	<b>0.08%</b>
<b>TOTAL APPROPRIATIONS</b>											
		<b>\$547,283,522</b>	<b>\$194,469,818</b>	<b>\$100,275,694</b>	<b>\$21,741,801</b>	<b>\$20,800,985</b>	<b>\$9,026,254</b>	<b>\$9,801,926</b>	<b>\$0</b>	<b>\$903,400,000</b>	<b>100.00%</b>
		60.58%	21.53%	11.10%	2.41%	2.30%	0.99%	1.09%	0.00%	100.00%	

## Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

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



PINELLAS COUNTY  
SCHOOL BOARD

# **CAPITAL OUTLAY FUND SUMMARY**

PINELLAS COUNTY  
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program. 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 schools' annual allocation. For fiscal year 2021-22, the state fully funded the Charter School Capital Outlay allocation which restored \$6 million back to the District's capital budget.

***Public Education Capital Outlay, or PECO, Funds***

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. **No PECO dollars were made available to traditional district schools for the 2021-22 fiscal year.**

***Capital Outlay and Debt Service (CO & DS)***

Since 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. These funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$4,430,304 (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 4.825 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 \$152,700,609 to be used for the following projects:

#### **CONSTRUCTION & REMODELING**

Planning/Design/Construction of various projects

Purchase of school & ancillary sites

Relocatables

#### **MAINTENANCE, RENOVATION AND REPAIR**

Infrastructure, Operating Transfers, Safety Initiative, Fire/Health/Safety, HVAC, Roofs & Covered Walks, Intercoms, Access Control, EPA, Plumbing, Floor Covering, Painting, Casework, Site Lighting, Playgrounds, Spectator Seating, Stage & Gym Floors, Re-Key, Portable Rehab, Kitchen Coolers/Freezers, Ceiling & Lights, Paving, Renovations and repairs from hurricane damage and hurricane preparations

#### **MOTOR VEHICLE PURCHASES**

Lease-Purchase School Buses (58)

Purchase Maintenance/Utility Vehicles

Purchase School Buses (35)

Purchase Safety & Security Vehicles

Operating Transfer

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

Furniture, Equipment & Technology -Various Locations

Telecommunication Equipment & Improvements -Various Locations

Enterprise Technology

Purchase/Annual Equipment Lease Payments

Operating Transfer

Purchase software applications as permitted by Florida Statute

Enterprise resource software acquired via license/maintenance fees or lease agreements

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

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

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

#### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 27, 2021, 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**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$10,340,070	\$9,611,012	(\$729,058)
LOCAL SOURCES	148,500,317	154,262,416	5,762,099
OTHER FINANCING SOURCES	75,594,117		(75,594,117)
ESTIMATED REVENUE	<u>\$234,434,504</u>	<u>\$163,873,428</u>	<u>(\$70,561,076)</u>
BEGINNING FUND BALANCE	161,660,186	211,423,698	49,763,512
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$396,094,690</u></u>	<u><u>\$375,297,126</u></u>	<u><u>(\$20,797,564)</u></u>

**CAPITAL OUTLAY FUND - APPROPRIATIONS**

FACILITIES ACQ. & CONST.	\$136,657,614	\$290,959,670	\$154,302,056
DEBT SERVICES	1,432,288	707,912	(724,376)
TRANSFER OF FUNDS	46,581,090	46,422,602	(158,488)
APPROPRIATIONS	<u>\$184,670,992</u>	<u>\$338,090,184</u>	<u>\$153,419,192</u>
ENDING FUND BALANCE	211,423,698	37,206,942	(174,216,756)
APPROPRIATIONS & FD BALANCE	<u><u>\$396,094,690</u></u>	<u><u>\$375,297,126</u></u>	<u><u>(\$20,797,564)</u></u>

<b>Project</b>	<b>Capital Outlay Allocation 2021-2022 Description of Activities</b>	<b>2021-2022 Allocation</b>
<b>School Projects</b>		
Lakewood High School	Additional renovations on the west side of campus	\$4,546,811
Mildred Helms Elementary School	New cafeteria and renovation of existing cafeteria	6,000,000
Tyrone Middle School	Campus renewal	18,900,000
Leadership Incubator	New professional developer center	100,000
Midtown Academy	Renovation of existing building expansion with new wing	6,574,611
Pinellas Central Elementary School	Permanent walls	9,000,000
Coachman Bus Compound	New bus garage	3,710,000
	<b>School Projects - Subtotal</b>	<u>\$48,831,422</u>
<b>Other Projects</b>		
Relocatables	Purchase/Lease	\$170,725
Site Acquisitions - Present & Future	Lease/Purchase	10,000
Minor Capital Projects	Maintenance projects - Capital fund	28,999,739
	Infrastructure	7,985,000
Area Superintendents	TBD special causes	4,817,437
Furniture, Equipment & Technology	Vocational replacement	1,250,000
	Musical instruments replacement	395,000
	Kindergarten equipment	150,000
Budget Steering Process	District technology & equipment	3,911,559
	School Safety & Security	500,000
	District technology refresh	2,995,606
	PCS Connects Devices	7,000,000
	Enterprise Resource Software	1,512,296
Buses/Vehicles	Lease/Purchase	4,937,803
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	32,336,956
	Debt service for COPs issued	7,088,701
	Instructional equipment transfer	3,000,000
	Contingency	6,000,000
	<b>Other Projects - Subtotal</b>	<u>\$113,060,822</u>
	<b>Total 2021-2022 Capital Projects</b>	<u><b>\$161,892,244</b></u>
	<b>Total, Capital Projects from FY 2021-2022 Revenue</b>	<b>149,068,494</b>
	<b>Total, 2021-2022 Capital Projects funded from Prior Year Planned Fund Balances</b>	<b>12,823,750</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>176,197,940</b>
	<b>Ending Fund Balance</b>	<b>\$37,206,942</b>
	<b>Grand Total, Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>	<u><u><b>\$375,297,126</b></u></u>



PINELLAS COUNTY  
SCHOOL BOARD

# **OTHER FUNDS SUMMARIES**

PINELLAS COUNTY  
SCHOOL BOARD

**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, 2021	Final Fiscal Year of Debt Payments
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 51,675,000	2041-2042
COPS Series 2021A	2/3/21	\$ 59,780,000	\$ 59,780,000	2040-2041
<b>TOTAL</b>		<b>\$ 120,710,000</b>	<b>\$ 111,455,000</b>	

**Certificates of Participation (COPs)**

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 6.48% of the local capital improvement millage collected.

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

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

**Certificates of Participation (COPs) Series 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 2021-22 will be \$7,422,602.** This consists of principal payments of \$2,430,000 and interest and payments totaling \$4,992,602.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$152,700,609
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$114,525,456.75
Debt service required (COPs)	<b>7,422,602</b>
Percentage of millage funds anticipated to be utilized for COPs debt	6.48%

As of July 1, 2021 the total outstanding debt for the district, including principal and interest, was \$174,513,865. The estimated resident population of Pinellas County in 2021 was approximately 989,000. This calculates to approximately **\$176.45 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
2021-2022	2,430,000	2,393,475	4,823,475
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
	51,675,000	37,488,938	89,163,938

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
2021-2022		2,599,127	2,599,127
2022-2023	3,035,000	2,776,825	5,811,825
2023-2024	3,185,000	2,621,325	5,806,325
2024-2025	3,350,000	2,457,950	5,807,950
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
	59,780,000	25,569,927	85,349,927

PINELLAS COUNTY SCHOOL BOARD  
SCHEDULE OF INDEBTEDNESS

<b>Summary of Indebtedness</b>			
<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2021-2022	2,430,000	4,992,602	7,422,602
2022-2023	3,400,000	5,100,425	8,500,425
2023-2024	3,570,000	4,926,175	8,496,175
2024-2025	3,745,000	4,743,300	8,488,300
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
<b>Total Indebtedness</b>	<u>111,455,000</u>	<u>63,058,865</u>	<u>174,513,865</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$7,539		(\$7,539)
LOCAL SOURCES	664		(\$664)
TRANSFERS	5,139,130	<b>7,422,602</b>	2,283,472
ESTIMATED REVENUE	\$5,147,333	<b>\$7,422,602</b>	\$2,275,269
BEGINNING FUND BALANCE	24,845	<b>335,886</b>	311,041
ESTIMATED REVENUE AND FUND BALANCE	<b>\$5,172,178</b>	<b>\$7,758,488</b>	<b>\$2,586,310</b>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,836,292	<b>\$7,422,602</b>	\$2,586,310
APPROPRIATIONS	\$4,836,292	<b>\$7,422,602</b>	\$2,586,310
ENDING FUND BALANCE	335,886	<b>335,886</b>	0
APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$5,172,178</b>	<b>\$7,758,488</b>	<b>\$2,586,310</b>

**PINELLAS COUNTY  
SCHOOL BOARD**

**CONTRACTED PROGRAM FUNDS**

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (September 2021) it is anticipated that the eventual total will be similar to the \$108 million to \$89 million received for fiscal years 2005-06 through 2020-21.

Included in this category are grants associated with Elementary and Secondary School Emergency Relief Act (ESSER) I and Other Coronavirus Aid, Relief and Economic Security Act (CARES) grants.

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

	Budget	Amended Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	\$ 84,195,144
2019-20	\$ 43,380,709	\$ 86,693,993
2020-21	\$ 10,847,588	\$ 88,930,845
2021-22	\$ 18,889,136	<i>undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2020-21	2021-22	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,571,856	<b>\$5,110,457</b>	\$538,601
FEDERAL THROUGH STATE	64,264,946	<b>13,778,679</b>	(50,486,267)
LOCAL SOURCES	1,182		(\$1,182)
ESTIMATED REVENUE	<u>\$68,837,984</u>	<u><b>\$18,889,136</b></u>	<u>(\$49,948,848)</u>



PINELLAS COUNTY SCHOOL BOARD

	2020-21 ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>			
BASIC (FEFP K-12)	\$16,067,995	<b>\$6,071,402</b>	(\$9,996,593)
EXCEPTIONAL	9,118,712	<b>7,121</b>	(9,111,591)
CAREER EDUCATION	772,020	<b>722,381</b>	(49,639)
ADULT GENERAL	598,741	<b>79,786</b>	(518,955)
PRE KINDERGARTEN	383,351	<b>98,215</b>	(285,136)
OTHER INSTRUCTION		<b>15,974</b>	15,974
ATTENDANCE & SOCIAL WORK	2,775,061	<b>63,382</b>	(2,711,679)
GUIDANCE SERVICES	104,802	<b>9,599</b>	(95,203)
HEALTH SERVICES	14,704		(14,704)
PSYCHOLOGICAL SERVICES	1,024,344	<b>22,538</b>	(1,001,806)
PARENTAL INVOLVEMENT	574,143	<b>326,028</b>	(248,115)
OTHER STUDENT PERSONNEL SVC	1,261,076		(1,261,076)
INSTRUCTION & CURRICULUM DVLP SVCS	15,686,526	<b>2,192,818</b>	(13,493,708)
INSTRUCTIONAL STAFF TRAINING SERVICES	14,134,027	<b>4,787,274</b>	(9,346,753)
INSTRUCTION-RELATED TECH	243,028	<b>30,895</b>	(212,133)
SCHOOL BOARD	13,250		(13,250)
GENERAL ADMINISTRATION	2,571,291	<b>283,526</b>	(2,287,765)
SCHOOL ADMINISTRATION	3,917	<b>5,571</b>	1,654
FISCAL SERVICES	56,395		(56,395)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	27,403		(27,403)
PERSONNEL SERVICES	176,612	<b>195,132</b>	18,520
OTHER CENTRAL SERVICES	48,893	<b>83,512</b>	34,619
STUDENT TRANSPORTATION SERVICES	134,992	<b>127,982</b>	(7,010)
OPERATION OF PLANT	19,853		(19,853)
COMMUNITY SERVICES	2,933,901	<b>3,766,000</b>	832,099
TRANSFER OF FUNDS	92,947		(92,947)
<b>TOTAL APPROPRIATIONS</b>	<b>\$68,837,984</b>	<b>\$18,889,136</b>	<b>(\$49,948,848)</b>

