

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Tentative 2021-2022 Millage Rates & District Budget

July 27, 2021 (6:30 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	11
Strategic Directions	15
Operating Fund Summary	17
Capital Outlay Fund Summary	27
Other Funds Summaries	31
Budget Detail by Fund	51
Appendix	81



**Tuesday, July 27, 2021
Public Hearing on Budget - 6:30 p.m. Time Certain**

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

Vision: 100% Student Success

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

1. Opening of Meeting

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

2. Adoption of the Agenda

- 2.1 Adoption of the Agenda

3. Introductory Comments by the Superintendent

- 3.1 Introductory Comments by the Superintendent

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

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

5. Millage to Support the Budget, Including Public Comments

- 5.1 Millage to Support the Budget, Including Public Comments

6. Tentative 2021-2022 Budget, Including Public Comments

- 6.1 Millage to Support the Budget, Including Public Comments

7. Additional Board Actions

- 7.1 Additional Board Action

8. Other Considerations and Concluding Comments

- 8.1 Other Considerations and Concluding Comments

9. Adjournment

- 9.1 Adjournment
Pinellas County School Board

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*

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	\$ 638,849,751
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ (302,229)
C. Actual property tax levy	\$ 639,151,980
This year's proposed tax levy	\$ 670,716,214

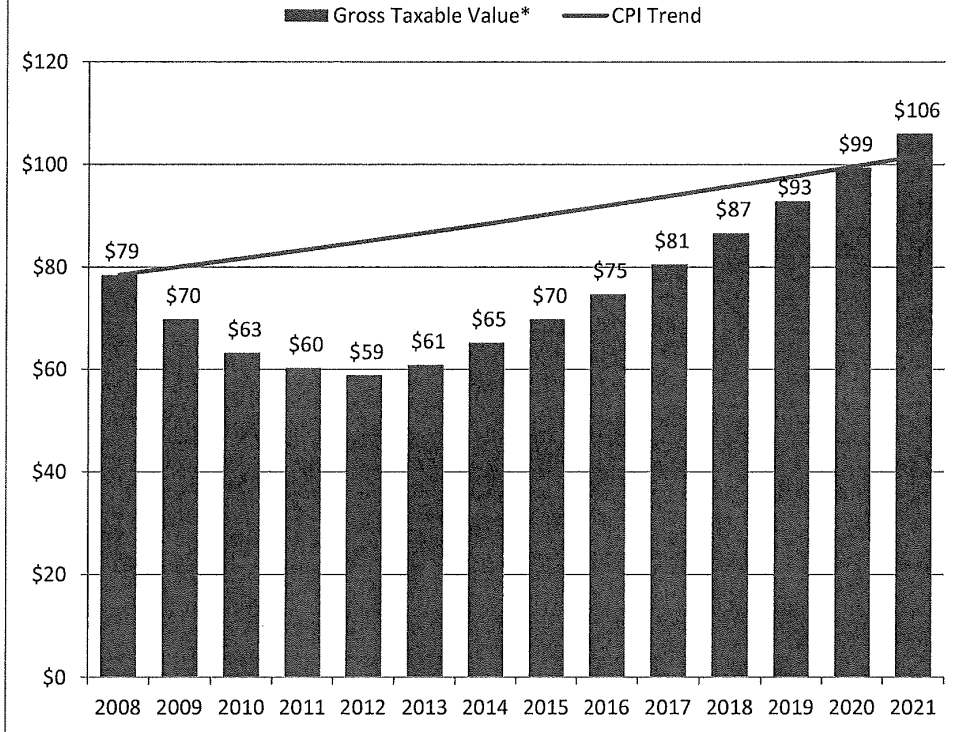
A portion of the tax levy is required under state law in order for the school board to receive \$319,954,403 in state education grants. The required portion has increased by 2.83 percent, and represents approximately six tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 27, 2021, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year	Consumer Price Index (CPI) Trend (\$ Billion)
2008	78,516,066,700	(1,585,416,981)	-2.0%	\$ 78.5
2009	69,846,303,858	(8,669,762,842)	-11.0%	\$ 80.1
2010	63,254,148,064	(6,592,155,794)	-9.4%	\$ 81.7
2011	60,328,895,475	(2,925,252,589)	-4.6%	\$ 83.3
2012	58,891,093,300	(1,437,802,175)	-2.4%	\$ 85.0
2013	60,915,234,693	2,024,141,393	3.4%	\$ 86.7
2014	65,276,216,864	4,360,982,171	7.2%	\$ 88.4
2015	69,844,411,317	4,568,194,453	7.0%	\$ 90.2
2016	74,769,722,195	4,925,310,878	7.1%	\$ 92.0
2017	80,533,507,010	5,763,784,815	7.7%	\$ 93.8
2018	86,662,845,014	6,129,338,004	7.6%	\$ 95.7
2019	92,860,690,733	6,197,845,719	7.2%	\$ 97.6
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>			
	2020/2021	2021/2022	Change
Gross Taxable Property Value	\$99.40	\$106.04	6.7%
Adjusted Taxable Value (excluding new construction, etc.)	\$98.40	\$105.17	6.9% <i>(vs. 2020-21 Final Adjusted Taxable Value)</i>

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

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

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

Pinellas County School Property Taxes by Year - 1970/71 to 2021/22																	
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						
Operating																	
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>		
Millage	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
Operating																	
Required Local Effort	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504
Discretionary Local	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary							0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108
<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>
Millage	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Proposed 2021/22
Operating																	
Required Local Effort	5.191	5.046	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	3.979	3.836	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>

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

	BUDGET		BUDGET		FY22 vs FY21		
	2020-2021		2021-2022		INCREASE/(DECREASE)	Amount	Percent
TAX BASE							
<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%
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
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%
TOTAL	6.427	\$613,295,763	6.325	\$643,887,567	-0.102	\$30,591,804	5.0%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2018	2019	2020	2021
<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)	\$64,007,803	5.22%
State	342,550,334	27.95%
Local	819,027,119	66.82%
Other	125,000	0.01%
<i>Total Revenue</i>	<u>\$1,225,710,256</u>	100.00%
<i>Transfers & Balances</i>	381,648,398	
GRAND TOTAL	<u><u>\$1,607,358,654</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	\$963,900,000	59.97%
Debt Service	7,446,629	0.46%
Capital Outlay	396,869,981	24.69%
Contracted Programs	10,755,839	0.67%
Elementary & Secondary School Emergency Relief Fund - ESSER	988,665	0.06%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	2,334,299	0.15%
Food and Nutrition Fund	50,658,000	3.15%
Self-Insured Workers Comp & Liability Fund	4,995,952	0.31%
Self-Insured Health Fund	169,255,752	10.53%
Permanent Fund	153,537	0.01%
GRAND TOTAL	<u><u>\$1,607,358,654</u></u>	100.00%

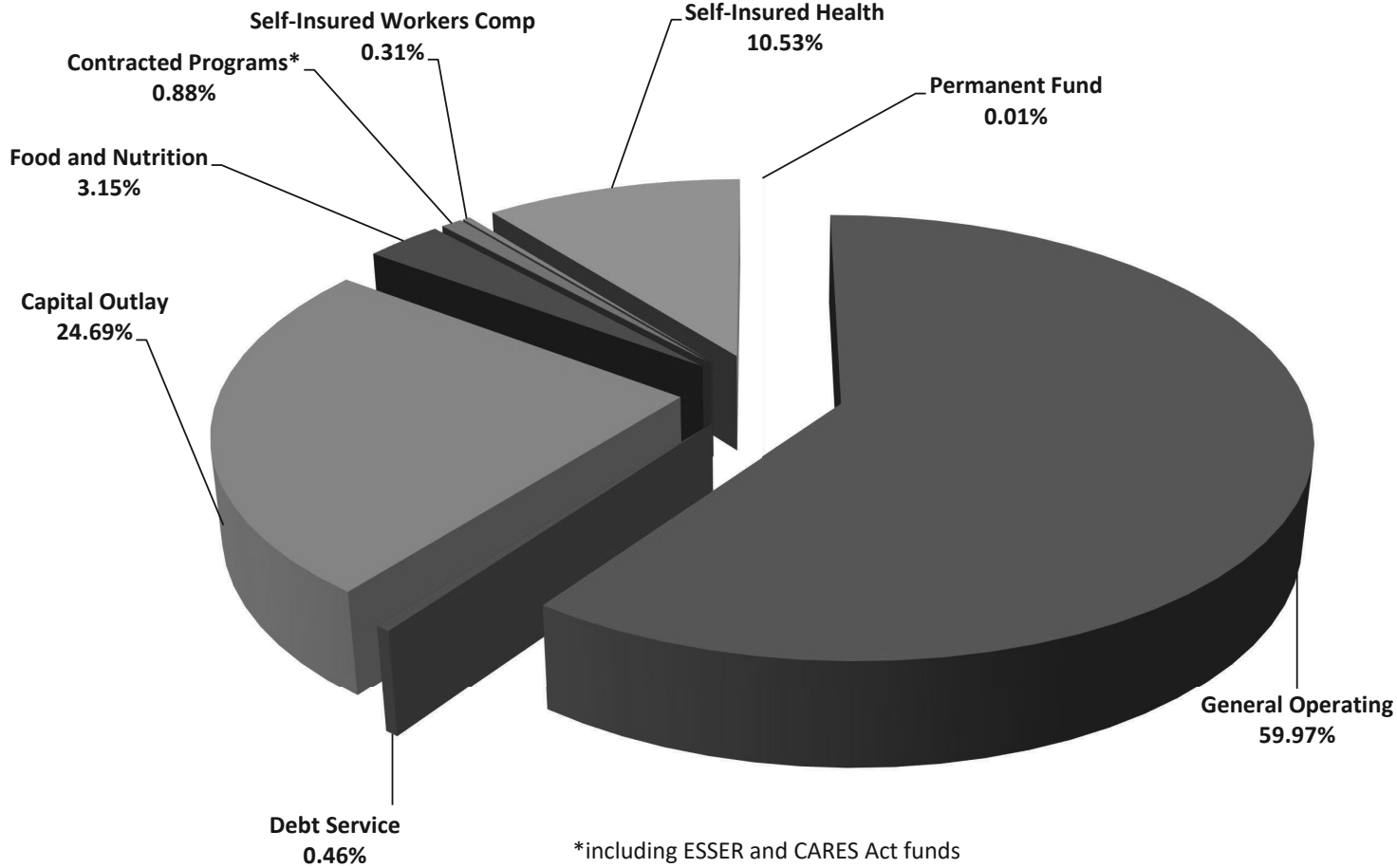
2021-2022 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 1.6 %
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	3.577
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	1.500
BASIC DISCRETIONARY OPERATING	0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	0.500
TOTAL MILLAGE	6.325

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$ 355,000	\$ 611,653	\$	\$	966,653
Federal (Through State)	3,000,000	60,041,150			63,041,150
State Sources	333,328,394	195,000		9,026,940	342,550,334
Local Sources	509,991,606	1,889,000		154,200,609	666,081,215
TOTAL SOURCES	846,675,000	62,736,803	0	163,227,549	1,072,639,352
Transfers In	38,500,000		7,422,602		45,922,602
Non-Revenue Sources	125,000				125,000
Fund Balances/Net Position - July 1, 2021	78,600,000	2,000,000	24,027	233,642,432	314,266,459
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 963,900,000	\$ 64,736,803	\$ 7,446,629	\$ 396,869,981	\$ 1,432,953,413
APPROPRIATIONS/EXPENDITURES					
Instruction	\$ 568,094,103	\$ 6,931,898	\$	\$	575,026,001
Student Personnel Services	40,412,756	242,601			40,655,357
Instructional Media Services	6,054,589				6,054,589
Instruction & Curriculum Development Services	16,598,305	1,475,354			18,073,659
Instructional Staff Training Services	9,284,584	2,502,286			11,786,870
Instruction-Related Technology	9,686,017	29,236			9,715,253
School Board	3,101,828				3,101,828
General Administration	4,286,163	728,920			5,015,083
School Administration	64,113,612	104,142			64,217,754
Facilities Acquisition & Construction	5,534,923			252,213,670	257,748,593
Fiscal Services	4,680,865				4,680,865
Food Service	208,234	47,916,140			48,124,374
Central Services	14,279,390	122,120			14,401,510
Student Transportation Services	30,397,411	15,729			30,413,140
Operation of Plant	79,575,369	122,496			79,697,865
Maintenance of Plant	20,091,903				20,091,903
Administrative Technology Services	3,994,756				3,994,756
Community Services	583,315	1,804,021			2,387,336
Debt Service	621,877		7,422,602	707,912	8,752,391
TOTAL APPROPRIATIONS/EXPENDITURES	881,600,000	61,994,943	7,422,602	252,921,582	1,203,939,127
Transfers Out				45,922,602	45,922,602
Fund Balances/Net Position - June 30, 2022	82,300,000	2,741,860	24,027	98,025,797	183,091,684
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 963,900,000	\$ 64,736,803	\$ 7,446,629	\$ 396,869,981	\$ 1,432,953,413

