

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on

Tentative 2022-2023 Millage Rates & District Budget

July 26, 2022 (6:30 p.m.)

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



Contents

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	11
Strategic Directions	15
Operating Fund Summary	17
Capital Outlay Fund Summary	27
Other Funds Summaries	31
Budget Detail by Fund	61
Appendix	103



Tuesday, July 26, 2022
Public Hearing on Budget - 6:30 p.m. Time Certain

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

Vision: 100% Student Success

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

1. Opening of Meeting

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

2. Adoption of the Agenda

- 2.1 Adoption of the Agenda

3. Introductory Comments by the Superintendent

- 3.1 Introductory Comments by the Superintendent

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

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

5. Millage to Support the Budget, Including Public Comments

- 5.1 Millage to Support the Budget, Including Public Comments

6. Tentative 2022-2023 Budget, Including Public Comments

- 6.1 Approve Adoption of the Tentative 2022-2023 Budget, Set Date of Second Public Hearing; and Authorize the Submittal of Certification of School Taxable Value

7. Additional Board Actions

- 7.1 Additional Board Action

8. Other Considerations and Concluding Comments

- 8.1 Other Considerations and Concluding Comments

9. Adjournment

- 9.1 Adjournment
Pinellas County School Board

2022 - 2023 BUDGET CALENDAR

September 14, 2021	2021-22 Budget Adopted
October 15, 2021	FTE 2021-22 Survey 2 "date certain"
January 2022	Second semester staffing review
January 4, 2022	Governor presents 2022-23 Budget Recommendations
January 11, 2022	2022 Legislative Session Begins
February 3, 2022	FTE 2022-23 estimates (per forecast model) to State DOE
February 11, 2022	FTE 2021-22 Survey 3 "date certain"
March 11, 2022	Legislative Session Ends
March 2022	Staffing allocations to schools
April 25, 2022	Staff Rosters from schools due to Personnel
June 2022	Discretionary allocations to schools
June 2022	Discretionary allocations to departments
June 28, 2022	School Board Workshop on budget
July 1, 2022	New fiscal year begins
July 24, 2022	Advertise in Tampa Bay Times
July 26, 2022	First Public Hearing on the 2022-23 Budget and Millage Rates
August 10, 2022	School term begins
August 22, 2022	County Property Appraiser mails TRIM notices
September 13, 2022	Board adopts Tentative Facilities Work Program*
September 13, 2022	Final Public Hearing on the 2022-23 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	\$ 670,716,214
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ (1,242,139)
C. Actual property tax levy	\$ 671,958,353
This year's proposed tax levy	\$ 746,098,095

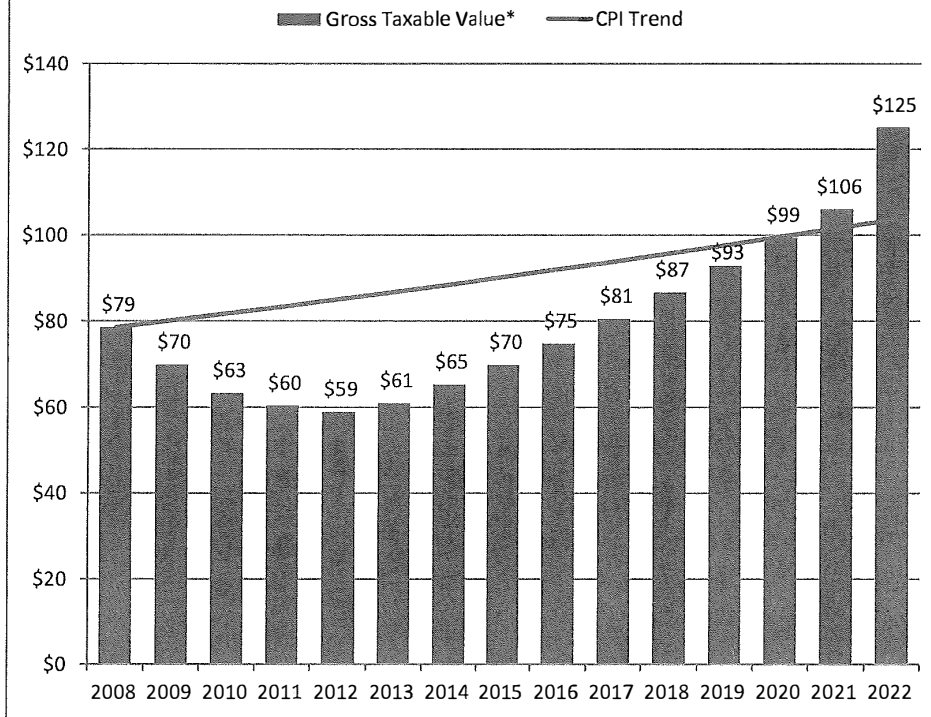
A portion of the tax levy is required under state law in order for the school board to receive \$327,980,078 in state education grants. The required portion has increased by 4.88 percent, and represents approximately five tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on Tuesday, July 26, 2022, at 6:30 P.M., in the Conference Hall of the School Administration Building, 301 4th Street S.W., Largo, Florida.