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

		<i>OBJECT CATEGORY</i>									
<i>FUNCTION</i>		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
5100	DIRECT INSTRUCTION BASIC (FEPP K-12)	\$152,038	\$65,761	\$1,332,308		\$3,640,097	\$878,444	\$2,754		\$6,071,402	32.14%
5200	EXCEPTIONAL STUDENT EDUC					4,243	2,878			7,121	0.04%
5300	CAREER EDUCATION	85,761	29,889	49,330		21,817	525,065	10,519		722,381	3.82%
5400	ADULT GENERAL	3,045	4,415	22,775		6,719	42,832			79,786	0.42%
5500	PRE KINDERGARTEN	73,059	25,156							98,215	0.52%
5900	OTHER INSTRUCTION			6,480		9,494				15,974	0.08%
	SUB TOTALS	<u>\$313,903</u>	<u>\$125,221</u>	<u>\$1,410,893</u>	<u>\$0</u>	<u>\$3,682,370</u>	<u>\$1,449,219</u>	<u>\$13,273</u>	<u>\$0</u>	<u>\$6,994,879</u>	<u>37.02%</u>
	INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	35,809	27,573							63,382	0.34%
6120	GUIDANCE SERVICES	7,400	2,199							9,599	0.05%
6140	PSYCHOLOGICAL SERVICES	12,986	9,552	0						22,538	0.12%
6150	PARENTAL INVOLVEMENT	10,074	1,979	73,912		233,961	6,102			326,028	1.73%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	956,330	363,071	442,743		236,514	180,242	13,918		2,192,818	11.61%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,981,304	965,246	667,539		152,564	20,546	75		4,787,274	25.34%
6500	INSTRUCTION-RELATED TECH	19,872	11,023	0						30,895	0.16%
	SUB TOTALS	<u>\$4,023,775</u>	<u>\$1,380,643</u>	<u>\$1,184,194</u>	<u>\$0</u>	<u>\$623,039</u>	<u>\$206,890</u>	<u>\$13,993</u>	<u>\$0</u>	<u>\$7,432,534</u>	<u>39.35%</u>
	GENERAL SUPPORT										
7200	GENERAL ADMINISTRATION							283,526		283,526	1.50%
7300	SCHOOL ADMINISTRATION			5,571						5,571	0.04%
7730	PERSONNEL SERVICES	131,238	43,494	5,000				15,400		195,132	1.03%
7790	OTHER CENTRAL SERVICES	64,518	18,994							83,512	0.44%
7800	STUDENT TRANSPORTATION SERVICES			127,982						127,982	0.68%
	SUB TOTALS	<u>\$195,756</u>	<u>\$62,488</u>	<u>\$138,553</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$298,926</u>	<u>\$0</u>	<u>\$695,723</u>	<u>3.69%</u>
	COMM & DEBT SERV & TRANSFERS										
9100	COMMUNITY SERVICES					214,214		3,551,786		3,766,000	19.94%
	SUB TOTALS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$214,214</u>	<u>\$0</u>	<u>\$3,551,786</u>	<u>\$0</u>	<u>\$3,766,000</u>	<u>19.94%</u>
	TOTAL APPROPRIATIONS	<u>\$4,533,434</u>	<u>\$1,568,352</u>	<u>\$2,733,640</u>	<u>\$0</u>	<u>\$4,519,623</u>	<u>\$1,656,109</u>	<u>\$3,877,978</u>	<u>\$0</u>	<u>\$18,889,136</u>	<u>100.00%</u>
		24.00%	8.30%	14.47%	0.00%	23.93%	8.77%	20.53%	0.00%	100.00%	

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PINELLAS COUNTY SCHOOL BOARD

	<u>2020-21</u>	<u>2021-22</u>	
	<u>ACTUAL</u>	<u>RECOMMENDED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u></b>			
FEDERAL THRU STATE	\$23,767,124	\$1,439,397	(\$22,327,727)
TOTAL ESTIMATED REVENUE	<u>\$23,767,124</u>	<u>\$1,439,397</u>	<u>(\$22,327,727)</u>

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$16,053,752	<b>\$777,344</b>	(\$15,276,408)
EXCEPTIONAL	131,595		(131,595)
CAREER EDUCATION	76,161		(76,161)
ADULT GENERAL	452		(452)
PRE KINDERGARTEN	7,428		(7,428)
ATTENDANCE & SOCIAL WORK	2,454		(2,454)
GUIDANCE SERVICES	37,206		(37,206)
HEALTH SERVICES	773,791		(773,791)
PSYCHOLOGICAL SERVICES	775		(775)
OTHER STUDENT PERSONNEL SVC	388		(388)
INSTRUCTIONAL MEDIA SERVICES	6,524		(6,524)
INSTRUCTION & CURRICULUM DVLP SVCS	388,403	<b>414,284</b>	25,881
INSTRUCTIONAL STAFF TRAINING SERVICES	190,953	<b>125,521</b>	(65,432)
INSTRUCTION-RELATED TECH	30,356		(30,356)
GENERAL ADMINISTRATION	809,880		(809,880)
SCHOOL ADMINISTRATION	121,587	<b>56,641</b>	(64,946)
FACILITIES ACQ. & CONST.	140,506		(140,506)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	51,745	<b>43,462</b>	(8,283)
PERSONNEL SERVICES	49,141		(49,141)
STUDENT TRANSPORTATION SERVICES	5,656		(5,656)
OPERATION OF PLANT	4,722,817	<b>22,145</b>	(4,700,672)
MAINTENANCE OF PLANT	54,174		(54,174)
ADMINISTRATIVE TECHNOLOGY SERVICES	111,380		(111,380)
TOTAL APPROPRIATIONS	<b>\$23,767,124</b>	<b>\$1,439,397</b>	<b>(\$22,327,727)</b>

**PINELLAS COUNTY SCHOOL BOARD  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER  
APPROPRIATIONS BY FUNCTION/OBJECT**

FUNCTION	OBJECT CATEGORY									TOTAL	% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000				
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER</b>												
<b>DIRECT INSTRUCTION</b>												
5100	BASIC (FEPP K-12)	\$260,333	\$88,424	\$124,088		\$304,499					\$777,344	54.00%
	SUB TOTALS	\$260,333	\$88,424	\$124,088	\$0	\$304,499	\$0	\$0	\$0		\$777,344	54.00%
<b>INSTRUCTIONAL SUPPORT</b>												
6300	INSTRUCTION & CURRICULUM DVLP SVCS	172,223	48,153	143,244		50,064		600			\$414,284	28.78%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	34,928	2,965	66,442		21,186					\$125,521	8.72%
	SUB TOTALS	\$207,151	\$51,118	\$209,686	\$0	\$71,250	\$0	\$600	\$0		\$539,805	37.50%
<b>GENERAL SUPPORT</b>												
7300	SCHOOL ADMINISTRATION	42,106	14,535								\$56,641	3.94%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	29,444	14,018								\$43,462	3.02%
7900	OPERATION OF PLANT					22,145					\$22,145	1.54%
	SUB TOTALS	\$71,550	\$28,553	\$0	\$0	\$22,145	\$0	\$0	\$0		\$122,248	8.50%
<b>TOTAL APPROPRIATIONS</b>												
		\$539,034	\$168,095	\$333,774	\$0	\$397,894	\$0	\$600	\$0		\$1,439,397	100.00%
		37.45%	11.68%	23.19%	0.00%	27.64%	0.00%	0.04%	0.00%		100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2020-21	2021-22	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u></b>			
FEDERAL THRU STATE	\$23,447,633	<b>\$3,233,943</b>	(\$20,213,690)
ESTIMATED REVENUE	<u>\$23,447,633</u>	<u><b>\$3,233,943</b></u>	<u>(\$20,213,690)</u>

**OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS**

BASIC (FEFP K-12)	\$2,119,967	<b>\$695,312</b>	(\$1,424,655)
EXCEPTIONAL	3,239		(3,239)
CAREER EDUCATION	822,755	<b>446,223</b>	(376,532)
PRE KINDERGARTEN	277,756		(277,756)
FACILITIES ACQ. & CONST.	17,276,993		(17,276,993)
OPERATION OF PLANT	1,021,034		(1,021,034)
COMMUNITY SERVICES	1,925,889	<b>2,092,408</b>	166,519
TOTAL APPROPRIATIONS	<u>\$23,447,633</u>	<u><b>\$3,233,943</b></u>	<u>(\$20,213,690)</u>

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

<i>FUNCTION</i>	<i>OBJECT CATEGORY</i>									<i>% OF TOTAL</i>	
	<i>SALARIES 1000</i>	<i>BENEFITS 2000</i>	<i>PURCHASED SERVICES 3000</i>	<i>ENERGY SERVICES 4000</i>	<i>SUPPLIES 5000</i>	<i>CAPITAL OUTLAY 6000</i>	<i>OTHER 7000</i>	<i>TRANSFERS 9000</i>	<i>TOTAL</i>		
<b>OTHER CARES ACT RELIEF (INCLUDING GEER)</b>											
	<b>DIRECT INSTRUCTION</b>										
5100					\$695,312					\$695,312	21.50%
					33	422,688				446,223	13.80%
5300			23,502								
	\$0	\$0	\$23,502	\$0	\$695,345	\$422,688	\$0	\$0	\$0	\$1,141,535	35.30%
	<b>COMM &amp; DEBT SERV &amp; TRANSFERS</b>										
			2,500		1,311,416	767,100	11,392			\$2,092,408	64.70%
9100			\$2,500	\$0	\$1,311,416	\$767,100	\$11,392	\$0	\$0	\$2,092,408	64.70%
	\$0	\$0	\$2,500	\$0	\$1,311,416	\$767,100	\$11,392	\$0	\$0	\$2,092,408	64.70%
	<b>TOTAL APPROPRIATIONS</b>										
	\$0	\$0	\$26,002	\$0	\$2,006,761	\$1,189,788	\$11,392	\$0	\$0	\$3,233,943	100.00%
	0.00%	0.00%	0.80%	0.00%	62.05%	36.79%	0.36%	0.00%	0.00%	100.00%	

	2020-21	2021-22	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

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

FEDERAL THROUGH STATE	\$36,520,059	<b>\$36,444,457</b>	(\$75,602)
ESTIMATED REVENUE	\$36,520,059	<b>\$36,444,457</b>	(\$75,602)
BEGINNING FUND BALANCE		(2,695,435)	(2,695,435)
ESTIMATED REVENUE AND FUND BALANCE	<b>\$36,520,059</b>	<b>\$33,749,022</b>	<b>(\$2,771,037)</b>



	2020-21	2021-22	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

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

BASIC (FEPP K-12)	\$11,329,976	<b>\$24,238,107</b>	\$12,908,131
EXCEPTIONAL	1,048,998	<b>84,753</b>	(964,245)
CAREER EDUCATION	91,754		(91,754)
ADULT GENERAL	18,884		(18,884)
PRE KINDERGARTEN	106,223		(106,223)
OTHER INSTRUCTION	195		(195)
ATTENDANCE & SOCIAL WORK	114,987	<b>234,322</b>	119,335
GUIDANCE SERVICES	110,555	<b>539,942</b>	429,387
HEALTH SERVICES	649,873	<b>1,056,800</b>	406,927
PSYCHOLOGICAL SERVICES	50,039	<b>240,602</b>	190,563
PARENTAL INVOLVEMENT	14,033		(14,033)
OTHER STUDENT PERSONNEL SVC	12,668	<b>57,924</b>	45,256
INSTRUCTIONAL MEDIA SERVICES	90,186		(90,186)
INSTRUCTION & CURRICULUM DVLP SVCS	170,021	<b>182,673</b>	12,652
INSTRUCTIONAL STAFF TRAINING SERVICES	305,589	<b>1,045,464</b>	739,875
INSTRUCTION-RELATED TECH	19,784		(19,784)
GENERAL ADMINISTRATION	1,606,433	<b>183,575</b>	(1,422,858)
SCHOOL ADMINISTRATION	431,699	<b>131,993</b>	(299,706)
FACILITIES ACQ. & CONST.	371,629	<b>411,993</b>	40,364
FISCAL SERVICES	13,148	<b>193,017</b>	179,869
FOOD SERVICE	656		(656)
PLANNING, RESEARCH, DEVELOPMENT & EVAL		<b>102,558</b>	102,558
INFORMATION SERVICES	9,716		(9,716)
PERSONNEL SERVICES	45,210		(45,210)
INTERNAL SERVICES	5,577		(5,577)
OTHER CENTRAL SERVICES		<b>45,299</b>	45,299

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
STUDENT TRANSPORTATION SERVICES	625,688		(625,688)
OPERATION OF PLANT	322,983		(322,983)
MAINTENANCE OF PLANT	47,568		(47,568)
COMMUNITY SERVICES	1,469		(1,469)
TRANSFER OF FUNDS	21,599,953	<b>5,000,000</b>	(16,599,953)
APPROPRIATIONS	\$39,215,494	<b>\$33,749,022</b>	(\$5,466,472)
ENDING FUND BALANCE	(2,695,435)		2,695,435
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	<b>\$36,520,059</b>	<b>\$33,749,022</b>	<b>(\$2,771,037)</b>

**PINELLAS COUNTY SCHOOL BOARD  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER  
APPROPRIATIONS BY FUNCTION/OBJECT**

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
<b>OPERATING (GENERAL) FUND</b>										
<b>DIRECT INSTRUCTION</b>										
5100	\$11,278,659	\$3,138,073	\$8,729,566		\$1,091,809				\$24,238,107	71.82%
5200	61,732	23,021							84,753	0.25%
	<b>\$11,340,391</b>	<b>\$3,161,094</b>	<b>\$8,729,566</b>	<b>\$0</b>	<b>\$1,091,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,322,860</b>	<b>72.07%</b>
<b>INSTRUCTIONAL SUPPORT</b>										
6110	160,667	73,655							234,322	0.69%
6120	371,708	168,234							539,942	1.60%
6130	750,000	306,800							1,056,800	3.13%
6140	174,722	65,880							240,602	0.71%
6190			57,924						57,924	0.17%
6300	134,578	48,095							182,673	0.54%
6400	777,342	268,122							1,045,464	3.10%
	<b>\$2,369,017</b>	<b>\$930,786</b>	<b>\$57,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,357,727</b>	<b>9.94%</b>
<b>GENERAL SUPPORT</b>										
7200	145,147	38,428							183,575	0.54%
7300	101,607	30,386							131,993	0.39%
7400					8,083	403,910			411,993	1.22%
7500	143,315	49,702							193,017	0.57%
7710			102,558						102,558	0.30%
7790	32,248	13,051							45,299	0.15%
	<b>\$422,317</b>	<b>\$131,567</b>	<b>\$102,558</b>	<b>\$0</b>	<b>\$8,083</b>	<b>\$403,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,068,435</b>	<b>3.17%</b>
<b>TRANSFER OF FUNDS</b>										
9700							5,000,000		5,000,000	14.82%
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>14.82%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$14,131,725</b>	<b>\$4,223,447</b>	<b>\$8,890,048</b>	<b>\$0</b>	<b>\$1,099,892</b>	<b>\$403,910</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$33,749,022</b>	<b>100.00%</b>
	41.87%	12.51%	26.34%	0.00%	3.26%	1.20%	14.82%	0.00%	100.00%	

## FOOD AND NUTRITION FUND

This fund is used to account for the operations of the district's Food and Nutrition program. The program, which is self-supporting, is provided through the efforts of approximately 900 support service employees and 15 administrative/professional/technical employees. Through June 9, 2021, the Food and Nutrition operation prepared and served over 6.3 million lunches, more than 4.1 million breakfasts and nearly 1 million snacks in the After-School Snack Program. Over 780,000 dinner meals were served at 64 schools.