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

**Pinellas County Schools
2021-22 Budget
All Funds \$1.607 Billion**





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

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of 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**

	PROJECTED 2020-21	PLAN 2021-22	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
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%
<u>STUDENT DATA, including Charter Schools</u>				
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%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 904,036,014	\$ 885,300,000	\$ (18,736,014)	-2.07%
Beginning Fund Balance	\$ 70,963,986	\$ 78,600,000	\$ 7,636,014	10.76%
Total Available Funds	\$ 975,000,000	\$ 963,900,000	\$ (11,100,000)	-1.14%
AVAILABLE FUNDS PER UFTE	\$ 10,173.20	\$ 10,104.87	\$ (68.33)	-0.67%
AVAILABLE FUNDS PER WFTE	\$ 9,218.49	\$ 9,093.45	\$ (125.05)	-1.36%
<u>OTHER INDICATORS</u>				
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*	37.91%	34.58%		-3.33%

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

Fiscal Year 2020-21 information is a projection as the year is not yet complete.

**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 ¹	x	Program Cost Factors ²	=	Weighted FTE Students	x	Base Student Allocation ³	x	District Cost Differential Factor ⁴	=	BASE FUNDING	+			
Pinellas 95,389.61		Pinellas 1.111		Pinellas 105,999.43		Pinellas \$ 4,372.91		Pinellas 0.9986		Pinellas \$ 462,877,031				
Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation ⁵	+	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	=	State & Local FEFP Dollars
Pinellas \$ -		Pinellas \$ 13,547,663		Pinellas \$ 7,666,343		Pinellas \$ 1,834,667		Pinellas \$ 123,720		Pinellas \$ 30,532		Pinellas \$ 584,900		Pinellas \$ 585,800,093

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

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

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

²FY 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		

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

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

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

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

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

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS					
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
Subtotal		87,894.90		91,591.77	\$ 399,961,835
AT-RISK PROGRAMS					
130	INTENSIVE ENGLISH/ESOL K-12	3,225.42	1.199	3,867.28	\$ 16,887,592
Subtotal		3,225.42		3,867.28	\$ 16,887,592
EXCEPTIONAL PROGRAMS					
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
Subtotal		1,352.88		5,297.85	\$ 23,134,587
VOCATIONAL 9-12					
300	VOCATIONAL 9-12	2,916.41	1.010	2,945.57	\$ 12,862,680
Subtotal		2,916.41		2,945.57	\$ 12,862,680
ADD-ON WFTE ADJUSTMENT					
	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
Subtotal				2,296.96	\$ 10,030,337
TOTAL - K-12		95,389.61		105,999.43	\$ 462,877,031
	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
	Gross State and Local FEFP				\$ 585,800,093

* 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.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE			
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

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$363,306	\$355,000	(\$8,306)
FEDERAL THRU STATE	3,000,000	3,000,000	0
STATE SOURCES	369,639,470	333,328,394	(36,311,076)
LOCAL SOURCES	492,446,213	509,991,606	17,545,393
OTHER	32,778	125,000	92,222
ESTIMATED REVENUE	\$865,481,767	\$846,800,000	(\$18,681,767)
TRANSFERS	38,554,247	38,500,000	(54,247)
BEGINNING FUND BALANCE	70,963,986	78,600,000	7,636,014
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$975,000,000</u>	<u>\$963,900,000</u>	<u>(\$11,100,000)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$430,316,388	\$424,305,683	(\$6,010,705)
EXCEPTIONAL	113,838,243	109,075,518	(4,762,725)
CAREER EDUCATION	23,859,495	23,933,315	73,820
ADULT GENERAL	5,626,488	5,647,329	20,841
PRE KINDERGARTEN	4,951,842	4,981,944	30,102
OTHER INSTRUCTION	149,972	150,314	342
ATTENDANCE & SOCIAL WORK	6,656,829	6,689,229	32,400
GUIDANCE SERVICES	18,052,122	17,940,177	(111,945)
HEALTH SERVICES	5,196,954	5,184,128	(12,826)
PSYCHOLOGICAL SERVICES	5,667,973	5,676,613	8,640
PARENTAL INVOLVEMENT	1,827,926	1,842,501	14,575
OTHER STUDENT PERSONNEL SVC	3,064,769	3,080,108	15,339
INSTRUCTIONAL MEDIA SERVICES	6,025,441	6,054,589	29,148
INSTRUCTION & CURRICULUM DVLP SVCS	16,538,261	16,598,305	60,044
INSTRUCTIONAL STAFF TRAINING SERVICES	9,308,663	9,284,584	(24,079)
INSTRUCTION-RELATED TECH	9,651,069	9,686,017	34,948
SCHOOL BOARD	3,055,445	3,101,828	46,383
GENERAL ADMINISTRATION	4,280,897	4,286,163	5,266
SCHOOL ADMINISTRATION	64,232,615	64,113,612	(119,003)
FACILITIES ACQ. & CONST.	2,305,085	2,314,514	9,429
FACIL ACQ & CONSTR-CURR EXPEND	3,220,399	3,220,409	10
FISCAL SERVICES	4,722,871	4,680,865	(42,006)
FOOD SERVICE	208,016	208,234	218
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,533,653	1,539,491	5,838

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

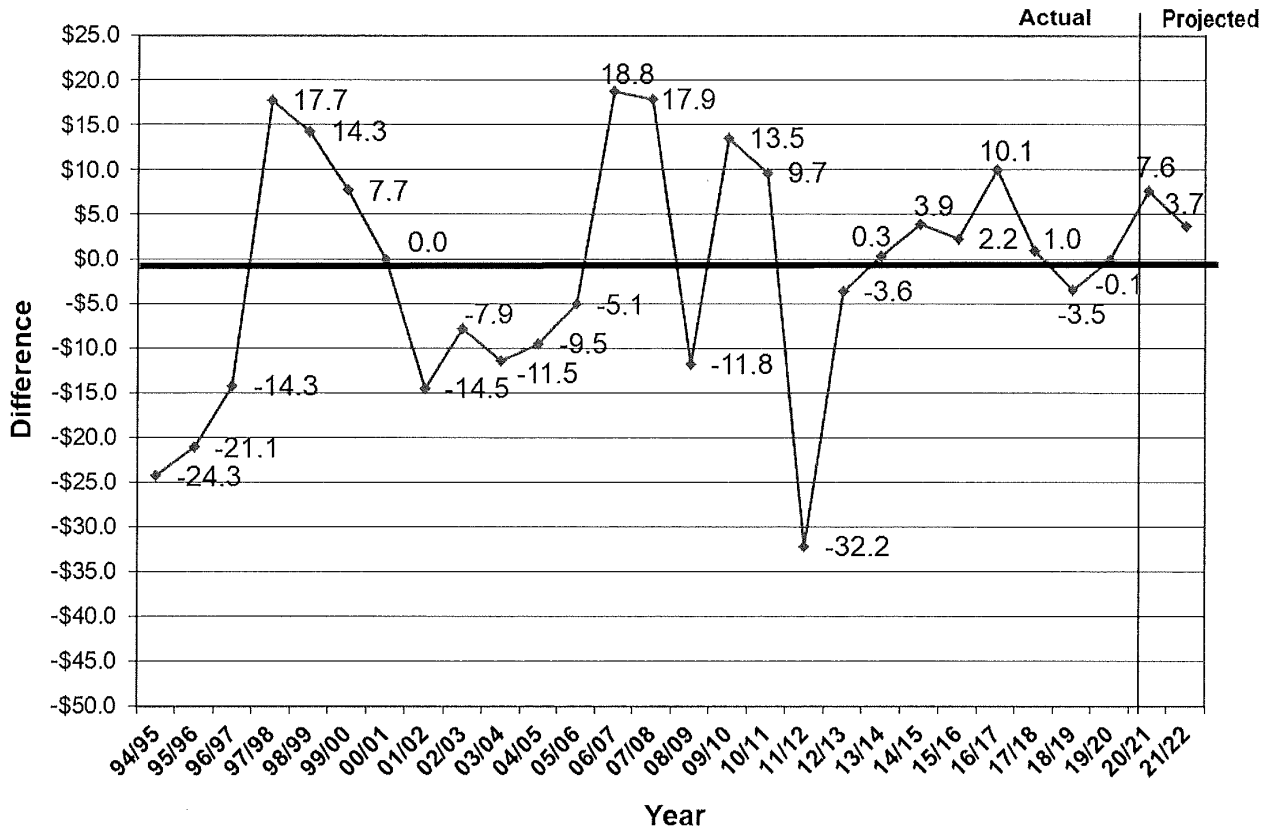
	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
INFORMATION SERVICES	1,126,076	1,129,213	3,137
PERSONNEL SERVICES	6,720,331	6,750,899	30,568
INTERNAL SERVICES	4,153,717	4,139,761	(13,956)
OTHER CENTRAL SERVICES	717,496	720,026	2,530
STUDENT TRANSPORTATION SERVICES	31,047,746	30,397,411	(650,335)
OPERATION OF PLANT	82,211,734	79,575,369	(2,636,365)
MAINTENANCE OF PLANT	20,944,719	20,091,903	(852,816)
ADMINISTRATIVE TECHNOLOGY SERVICES	3,982,653	3,994,756	12,103
COMMUNITY SERVICES	582,238	583,315	1,077
OTHER EXPENSES	621,874	621,877	3
APPROPRIATIONS	\$896,400,000	\$881,600,000	(\$14,800,000)
ENDING FUND BALANCE	78,600,000	82,300,000	3,700,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$975,000,000</u>	<u>\$963,900,000</u>	<u>(\$11,100,000)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$260,032,625	\$85,855,734	\$64,913,814	\$8,580	\$7,431,443	\$4,306,368	\$1,757,119		\$424,305,683	48.13%
5200	EXCEPTIONAL	81,161,739	26,850,852	562,414		295,396	204,617	500		109,075,518	12.37%
5300	CAREER EDUCATION	15,732,113	5,065,577	1,160,501	100	421,001	1,194,923	359,100		23,933,315	2.71%
5400	ADULT GENERAL	4,494,894	1,073,344	16,729		23,277	38,164	921		5,647,329	0.64%
5500	PRE KINDERGARTEN	3,371,170	1,551,491	26,610		32,550	123			4,981,944	0.57%
5900	OTHER INSTRUCTION	133,715	16,516			83				150,314	0.02%
	SUB TOTALS	\$364,926,256	\$120,413,514	\$66,680,068	\$8,680	\$8,203,750	\$5,744,195	\$2,117,640	\$0	\$568,094,103	64.44%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	5,056,752	1,609,917	8,575		13,723	8	254		6,689,229	0.76%
6120	GUIDANCE SERVICES	13,356,809	4,013,441	556,220		13,086	621			17,940,177	2.03%
6130	HEALTH SERVICES	3,352,013	1,372,700	399,165		23,741	34,510	1,999		5,184,128	0.59%
6140	PSYCHOLOGICAL SERVICES	3,371,168	1,002,204	1,266,367		36,456	85	333		5,676,613	0.64%
6150	PARENTAL INVOLVEMENT	1,123,726	715,526			3,249				1,842,501	0.21%
6190	OTHER STUDENT PERSONNEL SVC	2,247,449	781,797	22,290		11,832	14,077	2,663		3,080,108	0.35%
6200	INSTRUCTIONAL MEDIA SERVICES	4,494,894	1,476,693	48,932	162	17,356	16,552			6,054,589	0.69%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	11,799,083	3,499,924	634,344		137,950	349,069	177,935		16,598,305	1.88%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	6,153,175	1,632,526	1,317,858		115,115	62,828	3,082		9,284,584	1.05%
6500	INSTRUCTION-RELATED TECH	6,742,336	2,243,685	479,382		147,306	73,308			9,686,017	1.10%
	SUB TOTALS	\$57,697,405	\$18,348,413	\$4,733,133	\$162	\$519,814	\$551,058	\$186,266	\$0	\$82,036,251	9.30%
GENERAL SUPPORT											
7100	SCHOOL BOARD	561,863	2,285,585	64,013		3,296		187,071		3,101,828	0.35%
7200	GENERAL ADMINISTRATION	2,809,308	755,327	497,606		125,328	5,348	93,246		4,286,163	0.49%
7300	SCHOOL ADMINISTRATION	47,434,442	16,166,148	298,214		146,028	57,144	11,636		64,113,612	7.27%
7400	FACILITIES ACQ. & CONST.	1,685,586	494,855	14,879	2,037	9,629	104,365	3,163		2,314,514	0.26%
7410	FACIL ACQ & CONST-CURR EXPEND							3,220,409		3,220,409	0.37%
7500	FISCAL SERVICES	3,332,014	1,041,542	183,015		17,167	4,489	102,638		4,680,865	0.53%
7600	FOOD SERVICE	197,480	10,594			160				208,234	0.02%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,123,723	326,429	85,317		4,022				1,539,491	0.17%
7720	INFORMATION SERVICES	561,864	269,800	277,097		4,112	14,327	1,919		1,129,213	0.13%
7730	PERSONNEL SERVICES	3,933,031	1,947,043	782,327		64,654	8,381	15,463		6,750,899	0.77%
7760	INTERNAL SERVICES	2,247,450	727,988	701,237	9,628	447,367	3,181	2,910		4,139,761	0.47%
7790	OTHER CENTRAL SERVICES	561,863	137,380	4,434		5,448	426	10,475		720,026	0.08%
7800	STUDENT TRANSPORTATION SERVICES	19,722,760	7,184,810	524,822	1,353,459	1,579,450	12,162	19,948		30,397,411	3.45%
7900	OPERATION OF PLANT	31,597,103	13,862,733	17,262,155	15,219,771	1,188,753	327,756	117,098		79,575,369	9.03%
	SUB TOTALS	\$115,768,487	\$45,210,234	\$20,695,116	\$16,584,989	\$3,595,414	\$537,579	\$3,785,976	\$0	\$206,177,795	23.39%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	7,813,585	3,308,667	4,591,201	183,408	2,541,540	192,014	1,461,488		20,091,903	2.28%
	SUB TOTALS	\$7,813,585	\$3,308,667	\$4,591,201	\$183,408	\$2,541,540	\$192,014	\$1,461,488	\$0	\$20,091,903	2.28%
8200	ADMINISTRATIVE TECHNOLOGY										
	ADMIN TECHNOLOGY SERVICES	2,809,308	829,909	225,639	2,688	58,744	68,468			3,994,756	0.45%
	SUB TOTALS	\$2,809,308	\$829,909	\$225,639	\$2,688	\$58,744	\$68,468	\$0	\$0	\$3,994,756	0.45%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	223,187	103,655	110,998		3,496	199	141,780		583,315	0.07%
	SUB TOTALS	\$223,187	\$103,655	\$110,998	\$0	\$3,496	\$199	\$141,780	\$0	\$583,315	0.07%
OTHER EXPENSES											
9200	OTHER EXPENSE							621,877		621,877	0.07%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$621,877	\$0	\$621,877	0.07%
TOTAL APPROPRIATIONS											
		\$549,238,228	\$188,214,392	\$97,036,155	\$16,779,927	\$14,922,758	\$7,093,513	\$8,315,027	\$0	\$881,600,000	100.00%
		62.30%	21.35%	11.01%	1.90%	1.69%	0.81%	0.94%	0.00%	100.00%	

Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

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



PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on September 14, 2021 prior to the adoption of the final budget on that same date.

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

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

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter schools' annual allocation. For fiscal year 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 \$3,956,276 (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 anticipate an additional issuance currently.

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

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$11,085,654	\$9,026,940	(\$2,058,714)
LOCAL SOURCES	148,582,559	154,200,609	5,618,050
OTHER FINANCING SOURCES	75,465,199		(75,465,199)
ESTIMATED REVENUE	<u>\$235,133,412</u>	<u>\$163,227,549</u>	<u>(\$71,905,863)</u>
BEGINNING FUND BALANCE	161,164,734	233,642,432	72,477,698
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$396,298,146</u></u>	<u><u>\$396,869,981</u></u>	<u><u>\$571,835</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$117,847,881	\$252,213,670	\$134,365,789
DEBT SERVICES	1,427,304	707,912	(719,392)
TRANSFER OF FUNDS	43,380,529	45,922,602	2,542,073
APPROPRIATIONS	<u>\$162,655,714</u>	<u>\$298,844,184</u>	<u>\$136,188,470</u>
ENDING FUND BALANCE	233,642,432	98,025,797	(135,616,635)
APPROPRIATIONS & FD BALANCE	<u><u>\$396,298,146</u></u>	<u><u>\$396,869,981</u></u>	<u><u>\$571,835</u></u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

Project	Capital Outlay Allocation 2021-2022 Description of Activities	2021-2022 Allocation
School Projects		
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
	School Projects - Subtotal	<u>\$48,831,422</u>
Other Projects		
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	31,947,000
	Debt service for COPs issued	7,088,701
	Instructional equipment transfer	3,000,000
	Contingency	6,000,000
	Other Projects - Subtotal	<u>\$112,670,866</u>
	Total 2021-2022 Capital Projects	<u>\$161,502,288</u>
	Total, Capital Projects from FY 2021-2022 Revenue	148,678,538
	Total, 2021-2022 Capital Projects funded from Prior Year Planned Fund Balances	12,823,750
	Carryover of Prior Projects & Balances	137,341,896
	Ending Fund Balance	\$98,025,797
	Grand Total, Capital Outlay Appropriations, Transfers & Fund Balance	<u><u>\$396,869,981</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
TOTAL		\$ 120,710,000	\$ 111,455,000	

Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 6.65% 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)	7,422,602
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 \$94,006,788. The estimated resident population of Pinellas County in 2021 was approximately 989,000. This calculates to approximately **\$95.11 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
	<u>59,780,000</u>	<u>25,569,927</u>	<u>85,349,927</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
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
Total Indebtedness	<u>111,455,000</u>	<u>63,058,865</u>	<u>174,513,865</u>

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$15,750		(\$15,750)
TRANSFERS	4,826,282	7,422,602	2,596,320
ESTIMATED REVENUE	\$4,842,032	\$7,422,602	\$2,580,570
BEGINNING FUND BALANCE	24,845	24,027	(818)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$4,866,877</u>	<u>\$7,446,629</u>	<u>\$2,579,752</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$4,842,850	\$7,422,602	\$2,579,752
APPROPRIATIONS	\$4,842,850	\$7,422,602	\$2,579,752
ENDING FUND BALANCE	24,027	24,027	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$4,866,877</u>	<u>\$7,446,629</u>	<u>\$2,579,752</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

**PINELLAS COUNTY
SCHOOL BOARD**

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2020) 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	\$ 10,755,839	<i>undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	<u>2020-21</u>	<u>2021-22</u>	
	PROJECTED	RECOMMENDED	INCREASE/
	ACTUAL	BUDGET	(DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$6,776,966	\$530,689	(\$6,246,277)
FEDERAL THROUGH STATE	82,153,879	10,225,150	(71,928,729)
ESTIMATED REVENUE	<u>\$88,930,845</u>	<u>\$10,755,839</u>	<u>(\$78,175,006)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS			
BASIC (FEFP K-12)	\$24,648,564	\$5,755,762	(\$18,892,802)
EXCEPTIONAL	12,025,284	56,541	(11,968,743)
CAREER EDUCATION	1,760,645	215,715	(1,544,930)
ADULT GENERAL	834,012	78,953	(755,059)
PRE KINDERGARTEN	392,756	8,146	(384,610)
OTHER INSTRUCTION	15,974	12,779	(3,195)
ATTENDANCE & SOCIAL WORK	1,950,767	62,241	(1,888,526)
GUIDANCE SERVICES	114,026	6,195	(107,831)
HEALTH SERVICES	21,520	160	(21,360)
PSYCHOLOGICAL SERVICES	476,180		(476,180)
PARENTAL INVOLVEMENT	855,590	174,005	(681,585)
OTHER STUDENT PERSONNEL SVC	1,110,484		(1,110,484)
CURRICULUM & INSTRUCTION	18,105,890	1,099,853	(17,006,037)
STAFF DEVELOPMENT	18,448,837	2,401,869	(16,046,968)
INSTRUCTION-RELATED TECH	282,681	29,236	(253,445)
SCHOOL BOARD	13,250		(13,250)
GENERAL ADMINISTRATION	3,338,288	728,920	(2,609,368)
SCHOOL ADMINISTRATION	57,469	26,634	(30,835)
FISCAL SERVICES	54,444		(54,444)
PLANNING, RESEARCH & EVALUATION	26,919		(26,919)
PERSONNEL SERVICES	236,965	55,965	(181,000)
OTHER CENTRAL SERVICES	71,963	18,456	(53,507)
STUDENT TRANSPORTATION SERVICES	175,347	15,729	(159,618)
OPERATION OF PLANT	24,524	8,680	(15,844)
COMMUNITY SERVICES	3,888,466		(3,888,466)
TOTAL APPROPRIATIONS	\$88,930,845	\$10,755,839	(\$78,175,006)

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

**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
DIRECT INSTRUCTION											
5100	BASIC (FEP K-12)	\$1,658,524	\$484,229	\$1,766,313	\$497	\$1,253,386	\$590,770	\$2,043		\$5,755,762	53.51%
5200	EXCEPTIONAL STUDENT EDUC	6,328	25,919	7,808		14,317	2,169			56,541	0.53%
5300	CAREER EDUCATION	100,860	25,867	29,110		18,231	31,943	9,704		215,715	2.01%
5400	ADULT GENERAL	2,021	3,532	9,038		8,576	55,786			78,953	0.73%
5500	PRE KINDERGARTEN	6,876	1,270							8,146	0.08%
5900	OTHER INSTRUCTION			5,184		7,595				12,779	0.12%
	SUB TOTALS	\$1,774,609	\$540,817	\$1,817,453	\$497	\$1,302,105	\$680,668	\$11,747	\$0	\$6,127,896	56.98%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	21,641	34,546			6,054				62,241	0.58%
6120	GUIDANCE SERVICES	4,320	1,875							6,195	0.04%
6130	HEALTH SERVICES			160						160	0.00%
6150	PARENTAL INVOLVEMENT	42,794	7,972	27,964		90,954	4,321			174,005	1.62%
6300	INSTRUCTION & CURRICULUM DVLV SVCS	576,644	211,382	112,111		94,453	97,955	7,308		1,099,853	10.23%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	1,522,310	487,121	302,932		59,152	30,294	60		2,401,869	22.33%
6500	INSTRUCTION-RELATED TECH	921	170	28,145						29,236	0.27%
	SUB TOTALS	\$2,168,630	\$743,066	\$471,312	\$0	\$250,613	\$132,570	\$7,368	\$0	\$3,773,559	35.07%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION			10,065				718,855		728,920	6.78%
7300	SCHOOL ADMINISTRATION			26,634						26,634	0.25%
7730	PERSONNEL SERVICES	36,485	7,560	40				11,880		55,965	0.52%
7790	OTHER CENTRAL SERVICES	16,086	2,370							18,456	0.17%
7800	STUDENT TRANSPORTATION SERVICES			15,723	6					15,729	0.15%
7900	OPERATION OF PLANT	1,720	304	6,656						8,680	0.08%
	SUB TOTALS	54,291	10,234	59,118	6	0	0	730,735	0	854,384	7.95%
TOTAL APPROPRIATIONS		\$3,997,530	\$1,294,117	\$2,347,883	\$503	\$1,552,718	\$813,238	\$749,850	\$0	\$10,755,839	100.00%
		37.17%	12.03%	21.83%	0.00%	14.44%	7.56%	6.97%	0.00%	100.00%	

