

# **SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

## **Public Hearing on Tentative 2023-2024 Millage Rates & District Budget**

**August 1, 2023 (6:30 p.m.)**

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



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**Tuesday, August 1, 2023**  
**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**

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1.1 Call to Order

1.2 Welcome by the School Board Chairperson

**2. Adoption of the Agenda**

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2.1 Adoption of the Agenda

**3. Introductory Comments by the Superintendent**

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3.1 Introductory Comments by the Superintendent

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

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

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

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5.1 Approval of Discretionary Local Effort Millage

5.2 Adoption of Total Millage Rates

**6. Tentative 2023-2024 Budget, Including Public Comments**

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6.1 Approve Adoption of the Tentative 2023-2024 Budget

6.2 Set the Date of Second Public Hearing

6.3 Authorize the Submittal of Certification of School Taxable Value

**7. Additional Board Actions**

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7.1 Additional Board Action

**8. Other Considerations and Concluding Comments**

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8.1 Other Considerations and Concluding Comments

**9. Adjournment**

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9.1 Adjournment

Pinellas County School Board

### **2023 - 2024 BUDGET CALENDAR**

September 13, 2022	2022-23 Budget Adopted
October 14, 2022	FTE 2022-23 Survey 2 "date certain"
January 2023	Second semester staffing review
February 1, 2023	Governor presents 2023-24 Budget Recommendations
February 10, 2023	FTE 2022-23 Survey 3 "date certain"
February 24, 2023	FTE 2023-24 estimates (per forecast model) to State DOE
March 2023	Staffing allocations to schools
March 7, 2023	2023 Legislative Session Begins
April 24, 2023	Staff Rosters from schools due to Personnel
May 2023	Discretionary allocations to schools
May 5, 2023	Legislative Session Ends
June 2023	Discretionary allocations to departments
June 27, 2023	School Board Workshop on budget
July 1, 2023	New fiscal year begins
July 30, 2023	Advertise in Tampa Bay Times
August 1, 2023	First Public Hearing on the 2023-24 Budget and Millage Rates
August 10, 2023	School term begins
August 21, 2023	County Property Appraiser mails TRIM notices
September 12, 2023	Board adopts Tentative Facilities Work Program*
September 12, 2023	Final Public Hearing on the 2023-24 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 . . . . .	\$ 746,098,095
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 385,845
C. Actual property tax levy . . . . .	\$ 745,712,250
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 833,235,967</b>

A portion of the tax levy is required under state law in order for the school board to receive \$346,729,817 in state education grants. The required portion has increased by 10.48 percent, and represents approximately five tenths of the total proposed taxes.

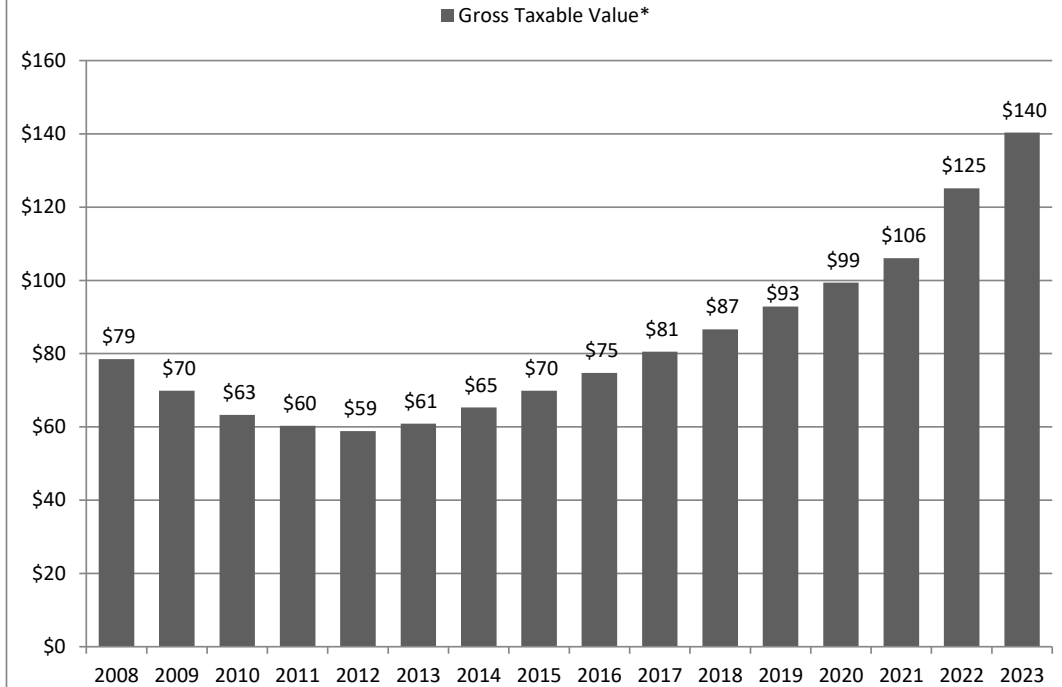
The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, August 1, 2023, 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
2008	78,516,066,700	(1,585,416,981)	-2.0%
2009	69,846,303,858	(8,669,762,842)	-11.0%
2010	63,254,148,064	(6,592,155,794)	-9.4%
2011	60,328,895,475	(2,925,252,589)	-4.6%
2012	58,891,093,300	(1,437,802,175)	-2.4%
2013	60,915,234,693	2,024,141,393	3.4%
2014	65,276,216,864	4,360,982,171	7.2%
2015	69,844,411,317	4,568,194,453	7.0%
2016	74,769,722,195	4,925,310,878	7.1%
2017	80,533,507,010	5,763,784,815	7.7%
2018	86,662,845,014	6,129,338,004	7.6%
2019	92,860,690,733	6,197,845,719	7.2%
2020	99,400,925,955	6,540,235,222	7.0%
2021	106,042,089,211	6,641,163,256	6.7%
2022	125,121,263,640	19,079,174,429	18.0%
2023*	140,322,662,036	15,201,398,396	12.2%

\*Gross Taxable Value as certified on 07/01/23.

# PINELLAS COUNTY SCHOOLS

## Proposed 2023/2024 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2022/2023	2023/2024	Change
Gross Taxable Property Value	\$125.10	\$140.30	12.2%
Adjusted Taxable Value (excluding new construction, etc.)	\$123.95 (vs. 2022-23 Final Adjusted Taxable Value)	\$139.22	12.3%

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2023/2024 Rates vs. Actual 2022/2023 Millage Rates</u></i>	2022/2023 Actual	2023/2024 Proposed	Percent Change
Required Local Effort	3.2150	3.1900	-0.78%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	4.4630	4.4380	-0.56%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	5.9630	5.9380	-0.42%
<i><u>Proposed 2023/2024 Rates vs. Rolled-Back Millage Rates</u></i>	Rolled Back Rate	2023/2024 Proposed	Percent Change
Required Local Effort	2.8875	3.1900	10.48%
Discretionary Local Effort	0.6718	0.7480	11.34%
Local Referendum	0.4491	0.5000	11.33%
Capital Outlay	1.3472	1.5000	11.34%
Total Millage	5.3556	5.9380	10.87%

## 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 2023/24**

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, 2023, was \$140,322,662,036.

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, 2023, was \$140,322,662.

(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% x \$140,322,662 = \$134,709,756.

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 2023/24																		
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	1988/89		
					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	5.431		
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	0.719		
Debt Service (County)	0.35	0.35	0.32		Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150		
Capital Improvemt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	1.500		
Total Millage	15.95	11.45	10.32	9.30	Total Millage	8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.650		
Millage	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	2005/06	2006/07
Operating																		
Required Local Effort	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	5.191	5.046
Discretionary Local	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	0.510	0.510
Supplemental Discretionary						0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189	0.154
Local Referendum																	0.500	0.500
Operating Subtotal	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	6.390	6.210
Capital Improvement	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	2.000	2.000
Total Millage	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390	8.210
Millage	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	2021/22	2022/23	Proposed 2023/24	
Operating																		
Required Local Effort	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	3.215	3.190	
Discretionary Local	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	0.748	0.748	
Supplemental Discretionary	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	
Operating Subtotal	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	4.463	4.438	
Capital Improvement	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	1.500	1.500	
Total Millage	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584	6.427	6.325	5.963	5.938	

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

	BUDGET 2022-2023		BUDGET 2023-2024		FY24 vs FY23 INCREASE/(DECREASE)		
					Amount	Percent	
TAX BASE							
Gross Taxable Value	\$125,121,263,640		\$140,322,662,036		\$15,201,398,396		12.2%
Value of 1 mill (@ 96%)	\$120,116,413		\$134,709,756		\$14,593,343		12.2%
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	3.215	\$386,174,268	3.190	\$429,724,121	-0.025	\$43,549,853	11.3%
Discretionary	0.748	89,847,077	0.748	100,762,898	0.000	10,915,821	12.2%
Local Referendum	0.500	60,058,207	0.500	67,354,878	0.000	7,296,671	12.2%
∞ Total Operating	4.463	\$536,079,552	4.438	\$597,841,897	-0.025	\$61,762,345	11.5%
Capital	1.500	180,174,620	1.500	202,064,634	0.000	21,890,014	12.2%
TOTAL	5.963	\$716,254,172	5.938	\$799,906,531	-0.025	\$83,652,359	11.7%

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year						
	2020	2021	2022	2023			
% Change in Assessed Value	7.0%	6.7%	18.0%	12.2%			
Assessed Value	\$ 214,000	\$ 228,338	\$ 269,439	\$ 302,311			
Homestead Exemption	25,000	25,000	25,000	25,000			
Taxable Value	\$ 189,000	\$ 203,338	\$ 244,439	\$ 277,311			
Taxable Value	\$ 189,000	\$ 203,338	\$ 244,439	\$ 277,311			
Divided by 1,000 (= number of "mills")	189.000	203.338	244.439	277.311			
Times Millage Rate	6.427	6.325	5.963	5.938			
Property Taxes	\$ 1,214.70	\$ 1,286.11	\$ 1,457.59	\$ 1,646.67			
Change as compared to the prior year	<table><tr><td>\$ 71.41</td><td>\$ 171.48</td><td>\$ 189.08</td></tr></table>				\$ 71.41	\$ 171.48	\$ 189.08
\$ 71.41	\$ 171.48	\$ 189.08					
Cumulative 3-Year Change	<table><tr><td>\$ 431.97</td></tr></table>				\$ 431.97		
\$ 431.97							



# BUDGET SUMMARY



## BUDGET SUMMARY

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

<i>Funding Source</i>	<b>2023-2024 Budget</b>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$77,014,129	5.66%
State	296,204,684	21.77%
Local	987,352,055	72.57%
Other	40,000	0.00%
<i>Total Revenue</i>	<b>\$1,360,610,868</b>	<b>100.00%</b>
<i>Transfers &amp; Balances</i>	<b>330,789,392</b>	
<b>GRAND TOTAL</b>	<b>\$1,691,400,260</b>	

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

<i>Name of Fund</i>	<b>2023-2024 Budget</b>	<i>Percent of Total Appropriations</i>
General Operating	\$1,039,200,000	61.44%
Debt Service	8,496,181	0.50%
Capital Outlay	358,419,849	21.19%
Contracted Programs	7,113,834	0.42%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	55,464	0.00%
Elementary & Secondary School Emergency Relief Fund II - ESSER	632,286	0.04%
Other CRRSA Act Relf-GEER II	271,466	0.01%
American Rescue Plan ESSER III	11,486,600	0.68%
Food and Nutrition Fund	67,422,126	3.99%
Self-Insured Workers Comp & Liability Fund	5,843,497	0.35%
Self-Insured Health Fund	174,561,316	10.32%
Permanent Fund	148,056	0.01%
Miscellaneous Special Revenue Fund	17,749,585	1.05%
<b>GRAND TOTAL</b>	<b>\$1,691,400,260</b>	<b>100.00%</b>

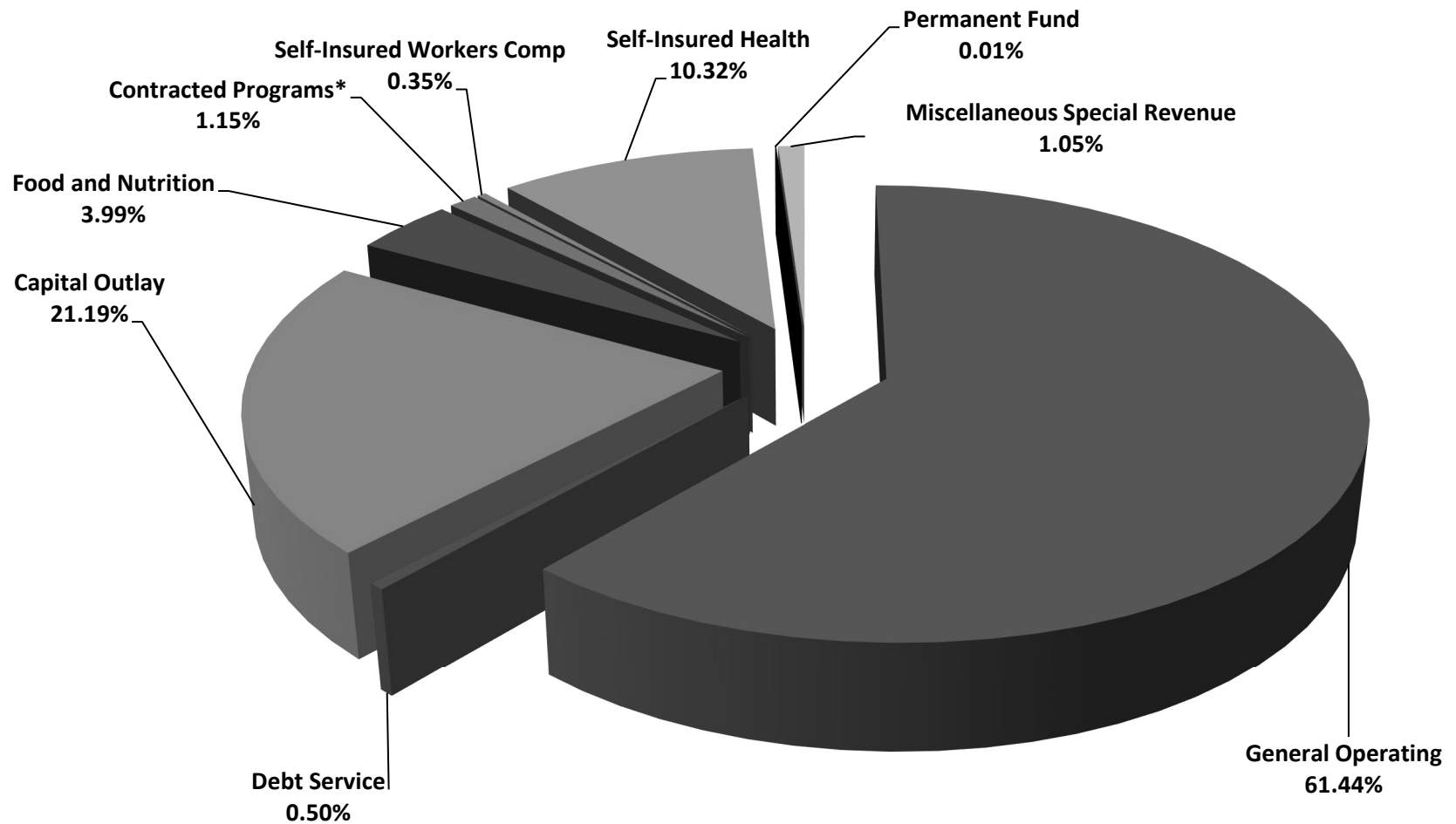
2023-2024 BUDGET SUMMARY  
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF  
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 3.8%  
HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>	
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	3.190
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	1.500
BASIC DISCRETIONARY OPERATING	0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	0.500
<b>TOTAL MILLAGE</b>	<b>5.938</b>

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$ 350,000	\$ 631,649	\$	\$	981,649
Federal (Through State)	3,000,000	73,032,480			76,032,480
State Sources	286,721,620	475,000		9,008,064	296,204,684
Local Sources	621,200,982	8,421,340		202,564,634	832,186,956
<b>TOTAL SOURCES</b>	<b>911,272,602</b>	<b>82,560,469</b>	<b>0</b>	<b>211,572,698</b>	<b>1,205,405,769</b>
Transfers In	50,000,000		8,473,273		58,473,273
Non-Revenue Sources	40,000				40,000
Fund Balances/Net Position - July 1, 2023	77,887,398	22,170,892	22,908	146,847,151	246,928,349
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION</b>	<b>\$ 1,039,200,000</b>	<b>\$ 104,731,361</b>	<b>\$ 8,496,181</b>	<b>\$ 358,419,849</b>	<b>\$ 1,510,847,391</b>
<b>APPROPRIATIONS/EXPENDITURES</b>					
Instruction	\$ 597,310,702	\$ 7,572,519	\$	\$	604,883,221
Student Personnel Services	44,853,536	125,028			44,978,564
Instructional Media Services	6,765,617				6,765,617
Instruction & Curriculum Development Services	15,780,453	669,893			16,450,346
Instructional Staff Training Services	7,700,159	1,619,669			9,319,828
Instruction-Related Technology	10,115,230				10,115,230
School Board	3,258,655				3,258,655
General Administration	3,563,479	374,825			3,938,304
School Administration	64,642,798	3,196			64,645,994
Facilities Acquisition & Construction	6,452,600	24,700		194,479,035	200,956,335
Fiscal Services	5,032,957	2,171			5,035,128
Food Service	609,028	55,892,095			56,501,123
Central Services	14,287,200	15,656			14,302,856
Student Transportation Services	36,996,612	45,591			37,042,203
Operation of Plant	102,694,862	92,572			102,787,434
Maintenance of Plant	23,488,829				23,488,829
Administrative Technology Services	5,742,762				5,742,762
Community Services	752,692	3,613,668			4,366,360
Debt Service			8,496,175	707,912	9,204,087
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>950,048,171</b>	<b>70,051,583</b>	<b>8,496,175</b>	<b>195,186,947</b>	<b>1,223,782,876</b>
Transfers Out		10,000,000		48,473,273	58,473,273
Fund Balances/Net Position - June 30, 2024	89,151,829	24,679,778	6	114,759,629	228,591,242
<b>TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION</b>	<b>\$ 1,039,200,000</b>	<b>\$ 104,731,361</b>	<b>\$ 8,496,181</b>	<b>\$ 358,419,849</b>	<b>\$ 1,510,847,391</b>

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  
2023-24 Budget  
All Funds \$1.691 Billion**



\*including ESSER and CARES Act funds



# **STRATEGIC DIRECTIONS BUDGET PARAMETERS**

# 2023-24 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 Priorities: Academic excellence and innovation**

Objective 1: Accelerate innovative learning experiences for all students

Objective 2: Expand early literacy initiatives for all students in grades Pre-K-3

Objective 3: Ensure graduates are prepared for workforce and college success

Objective 4: Earn a district grade of an A

### **Safe and respectful climate and culture**

Objective 5: Build positive, caring cultures of learning in every classroom and school

Objective 6: Maintain safe and secure environments

### **Equity with Excellence for All**

Objective 7: Eliminate gaps in opportunity, access and achievement for all students

Objective 8: Accelerate progress of the district Bridging the Gap plan

### **Positive staff experiences**

Objective 9: Attract and retain outstanding faculty and staff

Objective 10: Invest in all staff through continuous professional learning

### **Strong connections and communication**

Objective 11: Deepen authentic engagement with families districtwide

Objective 12: Leverage partnerships that support student success

Objective 13: Deliver engaging and consistent communications to all stakeholders

### **Fiscal and operational responsibility**

Objective 14: Successfully transition select strategies funded by ESSER/ARP into standard operations

Objective 15: Increase operational efficiency for student transportation

Objective 16: Provide state-of-the-art facilities, technology, and resources

## **OPERATING BUDGET PARAMETERS**

- I. Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
  - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 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.