For the 2021-2022 School Year, Breakfast and Lunch will be available to all students at No Charge. Adult lunch: \$ 3.50, Adult Breakfast: \$ 2.25

The Program participates in the Community Eligible Program (CEP) for the National School Lunch Program. For the 2021-2022 School Year, 92 schools & programs qualify as CEP – providing meals at no charge for enrolled students.

## INTERNAL SERVICE FUND

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

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

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

## PERMANENT FUND

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

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$49,108,397	<b>\$46,574,000</b>	(\$2,534,397)
STATE SOURCES	503,503	<b>195,000</b>	(308,503)
LOCAL SOURCES	1,507,029	<b>1,889,000</b>	381,971
OTHER FINANCING SOURCES	673		(673)
ESTIMATED REVENUE	\$51,119,602	<b>\$48,658,000</b>	(\$2,461,602)
BEGINNING FUND BALANCE	377,515	<b>5,736,093</b>	5,358,578
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<b>\$51,497,117</b>	<b>\$54,394,093</b>	<b>\$2,896,976</b>

**FOOD AND NUTRITION FUND - APPROPRIATIONS**

FOOD SERVICE	\$45,761,024	<b>\$48,994,776</b>	\$3,233,752
TOTAL APPROPRIATIONS	\$45,761,024	<b>\$48,994,776</b>	\$3,233,752
ENDING FUND BALANCE	5,736,093	<b>5,399,317</b>	(336,776)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$51,497,117</b>	<b>\$54,394,093</b>	<b>\$2,896,976</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$5,836,990	\$5,200,000	(\$636,990)
ESTIMATED REVENUE	\$5,836,990	\$5,200,000	(\$636,990)
BEGINNING FUND BALANCE	(3,586,863)	(3,086,158)	500,705
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$2,250,127	\$2,113,842	(\$136,285)

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

SCHOOL BOARD	\$5,336,285	\$5,000,000	(\$336,285)
APPROPRIATIONS	\$5,336,285	\$5,000,000	(\$336,285)
ENDING FUND BALANCE	(3,086,158)	(2,886,158)	200,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$2,250,127	\$2,113,842	(\$136,285)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$136,292,978	\$147,945,904	\$11,652,926
ESTIMATED REVENUE	\$136,292,978	\$147,945,904	\$11,652,926
BEGINNING FUND BALANCE	21,397,409	13,284,218	(8,113,191)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$157,690,387</u>	<u>\$161,230,122</u>	<u>\$3,539,735</u>

**SELF-INSURED HEALTH FUND - APPROPRIATIONS**

INTERNAL SERVICES	\$144,406,169	\$146,010,767	\$1,604,598
APPROPRIATIONS	\$144,406,169	\$146,010,767	\$1,604,598
ENDING FUND BALANCE	13,284,218	15,219,355	1,935,137
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$157,690,387</u>	<u>\$161,230,122</u>	<u>\$3,539,735</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2020-21</b>	<b>2021-22</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$435		(\$435)
ESTIMATED REVENUE	\$435		(\$435)
BEGINNING FUND BALANCE	\$153,537	<b>\$151,347</b>	(\$2,190)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$153,972</u>	<u><b>\$151,347</b></u>	<u>(\$2,625)</u>
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$2,625		(\$2,625)
APPROPRIATIONS	\$2,625		(\$2,625)
ENDING FUND BALANCE	\$151,347	<b>\$151,347</b>	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$153,972</u>	<u><b>\$151,347</b></u>	<u>(\$2,625)</u>





PINELLAS COUNTY  
SCHOOL BOARD

# **BUDGET DETAIL BY FUND**

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- OBJECT TION</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</b>				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS		\$5,000	\$5,000
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	444,155	350,000	(94,155)
3199 000	MISC FEDERAL DIRECT	(664)		664
	<b>TOTAL FEDERAL DIRECT</b>	<b>\$443,491</b>	<b>\$355,000</b>	<b>(\$88,491)</b>
	FEDERAL THRU STATE			
3202 000	MEDICAID	6,524,982	6,500,000	(24,982)
3290 000	OTHER FEDERAL THROUGH STATE	(7,170)		7,170
	<b>TOTAL FEDERAL THRU STATE</b>	<b>\$6,517,812</b>	<b>\$6,500,000</b>	<b>(\$17,812)</b>
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	106,775,602	82,069,645	(24,705,957)
3310 000	SAFE SCHOOLS	6,612,165	6,467,404	(144,761)
3310 000	SUPPLEMENT ACADEMIC INSTRUC	23,003,128	22,895,023	(108,105)
3310 000	ESE GUARANTEED ALLOCATION	43,245,517	43,137,553	(107,964)
3310 000	READING PROGRAMS	4,258,446	4,177,347	(81,099)
3310 000	DJJ SUPPLEMENTAL ALLOCATION	221,665	222,605	940
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,864,645	1,834,667	(29,978)
3310 000	DIGITAL CLASSROOMS ALLOCATION	124,332	123,720	(7,758,845)
3310 000	INSTRUCTIONAL MATERIALS	7,882,565	7,666,343	(5,618,616)
3310 000	TRANSPORTATION	13,284,959	13,547,663	262,704
3310 000	TEACHER SALARY INCREASE ALLOCATION	17,050,220	18,390,739	1,340,519
3310 000	FEDERALLY CONNECTED STUDENT SUPPLEM	30,272	30,532	260
3310 000	MENTAL HEALTH ASSISTANCE ALLOCATION	3,322,249	3,844,566	522,317
3310 000	TURNAROUND SUPP SVC ALLOCATION	1,331,990	584,900	(747,090)
3315 000	WORKFORCE DEVELOPMENT	25,958,745	25,958,745	0
3317 000	WORKFORCE EDUC PERFORMANCE INCENTIVES	356,000	400,000	44,000
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,581	0
3343 000	STATE LICENSE TAX	546,397	515,000	(31,397)
3355 000	CLASS SIZE REDUCTION	108,848,909	98,294,361	(10,554,548)
3371 000	VOLUNTARY PRE-K PROGRAM	3,372,867	3,000,000	(372,867)
3399 000	MISCELLANEOUS STATE REVENUE	1,220,277	3,515,053	2,294,776
	<b>TOTAL STATE SOURCES</b>	<b>\$369,378,531</b>	<b>\$336,743,447</b>	<b>(\$32,635,084)</b>
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	424,403,511	440,286,755	15,883,244
3411 000	TAX REFERENDUM	48,018,184	50,900,203	2,882,019
3411 000	PRIOR PERIOD ADJUSTMENT	778,794		(778,794)
3425 000	LEASE REVENUE	1,664,399	1,900,000	235,601
3431 000	INTEREST ON INVESTMENTS	1,983,988	1,000,000	(983,988)
3433 000	NET INC/DEC FAIR VALUE INVEST	(1,742,031)		1,742,031
3440 000	GIFTS, GRANTS, AND BEQUESTS	303,253	4,835	(298,418)
346X 000	STUDENT FEES	3,549,025	3,300,000	(249,025)
3481 000	CHARGES FOR SERVICES	1,356,566	1,500,000	143,434
349X 000	MISCELLANEOUS LOCAL SOURCES	14,249,861	18,884,760	4,634,899
	<b>TOTAL LOCAL SOURCES</b>	<b>\$494,565,550</b>	<b>\$517,776,553</b>	<b>\$23,211,003</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$870,905,384</b>	<b>\$861,375,000</b>	<b>(\$9,530,384)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- OBJECT TION</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>				
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	41,441,960	<b>39,000,000</b>	(2,441,960)
3640 000	TRANS. FROM SPEC REV	21,692,900	<b>5,000,000</b>	(16,692,900)
	<b>TOTAL TRANSFERS</b>	<b>\$63,134,860</b>	<b>\$44,000,000</b>	<b>(\$19,134,860)</b>
	OTHER FINANCING SOURCES			
3740 000	LOSS RECOVERIES	63,497	<b>125,000</b>	61,503
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$63,497</b>	<b>\$125,000</b>	<b>\$61,503</b>
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$934,103,741</b>	<b>\$905,500,000</b>	<b>(\$28,603,741)</b>
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	4,642,637	<b>5,422,701</b>	780,064
	RESTRICTED	14,927,283	<b>21,309,826</b>	6,382,543
	ASSIGNED	32,262,411	<b>31,908,721</b>	(353,690)
	UNASSIGNED	19,131,655	<b>40,578,384</b>	21,446,729
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$70,963,986</b>	<b>\$99,219,632</b>	<b>\$28,255,646</b>
	<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND</b>	<b>\$1,005,067,727</b>	<b>\$1,004,719,632</b>	<b>(\$348,095)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$262,814,825	<b>\$257,463,931</b>	(\$5,350,894)
5100	200	EMPLOYEE BENEFITS	83,065,509	<b>82,823,744</b>	(241,765)
5100	300	PURCHASED SERVICES	59,755,815	<b>63,416,143</b>	3,660,328
5100	400	ENERGY SERVICES	15,095	<b>22,056</b>	6,961
5100	500	MATERIALS & SUPPLIES	10,464,432	<b>10,485,214</b>	20,782
5100	600	CAPITAL EXPENDITURES	4,621,215	<b>4,720,110</b>	98,895
5100	700	OTHER EXPENSE	1,644,383	<b>1,761,400</b>	117,017
	TOTAL	BASIC (FEFP K-12)	<u>\$422,381,274</u>	<u><b>\$420,692,598</b></u>	<u>(\$1,688,676)</u>
		EXCEPTIONAL			
5200	100	SALARIES	83,289,143	<b>82,106,739</b>	(1,182,404)
5200	200	EMPLOYEE BENEFITS	29,921,321	<b>29,832,361</b>	(88,960)
5200	300	PURCHASED SERVICES	702,285	<b>703,778</b>	1,493
5200	500	MATERIALS & SUPPLIES	397,973	<b>402,776</b>	4,803
5200	600	CAPITAL EXPENDITURES	225,477	<b>226,565</b>	1,088
5200	700	OTHER EXPENSE	882	<b>1,283</b>	401
	TOTAL	EXCEPTIONAL	<u>\$114,537,081</u>	<u><b>\$113,273,502</b></u>	<u>(\$1,263,579)</u>
		CAREER EDUCATION			
5300	100	SALARIES	15,844,971	<b>15,845,977</b>	1,006
5300	200	EMPLOYEE BENEFITS	5,299,636	<b>5,325,450</b>	25,814
5300	300	PURCHASED SERVICES	1,238,426	<b>1,250,627</b>	12,201
5300	400	ENERGY SERVICES	228	<b>325</b>	97
5300	500	MATERIALS & SUPPLIES	557,564	<b>559,062</b>	1,498
5300	600	CAPITAL EXPENDITURES	1,299,073	<b>1,300,069</b>	996
5300	700	OTHER EXPENSE	473,724	<b>474,159</b>	435
	TOTAL	CAREER EDUCATION	<u>\$24,713,622</u>	<u><b>\$24,755,669</b></u>	<u>\$42,047</u>
		ADULT GENERAL			
5400	100	SALARIES	4,486,562	<b>4,494,894</b>	8,332
5400	200	EMPLOYEE BENEFITS	1,188,464	<b>1,438,366</b>	249,902
5400	300	PURCHASED SERVICES	20,061	<b>21,000</b>	939
5400	500	MATERIALS & SUPPLIES	33,328	<b>33,606</b>	278
5400	600	CAPITAL EXPENDITURES	40,745	<b>40,842</b>	97
5400	700	OTHER EXPENSE	815	<b>921</b>	106
	TOTAL	ADULT GENERAL	<u>\$5,769,975</u>	<u><b>\$6,029,629</b></u>	<u>\$259,654</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	3,177,482	<b>3,177,542</b>	60
5500	200	EMPLOYEE BENEFITS	1,524,891	<b>1,551,560</b>	26,669
5500	300	PURCHASED SERVICES	24,533	<b>36,970</b>	12,437
5500	500	MATERIALS & SUPPLIES	51,503	<b>51,609</b>	106
5500	600	CAPITAL EXPENDITURES	117	<b>125</b>	8
	TOTAL	PRE KINDERGARTEN	<u>\$4,778,526</u>	<u><b>\$4,817,806</b></u>	<u>\$39,280</u>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	180,458	180,472	14
5900	200	EMPLOYEE BENEFITS	21,344	57,747	36,403
5900	500	SUPPLIES	84	125	41
	TOTAL	OTHER INSTRUCTION	\$201,886	\$238,344	\$36,458
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$572,382,364</i>	<i>\$569,807,548</i>	<i>(\$2,574,816)</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	5,162,841	5,162,872	31
6110	200	EMPLOYEE BENEFITS	1,733,970	1,767,170	33,200
6110	300	PURCHASED SERVICES	15,275	15,300	25
6110	500	MATERIALS & SUPPLIES	15,493	15,623	130
6110	600	CAPITAL EXPENDITURES	10	20	10
6110	700	OTHER EXPENSE	200	254	54
	TOTAL	ATTENDANCE & SOCIAL WORK	\$6,927,789	\$6,961,239	\$33,450
		GUIDANCE SERVICES			
6120	100	SALARIES	13,503,645	13,431,567	(72,078)
6120	200	EMPLOYEE BENEFITS	4,281,208	4,307,450	26,242
6120	300	PURCHASED SERVICES	504,952	505,049	97
6120	500	MATERIALS & SUPPLIES	29,304	30,103	799
6120	600	CAPITAL EXPENDITURES	685	745	60
	TOTAL	GUIDANCE SERVICES	\$18,319,794	\$18,274,914	(\$44,880)
		HEALTH SERVICES			
6130	100	SALARIES	2,983,729	2,970,523	(13,206)
6130	200	EMPLOYEE BENEFITS	1,312,284	1,372,700	60,416
6130	300	PURCHASED SERVICES	72,735	73,056	321
6130	500	MATERIALS & SUPPLIES	28,958	29,100	142
6130	600	CAPITAL OUTLAY	33,095	34,102	1,007
6130	700	OTHER EXPENSE	1,875	1,945	70
	TOTAL	HEALTH SERVICES	\$4,432,676	\$4,481,426	\$48,750
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	5,208,951	5,209,076	125
6140	200	EMPLOYEE BENEFITS	1,638,155	1,678,696	40,541
6140	300	PURCHASED SERVICES	1,279,828	1,280,045	217
6140	500	MATERIALS & SUPPLIES	78,692	78,805	113
6140	600	CAPITAL EXPENDITURES	13,235	13,250	15
6140	700	OTHER EXPENSE	1,116	1,225	109
	TOTAL	PSYCHOLOGICAL SERVICES	\$8,219,977	\$8,261,097	\$41,120
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,204,277	1,204,291	14
6150	200	EMPLOYEE BENEFITS	703,605	719,100	15,495
6150	500	MATERIALS & SUPPLIES	3,425	3,450	25
	TOTAL	PARENTAL INVOLVEMENT	\$1,911,307	\$1,926,841	\$15,534