39

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$25,206,521	\$988,665	(\$24,217,856)
TOTAL ESTIMATED REVENUE	<u>\$25,206,521</u>	<u>\$988,665</u>	<u>(\$24,217,856)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$16,001,416	\$387,540	(\$15,613,876)
EXCEPTIONAL	124,322		(124,322)
CAREER EDUCATION	66,831		(66,831)
ADULT GENERAL	467		(467)
PRE KINDERGARTEN	7,428		(7,428)
ATTENDANCE & SOCIAL WORK	2,458		(2,458)
GUIDANCE SERVICES	58,053		(58,053)
HEALTH SERVICES	1,127,180		(1,127,180)
PSYCHOLOGICAL SERVICES	775		(775)
OTHER STUDENT PERSONNEL SVC	388		(388)
INSTRUCTIONAL MEDIA SERVICES	6,524		(6,524)
INSTRUCTION & CURRICULUM DVLP SVCS	987,762	375,501	(612,261)
INSTRUCTIONAL STAFF TRAINING SERVICES	452,280	100,417	(351,863)
INSTRUCTION-RELATED TECH	42,354		(42,354)
GENERAL ADMINISTRATION	576,446		(576,446)
SCHOOL ADMINISTRATION	243,132	77,508	(165,624)
FACILITIES ACQ. & CONST.	718		(718)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	111,369	47,699	(63,670)
PERSONNEL SERVICES	52,961		(52,961)
STUDENT TRANSPORTATION SERVICES	5,656		(5,656)
OPERATION OF PLANT	5,219,380		(5,219,380)
ADMINISTRATIVE TECHNOLOGY SERVICES	118,621		(118,621)
TOTAL APPROPRIATIONS	<u>\$25,206,521</u>	<u>\$988,665</u>	<u>(\$24,217,856)</u>

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

<i>FUNCTION</i>	<i>OBJECT CATEGORY</i>								TOTAL	% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000			
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER											
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$316,801	\$70,739							\$387,540	39.20%
	SUB TOTALS	\$316,801	\$70,739	\$0	\$0	\$0	\$0	\$0	\$0	\$387,540	39.20%
INSTRUCTIONAL SUPPORT											
6300	INSTRUCTION & CURRICULUM DVLP SVCS	181,933	38,442	114,595		40,051		480		\$375,501	37.98%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	27,942	2,372	53,154		16,949				\$100,417	10.16%
	SUB TOTALS	\$209,875	\$40,814	\$167,749	\$0	\$57,000	\$0	\$480	\$0	\$475,918	48.14%
GENERAL SUPPORT											
7300	SCHOOL ADMINISTRATION	65,880	11,628							\$77,508	7.84%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	36,485	11,214							\$47,699	4.82%
	SUB TOTALS	\$102,365	\$22,842	\$0	\$0	\$0	\$0	\$0	\$0	\$125,207	12.66%
TOTAL APPROPRIATIONS											
		\$629,041	\$134,395	\$167,749	\$0	\$57,000	\$0	\$480	\$0	\$988,665	100.00%
		63.63%	13.59%	16.97%	0.00%	5.77%	0.00%	0.04%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$27,072,809	\$2,334,299	(\$24,738,510)
ESTIMATED REVENUE	<u>\$27,072,809</u>	<u>\$2,334,299</u>	<u>(\$24,738,510)</u>

OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS

BASIC (FEFP K-12)	\$2,506,779	\$269,159	(\$2,237,620)
EXCEPTIONAL	104,443	80,964	(23,479)
CAREER EDUCATION	1,254,741	66,339	(1,188,402)
PRE KINDERGARTEN	277,756		(277,756)
FACILITIES ACQ. & CONST.	17,276,994		(17,276,994)
OPERATION OF PLANT	1,163,304	113,816	(1,049,488)
COMMUNITY SERVICES	4,488,792	1,804,021	(2,684,771)
TOTAL APPROPRIATIONS	<u>\$27,072,809</u>	<u>\$2,334,299</u>	<u>(\$24,738,510)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

**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>	
OTHER CARES ACT RELIEF (INCLUDING GEER)										
DIRECT INSTRUCTION										
5100	\$20,347	\$4,537	\$112,342		\$46,829	\$85,104			\$269,159	11.53%
5200					80,964				80,964	3.47%
5300			100			66,239			66,339	2.84%
	\$20,347	\$4,537	\$112,442	\$0	\$127,793	\$151,343	\$0	\$0	\$416,462	17.84%
GENERAL SUPPORT										
7900			98,534		15,282				\$113,816	4.88%
	\$0	\$0	\$98,534	\$0	\$15,282	\$0	\$0	\$0	\$113,816	4.88%
COMM & DEBT SERV & TRANSFERS										
9100					1,361,479	394,933	47,609		\$1,804,021	77.28%
	\$0	\$0	\$0	\$0	\$1,361,479	\$394,933	\$47,609	\$0	\$1,804,021	77.28%
TOTAL APPROPRIATIONS	\$20,347	\$4,537	\$210,976	\$0	\$1,504,554	\$546,276	\$47,609	\$0	\$2,334,299	100.00%
	0.87%	0.20%	9.04%	0.00%	64.45%	23.40%	2.04%	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 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

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$40,982,660	\$46,574,000	\$5,591,340
STATE SOURCES	150,000	195,000	45,000
LOCAL SOURCES	1,739,825	1,889,000	149,175
ESTIMATED REVENUE	\$42,872,485	\$48,658,000	\$5,785,515
BEGINNING FUND BALANCE	377,515	2,000,000	1,622,485
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$43,250,000	\$50,658,000	\$7,408,000
<u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u>			
FOOD SERVICE	\$41,250,000	\$47,916,140	\$6,666,140
TOTAL APPROPRIATIONS	\$41,250,000	\$47,916,140	\$6,666,140
ENDING FUND BALANCE	2,000,000	2,741,860	741,860
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$43,250,000	\$50,658,000	\$7,408,000

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PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,000,000	\$5,000,000	\$0
ESTIMATED REVENUE	\$5,000,000	\$5,000,000	\$0
BEGINNING FUND BALANCE	(4,048)	(4,048)	0
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$4,995,952	\$4,995,952	\$0

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
ENDING FUND BALANCE	(4,048)	(4,048)	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$4,995,952	\$4,995,952	\$0

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PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$137,624,097	\$147,945,904	\$10,321,807
ESTIMATED REVENUE	\$137,624,097	\$147,945,904	\$10,321,807
BEGINNING FUND BALANCE	21,370,185	21,309,848	(60,337)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$158,994,282</u>	<u>\$169,255,752</u>	<u>\$10,261,470</u>

SELF-INSURED HEALTH FUND - APPROPRIATIONS

INTERNAL SERVICES	\$137,684,434	\$146,010,767	\$8,326,333
APPROPRIATIONS	\$137,684,434	\$146,010,767	\$8,326,333
ENDING FUND BALANCE	21,309,848	23,244,985	1,935,137
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$158,994,282</u>	<u>\$169,255,752</u>	<u>\$10,261,470</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
BEGINNING FUND BALANCE	\$153,537	\$153,537	\$0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>
<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$153,537	\$153,537	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.



PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS	\$21,873	\$5,000	(\$16,873)
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	341,433	350,000	8,567
	TOTAL FEDERAL DIRECT	\$363,306	\$355,000	(\$8,306)
	FEDERAL THRU STATE			
3202 000	MEDICAID	3,000,000	3,000,000	0
	TOTAL FEDERAL THRU STATE	\$3,000,000	\$3,000,000	\$0
	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	214,386		(214,386)
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	84,190	67,581	(16,609)
3343 000	STATE LICENSE TAX	525,485	515,000	(10,485)
3355 000	CLASS SIZE REDUCTION	108,848,909	98,294,361	(10,554,548)
3371 000	VOLUNTARY PRE-K PROGRAM	2,500,000		(2,500,000)
3399 000	MISCELLANEOUS STATE REVENUE	2,500,000	3,500,000	1,000,000
	TOTAL STATE SOURCES	\$369,639,470	\$333,328,394	(\$36,311,076)
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	424,445,983	440,286,755	15,840,772
3411 000	TAX REFERENDUM	47,712,444	50,900,203	3,187,759
3411 000	PRIOR PERIOD ADJUSTMENT	415,982		(415,982)
3425 000	LEASE REVENUE	1,421,037	1,900,000	478,963
3430 000	INTEREST INCOME	2,000,000	1,000,000	(1,000,000)
3440 000	GIFTS, GRANTS, AND BEQUESTS	105,711		(105,711)
346X 000	STUDENT FEES	2,484,719	3,300,000	815,281
3481 000	CHARGES FOR SERVICES	1,063,252	1,500,000	436,748
349X 000	MISCELLANEOUS LOCAL SOURCES	12,797,085	11,104,648	(1,692,437)
	TOTAL LOCAL SOURCES	\$492,446,213	\$509,991,606	\$17,545,393
	TOTAL ESTIMATED REVENUE	\$865,448,989	\$846,675,000	(\$18,773,989)

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE				
3630	000 TRANSFERS			
	TRANS. FROM CAPITAL PROJECTS	38,554,247	38,500,000	(54,247)
	TOTAL TRANSFERS	<u>\$38,554,247</u>	<u>\$38,500,000</u>	<u>(\$54,247)</u>
3740	000 OTHER FINANCING SOURCES			
	LOSS RECOVERIES	32,778	125,000	92,222
	TOTAL OTHER FINANCING SOURCES	<u>\$32,778</u>	<u>\$125,000</u>	<u>\$92,222</u>
	TOTAL ESTIMATED RESOURCES	<u>\$904,036,014</u>	<u>\$885,300,000</u>	<u>(\$18,736,014)</u>
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	4,642,637	3,000,000	(1,642,637)
	RESTRICTED	14,927,283	14,300,000	(627,283)
	ASSIGNED	32,262,411	30,700,000	(1,562,411)
	UNASSIGNED	19,131,655	30,600,000	11,468,345
	TOTAL BEGINNING FUND BALANCE	<u>\$70,963,986</u>	<u>\$78,600,000</u>	<u>\$7,636,014</u>
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$975,000,000</u>	<u>\$963,900,000</u>	<u>(\$11,100,000)</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$267,558,719	\$260,032,625	(\$7,526,094)
5100	200	EMPLOYEE BENEFITS	87,413,376	85,855,734	(1,557,642)
5100	300	PURCHASED SERVICES	61,466,449	64,913,814	3,447,365
5100	400	ENERGY SERVICES	9,332	8,580	(752)
5100	500	MATERIALS & SUPPLIES	7,805,036	7,431,443	(373,593)
5100	600	CAPITAL EXPENDITURES	4,306,362	4,306,368	6
5100	700	OTHER EXPENSE	1,757,114	1,757,119	5
	TOTAL	BASIC (FEFP K-12)	\$430,316,388	\$424,305,683	(\$6,010,705)
		EXCEPTIONAL			
5200	100	SALARIES	84,279,150	81,161,739	(3,117,411)
5200	200	EMPLOYEE BENEFITS	28,476,812	26,850,852	(1,625,960)
5200	300	PURCHASED SERVICES	566,932	562,414	(4,518)
5200	500	MATERIALS & SUPPLIES	310,238	295,396	(14,842)
5200	600	CAPITAL EXPENDITURES	204,612	204,617	5
5200	700	OTHER EXPENSE	499	500	1
	TOTAL	EXCEPTIONAL	\$113,838,243	\$109,075,518	(\$4,762,725)
		CAREER EDUCATION			
5300	100	SALARIES	15,732,108	15,732,113	5
5300	200	EMPLOYEE BENEFITS	4,961,289	5,065,577	104,288
5300	300	PURCHASED SERVICES	1,169,822	1,160,501	(9,321)
5300	400	ENERGY SERVICES	102	100	(2)
5300	500	MATERIALS & SUPPLIES	442,158	421,001	(21,157)
5300	600	CAPITAL EXPENDITURES	1,194,920	1,194,923	3
5300	700	OTHER EXPENSE	359,096	359,100	4
	TOTAL	CAREER EDUCATION	\$23,859,495	\$23,933,315	\$73,820
		ADULT GENERAL			
5400	100	SALARIES	4,494,888	4,494,894	6
5400	200	EMPLOYEE BENEFITS	1,051,246	1,073,344	22,098
5400	300	PURCHASED SERVICES	16,832	16,729	(103)
5400	500	MATERIALS & SUPPLIES	24,445	23,277	(1,168)
5400	600	CAPITAL EXPENDITURES	38,163	38,164	1
5400	700	OTHER EXPENSE	914	921	7
	TOTAL	ADULT GENERAL	\$5,626,488	\$5,647,329	\$20,841
		PRE KINDERGARTEN			
5500	100	SALARIES	3,371,166	3,371,170	4
5500	200	EMPLOYEE BENEFITS	1,519,549	1,551,491	31,942
5500	300	PURCHASED SERVICES	26,822	26,610	(212)
5500	500	MATERIALS & SUPPLIES	34,183	32,550	(1,633)
5500	600	CAPITAL EXPENDITURES	122	123	1
	TOTAL	PRE KINDERGARTEN	\$4,951,842	\$4,981,944	\$30,102