*\*Pending Board Approval*

# **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 school's bases funding allocations on the number of student **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines several instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *Comparable Wage Factor* 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 expenditures. An example of a state categorical is Class Size Reduction funds. For the 2023-24 school year, legislation has collapsed certain categorical allocations into base funding and established a new categorical, Educational Enrichment, which combines Supplemental Academic Instruction and Turnaround Supplemental Services Allocations. 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.

**2023-24 Legislative Changes Affecting the Operating Fund**

**Increase in Total State Funding Statewide of \$2.3 Billion**

**Increase in District Share of Revenue of \$75.0 Million**

**Increase in BSA to \$5,139.73**

Increased \$552.33, or 12%, from 2022-23 which includes the following former categorical allocations: Teacher Salary Increase, Instructional Materials, Reading Instruction and Teacher Classroom Supplies.

**Florida Retirement System (FRS)**

Approximately a \$9.0 Million increase in expenditures due to changes in the contribution rate.

**Teacher Salary Increase Allocation**

Maintains teacher salary allocation in the amount of \$800 million statewide with an increase of \$253 Million for the current year, for a total allocation of \$1.1 billion. Pinellas' share of this allocation is \$33.8 million which is now included in the BSA.

**Increase in Safe Schools Allocation Statewide of \$40 Million**

**State-Funded Discretionary Supplement**

A Statewide allocation of \$436 million has been obligated to mitigate the impact of Family Empowerment Scholarships on districts' funding. This is a non-recurring funding source.

**PINELLAS COUNTY SCHOOLS  
KEY INDICATORS**

	PROJECTED 2022-23	PLAN 2023-24	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
Required Local Effort (RLE) Millage Rate	3.2150	3.1900	(0.0250)	-0.78%
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	5.9630	5.9380	(0.0250)	-0.42%
TAX ROLL	\$ 125,121,263,640	\$ 140,322,662,036	\$ 15,201,398,396	12.15%
VALUE OF 1.000 MILL (@ 96%)	\$ 120,116,413	\$ 134,709,756	\$ 14,593,343	12.15%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
Unweighted FTE (UFTE)	95,412.48	99,690.85	4,278.37	4.48%
Weighted FTE (WFTE)	105,774.40	110,459.96	4,685.56	4.43%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers	\$ 953,604,157	\$ 961,312,602	\$ 7,708,445	0.81%
Beginning Fund Balance	\$ 63,783,241	\$ 77,887,398	\$ 14,104,157	22.11%
Total Available Funds	\$ 1,017,387,398	\$ 1,039,200,000	\$ 21,812,602	2.14%
AVAILABLE FUNDS PER UFTE	\$ 10,663.04	\$ 10,424.23	\$ (238.82)	-2.24%
AVAILABLE FUNDS PER WFTE	\$ 9,618.47	\$ 9,407.93	\$ (210.53)	-2.19%
<b><u>OTHER INDICATORS</u></b>				
Base Student Allocation (BSA)	\$ 4,587.40	\$ 5,139.73	\$ 552.33	12.04%
District Cost Differential (DCD)/Comparable Wage Factor (CWF)	1.0011	1.0030	0.0019	0.19%
State Categorical Funds	\$ 94,945,818	\$ 86,579,602	\$ (8,366,216)	-8.81%
State Funds as a % of General Operating Resources*	31.61%	27.59%		-4.02%

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

Fiscal Year 2022-23 information is a projection as the year is not yet complete.

**Florida Education Finance Program (FEFP)**  
**State Funding Formula Flowchart**  
**Based on Calc 2 2023-24**

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

Student Unweighted FTE <sup>1</sup>	x	Program Cost Factors <sup>2</sup>	=	Weighted FTE Students	x	Base Student Allocation <sup>3</sup>	x	Comparable Wage Factor <sup>4</sup>	=	BASE FUNDING	+	
Pinellas 99,690.85		Pinellas 1.108		Pinellas 110,459.96		Pinellas \$ 5,139.73		Pinellas 1.003		Pinellas \$ 569,437,573		
Educational Enrichment Allocation <sup>5</sup>	+	ESE Guaranteed Allocation <sup>6</sup>	+	Safe Schools Allocation	+	DJJ Supplemental Allocation	+	Mental Health Assistance Allocation	+	Student Transportation Allocation	=	State & Local FEFP Dollars
Pinellas \$ 24,257,543		Pinellas \$ 43,862,916		Pinellas \$ 8,753,462		Pinellas \$ 107,428		Pinellas \$ 4,781,147		Pinellas \$ 13,799,731		Pinellas \$ 664,999,800

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

State & Local FEFP Dollars	-	Required Local Effort <sup>7</sup>	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 664,999,800		Pinellas \$ 429,589,410		Pinellas \$ -		Pinellas \$ 757,495		Pinellas \$ 234,652,895
Net State FEFP Allocation	-	Prior Year Adjustments	+	Class Size Reduction Allocation	+	State-Funded Discretionary Supplement <sup>8</sup>	=	TOTAL STATE ALLOCATION
Pinellas \$ 234,652,895		Pinellas \$ -		Pinellas \$ 86,579,602		Pinellas \$ 25,497,320		Pinellas \$ 346,729,817

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

<sup>2</sup>FY 2023-24 Program Cost Factors:

Basic Education (PK-3)	1.122	ESE Level IV	3.706
Basic Education (4-8)	1.000	ESE Level V	5.707
Basic Education (9-12)	0.988	Vocational (9-12)	1.072
ESOL	1.208		

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

<sup>4</sup>Comparable Wage Factor: (previously referred to as DCD) provides equalization of cost of living differences between districts.

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

<sup>6</sup>ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

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

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

**PINELLAS COUNTY SCHOOLS**  
**ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2023 - 2024**  
**As of Calc 2**

	<b>CATEGORY</b>	<b>Unweighted FTE</b>	<b>Cost Factors</b>	<b>Weighted FTE</b>	<b>FEFP Revenue *</b>
<b><i>BASIC PROGRAMS</i></b>					
101	BASIC K-3	21,264.43	1.122	23,858.69	\$ 122,995,109
102	BASIC 4-8	25,653.14	1.000	25,653.14	132,245,764
103	BASIC 9-12	23,218.62	0.988	22,940.00	118,259,105
111	BASIC K-3 WITH ESE	7,025.17	1.122	7,882.24	40,634,127
112	BASIC 4-8 WITH ESE	10,685.68	1.000	10,685.68	55,086,275
113	BASIC 9-12 WITH ESE	4,269.41	0.988	4,218.18	21,745,332
	<b>Subtotal</b>	<b>92,116.45</b>		<b>95,237.92</b>	<b>\$ 490,965,711</b>
<b><i>AT-RISK PROGRAMS</i></b>					
130	INTENSIVE ENGLISH/ESOL K-12	3,562.98	1.208	4,304.08	\$ 22,188,174
	<b>Subtotal</b>	<b>3,562.98</b>		<b>4,304.08</b>	<b>\$ 22,188,174</b>
<b><i>EXCEPTIONAL PROGRAMS</i></b>					
254	SUPPORT LEVEL IV	1,024.46	3.706	3,796.65	\$ 19,572,291
255	SUPPORT LEVEL V	163.83	5.707	934.98	4,819,950
	<b>Subtotal</b>	<b>1,188.29</b>		<b>4,731.63</b>	<b>\$ 24,392,241</b>
<b><i>VOCATIONAL 9-12</i></b>					
300	VOCATIONAL 9-12	2,823.13	1.072	3,026.40	\$ 15,601,520
	<b>Subtotal</b>	<b>2,823.13</b>		<b>3,026.40</b>	<b>\$ 15,601,520</b>
<b><i>ADD-ON WFTE ADJUSTMENT</i></b>					
	ADVANCED PLACEMENT			1,039.52	\$ 5,358,881
	INTERNATIONAL BACCALAUREATE			372.56	1,920,602
	AICE			348.36	1,795,848
	EARLY GRADUATION (UNPAID HS CREDITS)			95.00	489,739
	INDUSTRY CERTIFICATION			685.65	3,534,628
	DUAL ENROLLMENT			618.84	3,190,213
	<b>Subtotal</b>			<b>3,159.93</b>	<b>\$ 16,289,911</b>
<b>TOTAL - K-12</b>		<b>99,690.85</b>		<b>110,459.96</b>	<b>\$ 569,437,573</b>
	ESE Guaranteed Allocation	21,758.91			43,862,916
	Supplemental Academic Instruction	99,690.85			23,302,818
	Safe Schools Allocation	99,690.85			8,753,462
	Mental Health Assistance Allocation	99,690.85			4,781,147
	Transportation	99,690.85			13,799,731
	DJJ Supplemental Allocation	118.82			107,428
	Turnaround Supplemental Services Alloc.	1,909.45			954,725
	<b>Gross State and Local FEFP</b>				<b>\$ 664,999,800</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times Comparable Wage Factor (CWF). For fiscal year 2023-24, the proposed **BSA is \$5,139.72**; the **CWF is 1.0030**. This means that **each unweighted FTE generates \$5,155.14** in FEFP revenue for Pinellas.

<b><i>FEFP REVENUE PER UNWEIGHTED FTE BY TYPE</i></b>		
101	BASIC K-3	\$ 6,292.02
102	BASIC 4-8	\$ 5,663.09
103/300	BASIC 9-12/VOCATIONAL 9-12	\$ 5,601.23
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE	\$ 6,226.76
111	BASIC K-3 WITH ESE	\$ 8,307.88
112	BASIC 4-8 WITH ESE	\$ 7,678.95
113	BASIC 9-12 WITH ESE	\$ 7,617.09
130	INTENSIVE ENGLISH/ESOL K-12	\$ 6,735.36
254	SUPPORT LEVEL IV	\$ 19,612.92
255	SUPPORT LEVEL V	\$ 29,928.38
N/A	VIRTUAL EDUCATION STUDENT	\$ 6,115.06
102	DJJ STUDENT	\$ 6,567.21
102	TURNAROUND SCHOOL STUDENT	\$ 6,163.09

PINELLAS COUNTY SCHOOL BOARD

	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$355,000	<b>\$350,000</b>	(\$5,000)
FEDERAL THRU STATE	3,648,066	<b>3,000,000</b>	(648,066)
STATE SOURCES	321,619,160	<b>286,721,620</b>	(34,897,540)
LOCAL SOURCES	563,777,774	<b>621,200,982</b>	57,423,208
OTHER	75,000	<b>40,000</b>	(35,000)
ESTIMATED REVENUE	\$889,475,000	<b>\$911,312,602</b>	\$21,837,602
TRANSFERS	64,129,157	<b>50,000,000</b>	(14,129,157)
BEGINNING FUND BALANCE	63,783,241	<b>77,887,398</b>	14,104,157
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$1,017,387,398</u>	<u><b>\$1,039,200,000</b></u>	<u>\$21,812,602</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$441,519,487	<b>\$443,094,499</b>	\$1,575,012
EXCEPTIONAL	114,336,067	<b>115,496,191</b>	1,160,124
CAREER EDUCATION	27,006,072	<b>27,286,289</b>	280,217
ADULT GENERAL	5,159,111	<b>5,223,761</b>	64,650
PRE KINDERGARTEN	5,942,685	<b>6,017,919</b>	75,234
OTHER INSTRUCTION	189,172	<b>192,043</b>	2,871
ATTENDANCE & SOCIAL WORK	6,559,327	<b>6,637,504</b>	78,177
GUIDANCE SERVICES	19,068,139	<b>19,294,423</b>	226,284
HEALTH SERVICES	4,567,767	<b>4,624,417</b>	56,650
PSYCHOLOGICAL SERVICES	9,247,393	<b>9,346,866</b>	99,473
PARENTAL INVOLVEMENT	1,799,816	<b>1,607,275</b>	(192,541)
OTHER STUDENT PERSONNEL SVC	3,302,282	<b>3,343,051</b>	40,769
INSTRUCTIONAL MEDIA SERVICES	6,688,564	<b>6,765,617</b>	77,053
INSTRUCTION & CURRICULUM DVLP SVCS	15,810,786	<b>15,780,453</b>	(30,333)
INSTRUCTIONAL STAFF TRAINING SERVICES	8,545,293	<b>7,700,159</b>	(845,134)
INSTRUCTION-RELATED TECH	10,174,033	<b>10,115,230</b>	(58,803)
SCHOOL BOARD	3,244,509	<b>3,258,655</b>	14,146
GENERAL ADMINISTRATION	3,523,532	<b>3,563,479</b>	39,947
SCHOOL ADMINISTRATION	63,849,189	<b>64,642,798</b>	793,609
FACILITIES ACQ. & CONST.	2,220,860	<b>2,245,462</b>	24,602
FACIL ACQ & CONSTR-CURR EXPEND	4,207,138	<b>4,207,138</b>	0

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
FISCAL SERVICES	4,977,832	<b>5,032,957</b>	55,125
FOOD SERVICE	597,653	<b>609,028</b>	11,375
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,866,463	<b>1,886,338</b>	19,875
INFORMATION SERVICES	1,170,263	<b>1,183,101</b>	12,838
PERSONNEL SERVICES	7,096,527	<b>7,163,432</b>	66,905
INTERNAL SERVICES	3,674,255	<b>3,704,554</b>	30,299
OTHER CENTRAL SERVICES	346,414	<b>349,775</b>	3,361
STUDENT TRANSPORTATION SERVICES	34,268,738	<b>36,996,612</b>	2,727,874
OPERATION OF PLANT	98,573,892	<b>102,694,862</b>	4,120,970
MAINTENANCE OF PLANT	23,522,056	<b>23,488,829</b>	(33,227)
ADMINISTRATIVE TECHNOLOGY SERVICES	5,696,980	<b>5,742,762</b>	45,782
COMMUNITY SERVICES	747,705	<b>752,692</b>	4,987
APPROPRIATIONS	\$939,500,000	<b>\$950,048,171</b>	\$10,548,171
ENDING FUND BALANCE	77,887,398	<b>89,151,829</b>	11,264,431
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$1,017,387,398</b>	<b>\$1,039,200,000</b>	<b>\$21,812,602</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

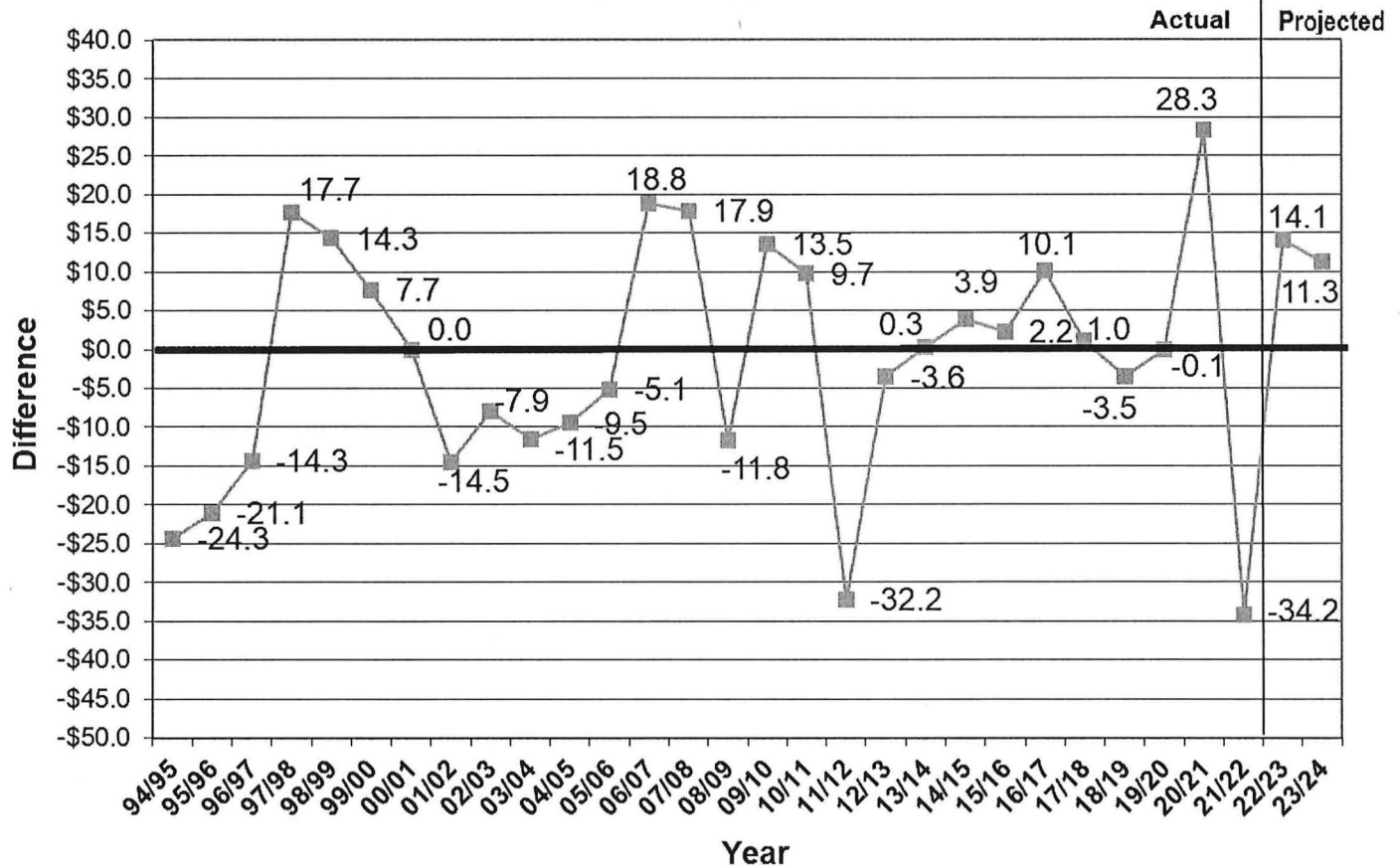
**PINELLAS COUNTY SCHOOL BOARD  
OPERATING FUND  
APPROPRIATIONS BY FUNCTION/OBJECT**