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,175,227	2,185,449	10,222
6190	200	EMPLOYEE BENEFITS	786,462	812,562	26,100
6190	300	PURCHASED SERVICES	29,949	30,007	58
6190	500	MATERIALS & SUPPLIES	14,208	14,225	17
6190	600	CAPITAL EXPENDITURES	13,595	14,645	1,050
6190	700	OTHER EXPENSE	2,503	2,550	47
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,021,944	\$3,059,438	\$37,494
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,677,369	4,677,389	20
6200	200	EMPLOYEE BENEFITS	1,599,300	1,630,108	30,808
6200	300	PURCHASED SERVICES	45,149	45,225	76
6200	400	ENERGY SERVICES	276	300	24
6200	500	MATERIALS & SUPPLIES	25,548	25,613	65
6200	600	CAPITAL EXPENDITURES	24,357	24,489	132
6200	700	OTHER EXPENSE	75	80	5
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,372,074	\$6,403,204	\$31,130
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,605,349	11,615,357	10,008
6300	200	EMPLOYEE BENEFITS	3,641,789	3,745,714	103,925
6300	300	PURCHASED SERVICES	618,673	618,677	4
6300	500	MATERIALS & SUPPLIES	179,891	167,928	(11,963)
6300	600	CAPITAL EXPENDITURES	353,254	354,679	1,425
6300	700	OTHER EXPENSE	166,025	181,447	15,422
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,564,981	\$16,683,802	\$118,821
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	6,255,104	6,242,808	(12,296)
6400	200	EMPLOYEE BENEFITS	1,766,937	1,994,498	227,561
6400	300	PURCHASED SERVICES	1,247,140	1,247,204	64
6400	500	MATERIALS & SUPPLIES	164,931	165,000	69
6400	600	CAPITAL EXPENDITURES	78,594	78,607	13
6400	700	OTHER EXPENSE	2,876	3,006	130
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$9,515,582	\$9,731,123	\$215,541
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,468,345	6,468,368	23
6500	200	EMPLOYEE BENEFITS	2,240,895	2,260,573	19,678
6500	300	PURCHASED SERVICES	439,230	439,321	91
6500	500	SUPPLIES	208,511	208,775	264
6500	600	CAPITAL EXPENDITURES	85,137	85,206	69
	TOTAL	INSTRUCTION-RELATED TECH	\$9,442,118	\$9,462,243	\$20,125
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$84,728,242</b>	<b>\$85,245,327</b>	<b>\$517,085</b>

**PINELLAS COUNTY SCHOOL BOARD**

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		<b>SCHOOL BOARD</b>			
7100	100	SALARIES	840,995	<b>841,013</b>	18
7100	200	EMPLOYEE BENEFITS	1,076,086	<b>1,124,141</b>	48,055
7100	300	PURCHASED SERVICES	60,454	<b>61,000</b>	546
7100	500	MATERIALS & SUPPLIES	4,345	<b>4,506</b>	161
7100	700	OTHER EXPENSE	175,229	<b>175,923</b>	694
	TOTAL	SCHOOL BOARD	<b>\$2,157,109</b>	<b>\$2,206,583</b>	<b>\$49,474</b>
		<b>GENERAL ADMINISTRATION</b>			
7200	100	SALARIES	3,073,865	<b>3,073,945</b>	80
7200	200	EMPLOYEE BENEFITS	812,323	<b>983,662</b>	171,339
7200	300	PURCHASED SERVICES	706,698	<b>706,842</b>	144
7200	500	MATERIALS & SUPPLIES	45,300	<b>45,791</b>	491
7200	600	CAPITAL EXPENDITURES	5,125	<b>5,575</b>	450
7200	700	OTHER EXPENSE	87,138	<b>87,259</b>	121
	TOTAL	GENERAL ADMINISTRATION	<b>\$4,730,449</b>	<b>\$4,903,074</b>	<b>\$172,625</b>
		<b>SCHOOL ADMINISTRATION</b>			
7300	100	SALARIES	47,290,102	<b>47,154,359</b>	(135,743)
7300	200	EMPLOYEE BENEFITS	16,753,475	<b>17,117,328</b>	363,853
7300	300	PURCHASED SERVICES	352,597	<b>352,715</b>	118
7300	400	ENERGY SERVICES	229	<b>340</b>	111
7300	500	MATERIALS & SUPPLIES	179,733	<b>179,742</b>	9
7300	600	CAPITAL EXPENDITURES	78,546	<b>78,849</b>	303
7300	700	OTHER EXPENSE	19,883	<b>20,044</b>	161
	TOTAL	SCHOOL ADMINISTRATION	<b>\$64,674,565</b>	<b>\$64,903,377</b>	<b>\$228,812</b>
		<b>FACILITIES ACQ. &amp; CONST.</b>			
7400	100	SALARIES	415,817	<b>416,346</b>	529
7400	200	EMPLOYEE BENEFITS	135,503	<b>145,802</b>	10,299
7400	300	PURCHASED SERVICES	14,058	<b>14,200</b>	142
7400	400	ENERGY SERVICES	4,054	<b>5,000</b>	946
7400	500	MATERIALS	13,095	<b>12,225</b>	(870)
7400	600	CAPITAL EXPENDITURES	121,929	<b>126,191</b>	4,262
7400	700	OTHER EXPENSE	2,941	<b>3,163</b>	222
	TOTAL	FACILITIES ACQ. & CONST.	<b>\$707,397</b>	<b>\$722,927</b>	<b>\$15,530</b>
		<b>FACIL ACQ &amp; CONSTR-CURR EXPEND</b>			
7410	700	OTHER EXPENSE	3,574,227	<b>3,574,227</b>	0
	TOTAL	FACILITIES ACQ. & CONST.	<b>\$3,574,227</b>	<b>\$3,574,227</b>	<b>\$0</b>
		<b>FISCAL SERVICES</b>			
7500	100	SALARIES	3,207,135	<b>3,183,079</b>	(24,056)
7500	200	EMPLOYEE BENEFITS	1,111,698	<b>1,136,763</b>	25,065
7500	300	PURCHASED SERVICES	208,039	<b>208,200</b>	161
7500	500	MATERIALS	23,890	<b>24,136</b>	246
7500	600	CAPITAL EXPENDITURES	8,484	<b>9,006</b>	522
7500	700	OTHER EXPENSE	466,730	<b>467,013</b>	283
	TOTAL	FISCAL SERVICES	<b>\$5,025,976</b>	<b>\$5,028,197</b>	<b>\$2,221</b>