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PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	133,712	133,715	3
5900	200	EMPLOYEE BENEFITS	16,176	16,516	340
5900	500	SUPPLIES	84	83	(1)
	TOTAL	OTHER INSTRUCTION	\$149,972	\$150,314	\$342
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$578,742,428</i>	<i>\$568,094,103</i>	<i>(\$10,648,325)</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	5,056,749	5,056,752	3
6110	200	EMPLOYEE BENEFITS	1,576,773	1,609,917	33,144
6110	300	PURCHASED SERVICES	8,643	8,575	(68)
6110	500	MATERIALS & SUPPLIES	14,410	13,723	(687)
6110	600	CAPITAL EXPENDITURES	5	8	3
6110	700	OTHER EXPENSE	249	254	5
	TOTAL	ATTENDANCE & SOCIAL WORK	\$6,656,829	\$6,689,229	\$32,400
		GUIDANCE SERVICES			
6120	100	SALARIES	13,484,664	13,356,809	(127,855)
6120	200	EMPLOYEE BENEFITS	3,992,416	4,013,441	21,025
6120	300	PURCHASED SERVICES	560,685	556,220	(4,465)
6120	500	MATERIALS & SUPPLIES	13,742	13,086	(656)
6120	600	CAPITAL EXPENDITURES	615	621	6
	TOTAL	GUIDANCE SERVICES	\$18,052,122	\$17,940,177	(\$111,945)
		HEALTH SERVICES			
6130	100	SALARIES	3,371,166	3,352,013	(19,153)
6130	200	EMPLOYEE BENEFITS	1,361,983	1,372,700	10,717
6130	300	PURCHASED SERVICES	402,370	399,165	(3,205)
6130	500	MATERIALS & SUPPLIES	24,933	23,741	(1,192)
6130	600	CAPITAL OUTLAY	34,507	34,510	3
6130	700	OTHER EXPENSE	1,995	1,999	4
	TOTAL	HEALTH SERVICES	\$5,196,954	\$5,184,128	(\$12,826)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,371,166	3,371,168	2
6140	200	EMPLOYEE BENEFITS	981,571	1,002,204	20,633
6140	300	PURCHASED SERVICES	1,276,539	1,266,367	(10,172)
6140	500	MATERIALS & SUPPLIES	38,285	36,456	(1,829)
6140	600	CAPITAL EXPENDITURES	80	85	5
6140	700	OTHER EXPENSE	332	333	1
	TOTAL	PSYCHOLOGICAL SERVICES	\$5,667,973	\$5,676,613	\$8,640
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,123,722	1,123,726	4
6150	200	EMPLOYEE BENEFITS	700,795	715,526	14,731
6150	500	MATERIALS & SUPPLIES	3,409	3,249	(160)
	TOTAL	PARENTAL INVOLVEMENT	\$1,827,926	\$1,842,501	\$14,575

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,247,444	2,247,449	5
6190	200	EMPLOYEE BENEFITS	765,702	781,797	16,095
6190	300	PURCHASED SERVICES	22,468	22,290	(178)
6190	500	MATERIALS & SUPPLIES	12,424	11,832	(592)
6190	600	CAPITAL EXPENDITURES	14,072	14,077	5
6190	700	OTHER EXPENSE	2,659	2,663	4
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,064,769	\$3,080,108	\$15,339
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,494,888	4,494,894	6
6200	200	EMPLOYEE BENEFITS	1,446,291	1,476,693	30,402
6200	300	PURCHASED SERVICES	49,319	48,932	(387)
6200	400	ENERGY SERVICES	168	162	(6)
6200	500	MATERIALS & SUPPLIES	18,224	17,356	(868)
6200	600	CAPITAL EXPENDITURES	16,551	16,552	1
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,025,441	\$6,054,589	\$29,148
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,799,081	11,799,083	2
6300	200	EMPLOYEE BENEFITS	3,427,869	3,499,924	72,055
6300	300	PURCHASED SERVICES	639,439	634,344	(5,095)
6300	500	MATERIALS & SUPPLIES	144,880	137,950	(6,930)
6300	600	CAPITAL EXPENDITURES	349,064	349,069	5
6300	700	OTHER EXPENSE	177,928	177,935	7
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,538,261	\$16,598,305	\$60,044
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	6,180,471	6,153,175	(27,296)
6400	200	EMPLOYEE BENEFITS	1,612,948	1,632,526	19,578
6400	300	PURCHASED SERVICES	1,328,443	1,317,858	(10,585)
6400	500	MATERIALS & SUPPLIES	120,900	115,115	(5,785)
6400	600	CAPITAL EXPENDITURES	62,826	62,828	2
6400	700	OTHER EXPENSE	3,075	3,082	7
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$9,308,663	\$9,284,584	(\$24,079)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,742,332	6,742,336	4
6500	200	EMPLOYEE BENEFITS	2,197,493	2,243,685	46,192
6500	300	PURCHASED SERVICES	483,232	479,382	(3,850)
6500	500	SUPPLIES	154,708	147,306	(7,402)
6500	600	CAPITAL EXPENDITURES	73,304	73,308	4
	TOTAL	INSTRUCTION-RELATED TECH	\$9,651,069	\$9,686,017	\$34,948
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$81,990,007	\$82,036,251	\$46,244

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PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	561,861	561,863	2
7100	200	EMPLOYEE BENEFITS	2,238,530	2,285,585	47,055
7100	300	PURCHASED SERVICES	64,526	64,013	(513)
7100	500	MATERIALS & SUPPLIES	3,459	3,296	(163)
7100	700	OTHER EXPENSE	187,069	187,071	2
	TOTAL	SCHOOL BOARD	\$3,055,445	\$3,101,828	\$46,383
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,809,305	2,809,308	3
7200	200	EMPLOYEE BENEFITS	739,777	755,327	15,550
7200	300	PURCHASED SERVICES	501,601	497,606	(3,995)
7200	500	MATERIALS & SUPPLIES	131,626	125,328	(6,298)
7200	600	CAPITAL EXPENDITURES	5,344	5,348	4
7200	700	OTHER EXPENSE	93,244	93,246	2
	TOTAL	GENERAL ADMINISTRATION	\$4,280,897	\$4,286,163	\$5,266
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	47,758,185	47,434,442	(323,743)
7300	200	EMPLOYEE BENEFITS	15,951,684	16,166,148	214,464
7300	300	PURCHASED SERVICES	300,609	298,214	(2,395)
7300	500	MATERIALS & SUPPLIES	153,364	146,028	(7,336)
7300	600	CAPITAL EXPENDITURES	57,138	57,144	6
7300	700	OTHER EXPENSE	11,635	11,636	1
	TOTAL	SCHOOL ADMINISTRATION	\$64,232,615	\$64,113,612	(\$119,003)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,685,583	1,685,586	3
7400	200	EMPLOYEE BENEFITS	484,667	494,855	10,188
7400	300	PURCHASED SERVICES	14,997	14,879	(118)
7400	400	ENERGY SERVICES	2,213	2,037	(176)
7400	500	MATERIALS	10,109	9,629	(480)
7400	600	CAPITAL EXPENDITURES	104,358	104,365	7
7400	700	OTHER EXPENSE	3,158	3,163	5
	TOTAL	FACILITIES ACQ. & CONST.	\$2,305,085	\$2,314,514	\$9,429
		FACIL ACQ & CONSTR-CURR EXPEND			
7410	700	OTHER EXPENSE	3,220,399	3,220,409	10
	TOTAL	FACILITIES ACQ. & CONST.	\$3,220,399	\$3,220,409	\$10
		FISCAL SERVICES			
7500	100	SALARIES	3,371,166	3,332,014	(39,152)
7500	200	EMPLOYEE BENEFITS	1,042,080	1,041,542	(538)
7500	300	PURCHASED SERVICES	184,484	183,015	(1,469)
7500	500	MATERIALS	18,026	17,167	(859)
7500	600	CAPITAL EXPENDITURES	4,480	4,489	9
7500	700	OTHER EXPENSE	102,635	102,638	3
	TOTAL	FISCAL SERVICES	\$4,722,871	\$4,680,865	(\$42,006)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FOOD SERVICE			
7600	100	SALARIES	197,476	197,480	4
7600	200	EMPLOYEE BENEFITS	10,376	10,594	218
7600	500	MATERIALS	164	160	(4)
	TOTAL	FOOD SERVICE	\$208,016	\$208,234	\$218
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,123,722	1,123,723	1
7710	200	EMPLOYEE BENEFITS	319,709	326,429	6,720
7710	300	PURCHASED SERVICES	86,001	85,317	(684)
7710	500	MATERIALS & SUPPLIES	4,221	4,022	(199)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVA	\$1,533,653	\$1,539,491	\$5,838
		INFORMATION SERVICES			
7720	100	SALARIES	561,861	561,864	3
7720	200	EMPLOYEE BENEFITS	264,245	269,800	5,555
7720	300	PURCHASED SERVICES	279,321	277,097	(2,224)
7720	400	ENERGY SERVICES	98	94	(4)
7720	500	MATERIALS & SUPPLIES	4,318	4,112	(206)
7720	600	CAPITAL EXPENDITURES	14,322	14,327	5
7720	700	OTHER EXPENSE	1,911	1,919	8
	TOTAL	INFORMATION SERVICES	\$1,126,076	\$1,129,213	\$3,137
		PERSONNEL SERVICES			
7730	100	SALARIES	3,933,027	3,933,031	4
7730	200	EMPLOYEE BENEFITS	1,906,958	1,947,043	40,085
7730	300	PURCHASED SERVICES	788,609	782,327	(6,282)
7730	500	MATERIALS & SUPPLIES	67,902	64,654	(3,248)
7730	600	CAPITAL EXPENDITURES	8,377	8,381	4
7730	700	OTHER EXPENSE	15,458	15,463	5
	TOTAL	PERSONNEL SERVICES	\$6,720,331	\$6,750,899	\$30,568
		INTERNAL SVC			
7760	100	SALARIES	2,247,444	2,247,450	6
7760	200	EMPLOYEE BENEFITS	713,000	727,988	14,988
7760	300	PURCHASED SERVICES	706,869	701,237	(5,632)
7760	400	ENERGY SERVICES	10,475	9,628	(847)
7760	500	MATERIALS & SUPPLIES	469,846	447,367	(22,479)
7760	600	CAPITAL EXPENDITURES	3,174	3,181	7
7760	700	OTHER EXPENSE	2,909	2,910	1
	TOTAL	INTERNAL SVC	\$4,153,717	\$4,139,761	(\$13,956)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	561,861	561,863	2
7790	200	EMPLOYEE BENEFITS	134,552	137,380	2,828
7790	300	PURCHASED SERVICES	4,468	4,434	(34)
7790	500	MATERIALS & SUPPLIES	5,721	5,448	(273)
7790	600	CAPITAL EXPENDITURES	423	426	3
7790	700	OTHER EXPENSE	10,471	10,475	4
	TOTAL	OTHER CENTRAL SERVICES	\$717,496	\$720,026	\$2,530