*OBJECT CATEGORY*

<i>FUNCTION</i>	<b>SALARIES 1000</b>	<b>BENEFITS 2000</b>	<b>PURCHASED SERVICES 3000</b>	<b>ENERGY SERVICES 4000</b>	<b>SUPPLIES 5000</b>	<b>CAPITAL OUTLAY 6000</b>	<b>OTHER 7000</b>	<b>TRANSFERS 9000</b>	<b>TOTAL</b>	<b>% OF TOTAL</b>
<b>OPERATING (GENERAL) FUND</b>										
<b>DIRECT INSTRUCTION</b>										
5100 BASIC (FEFP K-12)	\$259,119,970	\$98,900,703	\$69,578,831	\$17,057	\$11,914,272	\$1,733,205	\$1,830,461		\$443,094,499	46.64%
5200 EXCEPTIONAL	81,413,797	31,925,974	1,593,139		403,468	159,575	238		115,496,191	12.16%
5300 CAREER EDUCATION	17,201,501	6,220,898	1,675,285	32,377	620,156	1,177,995	358,077		27,286,289	2.87%
5400 ADULT GENERAL	3,834,009	1,288,860	49,258		37,150	14,484			5,223,761	0.55%
5500 PRE KINDERGARTEN	4,106,721	1,869,200	9,442		31,920	468	168		6,017,919	0.63%
5900 OTHER INSTRUCTION	161,434	28,337	2,272						192,043	0.02%
<b>SUB TOTALS</b>	<b>\$365,837,432</b>	<b>\$140,233,972</b>	<b>\$72,908,227</b>	<b>\$49,434</b>	<b>\$13,006,966</b>	<b>\$3,085,727</b>	<b>\$2,188,944</b>	<b>\$0</b>	<b>\$597,310,702</b>	<b>62.87%</b>
<b>INSTRUCTIONAL SUPPORT</b>										
6110 ATTENDANCE & SOCIAL WORK	4,783,865	1,837,994	10,574		5,071				6,637,504	0.70%
6120 GUIDANCE SERVICES	14,136,178	5,089,961	48,827		18,683	224	550		19,294,423	2.03%
6130 HEALTH SERVICES	2,769,896	1,326,022	486,467		16,418	22,623	2,991		4,624,417	0.49%
6140 PSYCHOLOGICAL SERVICES	6,013,760	2,116,850	1,199,542		14,865	1,849			9,346,866	0.98%
6150 PARENTAL INVOLVEMENT	954,943	652,332							1,607,275	0.17%
6190 OTHER STUDENT PERSONNEL SVC	2,350,479	952,123	25,648		13,190	1,024	587		3,343,051	0.35%
6200 INSTRUCTIONAL MEDIA SERVICES	4,782,856	1,943,909	9,701		17,124	11,859	168		6,765,617	0.71%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	10,831,763	4,133,345	422,602		167,464	35,752	189,527		15,780,453	1.66%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	4,502,266	1,520,014	1,490,157		173,959	11,790	1,973		7,700,159	0.81%
6500 INSTRUCTION-RELATED TECH	6,497,056	2,613,020	86,050		919,104				10,115,230	1.06%
<b>SUB TOTALS</b>	<b>\$57,623,062</b>	<b>\$22,185,570</b>	<b>\$3,779,568</b>	<b>\$0</b>	<b>\$1,345,878</b>	<b>\$85,121</b>	<b>\$195,796</b>	<b>\$0</b>	<b>\$85,214,995</b>	<b>8.96%</b>
<b>GENERAL SUPPORT</b>										
7100 SCHOOL BOARD	818,482	2,322,416	79,046		7,870		30,841		3,258,655	0.34%
7200 GENERAL ADMINISTRATION	2,304,331	776,843	268,579		93,088	6,241	114,397		3,563,479	0.38%
7300 SCHOOL ADMINISTRATION	45,417,795	18,447,756	557,738	127	159,944	45,139	14,299		64,642,798	6.80%
7400 FACILITIES ACQ. & CONST.	1,424,974	514,462	25,260	5,659	13,478	259,386	2,243		2,245,462	0.24%
7410 FACIL ACQ & CONSTR-CURR EXPEND							4,207,138		4,207,138	0.44%
7500 FISCAL SERVICES	3,161,984	1,281,527	490,778		29,804	3,966	64,898		5,032,957	0.53%
7600 FOOD SERVICE	558,378	50,650							609,028	0.06%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,158,567	401,081	319,656		5,156	754	1,124		1,886,338	0.20%
7720 INFORMATION SERVICES	734,595	285,091	62,388	1,319	78,842	18,539	2,327		1,183,101	0.12%
7730 PERSONNEL SERVICES	3,864,302	2,257,143	864,642		162,467	6,311	8,567		7,163,432	0.75%
7760 INTERNAL SERVICES	1,713,096	740,671	966,123	20,751	245,509	9,028	9,376		3,704,554	0.39%
7790 OTHER CENTRAL SERVICES	205,726	102,844	9,253		8,786	324	22,842		349,775	0.07%
7800 STUDENT TRANSPORTATION SERVICES	19,926,871	7,710,101	2,441,450	2,403,906	1,810,174	2,642,278	61,832		36,996,612	3.89%
7900 OPERATION OF PLANT	33,130,575	15,852,579	22,622,669	28,381,048	1,808,311	407,647	492,033		102,694,862	10.81%
<b>SUB TOTALS</b>	<b>\$114,419,676</b>	<b>\$50,743,164</b>	<b>\$28,707,582</b>	<b>\$30,812,810</b>	<b>\$4,423,429</b>	<b>\$3,399,613</b>	<b>\$5,031,917</b>	<b>\$0</b>	<b>\$237,538,191</b>	<b>25.02%</b>
<b>MAINTENANCE</b>										
8100 MAINTENANCE OF PLANT	7,328,327	3,516,766	7,613,964	415,750	2,907,868	254,962	1,451,192		23,488,829	2.47%
<b>SUB TOTALS</b>	<b>\$7,328,327</b>	<b>\$3,516,766</b>	<b>\$7,613,964</b>	<b>\$415,750</b>	<b>\$2,907,868</b>	<b>\$254,962</b>	<b>\$1,451,192</b>	<b>\$0</b>	<b>\$23,488,829</b>	<b>2.47%</b>
<b>ADMINISTRATIVE TECHNOLOGY</b>										
8200 ADMIN TECHNOLOGY SERVICES	2,639,661	953,170	2,088,742	7,437	44,846	8,906			5,742,762	0.60%
<b>SUB TOTALS</b>	<b>\$2,639,661</b>	<b>\$953,170</b>	<b>\$2,088,742</b>	<b>\$7,437</b>	<b>\$44,846</b>	<b>\$8,906</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,742,762</b>	<b>0.60%</b>
<b>COMM &amp; DEBT SERV &amp; TRANSFERS</b>										
9100 COMMUNITY SERVICES	266,120	121,480	132		6,306		358,654		752,692	0.08%
<b>SUB TOTALS</b>	<b>\$266,120</b>	<b>\$121,480</b>	<b>\$132</b>	<b>\$0</b>	<b>\$6,306</b>	<b>\$0</b>	<b>\$358,654</b>	<b>\$0</b>	<b>\$752,692</b>	<b>0.08%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$548,114,278</b>	<b>\$217,754,122</b>	<b>\$115,098,215</b>	<b>\$31,285,431</b>	<b>\$21,735,293</b>	<b>\$6,834,329</b>	<b>\$9,226,503</b>	<b>\$0</b>	<b>\$950,048,171</b>	<b>100.00%</b>
	57.69%	22.92%	12.11%	3.29%	2.29%	0.73%	0.97%	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**

## CAPITAL OUTLAY FUNDS

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

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

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

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter school's annual allocation. Between fiscal year 2018-19 and 2022-23, the state fully funded the Charter School Capital Outlay allocation. Beginning in fiscal year 2023-24 a new bill was passed which requires school districts to share an equal proportion of these funds with charter schools based on enrollment. This allocation is based on a five-year glide plan. For fiscal year 2023-24 districts will share 20 percent of this revenue, which is estimated to be \$3.3 million, with an incremental increase of 20 percent each year following concluding with 100 percent in fiscal year 2027-28.

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

These funds are allocated by the State of Florida to the various school districts based on formulas which take into consideration both student enrollment growth and the number and age of facilities. The main source of PECO is the gross receipts tax on utilities. In recent years, the state issued bonds to accelerate the availability of PECO funds. The state-level commitment to repay this debt reduced the amount of new PECO dollars allocated to school districts beginning with fiscal year 1994-95. **No PECO dollars were made available to traditional district schools for the 2023-24 fiscal year.**

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

Since 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. These funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$4,463,741 (including interest on CO&DS) and will expend the funds for capital construction or renovation activities in accordance with the approved Project Priority List.

### ***Certificates of Participation (COPs)***

Certificates of Participation are instruments issued to finance purchase agreements in accordance with Section 1013.15, Florida Statutes. The District's first issuance was approximately \$60.9 million in par value of Certificate of Participation bonds in September of the 2017-18 fiscal year. The District's second issuance of approximately \$59.8 million in Certificate of Participation bonds was in February of the 2020-21 fiscal year. The District does not currently anticipate an additional issuance.

### ***Other Capital Funds***

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

## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.438 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 \$202,064,634 to be used for the following projects:

#### CONSTRUCTION & REMODELING

Planning/Design/Construction of various projects, Purchase of school & ancillary sites, Relocatables

#### MAINTENANCE, RENOVATION, AND REPAIR

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

#### MOTOR VEHICLE PURCHASES

Lease-Purchase School Buses (58), Purchase School Buses (15), Purchase Maintenance/Utility Vehicles, Purchase Safety & Security Vehicles, Operating Transfers

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

Furniture, Equipment & Technology -Various Locations, Telecommunication Equipment & Improvement-Various Locations, Enterprise Technology, Purchase/Annual Equipment Lease Payments, Operating Transfer, Purchase Software Application As Permitted by Florida Statute, Enterprise Resource Software Acquired via License/Maintenance Fees or Lease Agreements

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

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

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

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

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

Various Locations

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

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

#### PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new middle school

#### PAYMENT OF SALARIES AND BENEFITS

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

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

#### PURCHASE OF REAL PROPERTY

#### CONSTRUCTION OF SCHOOL FACILITIES

#### PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

#### PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

#### RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

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

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

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

#### PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on Tuesday, August 1, 2023, at 6:30 P.M. in the Conference Hall of the Administration Building, 301 4th Street S.W., Largo, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
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**CAPITAL OUTLAY FUND - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$5,000,000		(\$5,000,000)
STATE SOURCES	9,844,623	<b>9,008,064</b>	(836,559)
LOCAL SOURCES	192,839,429	<b>202,564,634</b>	9,725,205
ESTIMATED REVENUE	<u>\$207,684,052</u>	<u><b>\$211,572,698</b></u>	<u>\$3,888,646</u>
BEGINNING FUND BALANCE	149,741,511	<b>146,847,151</b>	(2,894,360)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$357,425,563</u></u>	<u><u><b>\$358,419,849</b></u></u>	<u><u>\$994,286</u></u>

**CAPITAL OUTLAY FUND - APPROPRIATIONS**

FACILITIES ACQ. & CONST.	\$160,313,808	<b>\$191,134,423</b>	\$30,820,615
CHARTER SCHOOL CAPITAL		<b>3,344,612</b>	3,344,612
DEBT SERVICES	707,912	<b>707,912</b>	0
TRANSFER OF FUNDS	49,556,692	<b>48,473,273</b>	(1,083,419)
APPROPRIATIONS	<u>\$210,578,412</u>	<u><b>\$243,660,220</b></u>	<u>\$33,081,808</u>
ENDING FUND BALANCE	146,847,151	<b>114,759,629</b>	(32,087,522)
APPROPRIATIONS & FD BALANCE	<u><u>\$357,425,563</u></u>	<u><u><b>\$358,419,849</b></u></u>	<u><u>\$994,286</u></u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

Capital Outlay Allocation 2023 - 2024		2023 - 2024
Project	Description of Activities	Allocation
<b>School Projects</b>		
Gibbs High	Athletic Fieldhouse	\$4,122,000
Gulf Beaches Elementary	Replace 6 Portable Classrooms	1,800,000
Leadership Center	New Construction	8,485,346
	Furniture, Fixture, & Equipment	917,004
Pasadena Fundamental	Replace 6 Portable Classrooms	1,800,000
Largo Middle	Redesign Front of School	135,000
Seminole Elementary	Replace 6 Portable Classrooms	2,400,000
Seminole High	Campus Refresh	2,750,000
Sandy Lane Elementary	Permanent Walls	14,350,000
YMCA Partner School/Mangrove Bay	New 601 Student Middle School & YMCA	7,748,000
	Furniture, Fixture, & Equipment	1,394,966
<b>School Projects - Subtotal</b>		<b>\$45,902,316</b>
<b>Other Projects</b>		
Relocatables	Purchase/Lease	\$192,500
Site Acquisitions - Present & Future	Lease/Purchase	15,000
Minor Capital Projects	General Maintenance Projects - Capital Fund	16,100,000
	Maintenance Lifecycle - Capital Fund	23,300,000
	Infrastructure	7,985,000
Area Superintendents	TBD Special Causes	5,000,000
Furniture, Equipment & Technology	Vocational Replacement	1,000,000
	Musical Instrument Replacement	400,000
	Kindergarten Equipment	75,000
	Furniture Replacement Program	900,000
Budget Steering Process	District Technology & Equipment	6,342,561
	School Safety & Security	750,000
	District Technology Refresh	1,027,238
	Business Ed Labs	587,977
	PCS Connects Devices	2,375,657
	Enterprise Resource Software	7,127,762
Buses/Vehicles	Lease/Purchase	4,998,866
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	32,825,994
	Instructional Equipment Transfer	3,500,000
	Debt Service for COPs Issued	8,473,273
	Charter District School Tax Allocation	3,344,612
	HS Athletic Restrooms	1,250,000
	Elementary PE Restrooms	650,000
	Contingency	7,000,000
<b>Other Projects - Subtotal</b>		<b>\$135,221,439</b>
<b>Total 2023-2024 Capital Projects</b>		<b>\$181,123,755</b>
<b>Total Capital Projects from FY 2023-2024 Revenue</b>		<b>176,315,352</b>
<b>Total 2023-2024 Capital Projects funded from Prior Year Planned Fund Balances</b>		<b>4,808,403</b>
<b>Carryover of Prior Projects &amp; Balances</b>		<b>62,536,465</b>
<b>Ending Fund Balance</b>		<b>\$114,759,629</b>
<b>Grand Total Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>		<b>\$358,419,849</b>

# **OTHER FUNDS SUMMARIES**



## DEBT SERVICE FUNDS

Debt Service Funds account for the payment of principal and interest on bonds or other long-term debt instruments issued by the school district, or on debt instruments issued by the State of Florida in which the district participated. These bonds finance capital improvements.

There are presently two outstanding debt issues for the Pinellas School District:

### DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2023	Final Fiscal Year of Debt Payments
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 48,880,000	2041-2042
COPS Series 2021A	2/3/21	\$ 59,780,000	\$ 56,745,000	2040-2041
<b>TOTAL</b>		<b>\$ 120,710,000</b>	<b>\$ 105,625,000</b>	

#### Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 5.61% 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 2023-24 will be \$8,496,175.** This consists of principal payments of \$3,570,000 and interest and payments totaling \$4,926,175.

#### Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$202,064,634
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$151,548,475.50

Debt service required (COPs)	<b>8,496,175</b>
Percentage of millage funds anticipated to be utilized for COPs debt	5.61%

As of July 1, 2023, the total outstanding debt for the district, including principal and interest, was \$158,590,838. The estimated resident population of Pinellas County in 2023 was approximately 971,875. This calculates to approximately **\$163.18 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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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
	48,880,000	32,771,863	81,651,863

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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
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>56,745,000</u>	<u>20,193,975</u>	<u>76,938,975</u>

PINELLAS COUNTY SCHOOL BOARD  
SCHEDULE OF INDEBTEDNESS

**Summary of Indebtedness**

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2023-2024	3,570,000	4,926,175	8,496,175
2024-2025	3,745,000	4,743,300	8,488,300
2025-2026	3,935,000	4,551,300	8,486,300
2026-2027	4,130,000	4,349,675	8,479,675
2027-2028	4,340,000	4,137,925	8,477,925
2028-2029	4,555,000	3,915,550	8,470,550
2029-2030	4,785,000	3,682,050	8,467,050
2030-2031	5,020,000	3,442,275	8,462,275
2031-2032	5,260,000	3,196,125	8,456,125
2032-2033	5,515,000	2,937,950	8,452,950
2033-2034	5,780,000	2,661,275	8,441,275
2034-2035	6,070,000	2,380,800	8,450,800
2035-2036	6,340,000	2,094,225	8,434,225
2036-2037	6,640,000	1,785,850	8,425,850
2037-2038	6,955,000	1,462,750	8,417,750
2038-2039	7,285,000	1,172,388	8,457,388
2039-2040	7,535,000	868,200	8,403,200
2040-2041	7,895,000	501,275	8,396,275
2041-2042	6,270,000	156,750	6,426,750
<b>Total Indebtedness</b>	<b>105,625,000</b>	<b>52,965,838</b>	<b>158,590,838</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$17		(\$17)
TRANSFERS	8,500,408	<b>8,473,273</b>	(27,135)
ESTIMATED REVENUE	<u>\$8,500,425</u>	<u><b>\$8,473,273</b></u>	<u>(\$27,152)</u>
BEGINNING FUND BALANCE	22,908	<b>22,908</b>	0
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$8,523,333</u></u>	<u><u><b>\$8,496,181</b></u></u>	<u><u>(\$27,152)</u></u>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>			
DEBT SERVICES	\$8,500,425	<b>\$8,496,175</b>	(\$4,250)
APPROPRIATIONS	<u>\$8,500,425</u>	<u><b>\$8,496,175</b></u>	<u>(\$4,250)</u>
ENDING FUND BALANCE	22,908	<b>6</b>	(22,902)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$8,523,333</u></u>	<u><u><b>\$8,496,181</b></u></u>	<u><u>(\$27,152)</u></u>

Fiscal year 2022-2023 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 2023) it is anticipated that the eventual total will be similar to the \$108 million to \$102 million received for fiscal years 2005-06 through 2022-23.

Included in this category are grants associated with Elementary and Secondary School Emergency Relief Act (ESSER) I, Other Cares Act Relief (including GEER), Elementary and Secondary School Emergency Relief Act (ESSER) II, Other CRRSA Act Relf GEER II and American Rescue Plan ESSER III.

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

	Budget	Amended Budget
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	\$ 15,100,599	\$ 71,356,533
2022-23	\$ 27,134,677	\$ 101,571,529
2023-24	\$ 7,113,834	Undetermined

PINELLAS COUNTY SCHOOL BOARD

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$6,333,338	<b>\$631,649</b>	(\$5,701,689)
FEDERAL THROUGH STATE	95,238,191	<b>6,482,185</b>	(88,756,006)
ESTIMATED REVENUE	<b>\$101,571,529</b>	<b>\$7,113,834</b>	<b>(\$94,457,695)</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.