**PINELLAS COUNTY SCHOOL BOARD**

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		<b>FOOD SERVICE</b>			
7600	100	SALARIES	288,898	<b>288,909</b>	11
7600	200	EMPLOYEE BENEFITS	10,212	<b>10,325</b>	113
7600	500	MATERIALS	165	<b>178</b>	13
	TOTAL	FOOD SERVICE	<u>\$299,275</u>	<u><b>\$299,412</b></u>	<u>\$137</u>
		<b>PLANNING, RESEARCH, DEVELOPMENT &amp; EVAL</b>			
7710	100	SALARIES	1,122,476	<b>1,123,723</b>	1,247
7710	200	EMPLOYEE BENEFITS	343,367	<b>376,429</b>	33,062
7710	300	PURCHASED SERVICES	98,156	<b>102,156</b>	4,000
7710	500	MATERIALS & SUPPLIES	5,944	<b>6,025</b>	81
7710	600	CAPITAL EXPENDITURES	1,081	<b>1,300</b>	219
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVA	<u>\$1,571,024</u>	<u><b>\$1,609,633</b></u>	<u>\$38,609</u>
		<b>INFORMATION SERVICES</b>			
7720	100	SALARIES	853,533	<b>853,561</b>	28
7720	200	EMPLOYEE BENEFITS	280,270	<b>285,987</b>	5,717
7720	300	PURCHASED SERVICES	265,373	<b>265,508</b>	135
7720	400	ENERGY SERVICES	296	<b>465</b>	169
7720	500	MATERIALS & SUPPLIES	7,586	<b>7,601</b>	15
7720	600	CAPITAL EXPENDITURES	15,419	<b>15,503</b>	84
7720	700	OTHER EXPENSE	2,304	<b>2,415</b>	111
	TOTAL	INFORMATION SERVICES	<u>\$1,424,781</u>	<u><b>\$1,431,040</b></u>	<u>\$6,259</u>
		<b>PERSONNEL SERVICES</b>			
7730	100	SALARIES	4,019,755	<b>4,019,789</b>	34
7730	200	EMPLOYEE BENEFITS	2,037,144	<b>2,109,289</b>	72,145
7730	300	PURCHASED SERVICES	800,475	<b>800,702</b>	227
7730	500	MATERIALS & SUPPLIES	117,121	<b>118,645</b>	1,524
7730	600	CAPITAL EXPENDITURES	14,044	<b>14,612</b>	568
7730	700	OTHER EXPENSE	15,074	<b>15,801</b>	727
	TOTAL	PERSONNEL SERVICES	<u>\$7,003,613</u>	<u><b>\$7,078,838</b></u>	<u>\$75,225</u>
		<b>INTERNAL SVC</b>			
7760	100	SALARIES	2,063,666	<b>2,063,728</b>	62
7760	200	EMPLOYEE BENEFITS	745,352	<b>780,355</b>	35,003
7760	300	PURCHASED SERVICES	733,995	<b>734,103</b>	108
7760	400	ENERGY SERVICES	15,705	<b>15,889</b>	184
7760	500	MATERIALS & SUPPLIES	926,731	<b>926,842</b>	111
7760	600	CAPITAL EXPENDITURES	11,930	<b>12,003</b>	73
7760	700	OTHER EXPENSE	2,719	<b>2,856</b>	137
	TOTAL	INTERNAL SVC	<u>\$4,500,098</u>	<u><b>\$4,535,776</b></u>	<u>\$35,678</u>
		<b>OTHER CENTRAL SERVICES</b>			
7790	100	SALARIES	469,994	<b>470,006</b>	12
7790	200	EMPLOYEE BENEFITS	143,591	<b>156,421</b>	12,830
7790	300	PURCHASED SERVICES	4,003	<b>4,225</b>	222
7790	500	MATERIALS & SUPPLIES	6,759	<b>6,904</b>	145
7790	600	CAPITAL EXPENDITURES	944	<b>1,225</b>	281
7790	700	OTHER EXPENSE	32,909	<b>33,082</b>	173
	TOTAL	OTHER CENTRAL SERVICES	<u>\$658,200</u>	<u><b>\$671,863</b></u>	<u>\$13,663</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>STUDENT TRANSPORTATION SERVICES</b>			
7800	100	SALARIES	18,995,163	<b>18,758,927</b>	(236,236)
7800	200	EMPLOYEE BENEFITS	8,706,587	<b>8,940,191</b>	233,604
7800	300	PURCHASED SERVICES	836,038	<b>858,726</b>	22,688
7800	400	ENERGY SERVICES	2,155,484	<b>2,155,606</b>	122
7800	500	MATERIALS & SUPPLIES	2,031,838	<b>2,031,969</b>	131
7800	600	CAPITAL EXPENDITURES	12,343	<b>13,162</b>	819
7800	700	OTHER EXPENSE	25,848	<b>26,478</b>	630
	<b>TOTAL</b>	<b>STUDENT TRANSPORTATION SERVICES</b>	<b>\$32,763,301</b>	<b>\$32,785,059</b>	<b>\$21,758</b>
		<b>OPERATION OF PLANT</b>			
7900	100	SALARIES	32,267,311	<b>31,893,980</b>	(373,331)
7900	200	EMPLOYEE BENEFITS	14,627,723	<b>14,892,465</b>	264,742
7900	300	PURCHASED SERVICES	21,519,136	<b>21,363,330</b>	(155,806)
7900	400	ENERGY SERVICES	19,990,222	<b>19,215,433</b>	(774,789)
7900	500	MATERIALS & SUPPLIES	1,556,406	<b>1,555,675</b>	(731)
7900	600	CAPITAL EXPENDITURES	1,582,258	<b>1,583,894</b>	1,636
7900	700	OTHER EXPENSE	211,136	<b>211,500</b>	364
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$91,754,192</b>	<b>\$90,716,277</b>	<b>(\$1,037,915)</b>
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$220,844,207</b>	<b>\$220,466,283</b>	<b>(\$377,924)</b>
		<b>MAINTENANCE OF PLANT</b>			
8100	100	SALARIES	7,875,403	<b>7,543,585</b>	(331,818)
8100	200	EMPLOYEE BENEFITS	3,801,325	<b>4,058,337</b>	257,012
8100	300	PURCHASED SERVICES	4,656,841	<b>4,658,173</b>	1,332
8100	400	ENERGY SERVICES	320,809	<b>320,954</b>	145
8100	500	MATERIALS & SUPPLIES	3,501,282	<b>3,503,047</b>	1,765
8100	600	CAPITAL EXPENDITURES	204,093	<b>204,210</b>	117
8100	700	OTHER EXPENSE	1,856,460	<b>1,857,289</b>	829
	<b>TOTAL</b>	<b>MAINTENANCE OF PLANT</b>	<b>\$22,216,213</b>	<b>\$22,145,595</b>	<b>(\$70,618)</b>
		<b>SUBTOTAL - MAINTENANCE OF PLANT</b>	<b>\$22,216,213</b>	<b>\$22,145,595</b>	<b>(\$70,618)</b>
		<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>			
8200	100	SALARIES	2,867,540	<b>2,867,588</b>	48
8200	200	EMPLOYEE BENEFITS	873,721	<b>917,615</b>	43,894
8200	300	PURCHASED SERVICES	362,839	<b>362,905</b>	66
8200	400	ENERGY SERVICES	5,284	<b>5,433</b>	149
8200	500	MATERIALS & SUPPLIES	100,841	<b>101,008</b>	167
8200	600	CAPITAL EXPENDITURES	66,941	<b>67,045</b>	104
	<b>TOTAL</b>	<b>ADMINISTRATIVE TECHNOLOGY SERVICES</b>	<b>\$4,277,166</b>	<b>\$4,321,594</b>	<b>\$44,428</b>
		<b>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</b>	<b>\$4,277,166</b>	<b>\$4,321,594</b>	<b>\$44,428</b>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	293,709	293,729	20
9100	200	EMPLOYEE BENEFITS	104,779	116,909	12,130
9100	300	PURCHASED SERVICES	100,429	100,507	78
9100	500	MATERIALS & SUPPLIES	5,483	5,677	194
9100	600	CAPITAL EXPENDITURES	187	225	38
9100	700	OTHER EXPENSE	177,822	179,056	1,234
	TOTAL	COMMUNITY SERVICES	\$682,409	\$696,103	\$13,694
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	717,494	717,550	56
	TOTAL	OTHER EXPENSES	\$717,494	\$717,550	\$56
<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>			<b>\$1,399,903</b>	<b>\$1,413,653</b>	<b>\$13,750</b>
	TOTAL	APPROPRIATIONS	\$905,848,095	\$903,400,000	(\$2,448,095)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	5,104,491	3,000,000	(2,104,491)
		PRE-PAID EXPENSE	318,210		(318,210)
	TOTAL	NON-SPENDABLE	\$5,422,701	\$3,000,000	(\$2,422,701)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	4,159,417	1,500,000	(2,659,417)
		REFERENDUM	2,233,598	500,000	(1,733,598)
		WORKFORCE	14,916,811	15,000,000	83,189
	TOTAL	RESTRICTED	\$21,309,826	\$17,000,000	(\$4,309,826)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	8,409,643	8,000,000	(409,643)
		CENTRAL PRINTING	800,109	800,000	(109)
		CARRYFORWARDS	22,698,969	19,000,000	(3,698,969)
		FTE AUDIT ADJUSTMENTS		1,000,000	1,000,000
		FEFP VARIATIONS		3,000,000	
		ESSER II	35,000,000	40,000,000	5,000,000
	TOTAL	ASSIGNED	\$66,908,721	\$71,800,000	\$1,891,279
		<u>UNASSIGNED</u>			
	TOTAL	UNASSIGNED	\$5,578,384	9,519,632	3,941,248
			\$5,578,384	\$9,519,632	\$3,941,248
	TOTAL	ENDING FUND BALANCE	\$99,219,632	\$101,319,632	\$2,100,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$1,005,067,727	\$1,004,719,632	(\$348,095)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$4,430,304	<b>\$4,430,304</b>	\$0
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	74,802		(74,802)
3341	000	SALES TAX DISTRIBUTION	223,250	<b>223,250</b>	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,551,071	<b>3,663,044</b>	111,973
3399	000	MISCELLANEOUS STATE REVENUE	2,060,643	<b>1,294,414</b>	(766,229)
	TOTAL	STATE SOURCES	<u>\$10,340,070</u>	<u><b>\$9,611,012</b></u>	<u>(\$729,058)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	143,976,786	<b>152,700,609</b>	8,723,823
3431	000	INTEREST ON INVESTMENTS	1,866,873	<b>1,500,000</b>	(366,873)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,439,185)		1,439,185
3434	000	INTEREST EARNED ON BOND PROCEEDS	318		(318)
3440	000	GIFTS, GRANTS AND BEQUESTS	3,000,000		(3,000,000)
3490	000	MISCELLANEOUS LOCAL SOURCES	122,913	<b>61,807</b>	(61,106)
3493	000	SALE OF JUNK	119,598		(119,598)
3497	000	REFUNDS OF PRIOR YEAR	853,014		(853,014)
	TOTAL	LOCAL SOURCES	<u>\$148,500,317</u>	<u><b>\$154,262,416</b></u>	<u>\$5,762,099</u>
		OTHER SOURCES			
3740	000	LOSS RECOVERIES	128,918		(128,918)
3751	000	CERTIFICATES OF PARTICIPATION	59,780,000		(59,780,000)
3793	000	PREMIUM ON LEASE PURCHASE	15,685,199		(15,685,199)
	TOTAL	OTHER FINANCING SOURCES	<u>\$75,594,117</u>	<u><b>\$0</b></u>	<u>(\$75,594,117)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$234,434,504</u>	<u><b>\$163,873,428</b></u>	<u>(\$70,561,076)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	160,533,455	<b>210,748,366</b>	50,214,911
		ASSIGNED	1,126,731	<b>675,332</b>	(451,399)
	TOTAL	BEGINNING FUND BALANCE	<u>\$161,660,186</u>	<u><b>\$211,423,698</b></u>	<u>\$49,763,512</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$396,094,690</u></u>	<u><u><b>\$375,297,126</b></u></u>	<u><u>(\$20,797,564)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>CAPITAL OUTLAY FUND - APPROPRIATIONS</b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$136,657,614	<b>\$290,959,670</b>	\$154,302,056
	TOTAL	FACILITIES ACQ. & CONST.	\$136,657,614	<b>\$290,959,670</b>	\$154,302,056
9200	700	DEBT SERVICES OTHER EXPENSES	1,432,288	<b>707,912</b>	(724,376)
	TOTAL	DEBT SERVICES	\$1,432,288	<b>\$707,912</b>	(\$724,376)
9700	900	TRANSFER OF FUNDS TRANSFERS	46,581,090	<b>46,422,602</b>	(158,488)
	TOTAL	TRANSFER OF FUNDS	\$46,581,090	<b>\$46,422,602</b>	(\$158,488)
	TOTAL	APPROPRIATIONS	\$184,670,992	<b>\$338,090,184</b>	\$153,419,192
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	210,748,366	<b>36,941,171</b>	(173,807,195)
		ASSIGNED	675,332	<b>265,771</b>	(409,561)
	TOTAL	ENDING FUND BALANCE	\$211,423,698	<b>\$37,206,942</b>	(\$174,216,756)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$396,094,690	<b>\$375,297,126</b>	(\$20,797,564)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$7,539		(\$7,539)
	TOTAL	STATE SOURCES	\$7,539	\$0	(\$7,539)
		LOCAL SOURCES			
3434	000	INTEREST EARNED BOND PROCEEDS	1,159		(1,159)
3435	000	INTEREST COPS DEBT SRVC	(495)		495
	TOTAL	LOCAL SOURCES	\$664	\$0	(\$664)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	5,139,130	7,422,602	2,283,472
	TOTAL	TRANSFERS	5,139,130	7,422,602	2,283,472
	TOTAL	ESTIMATED REVENUE	\$5,147,333	\$7,422,602	\$2,275,269
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	24,845	335,886	311,041
	TOTAL	BEGINNING FUND BALANCE	\$24,845	\$335,886	\$311,041
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$5,172,178	\$7,758,488	\$2,586,310
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,836,292	\$7,422,602	\$2,586,310
	TOTAL	DEBT SERVICES	\$4,836,292	\$7,422,602	\$2,586,310
	TOTAL	APPROPRIATIONS	\$4,836,292	\$7,422,602	\$2,586,310
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	335,886	335,886	0
	TOTAL	ENDING FUND BALANCE	\$335,886	\$335,886	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,172,178	\$7,758,488	\$2,586,310