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	20,226,996	19,722,760	(504,236)
7800	200	EMPLOYEE BENEFITS	7,128,106	7,184,810	56,704
7800	300	PURCHASED SERVICES	529,037	524,822	(4,215)
7800	400	ENERGY SERVICES	1,472,675	1,353,459	(119,216)
7800	500	MATERIALS & SUPPLIES	1,658,826	1,579,450	(79,376)
7800	600	CAPITAL EXPENDITURES	12,161	12,162	1
7800	700	OTHER EXPENSE	19,945	19,948	3
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$31,047,746	\$30,397,411	(\$650,335)
		OPERATION OF PLANT			
7900	100	SALARIES	32,238,434	31,597,103	(641,331)
7900	200	EMPLOYEE BENEFITS	13,794,728	13,862,733	68,005
7900	300	PURCHASED SERVICES	17,652,854	17,262,155	(390,699)
7900	400	ENERGY SERVICES	16,832,371	15,219,771	(1,612,600)
7900	500	MATERIALS & SUPPLIES	1,248,497	1,188,753	(59,744)
7900	600	CAPITAL EXPENDITURES	327,755	327,756	1
7900	700	OTHER EXPENSE	117,095	117,098	3
	TOTAL	OPERATION OF PLANT	\$82,211,734	\$79,575,369	(\$2,636,365)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$209,536,081</i>	<i>\$206,177,795</i>	<i>(\$3,358,286)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	8,427,915	7,813,585	(614,330)
8100	200	EMPLOYEE BENEFITS	3,366,393	3,308,667	(57,726)
8100	300	PURCHASED SERVICES	4,628,087	4,591,201	(36,886)
8100	400	ENERGY SERVICES	199,560	183,408	(16,152)
8100	500	MATERIALS & SUPPLIES	2,669,268	2,541,540	(127,728)
8100	600	CAPITAL EXPENDITURES	192,013	192,014	1
8100	700	OTHER EXPENSE	1,461,483	1,461,488	5
	TOTAL	MAINTENANCE OF PLANT	\$20,944,719	\$20,091,903	(\$852,816)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$20,944,719</i>	<i>\$20,091,903</i>	<i>(\$852,816)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,809,305	2,809,308	3
8200	200	EMPLOYEE BENEFITS	812,823	829,909	17,086
8200	300	PURCHASED SERVICES	227,446	225,639	(1,807)
8200	400	ENERGY SERVICES	2,923	2,688	(235)
8200	500	MATERIALS & SUPPLIES	61,689	58,744	(2,945)
8200	600	CAPITAL EXPENDITURES	68,467	68,468	1
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$3,982,653	\$3,994,756	\$12,103
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$3,982,653</i>	<i>\$3,994,756</i>	<i>\$12,103</i>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		COMMUNITY SERVICES			
9100	100	SALARIES	223,186	223,187	1
9100	200	EMPLOYEE BENEFITS	101,521	103,655	2,134
9100	300	PURCHASED SERVICES	111,889	110,998	(891)
9100	500	MATERIALS & SUPPLIES	3,668	3,496	(172)
9100	600	CAPITAL EXPENDITURES	197	199	2
9100	700	OTHER EXPENSE	141,777	141,780	3
	TOTAL	COMMUNITY SERVICES	\$582,238	\$583,315	\$1,077
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	621,874	621,877	3
	TOTAL	OTHER EXPENSES	\$621,874	\$621,877	\$3
<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>			\$1,204,112	\$1,205,192	\$1,080
	TOTAL	APPROPRIATIONS	\$896,400,000	\$881,600,000	(\$14,800,000)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	3,000,000	3,500,000	500,000
	TOTAL	NON-SPENDABLE	\$3,000,000	\$3,500,000	\$500,000
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,100,000	1,500,000	400,000
		REFERENDUM	1,200,000	1,200,000	0
		WORKFORCE	12,000,000	12,000,000	0
	TOTAL	RESTRICTED	\$14,300,000	\$14,700,000	\$400,000
		<u>ASSIGNED</u>			
		ENCUMBRANCES	8,000,000	8,000,000	0
		CENTRAL PRINTING	700,000	800,000	100,000
		CARRYFORWARDS	18,000,000	18,000,000	0
		FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
		FEFP VARIATIONS	3,000,000	3,000,000	0
	TOTAL	ASSIGNED	\$30,700,000	\$30,800,000	\$100,000
		<u>UNASSIGNED</u>	\$30,600,000	33,300,000	2,700,000
	TOTAL	UNASSIGNED	\$30,600,000	\$33,300,000	\$2,700,000
	TOTAL	ENDING FUND BALANCE	\$78,600,000	\$82,300,000	\$3,700,000
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$975,000,000	\$963,900,000	(\$11,100,000)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$3,956,276	\$3,956,276	\$0
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,551,071	3,553,000	1,929
3399	000	MISCELLANEOUS STATE REVENUE	3,355,057	1,294,414	(2,060,643)
	TOTAL	STATE SOURCES	<u>\$11,085,654</u>	<u>\$9,026,940</u>	<u>(\$2,058,714)</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	143,137,334	152,700,609	9,563,275
3431	000	INTEREST ON INVESTMENTS	1,505,407	1,500,000	(5,407)
3433	000	NET INC/DEC FAIR VALUE INVEST	(3,881)		3,881
3434	000	INTEREST EARNED ON BOND PROCEEDS	(1,098)		1,098
3490	000	MISCELLANEOUS LOCAL SOURCES	109,398		(109,398)
3440	000	GIFTS, GRANTS AND BEQUESTS	3,000,000		(3,000,000)
3497	000	REFUNDS OF PRIOR YEAR	835,399		(835,399)
	TOTAL	LOCAL SOURCES	<u>\$148,582,559</u>	<u>\$154,200,609</u>	<u>\$5,618,050</u>
		OTHER SOURCES			
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>\$75,465,199</u>	<u>\$0</u>	<u>(\$75,465,199)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$235,133,412</u>	<u>\$163,227,549</u>	<u>(\$71,905,863)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	160,038,003	233,301,743	73,263,740
		ASSIGNED	1,126,731	340,689	(786,042)
	TOTAL	BEGINNING FUND BALANCE	<u>\$161,164,734</u>	<u>\$233,642,432</u>	<u>\$72,477,698</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$396,298,146</u></u>	<u><u>\$396,869,981</u></u>	<u><u>\$571,835</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CAPITAL OUTLAY FUND - APPROPRIATIONS					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$117,847,881	\$252,213,670	\$134,365,789
	TOTAL	FACILITIES ACQ. & CONST.	\$117,847,881	\$252,213,670	\$134,365,789
9200	700	DEBT SERVICES OTHER EXPENSES	1,427,304	707,912	(719,392)
	TOTAL	DEBT SERVICES	\$1,427,304	\$707,912	(\$719,392)
9700	900	TRANSFER OF FUNDS TRANSFERS	43,380,529	45,922,602	2,542,073
	TOTAL	TRANSFER OF FUNDS	\$43,380,529	\$45,922,602	\$2,542,073
	TOTAL	APPROPRIATIONS	\$162,655,714	\$298,844,184	\$136,188,470
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	233,301,743	97,775,797	(135,525,946)
		ASSIGNED	340,689	250,000	(90,689)
	TOTAL	ENDING FUND BALANCE	\$233,642,432	\$98,025,797	(\$135,616,635)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$396,298,146	\$396,869,981	\$571,835

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$15,750		(\$15,750)
	TOTAL	STATE SOURCES	\$15,750	\$0	(\$15,750)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	4,826,282	7,422,602	2,596,320
	TOTAL	TRANSFERS	4,826,282	7,422,602	2,596,320
	TOTAL	ESTIMATED REVENUE	\$4,842,032	\$7,422,602	\$2,580,570
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	24,845	24,027	(818)
	TOTAL	BEGINNING FUND BALANCE	\$24,845	\$24,027	(\$818)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$4,866,877	\$7,446,629	\$2,579,752
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,842,850	\$7,422,602	\$2,579,752
	TOTAL	DEBT SERVICES	\$4,842,850	\$7,422,602	\$2,579,752
	TOTAL	APPROPRIATIONS	\$4,842,850	\$7,422,602	\$2,579,752
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	24,027	24,027	0
	TOTAL	ENDING FUND BALANCE	\$24,027	\$24,027	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$4,866,877	\$7,446,629	\$2,579,752