**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$26,208,924	<b>\$4,480,547</b>	(\$21,728,377)
EXCEPTIONAL	10,905,950	<b>6,043</b>	(10,899,907)
CAREER EDUCATION	1,537,546		(1,537,546)
ADULT GENERAL	1,041,016		(1,041,016)
PRE KINDERGARTEN	529,588		(529,588)
OTHER INSTRUCTION	4,480		(4,480)
ATTENDANCE & SOCIAL WORK	3,214,012	<b>97,422</b>	(3,116,590)
GUIDANCE SERVICES	37,708	<b>2,021</b>	(35,687)
HEALTH SERVICES	40,270		(40,270)
PSYCHOLOGICAL SERVICES	557,041	<b>13,718</b>	(543,323)
PARENTAL INVOLVEMENT	1,395,588	<b>11,867</b>	(1,383,721)
OTHER STUDENT PERSONNEL SVC	1,759,483		(1,759,483)
INSTRUCTION & CURRICULUM DVLP SVCS	19,164,604	<b>669,893</b>	(18,494,711)
INSTRUCTIONAL STAFF TRAINING SERVICES	26,234,424	<b>1,584,110</b>	(24,650,314)
INSTRUCTION-RELATED TECH	212,340		(212,340)
GENERAL ADMINISTRATION	3,219,945	<b>126,119</b>	(3,093,826)
SCHOOL ADMINISTRATION	157,263	<b>3,196</b>	(154,067)
FACILITIES ACQ. & CONST.	23,213		(23,213)
FISCAL SERVICES	111,692	<b>2,171</b>	(109,521)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	261,505		(261,505)
PERSONNEL SERVICES	195,150	<b>5,427</b>	(189,723)
OTHER CENTRAL SERVICES	103,717	<b>10,229</b>	(93,488)
STUDENT TRANSPORTATION SERVICES	530,228	<b>8,499</b>	(521,729)
OPERATION OF PLANT	117,848	<b>92,572</b>	(25,276)
COMMUNITY SERVICES	4,007,994		(4,007,994)
TOTAL APPROPRIATIONS	<u>\$101,571,529</u>	<u><b>\$7,113,834</b></u>	<u>(\$94,457,695)</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

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

		OBJECT CATEGORY								
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
<b>DIRECT INSTRUCTION</b>										
5100	BASIC (FEFP K-12)	\$144,035	\$23,125	\$217,306		\$4,046,692	\$48,389	\$1,000		62.98%
5200	EXCEPTIONAL STUDENT EDUC	5,054	989						6,043	0.08%
	<b>SUB TOTALS</b>	<b>\$149,089</b>	<b>\$24,114</b>	<b>\$217,306</b>	<b>\$0</b>	<b>\$4,046,692</b>	<b>\$48,389</b>	<b>\$1,000</b>	<b>\$0</b>	<b>63.06%</b>
<b>INSTRUCTIONAL SUPPORT</b>										
6110	ATTENDANCE & SOCIAL WORK	73,661	16,545	4,050		3,166			97,422	1.37%
6120	GUIDANCE SERVICES	1,690	331						2,021	0.03%
6140	PSYCHOLOGICAL SERVICES	9,733	3,985						13,718	0.19%
6150	PARENTAL INVOLVEMENT	149	1,718	10,000					11,867	0.17%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	394,065	119,383	20,014		130,899	5,532		669,893	9.42%
6400	INSTRUCTIONAL STAFF TRAINING SVCS	598,473	138,202	747,046		100,369	20		1,584,110	22.27%
	<b>SUB TOTALS</b>	<b>\$1,077,771</b>	<b>\$280,164</b>	<b>\$781,110</b>	<b>\$0</b>	<b>\$234,434</b>	<b>\$5,552</b>	<b>\$0</b>	<b>\$0</b>	<b>33.45%</b>
<b>GENERAL SUPPORT</b>										
7200	GENERAL ADMINISTRATION							126,119	126,119	1.77%
7300	SCHOOL ADMINISTRATION	2,673	523						3,196	0.04%
7500	FISCAL SERVICES	1,390	781						2,171	0.04%
7730	PERSONNEL SERVICES	2,619	200	2,608					5,427	0.08%
7790	OTHER CENTRAL SERVICES	9,234	995						10,229	0.14%
7800	STUDENT TRANSPORTATION SERVICES			8,496	3				8,499	0.12%
7900	OPERATION OF PLANT	11,821	6,653	140			73,958		92,572	1.30%
	<b>SUB TOTALS</b>	<b>\$27,737</b>	<b>\$9,152</b>	<b>\$11,244</b>	<b>\$3</b>	<b>\$0</b>	<b>\$73,958</b>	<b>\$126,119</b>	<b>\$0</b>	<b>3.49%</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$1,254,597</b>	<b>\$313,430</b>	<b>\$1,009,660</b>	<b>\$3</b>	<b>\$4,281,126</b>	<b>\$127,899</b>	<b>\$127,119</b>	<b>\$0</b>	<b>100.00%</b>
		17.64%	4.41%	14.19%	0.00%	60.18%	1.79%	1.79%	0.00%	100.00%

PINELLAS COUNTY SCHOOL BOARD

2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$261,159	(\$261,159)
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TOTAL ESTIMATED REVENUE	\$261,159	\$0	(\$261,159)
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Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$152,458		(\$152,458)
INSTRUCTION & CURRICULUM DVLP SVCS	102,714		(102,714)
INSTRUCTIONAL STAFF TRAINING SERVICES	5,889		(5,889)
OPERATION OF PLANT	98		(98)
TOTAL APPROPRIATIONS	<b>\$261,159</b>	<b>\$0</b>	<b>(\$261,159)</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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**OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$2,398,217	\$55,464	(\$2,342,753)
ESTIMATED REVENUE	<u>\$2,398,217</u>	<u>\$55,464</u>	<u>(\$2,342,753)</u>

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

BASIC (FEFP K-12)	\$61,762		(\$61,762)
CAREER EDUCATION	90,404	3,738	(86,666)
PRE KINDERGARTEN	909,180		(909,180)
INSTRUCTIONAL STAFF TRAINING SERVICES	9,362		(9,362)
COMMUNITY SERVICES	1,327,509	51,726	(1,275,783)
TOTAL APPROPRIATIONS	<u>\$2,398,217</u>	<u>\$55,464</u>	<u>(\$2,342,753)</u>

Fiscal year 2022-2023 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**

*OBJECT CATEGORY*

<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
OTHER CARES ACT RELIEF (INCLUDING GEER)											
DIRECT INSTRUCTION											
5300	CAREER EDUCATION			\$1,409		\$76	\$2,253			\$3,738	6.74%
	SUB TOTALS	\$0	\$0	\$1,409	\$0	\$76	\$2,253	\$0	\$0	\$3,738	6.74%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES			0		15,907	35,036	783		51,726	93.26%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$15,907	\$35,036	\$783	\$0	\$51,726	93.26%
TOTAL APPROPRIATIONS		\$0	\$0	\$1,409	\$0	\$15,983	\$37,289	\$783	\$0	\$55,464	100.00%
		0.00%	0.00%	2.54%	0.00%	28.82%	67.23%	1.41%	0.00%	100.00%	

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$8,157,382	<b>\$632,286</b>	(\$7,525,096)
TOTAL ESTIMATED REVENUE	<u>\$8,157,382</u>	<u><b>\$632,286</b></u>	<u>(\$7,525,096)</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS**

BASIC (FEFP K-12)	\$6,270,072	<b>\$406,882</b>	(\$5,863,190)
GUIDANCE SERVICES	19,990		(19,990)
PSYCHOLOGICAL SERVICES	147,847		(147,847)
INSTRUCTIONAL MEDIA SERVICES	61,970		(61,970)
INSTRUCTION & CURRICULUM DVLP SVCS	8,085		(8,085)
INSTRUCTIONAL STAFF TRAINING SERVICES	761,779		(761,779)
INSTRUCTION-RELATED TECH	2,000		(2,000)
GENERAL ADMINISTRATION	842,267	<b>225,404</b>	(616,863)
SCHOOL ADMINISTRATION	349		(349)
TRANSFER OF FUNDS	43,023		(43,023)
TOTAL APPROPRIATIONS	<b>\$8,157,382</b>	<b>\$632,286</b>	<b>(\$7,525,096)</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.



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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)			\$342,151		\$64,731				\$406,882	64.35%
	SUB TOTALS	\$0	\$0	\$342,151	\$0	\$64,731	\$0	\$0	\$0	\$406,882	64.35%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							225,404		225,404	35.65%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$225,404	\$0	\$225,404	35.65%
TOTAL APPROPRIATIONS		\$0	\$0	\$342,151	\$0	\$64,731	\$0	\$225,404	\$0	\$632,286	100.00%
		0.00%	0.00%	54.11%	0.00%	10.24%	0.00%	35.65%	0.00%	100.00%	

<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
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**OTHER CRRSA ACT RELIEF - GEER II- ESTIMATED REVENUE**

FEDERAL THRU STATE	\$1,269,339	<b>\$271,466</b>	(\$997,873)
TOTAL ESTIMATED REVENUE	<u>\$1,269,339</u>	<u><b>\$271,466</b></u>	<u>(\$997,873)</u>

**OTHER CRRSA ACT RELIEF - GEER II- APPROPRIATIONS**

BASIC (FEFP K-12)	\$3,126	<b>\$263</b>	(\$2,863)
CAREER EDUCATION	1,123,946	<b>150,550</b>	(973,396)
INSTRUCTIONAL STAFF TRAINING SERVICES	37,430	<b>35,559</b>	(1,871)
GENERAL ADMINISTRATION	38,857	<b>23,302</b>	(15,555)
FACILITIES ACQ. & CONST.	26,000	<b>24,700</b>	(1,300)
STUDENT TRANSPORTATION SERVICES	39,980	<b>37,092</b>	(2,888)
TOTAL APPROPRIATIONS	<u>\$1,269,339</u>	<u><b>\$271,466</b></u>	<u>(\$997,873)</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD  
OTHER CRRSA ACT RELIEF - GEER II FUND  
APPROPRIATIONS BY FUNCTION/OBJECT**

*OBJECT CATEGORY*

<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
<b>OTHER CARES ACT RELIEF (INCLUDING GEER)</b>										
<b>DIRECT INSTRUCTION</b>										
5100 BASIC (FEFP K-12)					\$263				\$263	0.10%
5300 CAREER EDUCATION			17,392		23,893	47,720	61,545		150,550	55.46%
SUB TOTALS	\$0	\$0	\$17,392	\$0	\$24,156	\$47,720	\$61,545	\$0	\$150,813	55.56%
<b>INSTRUCTIONAL SUPPORT</b>										
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	30,875	4,684							35,559	13.10%
SUB TOTALS	\$30,875	\$4,684	\$0	\$0	\$0	\$0	\$0	\$0	\$35,559	13.10%
<b>GENERAL SUPPORT</b>										
7200 GENERAL ADMINISTRATION							23,302		23,302	8.58%
7400 FACILITIES ACQ. & CONST.						24,700			24,700	9.10%
7800 STUDENT TRANSPORTATION SERVICES			37,092						37,092	13.66%
SUB TOTALS	\$0	\$0	\$37,092	\$0	\$0	\$24,700	\$23,302	\$0	\$85,094	31.34%
<b>TOTAL APPROPRIATIONS</b>	<b>\$30,875</b>	<b>\$4,684</b>	<b>\$54,484</b>	<b>\$0</b>	<b>\$24,156</b>	<b>\$72,420</b>	<b>\$84,847</b>	<b>\$0</b>	<b>\$271,466</b>	<b>100.00%</b>
	11.37%	1.72%	20.07%	0.00%	8.90%	26.68%	31.26%	0.00%	100.00%	

<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
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**AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$161,889,055	<b>\$11,486,600</b>	(\$150,402,455)
TOTAL ESTIMATED REVENUE	<u>\$161,889,055</u>	<u><b>\$11,486,600</b></u>	<u>(\$150,402,455)</u>

**AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS**

BASIC (FEFP K-12)	\$77,687,212	<b>\$1,486,600</b>	(\$76,200,612)
EXCEPTIONAL	7,925,200		(7,925,200)
CAREER EDUCATION	433,088		(433,088)
ADULT GENERAL	47,566		(47,566)
PRE KINDERGARTEN	11,600,136		(11,600,136)
ATTENDANCE & SOCIAL WORK	1,308,927		(1,308,927)
GUIDANCE SERVICES	1,239,794		(1,239,794)
HEALTH SERVICES	1,773,833		(1,773,833)
PSYCHOLOGICAL SERVICES	593,478		(593,478)
PARENTAL INVOLVEMENT	104,276		(104,276)
OTHER STUDENT PERSONNEL SVC	976,363		(976,363)
INSTRUCTIONAL MEDIA SERVICES	142,156		(142,156)
INSTRUCTION & CURRICULUM DVLP SVCS	1,918,244		(1,918,244)
INSTRUCTIONAL STAFF TRAINING SERVICES	13,394,761		(13,394,761)
INSTRUCTION-RELATED TECH	154,674		(154,674)
SCHOOL BOARD	969		(969)
GENERAL ADMINISTRATION	7,213,752		(7,213,752)
SCHOOL ADMINISTRATION	121,787		(121,787)

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	11,744		(11,744)
FISCAL SERVICES	477,625		(477,625)
FOOD SERVICE	395,702		(395,702)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	299,612		(299,612)
INFORMATION SERVICES	782,705		(782,705)
PERSONNEL SERVICES	24,719		(24,719)
INTERNAL SERVICES	19,571		(19,571)
OTHER CENTRAL SERVICES	426,290		(426,290)
STUDENT TRANSPORTATION SERVICES	5,247,267		(5,247,267)
OPERATION OF PLANT	1,943,027		(1,943,027)
MAINTENANCE OF PLANT	447,089		(447,089)
ADMINISTRATIVE TECHNOLOGY SERVICES	2,145,034		(2,145,034)
COMMUNITY SERVICES	2,603		(2,603)
TRANSFER OF FUNDS	23,029,851	<b>10,000,000</b>	(13,029,851)
TOTAL APPROPRIATIONS	<b>\$161,889,055</b>	<b>\$11,486,600</b>	<b>(\$150,402,455)</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD  
AMERICAN RESCUE PLAN ESSER III FUND  
APPROPRIATIONS BY FUNCTION/OBJECT**

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
AMERICAN RESCUE PLAN ESSER III											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)					\$1,486,600				\$1,486,600	12.94%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$1,486,600	\$0	\$0	\$0	\$1,486,600	12.94%
TRANSFER OF FUNDS											
9700	OTHER EXPENSE								10,000,000	10,000,000	87.06%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000	87.06%
TOTAL APPROPRIATIONS		\$0	\$0	\$0	\$0	\$1,486,600	\$0	\$0	\$10,000,000	\$11,486,600	100.00%
		0.00%	0.00%	0.00%	0.00%	12.94%	0.00%	0.00%	87.06%	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 866 support service and 26 administrative/professional/technical employees. Through June 30, 2023, the Food and Nutrition operation prepared and served over 8.27 million lunches, more than 4.4 million breakfasts and more than 881,000 snacks in the After-School Snack Program. Over 431,000 dinner meals were served at 62 schools.

For the 2023-2024 School Year, breakfast will be available to all students at no charge. Student lunch prices will be based on the benefit application status. Free/Reduced application statuses will eat free of charge. For paid status students, lunch meal prices are \$2.25 for elementary level, \$2.75 for middle school, high school, and other sites. For adult meals: breakfast is \$2.50 and lunch: \$3.50.

The program participates in the Community Eligible Program (CEP) for the National School Lunch Program. For the 2023-2024 school year, 118 schools and programs qualify as CEP – providing meals at no charge for enrolled students. For the remaining school cafes, students will be charged the above meal prices based on their benefit application status of free/reduced or paid status.

## **INTERNAL SERVICE FUND**

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

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

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

## **PERMANENT FUND**

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

## **MISCELLANEOUS SPECIAL REVENUE FUND**

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

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$54,547,300	<b>\$54,104,479</b>	(\$442,821)
STATE SOURCES	430,000	<b>475,000</b>	45,000
LOCAL SOURCES	1,869,200	<b>1,965,000</b>	95,800
ESTIMATED REVENUE	\$56,846,500	<b>\$56,544,479</b>	(\$302,021)
BEGINNING FUND BALANCE	14,612,401	<b>10,877,647</b>	(3,734,754)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$71,458,901</u>	<u><b>\$67,422,126</b></u>	<u>(\$4,036,775)</u>

**FOOD AND NUTRITION FUND - APPROPRIATIONS**

FOOD SERVICE	\$60,581,254	<b>\$55,892,095</b>	(\$4,689,159)
TOTAL APPROPRIATIONS	<u>\$60,581,254</u>	<u><b>\$55,892,095</b></u>	<u>(\$4,689,159)</u>
ENDING FUND BALANCE	10,877,647	<b>11,530,031</b>	652,384
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$71,458,901</u>	<u><b>\$67,422,126</b></u>	<u>(\$4,036,775)</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.