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</b>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$2,932,718	\$3,766,000	\$833,282
3199	000	MISC FEDERAL DIRECT	1,639,138	1,344,457	(294,681)
	TOTAL	FEDERAL DIRECT	\$4,571,856	\$5,110,457	\$538,601
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,005,325	806,990	(198,335)
3221	000	ADULT GENERAL EDUCATION	1,140,545	82,751	(1,057,794)
3222	000	ENGLISH LITERACY & CIVICS	117,517	33,961	(83,556)
3225	000	TCHEER & PRINCPL TRNING TITLE II	4,454,811	4,196,546	(258,265)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA	27,542,112	863,019	(26,679,093)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	26,151,335	4,332,976	(21,818,359)
3241	000	LANGUAGE INSTRUCTION TITLE III	2,307,743	530,438	(1,777,305)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	637,762	543,130	(94,632)
3299	000	MISC FEDERAL THRU STATE	907,796	2,388,868	1,481,072
	TOTAL	FEDERAL THRU STATE	\$64,264,946	\$13,778,679	(\$50,486,267)
		LOCAL SOURCES			
3462	000	POSTSEC CAREER CERT & APPLIED	1,182		(1,182)
	TOTAL	LOCAL SOURCES	\$1,182	\$0	(\$1,182)
	TOTAL	ESTIMATED REVENUE	\$68,837,984	\$18,889,136	(\$49,948,848)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	6,073,284	<b>\$152,038</b>	(\$5,921,246)
5100	200	EMPLOYEE BENEFITS	1,658,669	<b>65,761</b>	(1,592,908)
5100	300	PURCHASED SERVICES	3,986,886	<b>1,332,308</b>	(2,654,578)
5100	500	MATERIALS & SUPPLIES	1,743,517	<b>3,640,097</b>	1,896,580
5100	600	CAPITAL EXPENDITURES	2,605,639	<b>878,444</b>	(1,727,195)
5100	700	OTHER EXPENSE		<b>2,754</b>	2,754
	TOTAL	BASIC (FEFP K-12)	<u>\$16,067,995</u>	<u><b>\$6,071,402</b></u>	<u>(\$9,996,593)</u>
		EXCEPTIONAL			
5200	100	SALARIES	6,255,342		(6,255,342)
5200	200	EMPLOYEE BENEFITS	2,640,263		(2,640,263)
5200	300	PURCHASED SERVICES	109,999		(109,999)
5200	500	MATERIALS & SUPPLIES	104,204	<b>4,243</b>	(99,961)
5200	600	CAPITAL EXPENDITURES	8,904	<b>2,878</b>	(6,026)
	TOTAL	EXCEPTIONAL	<u>\$9,118,712</u>	<u><b>\$7,121</b></u>	<u>(\$9,111,591)</u>
		CAREER EDUCATION			
5300	100	SALARIES	183,827	<b>85,761</b>	(98,066)
5300	200	EMPLOYEE BENEFITS	41,921	<b>29,889</b>	(12,032)
5300	300	PURCHASED SERVICES	120,501	<b>49,330</b>	(71,171)
5300	500	MATERIALS & SUPPLIES	237,503	<b>21,817</b>	(215,686)
5300	600	CAPITAL EXPENDITURES	131,863	<b>525,065</b>	393,202
5300	700	OTHER EXPENSE	56,405	<b>10,519</b>	(45,886)
	TOTAL	CAREER EDUCATION	<u>\$772,020</u>	<u><b>\$722,381</b></u>	<u>(\$49,639)</u>
		ADULT GENERAL			
5400	100	SALARIES	82,144	<b>3,045</b>	(79,099)
5400	200	EMPLOYEE BENEFITS	13,919	<b>4,415</b>	(9,504)
5400	300	PURCHASED SERVICES	274,359	<b>22,775</b>	(251,584)
5400	500	MATERIALS & SUPPLIES	36,350	<b>6,719</b>	(29,631)
5400	600	CAPITAL EXPENDITURES	186,894	<b>42,832</b>	(144,062)
5400	700	OTHER EXPENSE	5,075		(5,075)
	TOTAL	ADULT GENERAL	<u>\$598,741</u>	<u><b>\$79,786</b></u>	<u>(\$518,955)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	264,428	<b>73,059</b>	(191,369)
5500	200	EMPLOYEE BENEFITS	118,923	<b>25,156</b>	(93,767)
	TOTAL	PRE KINDERGARTEN	<u>\$383,351</u>	<u><b>\$98,215</b></u>	<u>(\$285,136)</u>
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES		<b>6,480</b>	6,480
5900	500	MATERIALS & SUPPLIES		<b>9,494</b>	9,494
	TOTAL	OTHER INSTRUCTION	<u>\$0</u>	<u><b>\$15,974</b></u>	<u>\$15,974</u>
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<u><b>\$26,940,819</b></u>	<u><b>\$6,994,879</b></u>	<u><b>(\$19,945,940)</b></u>



PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,054,283	35,809	(2,018,474)
6110	200	EMPLOYEE BENEFITS	713,244	27,573	(685,671)
6110	500	MATERIALS & SUPPLIES	7,534		(7,534)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,775,061	\$63,382	(\$2,711,679)
		GUIDANCE SERVICES			
6120	100	SALARIES	78,387	7,400	(70,987)
6120	200	EMPLOYEE BENEFITS	25,059	2,199	(22,860)
6120	300	PURCHASED SERVICES	1,356		(1,356)
	TOTAL	GUIDANCE SERVICES	\$104,802	\$9,599	(\$95,203)
		HEALTH SERVICES			
6130	100	SALARIES	12,412		(12,412)
6130	200	EMPLOYEE BENEFITS	2,292		(2,292)
	TOTAL	HEALTH SERVICES	\$14,704	\$0	(\$14,704)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	759,535	12,986	(746,549)
6140	200	EMPLOYEE BENEFITS	264,809	9,552	(255,257)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,024,344	\$22,538	(\$1,001,806)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	134,957	10,074	(124,883)
6150	200	EMPLOYEE BENEFITS	44,226	1,979	(42,247)
6150	300	PURCHASED SERVICES	198,852	73,912	(124,940)
6150	500	MATERIALS & SUPPLIES	189,225	233,961	44,736
6150	600	CAPITAL OUTLAY	6,883	6,102	(781)
	TOTAL	PARENTAL INVOLVEMENT	\$574,143	\$326,028	(\$248,115)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	908,543		(908,543)
6190	200	EMPLOYEE BENEFITS	352,328		(352,328)
6190	300	PURCHASED SERVICES	205		(205)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$1,261,076	\$0	(\$1,261,076)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,211,419	956,330	(10,255,089)
6300	200	EMPLOYEE BENEFITS	3,848,237	363,071	(3,485,166)
6300	300	PURCHASED SERVICES	361,484	442,743	81,259
6300	500	MATERIALS & SUPPLIES	165,163	236,514	71,351
6300	600	CAPITAL EXPENDITURES	95,786	180,242	84,456
6300	700	OTHER EXPENSE	4,437	13,918	9,481
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$15,686,526	\$2,192,818	(\$13,493,708)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	9,832,654	<b>2,981,304</b>	(6,851,350)
6400	200	EMPLOYEE BENEFITS	3,254,196	<b>965,246</b>	(2,288,950)
6400	300	PURCHASED SERVICES	919,080	<b>667,539</b>	(251,541)
6400	500	MATERIALS & SUPPLIES	100,974	<b>152,564</b>	51,590
6400	600	CAPITAL EXPENDITURES	26,217	<b>20,546</b>	(5,671)
6400	700	OTHER EXPENSE	906	<b>75</b>	(831)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$14,134,027</u>	<u><b>\$4,787,274</b></u>	<u>(\$9,346,753)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	182,041	<b>\$19,872</b>	(162,169)
6500	200	EMPLOYEE BENEFITS	60,987	<b>11,023</b>	(49,964)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$243,028</u>	<u><b>\$30,895</b></u>	<u>(\$212,133)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$35,817,711</i></u>	<u><i>\$7,432,534</i></u>	<u><i>(\$28,385,177)</i></u>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	13,250		(13,250)
	TOTAL	SCHOOL BOARD	<u>\$13,250</u>	<u>\$0</u>	<u>(\$13,250)</u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,571,291	<b>283,526</b>	(2,287,765)
	TOTAL	GENERAL ADMINISTRATION	<u>\$2,571,291</u>	<u><b>\$283,526</b></u>	<u>(\$2,287,765)</u>
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	3,917	<b>5,571</b>	1,654
	TOTAL	SCHOOL ADMINISTRATION	<u>\$3,917</u>	<u><b>\$5,571</b></u>	<u>\$1,654</u>
		FISCAL SERVICES			
7500	100	SALARIES	34,639		(34,639)
7500	200	EMPLOYEE BENEFITS	21,756		(21,756)
	TOTAL	FISCAL SERVICES	<u>\$56,395</u>	<u>\$0</u>	<u>(\$56,395)</u>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	21,621		(21,621)
7710	200	EMPLOYEE BENEFITS	5,782		(5,782)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<u>\$27,403</u>	<u>\$0</u>	<u>(\$27,403)</u>
		PERSONNEL SERVICES			
7730	100	SALARIES	131,107	<b>131,238</b>	131
7730	200	EMPLOYEE BENEFITS	40,405	<b>43,494</b>	3,089
7730	300	PURCHASED SERVICES	4,950	<b>5,000</b>	50
7730	700	OTHER EXPENSE	150	<b>15,400</b>	15,250
	TOTAL	PERSONNEL SERVICES	<u>\$176,612</u>	<u><b>\$195,132</b></u>	<u>\$18,520</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	36,871	64,518	27,647
7790	200	EMPLOYEE BENEFITS	12,022	18,994	6,972
	TOTAL	OTHER CENTRAL SERVICES	\$48,893	\$83,512	\$34,619
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	133,125	127,982	(5,143)
7800	400	ENERGY SERVICES	1,867		(1,867)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$134,992	\$127,982	(\$7,010)
		OPERATION OF PLANT			
7900	100	SALARIES	301		(301)
7900	200	EMPLOYEE BENEFITS	53		(53)
7900	300	PURCHASED SERVICES	19,499		(19,499)
	TOTAL	OPERATION OF PLANT	\$19,853	\$0	(\$19,853)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$3,052,606</i>	<i>\$695,723</i>	<i>(\$2,356,883)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	192,095	214,214	22,119
9100	700	OTHER EXPENSE	2,741,806	3,551,786	809,980
	TOTAL	COMMUNITY SERVICES	\$2,933,901	\$3,766,000	\$832,099
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$2,933,901</i>	<i>\$3,766,000</i>	<i>\$832,099</i>
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	92,947		(92,947)
	TOTAL	TRANSFER OF FUNDS	\$92,947	\$0	(\$92,947)
	TOTAL	APPROPRIATIONS	\$68,837,984	\$18,889,136	(\$49,948,848)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u></b>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$23,767,124	\$1,439,397	(\$22,327,727)
	TOTAL	FEDERAL THRU STATE	\$23,767,124	\$1,439,397	(\$22,327,727)
	TOTAL	ESTIMATED REVENUE	\$23,767,124	\$1,439,397	(\$22,327,727)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2020-21 ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</b>					
		BASIC (FEPP K-12)			
5100	100	SALARIES	\$7,082,955	\$260,333	(\$6,822,622)
5100	200	EMPLOYEE BENEFITS	1,482,629	88,424	(1,394,205)
5100	300	PURCHASED SERVICES	2,987,073	124,088	(2,862,985)
5100	500	MATERIALS & SUPPLIES	308,418	304,499	(3,919)
5100	600	CAPITAL EXPENDITURES	4,192,677		(4,192,677)
	TOTAL	BASIC (FEPP K-12)	\$16,053,752	\$777,344	(\$15,276,408)
		EXCEPTIONAL			
5200	100	SALARIES	113,387		(113,387)
5200	200	EMPLOYEE BENEFITS	18,208		(18,208)
	TOTAL	EXCEPTIONAL	\$131,595	\$0	(\$131,595)
		CAREER EDUCATION			
5300	100	SALARIES	64,581		(64,581)
5300	200	EMPLOYEE BENEFITS	11,580		(11,580)
	TOTAL	CAREER EDUCATION	\$76,161	\$0	(\$76,161)
		ADULT GENERAL			
5400	100	SALARIES	420		(420)
5400	200	EMPLOYEE BENEFITS	32		(32)
	TOTAL	ADULT GENERAL	\$452	\$0	(\$452)
		PRE KINDERGARTEN			
5500	100	SALARIES	6,900		(6,900)
5500	200	EMPLOYEE BENEFITS	528		(528)
	TOTAL	PRE KINDERGARTEN	\$7,428	\$0	(\$7,428)
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$16,269,388</b>	<b>\$777,344</b>	<b>(\$15,492,044)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,280		(2,280)
6110	200	EMPLOYEE BENEFITS	174		(174)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,454	\$0	(\$2,454)
		GUIDANCE SERVICES			
6120	100	SALARIES	30,836		(30,836)
6120	200	EMPLOYEE BENEFITS	6,370		(6,370)
	TOTAL	GUIDANCE SERVICES	\$37,206	\$0	(\$37,206)
		HEALTH SERVICES			
6130	100	SALARIES	126,116		(126,116)
6130	200	EMPLOYEE BENEFITS	31,923		(31,923)
6130	300	PURCHASED SERVICES	612,560		(612,560)
6130	500	MATERIALS & SUPPLIES	3,192		(3,192)
	TOTAL	HEALTH SERVICES	\$773,791	\$0	(\$773,791)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	720		(720)
6140	200	EMPLOYEE BENEFITS	55		(55)
	TOTAL	PSYCHOLOGICAL SERVICES	\$775	\$0	(\$775)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</b>					
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	360		(360)
6190	200	EMPLOYEE BENEFITS	28		(28)
	TOTAL	OTHER STUDENT PERSONNEL SVC	<u>\$388</u>	<u>\$0</u>	<u>(\$388)</u>
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	6,060		(6,060)
6200	200	EMPLOYEE BENEFITS	464		(464)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	<u>\$6,524</u>	<u>\$0</u>	<u>(\$6,524)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	243,244	172,223	(71,021)
6300	200	EMPLOYEE BENEFITS	70,672	48,153	(22,519)
6300	300	PURCHASED SERVICES	5,040	143,244	138,204
6300	500	MATERIALS & SUPPLIES	969	50,064	49,095
6300	600	CAPITAL EXPENDITURES	68,478		(68,478)
6300	700	OTHER EXPENSE		600	600
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$388,403</u>	<u>\$414,284</u>	<u>\$25,881</u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	158,126	34,928	(123,198)
6400	200	EMPLOYEE BENEFITS	15,082	2,965	(12,117)
6400	300	PURCHASED SERVICES	17,745	66,442	48,697
6400	500	MATERIALS & SUPPLIES		21,186	21,186
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$190,953</u>	<u>\$125,521</u>	<u>(\$65,432)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	25,665		(25,665)
6500	200	EMPLOYEE BENEFITS	4,691		(4,691)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$30,356</u>	<u>\$0</u>	<u>(\$30,356)</u>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b><u>\$1,430,850</u></b>	<b><u>\$539,805</u></b>	<b><u>(\$891,045)</u></b>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	809,880		(809,880)
	TOTAL	GENERAL ADMINISTRATION	<u>\$809,880</u>	<u>\$0</u>	<u>(\$809,880)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	97,267	42,106	(55,161)
7300	200	EMPLOYEE BENEFITS	24,320	14,535	(9,785)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$121,587</u>	<u>\$56,641</u>	<u>(\$64,946)</u>
		FACILITIES ACQ. & CONST.			
7400	500	MATERIALS	140,506		(140,506)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$140,506</u>	<u>\$0</u>	<u>(\$140,506)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>					
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	38,653	29,444	(9,209)
7710	200	EMPLOYEE BENEFITS	13,092	14,018	926
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$51,745	\$43,462	(\$8,283)
		PERSONNEL SERVICES			
7730	100	SALARIES	37,946		(37,946)
7730	200	EMPLOYEE BENEFITS	11,195		(11,195)
	TOTAL	PERSONNEL SERVICES	\$49,141	\$0	(\$49,141)
		STUDENT TRANSPORTATION SERVICES			
7800	500	MATERIALS & SUPPLIES	5,656		(5,656)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$5,656	\$0	(\$5,656)
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	35,427		(35,427)
7900	500	MATERIALS & SUPPLIES	4,085,466	22,145	(4,063,321)
7900	600	CAPITAL EXPENDITURES	601,924		(601,924)
	TOTAL	OPERATION OF PLANT	\$4,722,817	\$22,145	(\$4,700,672)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$5,901,332</i>	<i>\$122,248</i>	<i>(\$5,779,084)</i>
		MAINTENANCE OF PLANT			
8100	500	MATERIALS & SUPPLIES	24,674		(24,674)
8100	600	CAPITAL EXPENDITURES	29,500		(29,500)
	TOTAL	MAINTENANCE OF PLANT	\$54,174	\$0	(\$54,174)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$54,174</i>	<i>\$0</i>	<i>(\$54,174)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	300	PURCHASED SERVICES	96,332		(96,332)
8200	600	CAPITAL EXPENDITURES	15,048		(15,048)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$111,380	\$0	(\$111,380)
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$111,380</i>	<i>\$0</i>	<i>(\$111,380)</i>
	TOTAL	APPROPRIATIONS	\$23,767,124	\$1,439,397	(\$22,327,727)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u></b>					
3199	000	FEDERAL DIRECT			
		MISC FEDERAL DIRECT	\$166,723		(\$166,723)
	TOTAL	FEDERAL DIRECT	\$166,723	\$0	(\$166,723)
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	2,715,782	162,703	(2,553,079)
3272	000	EDUC. STABIL. FUNDS WORKFORCE	2,438,028	2,981,697	543,669
3273	000	EDUC. STABIL. VPK	82,996		(82,996)
3280	000	FEDERAL THROUGH LOCAL	17,276,993		(17,276,993)
3299	000	MISC FEDERAL THRU STATE	767,111	89,543	(677,568)
	TOTAL	FEDERAL THRU STATE	\$23,280,910	\$3,233,943	(\$20,046,967)
	TOTAL	ESTIMATED REVENUE	\$23,447,633	\$3,233,943	(\$20,213,690)
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$1,087,557		(\$1,087,557)
5100	200	EMPLOYEE BENEFITS	191,438		(191,438)
5100	300	PURCHASED SERVICES	216,797		(216,797)
5100	500	MATERIALS & SUPPLIES	619,822	695,312	75,490
5100	600	CAPITAL EXPENDITURES	4,353		(4,353)
	TOTAL	BASIC (FEFP K-12)	\$2,119,967	\$695,312	(\$1,424,655)
		EXCEPTIONAL			
5200	500	MATERIALS & SUPPLIES	3,239		(3,239)
	TOTAL	EXCEPTIONAL	\$3,239	\$0	(\$3,239)
		CAREER EDUCATION			
5300	300	PURCHASED SERVICES		23,502	23,502
5300	500	MATERIALS & SUPPLIES		33	33
5300	600	CAPITAL EXPENDITURES	822,755	422,688	(400,067)
	TOTAL	CAREER EDUCATION	\$822,755	\$446,223	(\$376,532)
		PRE KINDERGARTEN			
5500	100	SALARIES	227,078		(227,078)
5500	200	EMPLOYEE BENEFITS	50,678		(50,678)
	TOTAL	PRE KINDERGARTEN	\$277,756	\$0	(\$277,756)
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$3,223,717</i>	<i>\$1,141,535</i>	<i>(\$2,082,182)</i>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	17,276,993		(17,276,993)
	TOTAL	FACILITIES ACQ. & CONST.	\$17,276,993	\$0	(\$17,276,993)