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE				
	FEDERAL DIRECT			
3192	000 PELL GRANTS	\$3,888,466		(3,888,466)
3199	000 MISC FEDERAL DIRECT	2,888,500	530,689	(2,357,811)
	TOTAL FEDERAL DIRECT	\$6,776,966	\$530,689	(\$6,246,277)
	FEDERAL THRU STATE			
3201	000 CAREER AND TECHNICAL EDUCATION	2,056,515	261,311	(1,795,204)
3221	000 ADULT GENERAL EDUCATION	1,522,003	107,403	(1,414,600)
3222	000 ENGLISH LITERACY & CIVICS	165,783	27,230	(138,553)
3225	000 TCHER & PRINCPL TRNING TITLE II	5,520,459	673,042	(4,847,417)
3230	000 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA	30,842,935	217,755	(30,625,180)
3240	000 ELEM & SECONDARY EDUC ACT (TITLE I)	33,922,143	6,877,395	(27,044,748)
3241	000 LANGUAGE INSTRUCTION TITLE III	1,506,669	262,707	(1,243,962)
3242	000 TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	1,172,797	371,268	(801,529)
3299	000 MISC FEDERAL THRU STATE	5,444,575	1,427,039	(4,017,536)
	TOTAL FEDERAL THRU STATE	\$82,153,879	\$10,225,150	(\$71,928,729)
	TOTAL ESTIMATED REVENUE	\$88,930,845	\$10,755,839	(\$78,175,006)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	7,648,460	\$1,658,524	(\$5,989,936)
5100	200	EMPLOYEE BENEFITS	2,114,696	484,229	(1,630,467)
5100	300	PURCHASED SERVICES	5,979,214	1,766,313	(4,212,901)
5100	400	ENERGY SERVICES	621	497	(124)
5100	500	MATERIALS & SUPPLIES	5,346,110	1,253,386	(4,092,724)
5100	600	CAPITAL EXPENDITURES	3,556,909	590,770	(2,966,139)
5100	700	OTHER EXPENSE	2,554	2,043	(511)
	TOTAL	BASIC (FEFP K-12)	<u>\$24,648,564</u>	<u>\$5,755,762</u>	<u>(\$18,892,802)</u>
		EXCEPTIONAL			
5200	100	SALARIES	7,046,887	6,328	(7,040,559)
5200	200	EMPLOYEE BENEFITS	4,301,234	25,919	(4,275,315)
5200	300	PURCHASED SERVICES	298,603	7,808	(290,795)
5200	500	MATERIALS & SUPPLIES	337,187	14,317	(322,870)
5200	600	CAPITAL EXPENDITURES	41,373	2,169	(39,204)
	TOTAL	EXCEPTIONAL	<u>\$12,025,284</u>	<u>\$56,541</u>	<u>(\$11,968,743)</u>
		CAREER EDUCATION			
5300	100	SALARIES	316,717	100,860	(215,857)
5300	200	EMPLOYEE BENEFITS	78,835	25,867	(52,968)
5300	300	PURCHASED SERVICES	212,715	29,110	(183,605)
5300	500	MATERIALS & SUPPLIES	278,599	18,231	(260,368)
5300	600	CAPITAL EXPENDITURES	722,392	31,943	(690,449)
5300	700	OTHER EXPENSE	151,387	9,704	(141,683)
	TOTAL	CAREER EDUCATION	<u>\$1,760,645</u>	<u>\$215,715</u>	<u>(\$1,544,930)</u>
		ADULT GENERAL			
5400	100	SALARIES	95,728	2,021	(93,707)
5400	200	EMPLOYEE BENEFITS	28,347	3,532	(24,815)
5400	300	PURCHASED SERVICES	302,003	9,038	(292,965)
5400	500	MATERIALS & SUPPLIES	76,555	8,576	(67,979)
5400	600	CAPITAL EXPENDITURES	326,304	55,786	(270,518)
5400	700	OTHER EXPENSE	5,075		(5,075)
	TOTAL	ADULT GENERAL	<u>\$834,012</u>	<u>\$78,953</u>	<u>(\$755,059)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	262,626	6,876	(255,750)
5500	200	EMPLOYEE BENEFITS	130,130	1,270	(128,860)
	TOTAL	PRE KINDERGARTEN	<u>\$392,756</u>	<u>\$8,146</u>	<u>(\$384,610)</u>
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	6,480	5,184	(1,296)
5900	500	MATERIALS & SUPPLIES	9,494	7,595	(1,899)
	TOTAL	OTHER INSTRUCTION	<u>\$15,974</u>	<u>\$12,779</u>	<u>(\$3,195)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$39,677,235</u>	<u>\$6,127,896</u>	<u>(\$33,549,339)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,394,288	21,641	(1,372,647)
6110	200	EMPLOYEE BENEFITS	540,468	34,546	(505,922)
6110	500	MATERIALS & SUPPLIES	16,011	6,054	(9,957)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$1,950,767</u>	<u>\$62,241</u>	<u>(\$1,888,526)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	85,123	4,320	(80,803)
6120	200	EMPLOYEE BENEFITS	27,543	1,875	(25,668)
6120	300	PURCHASED SERVICES	1,360		(1,360)
	TOTAL	GUIDANCE SERVICES	<u>\$114,026</u>	<u>\$6,195</u>	<u>(\$107,831)</u>
		HEALTH SERVICES			
6130	100	SALARIES	18,000		(18,000)
6130	200	EMPLOYEE BENEFITS	3,220		(3,220)
6130	300	PURCHASED SERVICES	300	160	(140)
	TOTAL	HEALTH SERVICES	<u>\$21,520</u>	<u>\$160</u>	<u>(\$21,360)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	337,776		(337,776)
6140	200	EMPLOYEE BENEFITS	137,904		(137,904)
6140	300	PURCHASED SERVICES	500		(500)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$476,180</u>	<u>\$0</u>	<u>(\$476,180)</u>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	188,449	42,794	(145,655)
6150	200	EMPLOYEE BENEFITS	54,190	7,972	(46,218)
6150	300	PURCHASED SERVICES	283,019	27,964	(255,055)
6150	500	MATERIALS & SUPPLIES	308,311	90,954	(217,357)
6150	600	CAPITAL OUTLAY	21,621	4,321	(17,300)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$855,590</u>	<u>\$174,005</u>	<u>(\$681,585)</u>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	686,967		(686,967)
6190	200	EMPLOYEE BENEFITS	389,767		(389,767)
6190	300	PURCHASED SERVICES	20,250		(20,250)
6190	500	MATERIALS & SUPPLIES	10,500		(10,500)
6190	600	CAPITAL OUTLAY	3,000		(3,000)
6190	700	OTHER EXPENSES			0
	TOTAL	OTHER STUDENT PERSONNEL SVC	<u>\$1,110,484</u>	<u>\$0</u>	<u>(\$1,110,484)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,281,439	576,644	(11,704,795)
6300	200	EMPLOYEE BENEFITS	4,480,903	211,382	(4,269,521)
6300	300	PURCHASED SERVICES	721,713	112,111	(609,602)
6300	500	MATERIALS & SUPPLIES	348,304	94,453	(253,851)
6300	600	CAPITAL EXPENDITURES	254,744	97,955	(156,789)
6300	700	OTHER EXPENSE	18,787	7,308	(11,479)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$18,105,890</u>	<u>\$1,099,853</u>	<u>(\$17,006,037)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	12,220,934	1,522,310	(10,698,624)
6400	200	EMPLOYEE BENEFITS	3,785,269	487,121	(3,298,148)
6400	300	PURCHASED SERVICES	2,008,535	302,932	(1,705,603)
6400	500	MATERIALS & SUPPLIES	365,271	59,152	(306,119)
6400	600	CAPITAL EXPENDITURES	64,084	30,294	(33,790)
6400	700	OTHER EXPENSE	4,744	60	(4,684)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$18,448,837	\$2,401,869	(\$16,046,968)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	180,051	\$921	(179,130)
6500	200	EMPLOYEE BENEFITS	67,449	170	(67,279)
6500	300	PURCHASED SERVICES	35,181	28,145	(7,036)
	TOTAL	INSTRUCTION-RELATED TECH	\$282,681	\$29,236	(\$253,445)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$41,365,975</i>	<i>\$3,773,559</i>	<i>(\$37,592,416)</i>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	13,250		(13,250)
	TOTAL	SCHOOL BOARD	\$13,250	\$0	(\$13,250)
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES	12,581	10,065	(2,516)
7200	700	OTHER EXPENSE	3,325,707	718,855	(2,606,852)
	TOTAL	GENERAL ADMINISTRATION	\$3,338,288	\$728,920	(\$2,609,368)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	57,469	26,634	(30,835)
	TOTAL	SCHOOL ADMINISTRATION	\$57,469	\$26,634	(\$30,835)
		FISCAL SERVICES			
7500	100	SALARIES	39,600		(39,600)
7500	200	EMPLOYEE BENEFITS	14,844		(14,844)
	TOTAL	FISCAL SERVICES	\$54,444	\$0	(\$54,444)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	21,149		(21,149)
7710	200	EMPLOYEE BENEFITS	5,770		(5,770)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$26,919	\$0	(\$26,919)
		PERSONNEL SERVICES			
7730	100	SALARIES	168,551	36,485	(132,066)
7730	200	EMPLOYEE BENEFITS	48,414	7,560	(40,854)
7730	300	PURCHASED SERVICES	5,000	40	(4,960)
7730	700	OTHER EXPENSE	15,000	11,880	(3,120)
	TOTAL	PERSONNEL SERVICES	\$236,965	\$55,965	(\$181,000)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	56,979	16,086	(40,893)
7790	200	EMPLOYEE BENEFITS	14,984	2,370	(12,614)
	TOTAL	OTHER CENTRAL SERVICES	\$71,963	\$18,456	(\$53,507)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	173,472	15,723	(157,749)
7800	400	ENERGY SERVICES	1,875	6	(1,869)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$175,347	\$15,729	(\$159,618)
		OPERATION OF PLANT			
7900	100	SALARIES	2,451	1,720	(731)
7900	200	EMPLOYEE BENEFITS	433	304	(129)
7900	300	PURCHASED SERVICES	21,640	6,656	(14,984)
	TOTAL	OPERATION OF PLANT	\$24,524	\$8,680	(\$15,844)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$3,999,169</i>	<i>\$854,384</i>	<i>(\$3,144,785)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	323,482		(323,482)
9100	600	CAPITAL EXPENDITURES	3,564,984		(3,564,984)
	TOTAL	COMMUNITY SERVICES	\$3,888,466	\$0	(\$3,888,466)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,888,466</i>	<i>\$0</i>	<i>(\$3,888,466)</i>
		TOTAL APPROPRIATIONS	\$88,930,845	\$10,755,839	(\$78,175,006)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	25,206,521	\$988,665	(24,217,856)
	TOTAL	FEDERAL THRU STATE	<u>\$25,206,521</u>	<u>\$988,665</u>	<u>(\$24,217,856)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$25,206,521</u></u>	<u><u>\$988,665</u></u>	<u><u>(\$24,217,856)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS					
		BASIC (FEPP K-12)			
5100	100	SALARIES	\$6,196,155	\$316,801	(\$5,879,354)
5100	200	EMPLOYEE BENEFITS	2,141,379	70,739	(2,070,640)
5100	300	PURCHASED SERVICES	3,157,430		(3,157,430)
5100	500	MATERIALS & SUPPLIES	308,682		(308,682)
5100	600	CAPITAL EXPENDITURES	4,197,770		(4,197,770)
	TOTAL	BASIC (FEPP K-12)	<u>\$16,001,416</u>	\$387,540	<u>(\$15,613,876)</u>
		EXCEPTIONAL			
5200	100	SALARIES	106,040		(106,040)
5200	200	EMPLOYEE BENEFITS	18,282		(18,282)
	TOTAL	EXCEPTIONAL	<u>\$124,322</u>	\$0	<u>(\$124,322)</u>
		CAREER EDUCATION			
5300	100	SALARIES	54,640		(54,640)
5300	200	EMPLOYEE BENEFITS	12,191		(12,191)
	TOTAL	CAREER EDUCATION	<u>\$66,831</u>	\$0	<u>(\$66,831)</u>
		ADULT GENERAL			
5400	100	SALARIES	420		(420)
5400	200	EMPLOYEE BENEFITS	47		(47)
	TOTAL	ADULT GENERAL	<u>\$467</u>	\$0	<u>(\$467)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	6,900		(6,900)
5500	200	EMPLOYEE BENEFITS	528		(528)
	TOTAL	PRE KINDERGARTEN	<u>\$7,428</u>	\$0	<u>(\$7,428)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$16,200,464</u>	<u>\$387,540</u>	<u>(\$15,812,924)</u>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,280		(2,280)
6110	200	EMPLOYEE BENEFITS	178		(178)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$2,458</u>	\$0	<u>(\$2,458)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	40,666		(40,666)
6120	200	EMPLOYEE BENEFITS	17,387		(17,387)
	TOTAL	GUIDANCE SERVICES	<u>\$58,053</u>	\$0	<u>(\$58,053)</u>
		HEALTH SERVICES			
6130	100	SALARIES	363,303		(363,303)
6130	200	EMPLOYEE BENEFITS	151,317		(151,317)
6130	300	PURCHASED SERVICES	612,560		(612,560)
	TOTAL	HEALTH SERVICES	<u>\$1,127,180</u>	\$0	<u>(\$1,127,180)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	720		(720)
6140	200	EMPLOYEE BENEFITS	55		(55)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$775</u>	\$0	<u>(\$775)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS					
		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	579,104	181,933	(397,171)
6300	200	EMPLOYEE BENEFITS	140,173	38,442	(101,731)
6300	300	PURCHASED SERVICES	148,284	114,595	(33,689)
6300	500	MATERIALS & SUPPLIES	51,033	40,051	(10,982)
6300	600	CAPITAL EXPENDITURES	68,568		(68,568)
6300	700	OTHER EXPENSE	600	480	(120)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$987,762</u>	<u>\$375,501</u>	<u>(\$612,261)</u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	314,111	27,942	(286,169)
6400	200	EMPLOYEE BENEFITS	27,974	2,372	(25,602)
6400	300	PURCHASED SERVICES	89,009	53,154	(35,855)
6400	500	MATERIALS & SUPPLIES	21,186	16,949	(4,237)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$452,280</u>	<u>\$100,417</u>	<u>(\$351,863)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	36,000		(36,000)
6500	200	EMPLOYEE BENEFITS	6,354		(6,354)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$42,354</u>	<u>\$0</u>	<u>(\$42,354)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$2,677,774</i></u>	<u><i>\$475,918</i></u>	<u><i>(\$2,201,856)</i></u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	576,446		(576,446)
	TOTAL	GENERAL ADMINISTRATION	<u>\$576,446</u>	<u>\$0</u>	<u>(\$576,446)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	191,245	65,880	(125,365)
7300	200	EMPLOYEE BENEFITS	51,887	11,628	(40,259)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$243,132</u>	<u>\$77,508</u>	<u>(\$165,624)</u>
		FACILITIES ACQ. & CONST.			
7400	500	MATERIALS	718		(718)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$718</u>	<u>\$0</u>	<u>(\$718)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS					
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	84,259	36,485	(47,774)
7710	200	EMPLOYEE BENEFITS	27,110	11,214	(15,896)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$111,369	\$47,699	(\$63,670)
		PERSONNEL SERVICES			
7730	100	SALARIES	39,825		(39,825)
7730	200	EMPLOYEE BENEFITS	13,136		(13,136)
	TOTAL	PERSONNEL SERVICES	\$52,961	\$0	(\$52,961)
		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	30,309		(30,309)
7900	500	MATERIALS & SUPPLIES	4,278,685		(4,278,685)
7900	600	CAPITAL EXPENDITURES	910,386		(910,386)
	TOTAL	OPERATION OF PLANT	\$5,219,380	\$0	(\$5,219,380)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$6,209,662</i>	<i>\$125,207</i>	<i>(\$6,084,455)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	300	PURCHASED SERVICES	101,778		(101,778)
8200	600	CAPITAL EXPENDITURES	16,843		(16,843)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$118,621	\$0	(\$118,621)
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$118,621</i>	<i>\$0</i>	<i>(\$118,621)</i>
	TOTAL	APPROPRIATIONS	\$25,206,521	\$988,665	(\$24,217,856)