**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$5,200,000	<b>\$5,200,000</b>	\$0
ESTIMATED REVENUE	\$5,200,000	<b>\$5,200,000</b>	\$0
BEGINNING FUND BALANCE	443,497	<b>643,497</b>	\$200,000
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,643,497</u>	<u><b>\$5,843,497</b></u>	<u>\$200,000</u>

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

SCHOOL BOARD	\$5,000,000	<b>\$5,000,000</b>	\$0
APPROPRIATIONS	\$5,000,000	<b>\$5,000,000</b>	\$0
ENDING FUND BALANCE	643,497	<b>843,497</b>	200,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,643,497</u>	<u><b>\$5,843,497</b></u>	<u>\$200,000</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$141,476,509	<b>\$149,965,099</b>	\$8,488,590
ESTIMATED REVENUE	\$141,476,509	<b>\$149,965,099</b>	\$8,488,590
BEGINNING FUND BALANCE	18,570,738	<b>24,596,217</b>	6,025,479
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$160,047,247</u>	<u><b>\$174,561,316</b></u>	<u>\$14,514,069</u>
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>			
INTERNAL SERVICES	\$135,451,030	<b>\$147,641,622</b>	\$12,190,592
APPROPRIATIONS	\$135,451,030	<b>\$147,641,622</b>	\$12,190,592
ENDING FUND BALANCE	24,596,217	<b>26,919,694</b>	2,323,477
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$160,047,247</u>	<u><b>\$174,561,316</b></u>	<u>\$14,514,069</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
BEGINNING FUND BALANCE	\$148,056	<b>\$148,056</b>	\$0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$148,056</u>	<u><b>\$148,056</b></u>	<u>\$0</u>
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
ENDING FUND BALANCE	\$148,056	<b>\$148,056</b>	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$148,056</u>	<u><b>\$148,056</b></u>	<u>\$0</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$6,456,340	<b>\$6,456,340</b>	\$0
ESTIMATED REVENUE	\$6,456,340	<b>\$6,456,340</b>	\$0
BEGINNING FUND BALANCE	9,436,743	<b>11,293,245</b>	1,856,502
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$15,893,083</u>	<u><b>\$17,749,585</b></u>	<u>\$1,856,502</u>

**MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS**

BASIC (FEFP K-12)	\$1,037,896	<b>\$1,037,896</b>	\$0
COMMUNITY SERVICES	3,561,942	<b>3,561,942</b>	\$0
APPROPRIATIONS	\$4,599,838	<b>\$4,599,838</b>	\$0
ENDING FUND BALANCE	11,293,245	<b>13,149,747</b>	1,856,502
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$15,893,083</u>	<u><b>\$17,749,585</b></u>	<u>\$1,856,502</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET DETAIL BY FUND

**PINELLAS COUNTY SCHOOL BOARD**

FUNG- OBJECT		DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
OPERATING (GENERAL) FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$5,000		(\$5,000)
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	350,000	350,000	0
		TOTAL FEDERAL DIRECT	\$355,000	\$350,000	(\$5,000)
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,648,066	3,000,000	(648,066)
		TOTAL FEDERAL THRU STATE	\$3,648,066	\$3,000,000	(\$648,066)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	45,417,868	164,587,988	119,170,120
3310	000	SAFE SCHOOLS	7,477,806	8,753,462	1,275,656
3310	000	EDUCATIONAL ENRICHMENT ALLOCATION		24,257,543	24,257,543
3310	000	SUPPLEMENT ACADEMIC INSTRUC	22,293,909		(22,293,909)
3310	000	ESE GUARANTEED ALLOCATION	42,359,270	43,862,916	1,503,646
3310	000	READING PROGRAMS	5,332,695		(5,332,695)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	115,629	107,428	(8,201)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,793,706		(1,793,706)
3310	000	INSTRUCTIONAL MATERIALS	7,668,219		(7,668,219)
3310	000	TRANSPORTATION	13,261,104	13,799,731	538,627
3310	000	TEACHER SALARY INCREASE ALLOCATION	25,893,108		(25,893,108)
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	4,348,800	4,781,147	432,347
3310	000	TURNAROUND SUPP SVCS ALLOCATION	954,725		(954,725)
3310	000	FAMILY EMPOWERMENT SCHOLARSHIPS		(101,673,278)	(101,673,278)
3315	000	WORKFORCE DEVELOPMENT	26,567,479	27,364,503	797,024
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	517,997	517,997	0
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,581	0
3343	000	STATE LICENSE TAX	515,000	515,000	0
3355	000	CLASS SIZE REDUCTION	94,945,818	86,579,602	(8,366,216)
3361	000	SCHOOL RECOGNITION FUNDS	6,944,937		(6,944,937)
3371	000	VOLUNTARY PRE-K PROGRAM	5,193,188	5,000,000	(193,188)
3399	000	MISCELLANEOUS STATE REVENUE	9,950,321	8,200,000	(1,750,321)
		TOTAL STATE SOURCES	\$321,619,160	\$286,721,620	(\$34,897,540)

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- OBJECT TION</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>				
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	476,021,345	<b>530,352,307</b>	54,330,962
3411 000	TAX REFERENDUM	60,058,207	<b>67,354,878</b>	7,296,671
3411 000	PRIOR PERIOD ADJUSTMENT		<b>134,712</b>	134,712
3425 000	LEASE REVENUE	3,097,424	<b>2,500,000</b>	(597,424)
3430 000	INVESTMENT INCOME	1,250,000	<b>3,000,000</b>	1,750,000
3440 000	GIFTS, GRANTS, AND BEQUESTS	573,052		(573,052)
346X 000	STUDENT FEES	3,787,644	<b>3,000,000</b>	(787,644)
3481 000	CHARGES FOR SERVICES	1,400,000	<b>1,400,000</b>	0
349X 000	MISCELLANEOUS LOCAL SOURCES	17,590,102	<b>13,459,085</b>	(4,131,017)
	<b>TOTAL LOCAL SOURCES</b>	<b>\$563,777,774</b>	<b>\$621,200,982</b>	<b>\$57,423,208</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$889,400,000</b>	<b>\$911,272,602</b>	<b>\$21,872,602</b>
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	41,056,283	<b>40,000,000</b>	(1,056,283)
3640 000	TRANS. FROM SPEC REV	23,072,874	<b>10,000,000</b>	(13,072,874)
	<b>TOTAL TRANSFERS</b>	<b>\$64,129,157</b>	<b>\$50,000,000</b>	<b>(\$14,129,157)</b>
	OTHER FINANCING SOURCES			
3740 000	LOSS RECOVERIES	75,000	<b>40,000</b>	(35,000)
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$75,000</b>	<b>\$40,000</b>	<b>(\$35,000)</b>
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$953,604,157</b>	<b>\$961,312,602</b>	<b>\$7,708,445</b>
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	5,495,625	<b>4,000,000</b>	(1,495,625)
	RESTRICTED	24,474,179	<b>15,500,000</b>	(8,974,179)
	ASSIGNED	31,542,261	<b>36,800,000</b>	5,257,739
	UNASSIGNED	2,271,176	<b>21,587,398</b>	19,316,222
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$63,783,241</b>	<b>\$77,887,398</b>	<b>\$14,104,157</b>
	<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND</b>	<b>\$1,017,387,398</b>	<b>\$1,039,200,000</b>	<b>\$21,812,602</b>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$264,987,030	<b>\$259,119,970</b>	(\$5,867,060)
5100	200	EMPLOYEE BENEFITS	95,919,226	<b>98,900,703</b>	2,981,477
5100	300	PURCHASED SERVICES	65,090,130	<b>69,578,831</b>	4,488,701
5100	400	ENERGY SERVICES	17,057	<b>17,057</b>	0
5100	500	MATERIALS & SUPPLIES	11,942,378	<b>11,914,272</b>	(28,106)
5100	600	CAPITAL EXPENDITURES	1,733,205	<b>1,733,205</b>	0
5100	700	OTHER EXPENSE	1,830,461	<b>1,830,461</b>	0
	<b>TOTAL</b>	<b>BASIC (FEFP K-12)</b>	<b>\$441,519,487</b>	<b>\$443,094,499</b>	<b>\$1,575,012</b>
		EXCEPTIONAL			
5200	100	SALARIES	81,560,069	<b>81,413,797</b>	(146,272)
5200	200	EMPLOYEE BENEFITS	30,619,578	<b>31,925,974</b>	1,306,396
5200	300	PURCHASED SERVICES	1,593,139	<b>1,593,139</b>	0
5200	500	MATERIALS & SUPPLIES	403,468	<b>403,468</b>	0
5200	600	CAPITAL EXPENDITURES	159,575	<b>159,575</b>	0
5200	700	OTHER EXPENSE	238	<b>238</b>	0
	<b>TOTAL</b>	<b>EXCEPTIONAL</b>	<b>\$114,336,067</b>	<b>\$115,496,191</b>	<b>\$1,160,124</b>
		CAREER EDUCATION			
5300	100	SALARIES	17,201,501	<b>17,201,501</b>	0
5300	200	EMPLOYEE BENEFITS	5,940,681	<b>6,220,898</b>	280,217
5300	300	PURCHASED SERVICES	1,675,285	<b>1,675,285</b>	0
5300	400	ENERGY SERVICES	32,377	<b>32,377</b>	0
5300	500	MATERIALS & SUPPLIES	620,156	<b>620,156</b>	0
5300	600	CAPITAL EXPENDITURES	1,177,995	<b>1,177,995</b>	0
5300	700	OTHER EXPENSE	358,077	<b>358,077</b>	0
	<b>TOTAL</b>	<b>CAREER EDUCATION</b>	<b>\$27,006,072</b>	<b>\$27,286,289</b>	<b>\$280,217</b>
		ADULT GENERAL			
5400	100	SALARIES	3,834,009	<b>3,834,009</b>	0
5400	200	EMPLOYEE BENEFITS	1,224,210	<b>1,288,860</b>	64,650
5400	300	PURCHASED SERVICES	49,258	<b>49,258</b>	0
5400	500	MATERIALS & SUPPLIES	37,150	<b>37,150</b>	0
5400	600	CAPITAL EXPENDITURES	14,484	<b>14,484</b>	0
	<b>TOTAL</b>	<b>ADULT GENERAL</b>	<b>\$5,159,111</b>	<b>\$5,223,761</b>	<b>\$64,650</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	4,106,721	<b>4,106,721</b>	0
5500	200	EMPLOYEE BENEFITS	1,793,966	<b>1,869,200</b>	75,234
5500	300	PURCHASED SERVICES	9,442	<b>9,442</b>	0
5500	500	MATERIALS & SUPPLIES	31,920	<b>31,920</b>	0
5500	600	CAPITAL EXPENDITURES	468	<b>468</b>	0
5500	700	OTHER SERVICES	168	<b>168</b>	0
	<b>TOTAL</b>	<b>PRE KINDERGARTEN</b>	<b>\$5,942,685</b>	<b>\$6,017,919</b>	<b>\$75,234</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER INSTRUCTION			
5900	100	SALARIES	161,434	<b>161,434</b>	0
5900	200	EMPLOYEE BENEFITS	25,466	<b>28,337</b>	2,871
5900	300	PURCHASED SERVICES	2,272	<b>2,272</b>	0
	TOTAL	OTHER INSTRUCTION	<b>\$189,172</b>	<b>\$192,043</b>	<b>\$2,871</b>
<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>			<b><i>\$594,152,594</i></b>	<b><i>\$597,310,702</i></b>	<b><i>\$3,158,108</i></b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	4,783,865	<b>4,783,865</b>	0
6110	200	EMPLOYEE BENEFITS	1,759,817	<b>1,837,994</b>	78,177
6110	300	PURCHASED SERVICES	10,574	<b>10,574</b>	0
6110	500	MATERIALS & SUPPLIES	5,071	<b>5,071</b>	0
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$6,559,327</b>	<b>\$6,637,504</b>	<b>\$78,177</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	14,136,178	<b>14,136,178</b>	0
6120	200	EMPLOYEE BENEFITS	4,863,677	<b>5,089,961</b>	226,284
6120	300	PURCHASED SERVICES	48,827	<b>48,827</b>	0
6120	500	MATERIALS & SUPPLIES	18,683	<b>18,683</b>	0
6120	600	CAPITAL EXPENDITURES	224	<b>224</b>	0
6120	700	OTHER EXPENSE	550	<b>550</b>	0
	TOTAL	GUIDANCE SERVICES	<b>\$19,068,139</b>	<b>\$19,294,423</b>	<b>\$226,284</b>
		HEALTH SERVICES			
6130	100	SALARIES	2,769,896	<b>2,769,896</b>	0
6130	200	EMPLOYEE BENEFITS	1,269,372	<b>1,326,022</b>	56,650
6130	300	PURCHASED SERVICES	486,467	<b>486,467</b>	0
6130	500	MATERIALS & SUPPLIES	16,418	<b>16,418</b>	0
6130	600	CAPITAL OUTLAY	22,623	<b>22,623</b>	0
6130	700	OTHER EXPENSE	2,991	<b>2,991</b>	0
	TOTAL	HEALTH SERVICES	<b>\$4,567,767</b>	<b>\$4,624,417</b>	<b>\$56,650</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	6,013,760	<b>6,013,760</b>	0
6140	200	EMPLOYEE BENEFITS	2,017,377	<b>2,116,850</b>	99,473
6140	300	PURCHASED SERVICES	1,199,542	<b>1,199,542</b>	0
6140	500	MATERIALS & SUPPLIES	14,865	<b>14,865</b>	0
6140	600	CAPITAL EXPENDITURES	1,849	<b>1,849</b>	0
	TOTAL	PSYCHOLOGICAL SERVICES	<b>\$9,247,393</b>	<b>\$9,346,866</b>	<b>\$99,473</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,132,741	<b>954,943</b>	(177,798)
6150	200	EMPLOYEE BENEFITS	667,075	<b>652,332</b>	(14,743)
	TOTAL	PARENTAL INVOLVEMENT	<b>\$1,799,816</b>	<b>\$1,607,275</b>	<b>(\$192,541)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,350,479	2,350,479	0
6190	200	EMPLOYEE BENEFITS	911,354	952,123	40,769
6190	300	PURCHASED SERVICES	25,648	25,648	0
6190	500	MATERIALS & SUPPLIES	13,190	13,190	0
6190	600	CAPITAL EXPENDITURES	1,024	1,024	0
6190	700	OTHER EXPENSE	587	587	0
	<b>TOTAL</b>	OTHER STUDENT PERSONNEL SVC	<b>\$3,302,282</b>	<b>\$3,343,051</b>	<b>\$40,769</b>
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,782,856	4,782,856	0
6200	200	EMPLOYEE BENEFITS	1,866,856	1,943,909	77,053
6200	300	PURCHASED SERVICES	9,701	9,701	0
6200	500	MATERIALS & SUPPLIES	17,124	17,124	0
6200	600	CAPITAL EXPENDITURES	11,859	11,859	0
6200	700	OTHER EXPENSE	168	168	0
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA SERVICES	<b>\$6,688,564</b>	<b>\$6,765,617</b>	<b>\$77,053</b>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	11,010,191	10,831,763	(178,428)
6300	200	EMPLOYEE BENEFITS	3,985,250	4,133,345	148,095
6300	300	PURCHASED SERVICES	422,602	422,602	0
6300	500	MATERIALS & SUPPLIES	167,464	167,464	0
6300	600	CAPITAL EXPENDITURES	35,752	35,752	0
6300	700	OTHER EXPENSE	189,527	189,527	0
	<b>TOTAL</b>	INSTRUCTION & CURRICULUM DVLP SVCS	<b>\$15,810,786</b>	<b>\$15,780,453</b>	<b>(\$30,333)</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,267,994	4,502,266	(765,728)
6400	200	EMPLOYEE BENEFITS	1,599,420	1,520,014	(79,406)
6400	300	PURCHASED SERVICES	1,490,157	1,490,157	0
6400	500	MATERIALS & SUPPLIES	173,959	173,959	0
6400	600	CAPITAL EXPENDITURES	11,790	11,790	0
6400	700	OTHER EXPENSE	1,973	1,973	0
	<b>TOTAL</b>	INSTRUCTIONAL STAFF TRAINING SERVICES	<b>\$8,545,293</b>	<b>\$7,700,159</b>	<b>(\$845,134)</b>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,635,570	6,497,056	(138,514)
6500	200	EMPLOYEE BENEFITS	2,533,309	2,613,020	79,711
6500	300	PURCHASED SERVICES	86,050	86,050	0
6500	500	SUPPLIES	919,104	919,104	0
	<b>TOTAL</b>	INSTRUCTION-RELATED TECH	<b>\$10,174,033</b>	<b>\$10,115,230</b>	<b>(\$58,803)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$85,763,400</b>	<b>\$85,214,995</b>	<b>(\$548,405)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>SCHOOL BOARD</b>			
7100	100	SALARIES	818,482	<b>818,482</b>	0
7100	200	EMPLOYEE BENEFITS	2,308,270	<b>2,322,416</b>	14,146
7100	300	PURCHASED SERVICES	79,046	<b>79,046</b>	0
7100	500	MATERIALS & SUPPLIES	7,870	<b>7,870</b>	0
7100	700	OTHER EXPENSE	30,841	<b>30,841</b>	0
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$3,244,509</b>	<b>\$3,258,655</b>	<b>\$14,146</b>
		<b>GENERAL ADMINISTRATION</b>			
7200	100	SALARIES	2,304,331	<b>2,304,331</b>	0
7200	200	EMPLOYEE BENEFITS	736,896	<b>776,843</b>	39,947
7200	300	PURCHASED SERVICES	268,579	<b>268,579</b>	0
7200	500	MATERIALS & SUPPLIES	93,088	<b>93,088</b>	0
7200	600	CAPITAL EXPENDITURES	6,241	<b>6,241</b>	0
7200	700	OTHER EXPENSE	114,397	<b>114,397</b>	0
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$3,523,532</b>	<b>\$3,563,479</b>	<b>\$39,947</b>
		<b>SCHOOL ADMINISTRATION</b>			
7300	100	SALARIES	45,417,795	<b>45,417,795</b>	0
7300	200	EMPLOYEE BENEFITS	17,654,147	<b>18,447,756</b>	793,609
7300	300	PURCHASED SERVICES	557,738	<b>557,738</b>	0
7300	400	ENERGY SERVICES	127	<b>127</b>	0
7300	500	MATERIALS & SUPPLIES	159,944	<b>159,944</b>	0
7300	600	CAPITAL EXPENDITURES	45,139	<b>45,139</b>	0
7300	700	OTHER EXPENSE	14,299	<b>14,299</b>	0
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$63,849,189</b>	<b>\$64,642,798</b>	<b>\$793,609</b>
		<b>FACILITIES ACQ. &amp; CONST.</b>			
7400	100	SALARIES	1,424,974	<b>1,424,974</b>	0
7400	200	EMPLOYEE BENEFITS	489,860	<b>514,462</b>	24,602
7400	300	PURCHASED SERVICES	25,260	<b>25,260</b>	0
7400	400	ENERGY SERVICES	5,659	<b>5,659</b>	0
7400	500	MATERIALS	13,478	<b>13,478</b>	0
7400	600	CAPITAL EXPENDITURES	259,386	<b>259,386</b>	0
7400	700	OTHER EXPENSE	2,243	<b>2,243</b>	0
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$2,220,860</b>	<b>\$2,245,462</b>	<b>\$24,602</b>
		<b>FACIL ACQ &amp; CONSTR-CURR EXPEND</b>			
7410	700	OTHER EXPENSE	4,207,138	<b>4,207,138</b>	0
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$4,207,138</b>	<b>\$4,207,138</b>	<b>\$0</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>FISCAL SERVICES</b>			
7500	100	SALARIES	3,161,984	<b>3,161,984</b>	0
7500	200	EMPLOYEE BENEFITS	1,226,402	<b>1,281,527</b>	55,125
7500	300	PURCHASED SERVICES	490,778	<b>490,778</b>	0
7500	500	MATERIALS	29,804	<b>29,804</b>	0
7500	600	CAPITAL EXPENDITURES	3,966	<b>3,966</b>	0
7500	700	OTHER EXPENSE	64,898	<b>64,898</b>	0
	<b>TOTAL</b>	<b>FISCAL SERVICES</b>	<b>\$4,977,832</b>	<b>\$5,032,957</b>	<b>\$55,125</b>
		<b>FOOD SERVICE</b>			
7600	100	SALARIES	558,378	<b>558,378</b>	0
7600	200	EMPLOYEE BENEFITS	39,275	<b>50,650</b>	11,375
	<b>TOTAL</b>	<b>FOOD SERVICE</b>	<b>\$597,653</b>	<b>\$609,028</b>	<b>\$11,375</b>
		<b>PLANNING, RESEARCH, DEVELOPMENT &amp; EVAL</b>			
7710	100	SALARIES	1,158,567	<b>1,158,567</b>	0
7710	200	EMPLOYEE BENEFITS	381,206	<b>401,081</b>	19,875
7710	300	PURCHASED SERVICES	319,656	<b>319,656</b>	0
7710	500	MATERIALS & SUPPLIES	5,156	<b>5,156</b>	0
7710	600	CAPITAL EXPENDITURES	754	<b>754</b>	0
7710	700	OTHER EXPENSE	1,124	<b>1,124</b>	0
	<b>TOTAL</b>	<b>PLANNING, RESEARCH, DEVELOPMENT &amp; EVAL</b>	<b>\$1,866,463</b>	<b>\$1,886,338</b>	<b>\$19,875</b>
		<b>INFORMATION SERVICES</b>			
7720	100	SALARIES	734,595	<b>734,595</b>	0
7720	200	EMPLOYEE BENEFITS	272,253	<b>285,091</b>	12,838
7720	300	PURCHASED SERVICES	62,388	<b>62,388</b>	0
7720	400	ENERGY SERVICES	1,319	<b>1,319</b>	0
7720	500	MATERIALS & SUPPLIES	78,842	<b>78,842</b>	0
7720	600	CAPITAL EXPENDITURES	18,539	<b>18,539</b>	0
7720	700	OTHER EXPENSE	2,327	<b>2,327</b>	0
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$1,170,263</b>	<b>\$1,183,101</b>	<b>\$12,838</b>
		<b>PERSONNEL SERVICES</b>			
7730	100	SALARIES	3,864,302	<b>3,864,302</b>	0
7730	200	EMPLOYEE BENEFITS	2,190,238	<b>2,257,143</b>	66,905
7730	300	PURCHASED SERVICES	864,642	<b>864,642</b>	0
7730	500	MATERIALS & SUPPLIES	162,467	<b>162,467</b>	0
7730	600	CAPITAL EXPENDITURES	6,311	<b>6,311</b>	0
7730	700	OTHER EXPENSE	8,567	<b>8,567</b>	0
	<b>TOTAL</b>	<b>PERSONNEL SERVICES</b>	<b>\$7,096,527</b>	<b>\$7,163,432</b>	<b>\$66,905</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INTERNAL SVC			
7760	100	SALARIES	1,713,096	1,713,096	0
7760	200	EMPLOYEE BENEFITS	710,372	740,671	30,299
7760	300	PURCHASED SERVICES	966,123	966,123	0
7760	400	ENERGY SERVICES	20,751	20,751	0
7760	500	MATERIALS & SUPPLIES	245,509	245,509	0
7760	600	CAPITAL EXPENDITURES	9,028	9,028	0
7760	700	OTHER EXPENSE	9,376	9,376	0
	TOTAL	INTERNAL SVC	\$3,674,255	\$3,704,554	\$30,299
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	205,726	205,726	0
7790	200	EMPLOYEE BENEFITS	99,483	102,844	3,361
7790	300	PURCHASED SERVICES	9,253	9,253	0
7790	500	MATERIALS & SUPPLIES	8,786	8,786	0
7790	600	CAPITAL EXPENDITURES	324	324	0
7790	700	OTHER EXPENSE	22,842	22,842	0
	TOTAL	OTHER CENTRAL SERVICES	\$346,414	\$349,775	\$3,361
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	17,949,671	19,926,871	1,977,200
7800	200	EMPLOYEE BENEFITS	6,959,427	7,710,101	750,674
7800	300	PURCHASED SERVICES	2,441,450	2,441,450	0
7800	400	ENERGY SERVICES	2,403,906	2,403,906	0
7800	500	MATERIALS & SUPPLIES	1,810,174	1,810,174	0
7800	600	CAPITAL EXPENDITURES	2,642,278	2,642,278	0
7800	700	OTHER EXPENSE	61,832	61,832	0
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$34,268,738	\$36,996,612	\$2,727,874
		OPERATION OF PLANT			
7900	100	SALARIES	33,130,575	33,130,575	0
7900	200	EMPLOYEE BENEFITS	15,256,623	15,852,579	595,956
7900	300	PURCHASED SERVICES	22,097,655	22,622,669	525,014
7900	400	ENERGY SERVICES	25,381,048	28,381,048	3,000,000
7900	500	MATERIALS & SUPPLIES	1,808,311	1,808,311	0
7900	600	CAPITAL EXPENDITURES	407,647	407,647	0
7900	700	OTHER EXPENSE	492,033	492,033	0
	TOTAL	OPERATION OF PLANT	\$98,573,892	\$102,694,862	\$4,120,970
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$229,293,693</b>	<b>\$237,211,258</b>	<b>\$7,920,926</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,466,841	<b>7,328,327</b>	(138,514)
8100	200	EMPLOYEE BENEFITS	3,411,479	<b>3,516,766</b>	105,287
8100	300	PURCHASED SERVICES	7,613,964	<b>7,613,964</b>	0
8100	400	ENERGY SERVICES	415,750	<b>415,750</b>	0
8100	500	MATERIALS & SUPPLIES	2,907,868	<b>2,907,868</b>	0
8100	600	CAPITAL EXPENDITURES	254,962	<b>254,962</b>	0
8100	700	OTHER EXPENSE	1,451,192	<b>1,451,192</b>	0
	TOTAL	MAINTENANCE OF PLANT	<b>\$23,522,056</b>	<b>\$23,488,829</b>	(\$33,227)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i><b>\$23,522,056</b></i>	<i><b>\$23,488,829</b></i>	<i>(\$33,227)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,639,661	<b>2,639,661</b>	0
8200	200	EMPLOYEE BENEFITS	907,388	<b>953,170</b>	45,782
8200	300	PURCHASED SERVICES	2,088,742	<b>2,088,742</b>	0
8200	400	ENERGY SERVICES	7,437	<b>7,437</b>	0
8200	500	MATERIALS & SUPPLIES	44,846	<b>44,846</b>	0
8200	600	CAPITAL EXPENDITURES	8,906	<b>8,906</b>	0
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	<b>\$5,696,980</b>	<b>\$5,742,762</b>	\$45,782
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i><b>\$5,696,980</b></i>	<i><b>\$5,742,762</b></i>	<i>\$45,782</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	266,120	<b>266,120</b>	0
9100	200	EMPLOYEE BENEFITS	116,493	<b>121,480</b>	4,987
9100	300	PURCHASED SERVICES	132	<b>132</b>	0
9100	500	MATERIALS & SUPPLIES	6,306	<b>6,306</b>	0
9100	700	OTHER EXPENSE	358,654	<b>358,654</b>	0
	TOTAL	COMMUNITY SERVICES	<b>\$747,705</b>	<b>\$752,692</b>	\$4,987
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i><b>\$747,705</b></i>	<i><b>\$752,692</b></i>	<i>\$4,987</i>
		TOTAL APPROPRIATIONS	<b>\$939,500,000</b>	<b>\$950,048,171</b>	\$10,548,171