**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	22,269		(22,269)
7900	500	MATERIALS & SUPPLIES	998,765		(998,765)
	TOTAL	OPERATION OF PLANT	\$1,021,034	\$0	(\$1,021,034)
	<i>SUBTOTAL - GENERAL SUPPORT</i>		<i>\$18,298,027</i>	<i>\$0</i>	<i>(\$18,298,027)</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	402,771		(402,771)
9100	200	EMPLOYEE BENEFITS	64,927		(64,927)
9100	300	PURCHASED SERVICES	339,663	2,500	(337,163)
9100	500	MATERIALS & SUPPLIES	18,694	1,311,416	1,292,722
9100	600	CAPITAL EXPENDITURES	185,561	767,100	581,539
9100	700	OTHER EXPENSE	914,273	11,392	(902,881)
	TOTAL	COMMUNITY SERVICES	\$1,925,889	\$2,092,408	\$166,519
	<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>		<i>\$1,925,889</i>	<i>\$2,092,408</i>	<i>\$166,519</i>
	TOTAL APPROPRIATIONS		\$23,447,633	\$3,233,943	(\$20,213,690)

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$36,520,059	\$36,444,457	(\$75,602)
	TOTAL	FEDERAL THRU STATE	\$36,520,059	\$36,444,457	(\$75,602)
	TOTAL	ESTIMATED REVENUE	\$36,520,059	\$36,444,457	(\$75,602)
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-BEGIN RESTRICTED		(2,695,435)	(2,695,435)
	TOTAL	BEGINNING FUND BALANCE	\$0	(2,695,435)	(\$2,695,435)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$36,520,059	\$33,749,022	(\$2,771,037)

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	3,924,871	<b>\$11,278,659</b>	\$7,353,788
5100	200	EMPLOYEE BENEFITS	6,550,703	<b>3,138,073</b>	(3,412,630)
5100	300	PURCHASED SERVICES	439,193	<b>8,729,566</b>	8,290,373
5100	500	MATERIALS & SUPPLIES	391,128	<b>1,091,809</b>	700,681
5100	600	CAPITAL EXPENDITURES	24,081		(24,081)
	TOTAL	BASIC (FEFP K-12)	<b>\$11,329,976</b>	<b>\$24,238,107</b>	\$12,908,131
		EXCEPTIONAL			
5200	100	SALARIES	931,585	<b>61,732</b>	(869,853)
5200	200	EMPLOYEE BENEFITS	117,413	<b>23,021</b>	(94,392)
	TOTAL	EXCEPTIONAL	<b>\$1,048,998</b>	<b>\$84,753</b>	(\$964,245)
		CAREER EDUCATION			
5300	100	SALARIES	79,453		(79,453)
5300	200	EMPLOYEE BENEFITS	12,301		(12,301)
	TOTAL	CAREER EDUCATION	<b>\$91,754</b>	<b>\$0</b>	(\$91,754)
		ADULT GENERAL			
5400	100	SALARIES	16,278		(16,278)
5400	200	EMPLOYEE BENEFITS	2,606		(2,606)
	TOTAL	ADULT GENERAL	<b>\$18,884</b>	<b>\$0</b>	(\$18,884)
		PRE KINDERGARTEN			
5500	100	SALARIES	91,893		(91,893)
5500	200	EMPLOYEE BENEFITS	14,330		(14,330)
	TOTAL	PRE KINDERGARTEN	<b>\$106,223</b>	<b>\$0</b>	(\$106,223)
		OTHER INSTRUCTION			
5900	100	SALARIES	168		(168)
5900	200	EMPLOYEE BENEFITS	27		(27)
	TOTAL	OTHER INSTRUCTION	<b>\$195</b>	<b>\$0</b>	(\$195)
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$12,596,030</b>	<b>\$24,322,860</b>	<b>\$11,726,830</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	101,650	<b>160,667</b>	59,017
6110	200	EMPLOYEE BENEFITS	13,337	<b>73,655</b>	60,318
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$114,987</b>	<b>\$234,322</b>	\$119,335
		GUIDANCE SERVICES			
6120	100	SALARIES	96,448	<b>371,708</b>	275,260
6120	200	EMPLOYEE BENEFITS	14,107	<b>168,234</b>	154,127
	TOTAL	GUIDANCE SERVICES	<b>\$110,555</b>	<b>\$539,942</b>	\$429,387
		HEALTH SERVICES			
6130	100	SALARIES	50,081	<b>750,000</b>	699,919
6130	200	EMPLOYEE BENEFITS	8,104	<b>306,800</b>	298,696
6130	300	PURCHASED SERVICES	591,688		(591,688)
	TOTAL	HEALTH SERVICES	<b>\$649,873</b>	<b>\$1,056,800</b>	\$406,927

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	45,718	174,722	129,004
6140	200	EMPLOYEE BENEFITS	4,321	65,880	61,559
	TOTAL	PSYCHOLOGICAL SERVICES	\$50,039	\$240,602	\$190,563
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	12,084		(12,084)
6150	200	EMPLOYEE BENEFITS	1,949		(1,949)
	TOTAL	PARENTAL INVOLVEMENT	\$14,033	\$0	(\$14,033)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	11,011		(11,011)
6190	200	EMPLOYEE BENEFITS	1,657		(1,657)
6190	300	PURCHASED SERVICES		57,924	57,924
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$12,668	\$57,924	\$45,256
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	79,468		(79,468)
6200	600	CAPITAL EXPENDITURES	10,718		(10,718)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$90,186	\$0	(\$90,186)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	150,003	134,578	(15,425)
6300	200	EMPLOYEE BENEFITS	20,018	48,095	28,077
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$170,021	\$182,673	\$12,652
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	276,174	777,342	501,168
6400	200	EMPLOYEE BENEFITS	29,415	268,122	238,707
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$305,589	\$1,045,464	\$739,875
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	15,313		(15,313)
6500	200	EMPLOYEE BENEFITS	2,471		(2,471)
6500	500	MATERIALS & SUPPLIES	2,000		(2,000)
	TOTAL	INSTRUCTION-RELATED TECH	\$19,784	\$0	(\$19,784)
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$1,537,735</b>	<b>\$3,357,727</b>	<b>\$1,819,992</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	5,162	145,147	139,985
7200	200	EMPLOYEE BENEFITS	901	38,428	37,527
7200	500	MATERIALS & SUPPLIES	18,244		(18,244)
7200	600	CAPITAL EXPENDITURES	1,582,126		(1,582,126)
	TOTAL	GENERAL ADMINISTRATION	\$1,606,433	\$183,575	(\$1,422,858)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	377,581	101,607	(275,974)
7300	200	EMPLOYEE BENEFITS	54,118	30,386	(23,732)
	TOTAL	SCHOOL ADMINISTRATION	\$431,699	\$131,993	(\$299,706)

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	522		(522)
7400	200	EMPLOYEE BENEFITS	84		(84)
7400	500	MATERIALS & SUPPLIES		8,083	8,083
7400	600	CAPITAL EXPENDITURES	371,023	403,910	32,887
	TOTAL	FACILITIES ACQ. & CONST.	\$371,629	\$411,993	\$40,364
		FISCAL SERVICES			
7500	100	SALARIES	11,323	143,315	131,992
7500	200	EMPLOYEE BENEFITS	1,825	49,702	47,877
	TOTAL	FISCAL SERVICES	\$13,148	\$193,017	\$179,869
		FOOD SERVICE			
7600	100	SALARIES	565		(565)
7600	200	EMPLOYEE BENEFITS	91		(91)
	TOTAL	FOOD SERVICE	\$656	\$0	(\$656)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	300	PURCHASED SERVICES		102,558	102,558
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$0	\$102,558	\$102,558
		INFORMATION SERVICES			
7720	100	SALARIES	9,309		(9,309)
7720	200	EMPLOYEE BENEFITS	407		(407)
	TOTAL	INFORMATION SERVICES	\$9,716	\$0	(\$9,716)
		PERSONNEL SERVICES			
7730	100	SALARIES	36,579		(36,579)
7730	200	EMPLOYEE BENEFITS	8,631		(8,631)
	TOTAL	PERSONNEL SERVICES	\$45,210	\$0	(\$45,210)
		INTERNAL SVC			
7760	100	SALARIES	4,803		(4,803)
7760	200	EMPLOYEE BENEFITS	774		(774)
	TOTAL	INTERNAL SVC	\$5,577	\$0	(\$5,577)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES		32,248	32,248
7790	200	EMPLOYEE BENEFITS		13,051	13,051
	TOTAL	OTHER CENTRAL SERVICES	\$0	\$45,299	\$45,299
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	533,413		(533,413)
7800	200	EMPLOYEE BENEFITS	92,275		(92,275)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$625,688	\$0	(\$625,688)