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3199	000	MISC FEDERAL DIRECT	\$104,072	\$80,964	(\$23,108)
	TOTAL	FEDERAL DIRECT	\$104,072	\$80,964	(\$23,108)
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	3,153,274	349,994	(2,803,280)
3272	000	EDUC. STABIL. FUNDS WORKFORCE	5,425,325	1,864,287	(3,561,038)
3280	000	FEDERAL THROUGH LOCAL	17,276,993		(17,276,993)
3299	000	MISC FEDERAL THRU STATE	1,113,145	39,054	(1,074,091)
	TOTAL	FEDERAL THRU STATE	26,968,737	\$2,253,335	(24,715,402)
	TOTAL	ESTIMATED REVENUE	27,072,809	\$2,334,299	(24,738,510)

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	1,112,990	\$20,347	(\$1,092,643)
5100	200	EMPLOYEE BENEFITS	197,108	4,537	(192,571)
5100	300	PURCHASED SERVICES	357,224	112,342	(244,882)
5100	500	MATERIALS & SUPPLIES	728,723	46,829	(681,894)
5100	600	CAPITAL EXPENDITURES	110,734	85,104	(25,630)
	TOTAL	BASIC (FEFP K-12)	<u>\$2,506,779</u>	<u>\$269,159</u>	<u>(\$2,237,620)</u>
		EXCEPTIONAL			
5200	500	MATERIALS & SUPPLIES	104,443	80,964	(23,479)
	TOTAL	EXCEPTIONAL	<u>\$104,443</u>	<u>\$80,964</u>	<u>(\$23,479)</u>
		CAREER EDUCATION			
5300	300	PURCHASED SERVICES	18,474	100	(18,374)
5300	500	MATERIALS & SUPPLIES	33		(33)
5300	600	CAPITAL EXPENDITURES	1,236,234	66,239	(1,169,995)
	TOTAL	CAREER EDUCATION	<u>\$1,254,741</u>	<u>\$66,339</u>	<u>(\$1,188,402)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	227,078		(227,078)
5500	200	EMPLOYEE BENEFITS	50,678		(50,678)
	TOTAL	PRE KINDERGARTEN	<u>\$277,756</u>	<u>\$0</u>	<u>(\$277,756)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$4,143,719</u>	<u>\$416,462</u>	<u>(\$3,727,257)</u>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	17,276,994		(17,276,994)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$17,276,994</u>	<u>\$0</u>	<u>(\$17,276,994)</u>
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	145,437	98,534	(46,903)
7900	500	MATERIALS & SUPPLIES	1,017,867	15,282	(1,002,585)
	TOTAL	OPERATION OF PLANT	<u>\$1,163,304</u>	<u>\$113,816</u>	<u>(\$1,049,488)</u>
		SUBTOTAL - GENERAL SUPPORT	<u>\$18,440,298</u>	<u>\$113,816</u>	<u>(\$18,326,482)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21	2021-22	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	402,771		(402,771)
9100	200	EMPLOYEE BENEFITS	64,927		(64,927)
9100	300	PURCHASED SERVICES	342,163		(342,163)
9100	500	MATERIALS & SUPPLIES	1,716,335	1,361,479	(354,856)
9100	600	CAPITAL EXPENDITURES	1,036,931	394,933	(641,998)
9100	700	OTHER EXPENSE	925,665	47,609	(878,056)
	TOTAL	COMMUNITY SERVICES	<u>\$4,488,792</u>	<u>\$1,804,021</u>	<u>(\$2,684,771)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$4,488,792</i></u>	<u><i>\$1,804,021</i></u>	<u><i>(\$2,684,771)</i></u>
	TOTAL	APPROPRIATIONS	<u><u>\$27,072,809</u></u>	<u><u>\$2,334,299</u></u>	<u><u>(\$24,738,510)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$4,793,335	\$29,275,000	\$24,481,665
3262	000	SCH BRKFST REIMBURSEMENT	1,839,325	9,900,000	8,060,675
3263	000	AFTERSCHOOL SNACK REIMB	1,150,000	850,000	(300,000)
3264	000	CHILD CARE FOOD PROGRAM	2,850,000	1,920,000	(930,000)
3265	000	USDA DONATED COMMODITIES	2,700,000	2,400,000	(300,000)
3266	000	CASH IN LIEU OF DONAT. FOOD	175,000	165,000	(10,000)
3267	000	SUMMER FOOD SERVICE PROGRAM	27,460,000	2,000,000	(25,460,000)
3269	000	OTHER FOOD SERV. REVENUE	15,000	64,000	49,000
	TOTAL	FEDERAL THRU STATE	<u>\$40,982,660</u>	<u>\$46,574,000</u>	<u>\$5,591,340</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	60,000	50,000	(10,000)
3338	000	SCHOOL LUNCH SUPPLEMENT	90,000	145,000	55,000
	TOTAL	STATE SOURCES	<u>\$150,000</u>	<u>\$195,000</u>	<u>\$45,000</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(18,175)	(15,000)	3,175
3433	000	NET INC/DEC FAIR VALUE INVEST	17,500	10,000	(7,500)
3451	000	STUDENT LUNCHES	649,000	1,000,000	351,000
3452	000	STUDENT BREAKFAST	10,500	10,000	(500)
3453	000	ADULT BREAKFAST/LUNCHES	60,000	26,000	(34,000)
3454	000	STUDENT AND ADULT A LA CARTE	750,000	570,000	(180,000)
3455	000	STUDENT SNACKS	30,000	30,000	0
3456	000	OTHER FOOD SALES	6,000	8,000	2,000
3459	000	ADMINISTRATIVE FEE - CHARTER	50,000	50,000	0
3490	000	MISC LOCAL SOURCES	185,000	200,000	15,000
	TOTAL	LOCAL SOURCES	<u>\$1,739,825</u>	<u>\$1,889,000</u>	<u>\$149,175</u>
	TOTAL	ESTIMATED REVENUE	<u>\$42,872,485</u>	<u>\$48,658,000</u>	<u>\$5,785,515</u>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED	377,515	2,000,000	1,622,485
	TOTAL	BEGINNING FUND BALANCE	<u>\$377,515</u>	<u>\$2,000,000</u>	<u>\$1,622,485</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$43,250,000</u></u>	<u><u>\$50,658,000</u></u>	<u><u>\$7,408,000</u></u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$15,500,000	\$16,000,000	\$500,000
7600	200	EMPLOYEE BENEFITS	5,300,000	5,500,000	200,000
7600	300	PURCHASED SERVICES	2,200,000	2,231,640	31,640
7600	400	ENERGY SERVICES	1,800,000	1,848,200	48,200
7600	500	MATERIALS & SUPPLIES	14,500,000	20,073,300	5,573,300
7600	600	CAPITAL EXPENDITURES	1,850,000	2,137,100	287,100
7600	700	OTHER EXPENSE	100,000	125,900	25,900
	TOTAL	FOOD SERVICE	<u>\$41,250,000</u>	<u>\$47,916,140</u>	\$6,666,140
	TOTAL	APPROPRIATIONS	<u>\$41,250,000</u>	<u>\$47,916,140</u>	\$6,666,140
		FUND BALANCE			
	090	BUDGET FUND BALANCE-END RESTRICTED	2,000,000	2,741,860	741,860
	TOTAL	ENDING FUND BALANCE	<u>\$2,000,000</u>	<u>\$2,741,860</u>	\$741,860
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$43,250,000</u></u>	<u><u>\$50,658,000</u></u>	\$7,408,000

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	\$5,000,000	\$5,000,000	\$0
		TOTAL LOCAL SOURCES	\$5,000,000	\$5,000,000	\$0
		TOTAL ESTIMATED REVENUE	\$5,000,000	\$5,000,000	\$0
		BUDGET FUND BALANCE-BEGIN RESTRICTED	(4,048)	(4,048)	0
		TOTAL BEGINNING FUND BALANCE	(\$4,048)	(\$4,048)	\$0
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$4,995,952</u>	<u>\$4,995,952</u>	<u>\$0</u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE(Workers Compensation)	\$5,000,000	\$5,000,000	\$0
		TOTAL SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
		TOTAL APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
		FUND BALANCE			
	090	RESTRICTED	(4,048)	(4,048)	0
		TOTAL ENDING FUND BALANCE	(\$4,048)	(\$4,048)	\$0
		TOTAL APPROPRIATIONS & FD BALANCE	<u>\$4,995,952</u>	<u>\$4,995,952</u>	<u>\$0</u>

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	\$137,624,097	\$147,945,904	10,321,807
	TOTAL	LOCAL SOURCES	\$137,624,097	\$147,945,904	\$10,321,807
	TOTAL	ESTIMATED REVENUE	\$137,624,097	\$147,945,904	\$10,321,807
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	21,370,185	21,309,848	(60,337)
	TOTAL	BEGINNING FUND BALANCE	\$21,370,185	\$21,309,848	(\$60,337)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$158,994,282	\$169,255,752	\$10,261,470
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
9900	200	INTERNAL SERVICES EMPLOYEE BENEFITS	137,684,434	\$146,010,767	8,326,333
	TOTAL	INTERNAL SERVICES	\$137,684,434	\$146,010,767	\$8,326,333
	TOTAL	APPROPRIATIONS	\$137,684,434	\$146,010,767	\$8,326,333
2768		FUND BALANCE RESTRICTED	\$21,309,848	\$23,244,985	\$1,935,137
	TOTAL	ENDING FUND BALANCE	\$21,309,848	\$23,244,985	\$1,935,137
	TOTAL	APPROPRIATIONS & FD BALANCE	\$158,994,282	\$169,255,752	\$10,261,470

Fiscal year 2020-2021 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2020-21 PROJECTED ACTUAL	2021-22 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	153,537	153,537	\$0
TOTAL		BEGINNING FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>
TOTAL		ESTIMATED REVENUE AND FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>
<u>PERMANENT FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$153,537	\$153,537	\$0
TOTAL		ENDING FUND BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>
TOTAL		APPROPRIATIONS & FD BALANCE	<u>\$153,537</u>	<u>\$153,537</u>	<u>\$0</u>

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PINELLAS COUNTY
SCHOOL BOARD

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

Contracted Programs Fund

(A Special Revenue Fund)

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

Coronavirus Aid, Relief, and Economic Security (CARES) Act Fund

(A Special Revenue Fund)

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

Food and Nutrition Fund

(A Special Revenue Fund)

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

Self-Insured Workers Comp & Liability Fund

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

Self-Insured Health Fund

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

**PINELLAS COUNTY
SCHOOL BOARD**

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

**PINELLAS COUNTY
SCHOOL BOARD**

7000	General Support Services
7100	School Board
7200	General Administration (including Superintendent)
7300	School Administration (including Principals)
7400	Facilities Acquisition & Construction
7410	Facilities Acquisition & Construction – Current Expenditures
7500	Fiscal Services
7600	School Food Services
7700	Central Services, including:
7710	Planning, Research, Development, and Evaluation Services
7720	Information Services
7730	Personnel Services
7740	Statistical Services
7760	Internal Services
7790	Other Central Services
7800	Student Transportation Services
7900	Operation of Plant
8000	Maintenance
8100	Maintenance of Plant
8200	Administrative Technology Services
9000	Community Services, Debt Service, & Transfers
9100	Community Services
9200	Debt Service
9299	Issuance Discounts and Payments to Escrow Agent
9700	Transfer of Funds
9900	Proprietary and Fiduciary Expenses

Object

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

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

PINELLAS COUNTY
SCHOOL BOARD

Cost Center

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

GLOSSARY

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

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

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

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

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

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

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

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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

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

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

COPs (Certificates of Participation):

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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.