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	4,000,000	<b>4,000,000</b>	0
	TOTAL	NON-SPENDABLE	<u>\$4,000,000</u>	<u><b>\$4,000,000</b></u>	<u>\$0</u>
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,500,000	<b>1,500,000</b>	0
		REFERENDUM		<b>2,000,000</b>	2,000,000
		WORKFORCE	14,000,000	<b>15,000,000</b>	1,000,000
	TOTAL	RESTRICTED	<u>\$15,500,000</u>	<u><b>\$18,500,000</b></u>	<u>\$3,000,000</u>
		<u>ASSIGNED</u>			
		ENCUMBRANCES	8,000,000	<b>8,000,000</b>	0
		CENTRAL PRINTING	800,000	<b>800,000</b>	0
		CARRYFORWARDS	19,000,000	<b>20,000,000</b>	1,000,000
		FTE AUDIT ADJUSTMENTS	1,000,000	<b>1,000,000</b>	0
		FEFP VARIATIONS	8,000,000	<b>7,000,000</b>	(1,000,000)
		ESSER II		<b>10,000,000</b>	46,800,000
	TOTAL	ASSIGNED	<u>\$36,800,000</u>	<u><b>\$46,800,000</b></u>	<u>\$56,800,000</u>
		<u>UNASSIGNED</u>	<u>\$21,587,398</u>	<u><b>19,851,829</b></u>	<u>(1,735,569)</u>
	TOTAL	UNASSIGNED	<u>\$21,587,398</u>	<u><b>\$19,851,829</b></u>	<u>(\$1,735,569)</u>
	TOTAL	ENDING FUND BALANCE	<u>\$77,887,398</u>	<u><b>\$89,151,829</b></u>	<u>\$11,264,431</u>
	TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u><u>\$1,017,387,398</u></u>	<u><u><b>\$1,039,200,000</b></u></u>	<u><u>\$21,812,602</u></u>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
3299	000	FEDERAL THRU STATE			
		MISC FEDERAL THROUGH STATE	\$5,000,000		(\$5,000,000)
	TOTAL	FEDERAL THRU STATE	\$5,000,000	\$0	(\$5,000,000)
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	4,463,741	<b>4,463,741</b>	0
3341	000	SALES TAX DISTRIBUTION	223,250	<b>223,250</b>	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,719,318	<b>3,674,006</b>	(45,312)
3399	000	MISCELLANEOUS STATE REVENUE	1,438,314	<b>647,067</b>	(791,247)
	TOTAL	STATE SOURCES	\$9,844,623	<b>\$9,008,064</b>	(\$836,559)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	180,174,620	<b>202,064,634</b>	21,890,014
3431	000	INTEREST ON INVESTMENTS	4,045,167	<b>500,000</b>	(3,545,167)
3433	000	NET INC/DEC FAIR VALUE INVEST	(4,698,662)		4,698,662
3434	000	INTEREST EARNED ON BOND PROCEEDS	167		(167)
3490	000	MISCELLANEOUS LOCAL SOURCES	13,304,352		(13,304,352)
3493	000	SALE OF JUNK	13,500		(13,500)
3497	000	REFUNDS OF PRIOR YEAR	285		(285)
	TOTAL	LOCAL SOURCES	\$192,839,429	<b>\$202,564,634</b>	\$9,725,205
	TOTAL	ESTIMATED REVENUE	\$207,684,052	<b>\$211,572,698</b>	\$3,888,646
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	149,410,664	<b>146,747,151</b>	(2,663,513)
		ASSIGNED	330,847	<b>100,000</b>	(230,847)
	TOTAL	BEGINNING FUND BALANCE	\$149,741,511	<b>\$146,847,151</b>	(\$2,894,360)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<b>\$357,425,563</b>	<b>\$358,419,849</b>	\$994,286

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$160,313,808	<b>\$191,134,423</b>	\$30,820,615
	TOTAL	FACILITIES ACQ. & CONST.	\$160,313,808	<b>\$191,134,423</b>	\$30,820,615
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES		<b>3,344,612</b>	3,344,612
	TOTAL	CHARTER SCHOOL CAPITAL	\$0	<b>\$3,344,612</b>	\$3,344,612
9200	700	DEBT SERVICES OTHER EXPENSES	707,912	<b>707,912</b>	0
	TOTAL	DEBT SERVICES	\$707,912	<b>\$707,912</b>	\$0
9700	900	TRANSFER OF FUNDS TRANSFERS	49,556,692	<b>48,473,273</b>	(1,083,419)
	TOTAL	TRANSFER OF FUNDS	\$49,556,692	<b>\$48,473,273</b>	(\$1,083,419)
	TOTAL	APPROPRIATIONS	\$210,578,412	<b>\$243,660,220</b>	\$33,081,808
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	146,747,151	<b>114,259,629</b>	(32,487,522)
		ASSIGNED	100,000	<b>500,000</b>	400,000
	TOTAL	ENDING FUND BALANCE	\$146,847,151	<b>\$114,759,629</b>	(\$32,087,522)
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$357,425,563</b>	<b>\$358,419,849</b>	\$994,286

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
3435	000	LOCAL SOURCES INTEREST COPS DEBT SRVC	\$17		(\$17)
	TOTAL	LOCAL SOURCES	\$17	\$0	(\$17)
3630	000	TRANSFERS TRANS. FROM CAPITAL PROJECTS	8,500,408	8,473,273	(27,135)
	TOTAL	TRANSFERS	\$8,500,408	\$8,473,273	(\$27,135)
	TOTAL	ESTIMATED REVENUE	\$8,500,425	\$8,473,273	(\$27,152)
	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN RESTRICTED	22,908	22,908	0
	TOTAL	BEGINNING FUND BALANCE	\$22,908	\$22,908	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$8,523,333	\$8,496,181	(\$27,152)
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
9200	700	DEBT SERVICES OTHER EXPENSES	\$8,500,425	\$8,496,175	(\$4,250)
	TOTAL	DEBT SERVICES	\$8,500,425	\$8,496,175	(\$4,250)
	TOTAL	APPROPRIATIONS	\$8,500,425	\$8,496,175	(\$4,250)
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	22,908	6	(22,902)
	TOTAL	ENDING FUND BALANCE	\$22,908	\$6	(\$22,902)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$8,523,333	\$8,496,181	(\$27,152)

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**PINELLAS COUNTY SCHOOL BOARD**

FUNG- OBJECT		DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
<b>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</b>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$4,007,995		(\$4,007,995)
3199	000	MISC FEDERAL DIRECT	2,325,343	631,649	(1,693,694)
	TOTAL	FEDERAL DIRECT	\$6,333,338	\$631,649	(\$5,701,689)
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,843,170	42,785	(1,800,385)
3221	000	ADULT GENERAL EDUCATION	1,475,497	29,500	(1,445,997)
3222	000	ENGLISH LITERACY & CIVICS	288,411	19,463	(268,948)
3225	000	TCHER & PRINCPL TRNING TITLE II	4,921,694	676,437	(4,245,257)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	34,030,147	1,581,776	(32,448,371)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	46,031,854	2,600,188	(43,431,666)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,520,973	277,587	(1,243,386)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	1,055,008	303,563	(751,445)
3299	000	MISC FEDERAL THRU STATE	4,071,437	950,886	(3,120,551)
	TOTAL	FEDERAL THRU STATE	\$95,238,191	\$6,482,185	(\$88,756,006)
	TOTAL	ESTIMATED REVENUE	\$101,571,529	\$7,113,834	(\$94,457,695)

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**PINELLAS COUNTY SCHOOL BOARD**

FUNG- OBJECT		DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
TION					
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$8,711,829	\$144,035	(\$8,567,794)
5100	200	EMPLOYEE BENEFITS	3,187,173	23,125	(3,164,048)
5100	300	PURCHASED SERVICES	5,254,459	217,306	(5,037,153)
5100	500	MATERIALS & SUPPLIES	7,036,003	4,046,692	(2,989,311)
5100	600	CAPITAL EXPENDITURES	2,011,356	48,389	(1,962,967)
5100	700	OTHER EXPENSE	8,104	1,000	(7,104)
	TOTAL	BASIC (FEFP K-12)	\$26,208,924	\$4,480,547	(\$21,728,377)
		EXCEPTIONAL			
5200	100	SALARIES	6,742,850	5,054	(6,737,796)
5200	200	EMPLOYEE BENEFITS	2,721,922	989	(2,720,933)
5200	300	PURCHASED SERVICES	502,189		(502,189)
5200	500	MATERIALS & SUPPLIES	848,170		(848,170)
5200	600	CAPITAL EXPENDITURES	90,819		(90,819)
	TOTAL	EXCEPTIONAL	\$10,905,950	\$6,043	(\$10,899,907)
		CAREER EDUCATION			
5300	100	SALARIES	279,716		(279,716)
5300	200	EMPLOYEE BENEFITS	61,766		(61,766)
5300	300	PURCHASED SERVICES	600,282		(600,282)
5300	500	MATERIALS & SUPPLIES	322,771		(322,771)
5300	600	CAPITAL EXPENDITURES	267,541		(267,541)
5300	700	OTHER EXPENSE	5,470		(5,470)
	TOTAL	CAREER EDUCATION	\$1,537,546	\$0	(\$1,537,546)
		ADULT GENERAL			
5400	100	SALARIES	227,788		(227,788)
5400	200	EMPLOYEE BENEFITS	55,868		(55,868)
5400	300	PURCHASED SERVICES	372,576		(372,576)
5400	500	MATERIALS & SUPPLIES	91,617		(91,617)
5400	600	CAPITAL EXPENDITURES	287,842		(287,842)
5400	700	OTHER EXPENSE	5,325		(5,325)
	TOTAL	ADULT GENERAL	\$1,041,016	\$0	(\$1,041,016)
		PRE KINDERGARTEN			
5500	100	SALARIES	211,745		(211,745)
5500	200	EMPLOYEE BENEFITS	154,583		(154,583)
5500	500	MATERIALS & SUPPLIES	163,260		(163,260)
	TOTAL	PRE KINDERGARTEN	\$529,588	\$0	(\$529,588)
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	4,480		(4,480)
	TOTAL	OTHER INSTRUCTION	\$4,480	\$0	(\$4,480)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$40,227,504	\$4,486,590	(\$35,740,914)