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	163,042		(163,042)
7900	200	EMPLOYEE BENEFITS	26,297		(26,297)
7900	300	PURCHASED SERVICES	133,644		(133,644)
	TOTAL	OPERATION OF PLANT	\$322,983	\$0	(\$322,983)
<i>SUBTOTAL - GENERAL SUPPORT</i>			<i>\$3,427,162</i>	<i>\$1,068,435</i>	<i>(\$2,358,727)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	39,859		(39,859)
8100	200	EMPLOYEE BENEFITS	6,428		(6,428)
8100	500	MATERIALS & SUPPLIES	1,281		(1,281)
	TOTAL	MAINTENANCE OF PLANT	\$47,568	\$0	(\$47,568)
<i>SUBTOTAL - MAINTENANCE OF PLANT</i>			<i>\$47,568</i>	<i>\$0</i>	<i>(\$47,568)</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	1,265		(1,265)
9100	200	EMPLOYEE BENEFITS	204		(204)
	TOTAL	COMMUNITY SERVICES	\$1,469	\$0	(\$1,469)
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	21,599,953	5,000,000	(16,599,953)
	TOTAL	TRANSFER OF FUNDS	\$21,599,953	\$5,000,000	(\$16,599,953)
<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>			<i>\$21,599,953</i>	<i>\$5,000,000</i>	<i>(\$16,599,953)</i>
	TOTAL	APPROPRIATIONS	\$39,215,494	\$33,749,022	(\$5,466,472)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	(2,695,435)		2,695,435
	TOTAL	ENDING FUND BALANCE	(\$2,695,435)	\$0	\$2,695,435
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE	\$36,520,059	\$33,749,022	(\$2,771,037)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$5,549,113	<b>\$29,275,000</b>	\$23,725,887
3262	000	SCH BRKFST REIMBURSEMENT	2,217,070	<b>9,900,000</b>	7,682,930
3263	000	AFTERSCHOOL SNACK REIMB	1,026,245	<b>850,000</b>	(176,245)
3264	000	CHILD CARE FOOD PROGRAM	2,808,178	<b>1,920,000</b>	(888,178)
3265	000	USDA DONATED COMMODITIES	3,808,612	<b>2,400,000</b>	(1,408,612)
3266	000	CASH IN LIEU OF DONAT. FOOD	194,477	<b>165,000</b>	(29,477)
3267	000	SUMMER FOOD SERVICE PROGRAM	29,697,019	<b>2,000,000</b>	(27,697,019)
3269	000	OTHER FOOD SERV. REVENUE	19,000	<b>64,000</b>	45,000
3299	000	MISC FEDERAL THRU STATE	3,788,683		(3,788,683)
	TOTAL	FEDERAL THRU STATE	<u>\$49,108,397</u>	<u><b>\$46,574,000</b></u>	<u>(\$2,534,397)</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	314,889	<b>50,000</b>	(264,889)
3338	000	SCHOOL LUNCH SUPPLEMENT	188,614	<b>145,000</b>	(43,614)
	TOTAL	STATE SOURCES	<u>\$503,503</u>	<u><b>\$195,000</b></u>	<u>(\$308,503)</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(9,395)	<b>(15,000)</b>	(5,605)
3433	000	NET INC/DEC FAIR VALUE INVEST	10,874	<b>10,000</b>	(874)
3451	000	STUDENT LUNCHES	329,952	<b>1,000,000</b>	670,048
3452	000	STUDENT BREAKFAST	12,632	<b>10,000</b>	(2,632)
3453	000	ADULT BREAKFAST/LUNCHES	72,550	<b>26,000</b>	(46,550)
3454	000	STUDENT AND ADULT A LA CARTE	779,570	<b>570,000</b>	(209,570)
3455	000	STUDENT SNACKS	27,601	<b>30,000</b>	2,399
3456	000	OTHER FOOD SALES	19,307	<b>8,000</b>	(11,307)
3459	000	ADMINISTRATIVE FEE - CHARTER	60,000	<b>50,000</b>	(10,000)
3490	000	MISC LOCAL SOURCES	183,767	<b>200,000</b>	16,233
3493	000	SALE OF JUNK	20,038		(20,038)
3497	000	REFUNDS OF PRIOR YEAR EXP	133		(133)
	TOTAL	LOCAL SOURCES	<u>\$1,507,029</u>	<u><b>\$1,889,000</b></u>	<u>\$381,971</u>
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	673		(673)
	TOTAL	OTHER FINANCING SOURCES	<u>\$673</u>	<u><b>\$0</b></u>	<u>(\$673)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$51,119,602</u>	<u><b>\$48,658,000</b></u>	<u>(\$2,461,602)</u>
		FUND BALANCE			
050		BUDGET FUND BALANCE - BEGIN RESTRICTED	377,515	<b>5,736,093</b>	5,358,578
	TOTAL	BEGINNING FUND BALANCE	<u>\$377,515</u>	<u><b>\$5,736,093</b></u>	<u>\$5,358,578</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$51,497,117</u></u>	<u><u><b>\$54,394,093</b></u></u>	<u><u>\$2,896,976</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>FOOD AND NUTRITION FUND - APPROPRIATIONS</b>					
		FOOD SERVICE			
7600	100	SALARIES	\$16,135,706	\$16,000,000	(\$135,706)
7600	200	EMPLOYEE BENEFITS	5,641,273	5,500,000	(141,273)
7600	300	PURCHASED SERVICES	2,465,881	2,769,244	303,363
7600	400	ENERGY SERVICES	2,477,439	1,848,200	(629,239)
7600	500	MATERIALS & SUPPLIES	18,319,812	20,229,307	1,909,495
7600	600	CAPITAL EXPENDITURES	509,322	2,522,125	2,012,803
7600	700	OTHER EXPENSE	211,591	125,900	(85,691)
	TOTAL	FOOD SERVICE	\$45,761,024	\$48,994,776	\$3,233,752
	TOTAL	APPROPRIATIONS	\$45,761,024	\$48,994,776	\$3,233,752
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	5,736,093	5,399,317	(336,776)
	TOTAL	ENDING FUND BALANCE	\$5,736,093	\$5,399,317	(\$336,776)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$51,497,117	\$54,394,093	\$2,896,976



PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$128,188		(\$128,188)
3433	000	NET INC/DEC FAIR VALUE INVEST	(101,585)		101,585
3484	000	PREMIUM REVENUE (WC)	5,376,143	<b>5,200,000</b>	(176,143)
3497	000	REFUNDS OF PRIOR YEAR EXP	434,244		(434,244)
		TOTAL LOCAL SOURCES	<u>\$5,836,990</u>	<u>\$5,200,000</u>	<u>(\$636,990)</u>
		TOTAL ESTIMATED REVENUE	<u>\$5,836,990</u>	<u>\$5,200,000</u>	<u>(\$636,990)</u>
		BUDGET FUND BALANCE-BEGIN RESTRICTED	(3,586,863)	<b>(3,086,158)</b>	500,705
		TOTAL BEGINNING FUND BALANCE	<u>(\$3,586,863)</u>	<u><b>(3,086,158)</b></u>	<u>\$500,705</u>
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$2,250,127</u></u>	<u><u>\$2,113,842</u></u>	<u><u>(\$136,285)</u></u>

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

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$5,336,285	<b>\$5,000,000</b>	(\$336,285)
		TOTAL SCHOOL BOARD	<u>\$5,336,285</u>	<u>\$5,000,000</u>	<u>(\$336,285)</u>
		TOTAL APPROPRIATIONS	<u>\$5,336,285</u>	<u>\$5,000,000</u>	<u>(\$336,285)</u>
		FUND BALANCE			
	090	RESTRICTED	(3,086,158)	<b>(2,886,158)</b>	200,000
		TOTAL ENDING FUND BALANCE	<u>(\$3,086,158)</u>	<u><b>(2,886,158)</b></u>	<u>\$200,000</u>
		TOTAL APPROPRIATIONS & FD BALANCE	<u><u>\$2,250,127</u></u>	<u><u>\$2,113,842</u></u>	<u><u>(\$136,285)</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$185,224		(\$185,224)
3433	000	NET INC/DEC FAIR VALUE INVEST	(139,310)		139,310
3484	000	PREMIUM REVENUE	135,276,642	<b>147,945,904</b>	12,669,262
3497	000	REFUNDS OF PRIOR YEAR EXP	970,422		(970,422)
	TOTAL	LOCAL SOURCES	<u>\$136,292,978</u>	<u><b>\$147,945,904</b></u>	<u>\$11,652,926</u>
	TOTAL	ESTIMATED REVENUE	<u>\$136,292,978</u>	<u><b>\$147,945,904</b></u>	<u>\$11,652,926</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	21,397,409	<b>13,284,218</b>	(8,113,191)
	TOTAL	BEGINNING FUND BALANCE	<u>\$21,397,409</u>	<u><b>\$13,284,218</b></u>	<u>(\$8,113,191)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><b>\$157,690,387</b></u>	<u><b>\$161,230,122</b></u>	<u><b>\$3,539,735</b></u>
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
		INTERNAL SERVICES			
9900	200	EMPLOYEE BENEFITS	\$144,008,169	<b>\$146,010,767</b>	\$2,002,598
	700	OTHER EXPENSE	398,000		(398,000)
	TOTAL	INTERNAL SERVICES	<u>\$144,406,169</u>	<u><b>\$146,010,767</b></u>	<u>\$1,604,598</u>
	TOTAL	APPROPRIATIONS	<u>\$144,406,169</u>	<u><b>\$146,010,767</b></u>	<u>\$1,604,598</u>
2768		FUND BALANCE RESTRICTED	\$13,284,218	<b>\$15,219,355</b>	\$1,935,137
	TOTAL	ENDING FUND BALANCE	<u>\$13,284,218</u>	<u><b>\$15,219,355</b></u>	<u>\$1,935,137</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><b>\$157,690,387</b></u>	<u><b>\$161,230,122</b></u>	<u><b>\$3,539,735</b></u>

**PINELLAS COUNTY SCHOOL BOARD**

FUNCTION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>PERMANENT FUND - ESTIMATED REVENUE</b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$2,325		(2,325)
3433	000	NET INC/DEC FAIR VALUE INVEST	(\$1,890)		\$1,890
	TOTAL	LOCAL SOURCES	\$435	\$0	(\$435)
	TOTAL	ESTIMATED REVENUE	\$435	\$0	(\$435)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	153,537	151,347	(\$2,190)
	TOTAL	BEGINNING FUND BALANCE	\$153,537	\$151,347	(\$2,190)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$153,972	\$151,347	(\$2,625)

**PERMANENT FUND - APPROPRIATIONS**

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$2,625		(2,625)
	TOTAL	BASIC (FEFP K-12)	\$2,625	\$0	(\$2,625)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$151,347	\$151,347	\$0
	TOTAL	ENDING FUND BALANCE	\$151,347	\$151,347	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$153,972	\$151,347	(\$2,625)



PINELLAS COUNTY  
SCHOOL BOARD

# APPENDIX

PINELLAS COUNTY  
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**How To Read The Budget**

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

**Fund**

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

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

**Operating Fund**

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

**Capital Outlay Fund**

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

**Debt Service Fund**

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

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

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

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

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

**Elementary and Secondary School Emergency Relief Fund ESSER and Elementary and Secondary School Emergency Relief Fund II ESSER**

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

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

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

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**Self-Insured Workers Comp & Liability Fund**

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

**Self-Insured Health Fund**

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

**Permanent Fund**

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

**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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<b>7000</b>	<b>General Support Services</b>
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

<b>8000</b>	<b>Maintenance</b>
8100	Maintenance of Plant
8200	Administrative Technology Services

<b>9000</b>	<b>Community Services, Debt Service, &amp; Transfers</b>
9100	Community Services
9200	Debt Service
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.

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

**Cost Center**

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

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



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**GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

**COPs (Certificates of Participation):**

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

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

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

**Elementary and Secondary School Emergency Relief Fund ESSER and Elementary and Secondary School Emergency Relief Fund II ESSER**

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

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

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

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

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

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

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

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

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

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

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

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

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

**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, 2022, is Fiscal Year 2022.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2021-22, the state has defined 10 FEFP programs.

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

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

**Redbook:** Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