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**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,285,239	<b>73,661</b>	(2,211,578)
6110	200	EMPLOYEE BENEFITS	897,800	<b>16,545</b>	(881,255)
6110	300	PURCHASED SERVICES	20,180	<b>4,050</b>	(16,130)
6110	500	MATERIALS & SUPPLIES	10,700	<b>3,166</b>	(7,534)
6110	600	CAPITAL EXPENDITURES	75		(75)
6110	700	OTHER EXPENSE	18		(18)
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$3,214,012</b>	<b>\$97,422</b>	<b>(\$3,116,590)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	28,869	<b>1,690</b>	(27,179)
6120	200	EMPLOYEE BENEFITS	8,839	<b>331</b>	(8,508)
	TOTAL	GUIDANCE SERVICES	<b>\$37,708</b>	<b>\$2,021</b>	<b>(\$35,687)</b>
		HEALTH SERVICES			
6130	100	SALARIES	33,500		(33,500)
6130	200	EMPLOYEE BENEFITS	6,770		(6,770)
	TOTAL	HEALTH SERVICES	<b>\$40,270</b>	<b>\$0</b>	<b>(\$40,270)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	377,786	<b>9,733</b>	(368,053)
6140	200	EMPLOYEE BENEFITS	163,155	<b>3,985</b>	(159,170)
6140	300	PURCHASED SERVICES	100		(100)
6140	500	MATERIALS & SUPPLIES	16,000		(16,000)
	TOTAL	PSYCHOLOGICAL SERVICES	<b>\$557,041</b>	<b>\$13,718</b>	<b>(\$543,323)</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	214,845	<b>149</b>	(214,696)
6150	200	EMPLOYEE BENEFITS	74,424	<b>1,718</b>	(72,706)
6150	300	PURCHASED SERVICES	212,289	<b>10,000</b>	(202,289)
6150	500	MATERIALS & SUPPLIES	879,485		(879,485)
6150	600	CAPITAL OUTLAY	13,145		(13,145)
6150	700	OTHER EXPENSES	1,400		(1,400)
	TOTAL	PARENTAL INVOLVEMENT	<b>\$1,395,588</b>	<b>\$11,867</b>	<b>(\$1,383,721)</b>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	1,053,550		(1,053,550)
6190	200	EMPLOYEE BENEFITS	433,879		(433,879)
6190	300	PURCHASED SERVICES	1,000		(1,000)
6190	500	MATERIALS & SUPPLIES	251,054		(251,054)
6190	600	CAPITAL OUTLAY	20,000		(20,000)
	TOTAL	OTHER STUDENT PERSONNEL SVC	<b>\$1,759,483</b>	<b>\$0</b>	<b>(\$1,759,483)</b>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	13,195,721	<b>394,065</b>	(12,801,656)
6300	200	EMPLOYEE BENEFITS	4,863,695	<b>119,383</b>	(4,744,312)
6300	300	PURCHASED SERVICES	652,909	<b>20,014</b>	(632,895)
6300	500	MATERIALS & SUPPLIES	329,179	<b>130,899</b>	(198,280)
6300	600	CAPITAL EXPENDITURES	110,927	<b>5,532</b>	(105,395)
6300	700	OTHER EXPENSE	12,173		(12,173)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<b>\$19,164,604</b>	<b>\$669,893</b>	<b>(\$18,494,711)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	16,071,365	<b>598,473</b>	(15,472,892)
6400	200	EMPLOYEE BENEFITS	6,030,565	<b>138,202</b>	(5,892,363)
6400	300	PURCHASED SERVICES	3,626,451	<b>747,046</b>	(2,879,405)
6400	500	MATERIALS & SUPPLIES	404,248	<b>100,369</b>	(303,879)
6400	600	CAPITAL EXPENDITURES	101,795	<b>20</b>	(101,775)
	<b>TOTAL</b>	INSTRUCTIONAL STAFF TRAINING SERVICES	<b>\$26,234,424</b>	<b>\$1,584,110</b>	<b>(\$24,650,314)</b>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	152,158		(152,158)
6500	200	EMPLOYEE BENEFITS	60,182		(60,182)
	<b>TOTAL</b>	INSTRUCTION-RELATED TECH	<b>\$212,340</b>	<b>\$0</b>	<b>(\$212,340)</b>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i><b>\$52,615,470</b></i>	<i><b>\$2,379,031</b></i>	<i><b>(\$50,236,439)</b></i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	3,219,945	<b>126,119</b>	(3,093,826)
	<b>TOTAL</b>	GENERAL ADMINISTRATION	<b>\$3,219,945</b>	<b>\$126,119</b>	<b>(\$3,093,826)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	144,674	<b>2,673</b>	(142,001)
7300	200	EMPLOYEE BENEFITS	12,589	<b>523</b>	(12,066)
	<b>TOTAL</b>	SCHOOL ADMINISTRATION	<b>\$157,263</b>	<b>\$3,196</b>	<b>(\$154,067)</b>
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	23,213		(23,213)
	<b>TOTAL</b>	FACILITIES ACQ. & CONST.	<b>\$23,213</b>	<b>\$0</b>	<b>(\$23,213)</b>
		FISCAL SERVICES			
7500	100	SALARIES	69,254	<b>1,390</b>	(67,864)
7500	200	EMPLOYEE BENEFITS	42,438	<b>781</b>	(41,657)
	<b>TOTAL</b>	FISCAL SERVICES	<b>\$111,692</b>	<b>\$2,171</b>	<b>(\$109,521)</b>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	181,594		(181,594)
7710	200	EMPLOYEE BENEFITS	79,911		(79,911)
	<b>TOTAL</b>	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<b>\$261,505</b>	<b>\$0</b>	<b>(\$261,505)</b>
		PERSONNEL SERVICES			
7730	100	SALARIES	152,168	<b>2,619</b>	(149,549)
7730	200	EMPLOYEE BENEFITS	39,105	<b>200</b>	(38,905)
7730	300	PURCHASED SERVICES	3,877	<b>2,608</b>	(1,269)
	<b>TOTAL</b>	PERSONNEL SERVICES	<b>\$195,150</b>	<b>\$5,427</b>	<b>(\$189,723)</b>

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	73,319	9,234	(64,085)
7790	200	EMPLOYEE BENEFITS	30,398	995	(29,403)
	TOTAL	OTHER CENTRAL SERVICES	\$103,717	\$10,229	(\$93,488)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	446,225	8,496	(437,729)
7800	400	ENERGY SERVICES	5,003	3	(5,000)
7800	700	OTHER EXPENSE	79,000		(79,000)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$530,228	\$8,499	(\$521,729)
		OPERATION OF PLANT			
7900	100	SALARIES	17,488	11,821	(5,667)
7900	200	EMPLOYEE BENEFITS	8,247	6,653	(1,594)
7900	300	PURCHASED SERVICES	8,678	140	(8,538)
7900	600	CAPITAL EXPENDITURES	83,435	73,958	(9,477)
	TOTAL	OPERATION OF PLANT	\$117,848	\$92,572	(\$25,276)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,720,561</i>	<i>\$248,213</i>	<i>(\$4,472,348)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	321,342		(321,342)
9100	700	OTHER EXPENSE	3,686,652		(3,686,652)
	TOTAL	COMMUNITY SERVICES	\$4,007,994	\$0	(\$4,007,994)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$4,007,994</i>	<i>\$0</i>	<i>(\$4,007,994)</i>
		TOTAL APPROPRIATIONS	\$101,571,529	\$7,113,834	(\$94,457,695)

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**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u></b>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$261,159		(\$261,159)
	TOTAL	FEDERAL THRU STATE	\$261,159	\$0	(\$261,159)
	TOTAL	ESTIMATED REVENUE	\$261,159	\$0	(\$261,159)

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$32,771		(\$32,771)
5100	200	EMPLOYEE BENEFITS	8,722		(8,722)
5100	500	MATERIALS & SUPPLIES	110,965		(110,965)
	TOTAL	BASIC (FEFP K-12)	<u>\$152,458</u>	<u>\$0</u>	<u>(\$152,458)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	5,556		(5,556)
6300	200	EMPLOYEE BENEFITS	3,424		(3,424)
6300	300	PURCHASED SERVICES	90,862		(90,862)
6300	500	MATERIALS & SUPPLIES	2,872		(2,872)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$102,714</u>	<u>\$0</u>	<u>(\$102,714)</u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	2,973		(2,973)
6400	200	EMPLOYEE BENEFITS	2,916		(2,916)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$5,889</u>	<u>\$0</u>	<u>(\$5,889)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$261,061</i></u>	<u><i>\$0</i></u>	<u><i>(\$108,603)</i></u>
		OPERATION OF PLANT			
7900	500	MATERIALS & SUPPLIES	98		(98)
	TOTAL	OPERATION OF PLANT	<u>\$98</u>	<u>\$0</u>	<u>(\$98)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$98</i></u>	<u><i>\$0</i></u>	<u><i>(\$98)</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$261,159</u></u>	<u><u>\$0</u></u>	<u><u>(\$261,159)</u></u>

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**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$51,231		(\$51,231)
3272	000	EDUC. STABIL. FUNDS WORKFORCE	1,417,914	55,464	(1,362,450)
3273	000	EDUC. STABIL. VPK	929,072		(929,072)
	TOTAL	FEDERAL THRU STATE	\$2,398,217	\$55,464	(\$2,342,753)
	TOTAL	ESTIMATED REVENUE	\$2,398,217	\$55,464	(\$2,342,753)

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**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u></b>					
5100	500	BASIC (FEFP K-12) MATERIALS & SUPPLIES	\$60,814		(\$60,814)
5100	600	CAPITAL EXPENDITURES	948		(948)
	<b>TOTAL</b>	<b>BASIC (FEFP K-12)</b>	<b>\$61,762</b>	<b>\$0</b>	<b>(\$61,762)</b>
5300	300	CAREER EDUCATION PURCHASED SERVICES		<b>1,409</b>	1,409
5300	500	MATERIALS & SUPPLIES	3,600	<b>76</b>	(3,524)
5300	600	CAPITAL EXPENDITURES	86,804	<b>2,253</b>	(84,551)
	<b>TOTAL</b>	<b>CAREER EDUCATION</b>	<b>\$90,404</b>	<b>\$3,738</b>	<b>(\$86,666)</b>
5500	100	PRE KINDERGARTEN SALARIES	1,303		(1,303)
5500	200	EMPLOYEE BENEFITS	100		(100)
5500	300	PURCHASED SERVICES	65,118		(65,118)
5500	500	MATERIALS & SUPPLIES	837,781		(837,781)
5500	600	CAPITAL EXPENDITURES	4,878		(4,878)
	<b>TOTAL</b>	<b>PRE KINDERGARTEN</b>	<b>\$909,180</b>	<b>\$0</b>	<b>(\$909,180)</b>
	<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>		<b><i>\$1,061,346</i></b>	<b><i>\$3,738</i></b>	<b><i>(\$1,057,608)</i></b>
6400	100	INSTRUCTIONAL STAFF TRAINING SERVICES SALARIES	8,697		(8,697)
6400	200	EMPLOYEE BENEFITS	665		(665)
	<b>TOTAL</b>	<b>INSTRUCTIONAL STAFF TRAINING SERVICES</b>	<b>\$9,362</b>	<b>\$0</b>	<b>(\$9,362)</b>
	<b><i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i></b>		<b><i>\$9,362</i></b>	<b><i>\$0</i></b>	<b><i>(\$9,362)</i></b>
9100	300	COMMUNITY SERVICES PURCHASED SERVICES	1,483		(1,483)
9100	500	MATERIALS & SUPPLIES	18,144	<b>15,907</b>	(2,237)
9100	600	CAPITAL EXPENDITURES	1,307,058	<b>35,036</b>	(1,272,022)
9100	700	OTHER EXPENSE	824	<b>783</b>	(41)
	<b>TOTAL</b>	<b>COMMUNITY SERVICES</b>	<b>\$1,327,509</b>	<b>\$51,726</b>	<b>(\$1,275,783)</b>
	<b><i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i></b>		<b><i>\$1,327,509</i></b>	<b><i>\$51,726</i></b>	<b><i>(\$1,275,783)</i></b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$2,398,217</b>	<b>\$55,464</b>	<b>(\$2,342,753)</b>

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FUNC- TION	OBJECT	DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u></b>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$8,157,382	<b>\$632,286</b>	(\$7,525,096)
	TOTAL	FEDERAL THRU STATE	\$8,157,382	<b>\$632,286</b>	(\$7,525,096)
	TOTAL	ESTIMATED REVENUE	\$8,157,382	<b>\$632,286</b>	(\$7,525,096)

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<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$1,161,151		(\$1,161,151)
5100	200	EMPLOYEE BENEFITS	318,779		(318,779)
5100	300	PURCHASED SERVICES	2,949,005	<b>342,151</b>	(2,606,854)
5100	500	MATERIALS & SUPPLIES	1,706,728	<b>64,731</b>	(1,641,997)
5100	600	CAPITAL EXPENDITURES	134,409		(134,409)
	TOTAL	BASIC (FEFP K-12)	<u>\$6,270,072</u>	<u><b>\$406,882</b></u>	<u>(\$5,863,190)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<u><i>\$6,270,072</i></u>	<u><i><b>\$406,882</b></i></u>	<u><i>(\$5,863,190)</i></u>
		GUIDANCE SERVICES			
6120	100	SALARIES	19,990		(19,990)
	TOTAL	GUIDANCE SERVICES	<u>\$19,990</u>	<u><b>\$0</b></u>	<u>(\$19,990)</u>
		PSYCHOLOGICAL SERVICES			
6140	300	PURCHASED SERVICES	85,000		(85,000)
6140	500	MATERIALS & SUPPLIES	59,077		(59,077)
6140	600	CAPITAL EXPENDITURES	3,770		(3,770)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$147,847</u>	<u><b>\$0</b></u>	<u>(\$147,847)</u>
		INSTRUCTIONAL MEDIA SERVICES			
6200	500	MATERIALS & SUPPLIES	61,970		(61,970)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	<u>\$61,970</u>	<u><b>\$0</b></u>	<u>(\$61,970)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	6,357		(6,357)
6300	200	EMPLOYEE BENEFITS	1,728		(1,728)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$8,085</u>	<u><b>\$0</b></u>	<u>(\$8,085)</u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	576,246		(576,246)
6400	200	EMPLOYEE BENEFITS	185,533		(185,533)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$761,779</u>	<u><b>\$0</b></u>	<u>(\$761,779)</u>
		INSTRUCTION-RELATED TECH			
6500	500	MATERIALS & SUPPLIES	2,000		(2,000)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$2,000</u>	<u><b>\$0</b></u>	<u>(\$2,000)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$1,001,671</i></u>	<u><i><b>\$0</b></i></u>	<u><i>(\$1,001,671)</i></u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	842,267	<b>225,404</b>	(616,863)
	TOTAL	GENERAL ADMINISTRATION	<u>\$842,267</u>	<u><b>\$225,404</b></u>	<u>(\$616,863)</u>

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FUNC- TION	OBJECT	DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	349		(349)
	TOTAL	SCHOOL ADMINISTRATION	\$349	\$0	(\$349)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$842,616</i>	<i>\$225,404</i>	<i>(\$617,212)</i>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	43,023		(43,023)
	TOTAL	TRANSFER OF FUNDS	\$43,023	\$0	(\$43,023)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$43,023</i>	<i>\$0</i>	<i>(\$43,023)</i>
		TOTAL APPROPRIATIONS	\$8,157,382	\$632,286	(\$7,525,096)

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FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CRRSA ACT RELIEF - GEER II- ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3272	000	EDUC. STABIL. FUNDS WORKFORCE	\$1,121,213	\$271,203	(\$850,010)
3273	000	EDUC. STABIL. VPK	3,126		(3,126)
3280	000	FEDERAL THROUGH LOCAL	145,000	263	(144,737)
	TOTAL	FEDERAL THRU STATE	\$1,269,339	\$271,466	(\$997,873)
	TOTAL	ESTIMATED REVENUE	\$1,269,339	\$271,466	(\$997,873)

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<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OTHER CRRSA ACT RELIEF - GEER II- APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$552	\$263	(\$289)
5100	600	CAPITAL EXPENDITURES	2,574		(2,574)
	TOTAL	BASIC (FEFP K-12)	\$3,126	\$263	(\$2,863)
		CAREER EDUCATION			
5300	300	PURCHASED SERVICES	49,258	17,392	(31,866)
5300	500	MATERIALS & SUPPLIES	117,686	23,893	(93,793)
5300	600	CAPITAL EXPENDITURES	670,613	47,720	(622,893)
5300	700	OTHER EXPENSE	286,389	61,545	(224,844)
	TOTAL	CAREER EDUCATION	\$1,123,946	\$150,550	(\$973,396)
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$1,127,072</i>	<i>\$150,813</i>	<i>(\$976,259)</i>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	32,500	30,875	(1,625)
6400	200	EMPLOYEE BENEFITS	4,930	4,684	(246)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$37,430	\$35,559	(\$1,871)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$37,430</i>	<i>\$35,559</i>	<i>(\$1,871)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	38,857	23,302	(15,555)
	TOTAL	GENERAL ADMINISTRATION	\$38,857	\$23,302	(\$15,555)
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	26,000	24,700	(1,300)
	TOTAL	FACILITIES ACQ. & CONST.	\$26,000	\$24,700	(\$1,300)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	39,980	37,092	(2,888)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$39,980	\$37,092	(\$2,888)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$104,837</i>	<i>\$85,094</i>	<i>(\$19,743)</i>
		TOTAL APPROPRIATIONS	\$1,269,339	\$271,466	(\$997,873)

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FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE</u>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$161,889,055	\$11,486,600	(\$150,402,455)
	TOTAL	FEDERAL THRU STATE	\$161,889,055	\$11,486,600	(\$150,402,455)
	TOTAL	ESTIMATED REVENUE	\$161,889,055	\$11,486,600	(\$150,402,455)

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<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$21,816,679		(\$21,816,679)
5100	200	EMPLOYEE BENEFITS	5,322,943		(5,322,943)
5100	300	PURCHASED SERVICES	28,008,053		(28,008,053)
5100	500	MATERIALS & SUPPLIES	11,765,939	<b>1,486,600</b>	(10,279,339)
5100	600	CAPITAL EXPENDITURES	10,681,458		(10,681,458)
5100	700	OTHER EXPENSE	92,140		(92,140)
	TOTAL	BASIC (FEFP K-12)	<b>\$77,687,212</b>	<b>\$1,486,600</b>	<b>(\$76,200,612)</b>
		EXCEPTIONAL			
5200	100	SALARIES	4,498,782		(4,498,782)
5200	200	EMPLOYEE BENEFITS	3,057,913		(3,057,913)
5200	300	PURCHASED SERVICES	261,478		(261,478)
5200	500	MATERIALS & SUPPLIES	12,088		(12,088)
5200	600	CAPITAL EXPENDITURES	94,939		(94,939)
	TOTAL	EXCEPTIONAL	<b>\$7,925,200</b>	<b>\$0</b>	<b>(\$7,925,200)</b>
		CAREER EDUCATION			
5300	100	SALARIES	294,152		(294,152)
5300	200	EMPLOYEE BENEFITS	138,936		(138,936)
	TOTAL	CAREER EDUCATION	<b>\$433,088</b>	<b>\$0</b>	<b>(\$433,088)</b>
		ADULT GENERAL			
5400	100	SALARIES	42,144		(42,144)
5400	200	EMPLOYEE BENEFITS	5,422		(5,422)
	TOTAL	ADULT GENERAL	<b>\$47,566</b>	<b>\$0</b>	<b>(\$47,566)</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	8,407,916		(8,407,916)
5500	200	EMPLOYEE BENEFITS	2,448,581		(2,448,581)
5500	500	MATERIALS & SUPPLIES	733,639		(733,639)
5500	600	CAPITAL EXPENDITURES	10,000		(10,000)
	TOTAL	PRE KINDERGARTEN	<b>\$11,600,136</b>	<b>\$0</b>	<b>(\$11,600,136)</b>
		<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>	<b><i>\$97,693,202</i></b>	<b><i>\$1,486,600</i></b>	<b><i>(\$96,206,602)</i></b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	954,637		(954,637)
6110	200	EMPLOYEE BENEFITS	329,261		(329,261)
6110	300	PURCHASED SERVICES	13,881		(13,881)
6110	500	MATERIALS & SUPPLIES	11,148		(11,148)
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$1,308,927</b>	<b>\$0</b>	<b>(\$1,308,927)</b>

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<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	202,154		(202,154)
6120	200	EMPLOYEE BENEFITS	39,348		(39,348)
6120	300	PURCHASED SERVICES	998,292		(998,292)
	TOTAL	GUIDANCE SERVICES	\$1,239,794	\$0	(\$1,239,794)
		HEALTH SERVICES			
6130	300	PURCHASED SERVICES	1,547,033		(1,547,033)
6130	600	CAPITAL EXPENDITURES	226,800		(226,800)
	TOTAL	HEALTH SERVICES	\$1,773,833	\$0	(\$1,773,833)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	235,763		(235,763)
6140	200	EMPLOYEE BENEFITS	70,080		(70,080)
6140	300	PURCHASED SERVICES	287,635		(287,635)
	TOTAL	PSYCHOLOGICAL SERVICES	\$593,478	\$0	(\$593,478)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	60,557		(60,557)
6150	200	EMPLOYEE BENEFITS	6,219		(6,219)
6150	500	MATERIALS & SUPPLIES	37,500		(37,500)
	TOTAL	PARENTAL INVOLVEMENT	\$104,276	\$0	(\$104,276)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	66,669		(66,669)
6190	200	EMPLOYEE BENEFITS	14,278		(14,278)
6190	300	PURCHASED SERVICES	818,824		(818,824)
6190	500	MATERIALS & SUPPLIES	76,592		(76,592)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$976,363	\$0	(\$976,363)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	125,281		(125,281)
6200	200	EMPLOYEE BENEFITS	16,375		(16,375)
6200	600	CAPITAL OUTLAY	500		(500)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$142,156	\$0	(\$142,156)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	1,179,439		(1,179,439)
6300	200	EMPLOYEE BENEFITS	420,540		(420,540)
6300	300	PURCHASED SERVICES	186,241		(186,241)
6300	600	CAPITAL EXPENDITURES	70,426		(70,426)
6300	700	OTHER EXPENSE	61,598		(61,598)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$1,918,244	\$0	(\$1,918,244)

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FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	9,780,262		(9,780,262)
6400	200	EMPLOYEE BENEFITS	1,454,196		(1,454,196)
6400	300	PURCHASED SERVICES	1,891,623		(1,891,623)
6400	500	MATERIALS & SUPPLIES	214,941		(214,941)
6400	600	CAPITAL EXPENDITURES	53,739		(53,739)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$13,394,761	\$0	(\$13,394,761)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	28,920		(28,920)
6500	200	EMPLOYEE BENEFITS	2,258		(2,258)
6500	300	PURCHASED SERVICES	123,496		(123,496)
	TOTAL	INSTRUCTION-RELATED TECH	\$154,674	\$0	(\$154,674)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$21,606,506</i>	<i>\$0</i>	<i>(\$21,606,506)</i>
		SCHOOL BOARD			
7100	100	SALARIES	900		(900)
7100	200	EMPLOYEE BENEFITS	69		(69)
	TOTAL	SCHOOL BOARD	\$969	\$0	(\$969)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	243,616		(243,616)
7200	200	EMPLOYEE BENEFITS	78,434		(78,434)
7200	300	PURCHASED SERVICES	141,750		(141,750)
7200	500	MATERIALS & SUPPLIES	3,843		(3,843)
7200	600	CAPITAL EXPENDITURES	65,000		(65,000)
7200	700	OTHER EXPENSE	6,681,109		(6,681,109)
	TOTAL	GENERAL ADMINISTRATION	\$7,213,752	\$0	(\$7,213,752)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	94,719		(94,719)
7300	200	EMPLOYEE BENEFITS	27,068		(27,068)
	TOTAL	SCHOOL ADMINISTRATION	\$121,787	\$0	(\$121,787)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	4,092		(4,092)
7400	200	EMPLOYEE BENEFITS	313		(313)
7400	500	MATERIALS & SUPPLIES	7,339		(7,339)
	TOTAL	FACILITIES ACQ. & CONST.	\$11,744	\$0	(\$11,744)
		FISCAL SERVICES			
7500	100	SALARIES	347,208		(347,208)
7500	200	EMPLOYEE BENEFITS	130,417		(130,417)
	TOTAL	FISCAL SERVICES	\$477,625	\$0	(\$477,625)

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<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		FOOD SERVICE			
7600	100	SALARIES	367,578		(367,578)
7600	200	EMPLOYEE BENEFITS	28,124		(28,124)
	TOTAL	FOOD SERVICE	\$395,702	\$0	(\$395,702)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	67,438		(67,438)
7710	200	EMPLOYEE BENEFITS	20,696		(20,696)
7710	300	PURCHASED SERVICES	211,478		(211,478)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$299,612	\$0	(\$299,612)
		INFORMATION SERVICES			
7720	100	SALARIES	69,804		(69,804)
7720	200	EMPLOYEE BENEFITS	33,423		(33,423)
7720	300	PURCHASED SERVICES	270,000		(270,000)
7720	600	CAPITAL EXPENDITURES	409,478		(409,478)
	TOTAL	INFORMATION SERVICES	\$782,705	\$0	(\$782,705)
		PERSONNEL SERVICES			
7730	100	SALARIES	18,318		(18,318)
7730	200	EMPLOYEE BENEFITS	1,401		(1,401)
7730	300	PURCHASED SERVICES	5,000		(5,000)
	TOTAL	PERSONNEL SERVICES	\$24,719	\$0	(\$24,719)
		INTERNAL SVC			
7760	100	SALARIES	18,180		(18,180)
7760	200	EMPLOYEE BENEFITS	1,391		(1,391)
	TOTAL	INTERNAL SVC	\$19,571	\$0	(\$19,571)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	323,093		(323,093)
7790	200	EMPLOYEE BENEFITS	102,309		(102,309)
7790	300	PURCHASED SERVICES	888		(888)
	TOTAL	OTHER CENTRAL SERVICES	\$426,290	\$0	(\$426,290)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	1,499,007		(1,499,007)
7800	200	EMPLOYEE BENEFITS	232,524		(232,524)
7800	300	PURCHASED SERVICES	3,515,736		(3,515,736)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$5,247,267	\$0	(\$5,247,267)

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FUNC- TION	OBJECT	DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	427,224		(427,224)
7900	200	EMPLOYEE BENEFITS	32,686		(32,686)
7900	300	PURCHASED SERVICES	204		(204)
7900	500	MATERIALS & SUPPLIES	447,036		(447,036)
7900	600	CAPITAL EXPENDITURES	1,021,090		(1,021,090)
7900	700	OTHER EXPENSES	14,787		(14,787)
		TOTAL OPERATION OF PLANT	\$1,943,027	\$0	(\$1,943,027)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$16,945,199</i>	<i>\$0</i>	<i>(\$16,945,199)</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	89,112		(89,112)
8100	200	EMPLOYEE BENEFITS	6,818		(6,818)
8100	500	MATERIALS & SUPPLIES	351,159		(351,159)
		TOTAL MAINTENANCE OF PLANT	\$447,089	\$0	(\$447,089)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$447,089</i>	<i>\$0</i>	<i>(\$447,089)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	107,770		(107,770)
8200	200	EMPLOYEE BENEFITS	21,014		(21,014)
8200	300	PURCHASED SERVICES	1,849,356		(1,849,356)
8200	600	CAPITAL EXPENDITURES	166,894		(166,894)
		TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	\$2,145,034	\$0	(\$2,145,034)
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$2,145,034</i>	<i>\$0</i>	<i>(\$2,145,034)</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	2,418		(2,418)
9100	200	EMPLOYEE BENEFITS	185		(185)
		TOTAL COMMUNITY SERVICES	\$2,603	\$0	(\$2,603)
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	23,029,851	10,000,000	(13,029,851)
		TOTAL TRANSFER OF FUNDS	\$23,029,851	\$10,000,000	(\$13,029,851)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$23,029,851</i>	<i>\$10,000,000</i>	<i>(\$13,029,851)</i>
		TOTAL APPROPRIATIONS	\$161,889,055	\$11,486,600	(\$150,402,455)

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$28,725,000	<b>\$29,500,000</b>	\$775,000
3262	000	SCH BRKFST REIMBURSEMENT	15,222,300	<b>13,500,000</b>	(1,722,300)
3263	000	AFTERSCHOOL SNACK REIMB	1,000,000	<b>1,400,000</b>	400,000
3264	000	CHILD CARE FOOD PROGRAM	1,900,000	<b>2,100,000</b>	200,000
3265	000	USDA DONATED COMMODITIES	3,025,000	<b>3,750,000</b>	725,000
3266	000	CASH IN LIEU OF DONAT. FOOD	165,000	<b>185,000</b>	20,000
3267	000	SUMMER FOOD SERVICE PROGRAM	2,500,000	<b>1,650,000</b>	(850,000)
3269	000	OTHER FOOD SERV. REVENUE	2,010,000	<b>2,019,479</b>	9,479
	TOTAL	FEDERAL THRU STATE	<u>\$54,547,300</u>	<u><b>\$54,104,479</b></u>	<u>(\$442,821)</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	240,000	<b>275,000</b>	35,000
3338	000	SCHOOL LUNCH SUPPLEMENT	190,000	<b>200,000</b>	10,000
	TOTAL	STATE SOURCES	<u>\$430,000</u>	<u><b>\$475,000</b></u>	<u>\$45,000</u>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	34,000	<b>34,000</b>	0
3433	000	NET INC/DEC FAIR VALUE INVEST	(115,000)	<b>(109,000)</b>	6,000
3451	000	STUDENT LUNCHES	500,000	<b>575,000</b>	75,000
3452	000	STUDENT BREAKFAST	15,000		(15,000)
3453	000	ADULT BREAKFAST/LUNCHES	75,000	<b>75,000</b>	0
3454	000	STUDENT AND ADULT A LA CARTE	1,000,000	<b>1,000,000</b>	0
3455	000	STUDENT SNACKS	30,000	<b>40,000</b>	10,000
3456	000	OTHER FOOD SALES	30,200	<b>50,000</b>	19,800
3459	000	ADMINISTRATIVE FEE - CHARTER	50,000	<b>50,000</b>	0
3490	000	MISC LOCAL SOURCES	250,000	<b>250,000</b>	0
	TOTAL	LOCAL SOURCES	<u>\$1,869,200</u>	<u><b>\$1,965,000</b></u>	<u>\$95,800</u>
	TOTAL	ESTIMATED REVENUE	<u>\$56,846,500</u>	<u><b>\$56,544,479</b></u>	<u>(\$302,021)</u>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	14,612,401	<b>10,877,647</b>	(3,734,754)
	TOTAL	BEGINNING FUND BALANCE	<u>\$14,612,401</u>	<u><b>\$10,877,647</b></u>	<u>(\$3,734,754)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$71,458,901</u></u>	<u><u><b>\$67,422,126</b></u></u>	<u><u>(\$4,036,775)</u></u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$18,500,000	<b>\$19,625,000</b>	\$1,125,000
7600	200	EMPLOYEE BENEFITS	6,350,000	<b>7,185,000</b>	835,000
7600	300	PURCHASED SERVICES	5,384,631	<b>2,379,190</b>	(3,005,441)
7600	400	ENERGY SERVICES	2,200,000	<b>2,377,000</b>	177,000
7600	500	MATERIALS & SUPPLIES	23,833,079	<b>22,458,655</b>	(1,374,424)
7600	600	CAPITAL EXPENDITURES	4,213,544	<b>1,756,300</b>	(2,457,244)
7600	700	OTHER EXPENSE	100,000	<b>110,950</b>	10,950
	TOTAL	FOOD SERVICE	<u>\$60,581,254</u>	<u><b>\$55,892,095</b></u>	<u>(\$4,689,159)</u>
	TOTAL	APPROPRIATIONS	<u>\$60,581,254</u>	<u><b>\$55,892,095</b></u>	<u>(\$4,689,159)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	10,877,647	<b>11,530,031</b>	652,384
	TOTAL	ENDING FUND BALANCE	<u>\$10,877,647</u>	<u><b>\$11,530,031</b></u>	<u>\$652,384</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$71,458,901</u></u>	<u><u><b>\$67,422,126</b></u></u>	<u><u>(\$4,036,775)</u></u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	\$5,200,000	<b>\$5,200,000</b>	\$0
	TOTAL	LOCAL SOURCES	\$5,200,000	<b>\$5,200,000</b>	\$0
	TOTAL	ESTIMATED REVENUE	\$5,200,000	<b>\$5,200,000</b>	\$0
		BUDGET FUND BALANCE-BEGIN RESTRICTED	443,497	<b>643,497</b>	200,000
	TOTAL	BEGINNING FUND BALANCE	\$443,497	<b>\$643,497</b>	\$200,000
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,643,497</u>	<u><b>\$5,843,497</b></u>	<u>\$200,000</u>

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

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$5,000,000	<b>\$5,000,000</b>	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	<b>\$5,000,000</b>	\$0
	TOTAL	APPROPRIATIONS	\$5,000,000	<b>\$5,000,000</b>	\$0
		FUND BALANCE			
	090	RESTRICTED	643,497	<b>843,497</b>	200,000
	TOTAL	ENDING FUND BALANCE	\$643,497	<b>\$843,497</b>	\$200,000
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,643,497</u>	<u><b>\$5,843,497</b></u>	<u>\$200,000</u>

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	\$141,476,509	<b>\$149,965,099</b>	\$8,488,590
	TOTAL	LOCAL SOURCES	\$141,476,509	<b>\$149,965,099</b>	\$8,488,590
	TOTAL	ESTIMATED REVENUE	\$141,476,509	<b>\$149,965,099</b>	\$8,488,590
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	18,570,738	<b>24,596,217</b>	6,025,479
	TOTAL	BEGINNING FUND BALANCE	\$18,570,738	<b>\$24,596,217</b>	\$6,025,479
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$160,047,247	<b>\$174,561,316</b>	\$14,514,069
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
9900	200	INTERNAL SERVICES EMPLOYEE BENEFITS	\$135,451,030	<b>\$147,641,622</b>	\$12,190,592
	TOTAL	INTERNAL SERVICES	\$135,451,030	<b>\$147,641,622</b>	\$12,190,592
	TOTAL	APPROPRIATIONS	\$135,451,030	<b>\$147,641,622</b>	\$12,190,592
2768		FUND BALANCE RESTRICTED	24,596,217	<b>26,919,694</b>	2,323,477
	TOTAL	ENDING FUND BALANCE	\$24,596,217	<b>\$26,919,694</b>	\$2,323,477
	TOTAL	APPROPRIATIONS & FD BALANCE	\$160,047,247	<b>\$174,561,316</b>	\$14,514,069

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-23 PROJECTED ACTUAL</b>	<b>2023-24 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$148,056	<b>\$148,056</b>	\$0
TOTAL		BEGINNING FUND BALANCE	\$148,056	<b>\$148,056</b>	\$0
TOTAL		ESTIMATED REVENUE	\$148,056	<b>\$148,056</b>	\$0
		AND FUND BALANCE			
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$148,056	<b>\$148,056</b>	\$0
TOTAL		ENDING FUND BALANCE	\$148,056	<b>\$148,056</b>	\$0
TOTAL		APPROPRIATIONS & FD BALANCE	\$148,056	<b>\$148,056</b>	\$0

Fiscal year 2022-2023 information is a projection as the year is not yet complete.

FUNC- TION	OBJECT	DESCRIPTION	2022-23 PROJECTED ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
	000	OTHER LOCAL REVENUE	\$6,456,340	\$6,456,340	\$0
	TOTAL	LOCAL SOURCES	\$6,456,340	\$6,456,340	\$0
	TOTAL	ESTIMATED REVENUE	\$6,456,340	\$6,456,340	\$0
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	9,436,743	11,293,245	1,856,502
	TOTAL	BEGINNING FUND BALANCE	\$9,436,743	\$11,293,245	\$1,856,502
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$15,893,083	\$17,749,585	\$1,856,502

**MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS**

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$1,037,896	\$1,037,896	\$0
	TOTAL	BASIC (FEFP K-12)	\$1,037,896	\$1,037,896	\$0
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$1,037,896</i>	<i>\$1,037,896</i>	<i>\$0</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	3,561,942	3,561,942	0
	TOTAL	COMMUNITY SERVICES	\$3,561,942	\$3,561,942	\$0
	TOTAL	APPROPRIATIONS	\$4,599,838	\$4,599,838	\$0
	000	FUND BALANCE RESTRICTED	11,293,245	13,149,747	1,856,502
	TOTAL	ENDING FUND BALANCE	\$11,293,245	\$13,149,747	\$1,856,502
	TOTAL	APPROPRIATIONS & FD BALANCE	\$15,893,083	\$17,749,585	\$1,856,502

Fiscal year 2022-2023 information is a projection as the year is not yet complete.



# APPENDIX

PINELLAS COUNTY  
SCHOOL BOARD

**How To Read The Budget**

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

**Fund**

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

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

**Operating Fund**

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

**Capital Outlay Fund**

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

**Debt Service Fund**

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

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

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

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

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

**Elementary and Secondary School Emergency Relief Fund (ESSER) and Elementary and Secondary School Emergency Relief Fund II (ESSER II) (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.

**American Rescue Plan (ARP)**

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.

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

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

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

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

**Self-Insured Health Fund**

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

**Permanent Fund**

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

**Miscellaneous Special Revenue Fund**

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

**Trust & Agency Fund**

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

**Function**

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

**5000 Direct Instruction**

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

**6000 Instructional Support Services**

- 6100 Student Support Services, including:
  - 6110 Attendance and Social Work
  - 6120 Guidance Services
  - 6130 Health Services
  - 6140 Psychological Services
  - 6150 Parental Involvement
  - 6190 Other Student Personnel Services
- 6200 Instructional Media Services



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6300	Instruction and Curriculum Development Services
6400	Instructional Staff Training Services
6500	Instruction-Related Technology

**7000 General Support Services**

7100	School Board
7200	General Administration (including Superintendent)
7300	School Administration (including Principals)
7400	Facilities Acquisition & Construction
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.

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

**Cost Center**

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

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

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GLOSSARY

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

**American Rescue Plan (ARP)**

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.

**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

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regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include *PECO*, *CO&DS*, *COPs*, and *District School Tax* funds.

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

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

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

**COPs (Certificates of Participation):**

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

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

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

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

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

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

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

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

**District School Tax:** Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy has been capped at 1.5 mills since 2009 by the state legislature. As of the 2017-18 fiscal year, school boards are required to share this local revenue source with charter schools on a per student basis when the state appropriates less than the charter schools' annual allocation. Beginning in fiscal year 2023-24, a new bill was passed which requires school districts to share an equal proportion of these funds with charter schools based on enrollment. This allocation is based

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on a five-year glide plan whereby districts will share 20 percent of this revenue with an incremental increase of 20 percent each year following, concluding with 100 percent in fiscal year 2027-28.

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

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

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

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.

**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:** Exceptional Student Education. The Pinellas District department responsible for coordinating exceptional education programs.

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

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2024, is Fiscal Year 2024.

**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

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determined by surveys of student attendance. The main FTE surveys occur in October and February.

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

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

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

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

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

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

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

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

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

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

**Miscellaneous Special Revenue Fund**

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

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

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

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

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

**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2023-24, the state has defined 10 FEFP programs.

**Program Cost Factor (Program Weight):** A numeric value of the relative cost of providing an instructional program. The "Base Program", *Basic Education Grades 4 through 8*, is assigned a value of 1,000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual District expenditures. Current practice in the FEFP is to use three years' historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

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

**Redbook:** Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 2021.

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

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

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



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

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

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

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

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

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

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

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

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

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