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year	Consumer Price Index (CPI) Trend (\$ Billion)
2008	78,516,066,700	(1,585,416,981)	-2.0%	\$ 78.5
2009	69,846,303,858	(8,669,762,842)	-11.0%	\$ 80.1
2010	63,254,148,064	(6,592,155,794)	-9.4%	\$ 81.7
2011	60,328,895,475	(2,925,252,589)	-4.6%	\$ 83.3
2012	58,891,093,300	(1,437,802,175)	-2.4%	\$ 85.0
2013	60,915,234,693	2,024,141,393	3.4%	\$ 86.7
2014	65,276,216,864	4,360,982,171	7.2%	\$ 88.4
2015	69,844,411,317	4,568,194,453	7.0%	\$ 90.2
2016	74,769,722,195	4,925,310,878	7.1%	\$ 92.0
2017	80,533,507,010	5,763,784,815	7.7%	\$ 93.8
2018	86,662,845,014	6,129,338,004	7.6%	\$ 95.7
2019	92,860,690,733	6,197,845,719	7.2%	\$ 97.6
2020	99,400,925,955	6,540,235,222	7.0%	\$ 99.6
2021	106,042,089,211	6,641,163,256	6.7%	\$ 101.6
2022*	125,121,263,640	19,079,174,429	18.0%	\$ 103.6

* Gross Taxable Value as certified on 7/1/22.

PINELLAS COUNTY SCHOOLS

Proposed 2022/2023 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	2021/2022	2022/2023	Change
Gross Taxable Property Value	\$106.04	\$125.10	18.0%
Adjusted Taxable Value (excluding new construction, etc.)	\$105.34 <i>(vs. 2021-22 Final Adjusted Taxable Value)</i>	\$123.95	17.7%

MILLAGE RATE COMPARISONS:			
<u>Proposed 2022/2023 Rates vs. Actual 2021/2022 Millage Rates</u>	2021/2022 Actual	2022/2023 Proposed	Percent Change
Required Local Effort	3.5770	3.2150	-10.12%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	4.8250	4.4630	-7.50%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	6.3250	5.9630	-5.72%
<u>Proposed 2022/2023 Rates vs. Rolled-Back Millage Rates</u>	Rolled Back Rate	2022/2023 Proposed	Percent Change
Required Local Effort	3.0654	3.2150	4.88%
Discretionary Local Effort	0.6410	0.7480	16.69%
Local Referendum	0.4285	0.5000	16.69%
Capital Outlay	1.2855	1.5000	16.69%
Total Millage	5.4204	5.9630	10.01%

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 2022/23**

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, 2022, was \$125,121,263,640.

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, 2022, was \$125,121,264.
- (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 \$125,121,264 = \$120,116,413.

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

<i>Pinellas County School Property Taxes by Year - 1970/71 to 2022/23</i>																			
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		<i>Operating Subtotal</i>	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150			
Capital Improvment (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	1.500			
<i>Total Millage</i>	15.95	11.45	10.32	9.30	<i>Total Millage</i>	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	
<i>Operating Subtotal</i>	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	
<i>Total Millage</i>	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	Proposed		2022/23	
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			
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			
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			
<i>Operating Subtotal</i>	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			
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			
<i>Total Millage</i>	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			

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

	BUDGET		BUDGET		FY23 vs FY22		
	2021-2022		2022-2023		INCREASE/(DECREASE)	Amount	Percent
TAX BASE							
Gross Taxable Value	\$106,042,089,211		\$125,121,263,640			\$19,079,174,429	18.0%
Value of 1 mill (@ 96%)	\$101,800,406		\$120,116,413			\$18,316,007	18.0%
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	3.577	\$364,140,051	3.215	\$386,174,268	-0.362	\$22,034,217	6.1%
Discretionary	0.748	76,146,704	0.748	89,847,077	0.000	13,700,373	18.0%
Local Referendum	0.500	50,900,203	0.500	60,058,207	0.000	9,158,004	18.0%
Total Operating	4.825	\$491,186,958	4.463	\$536,079,552	-0.362	\$44,892,594	9.1%
Capital	1.500	152,700,609	1.500	180,174,620	0.000	27,474,011	18.0%
TOTAL	6.325	\$643,887,567	5.963	\$716,254,172	-0.362	\$72,366,605	11.2%

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2019	2020	2021	2022			
<i>% Change in Assessed Value</i>			<i>7.0%</i>	<i>6.7%</i>	<i>18.0%</i>			
Assessed Value	\$	200,000	\$	214,000	\$	228,338	\$	269,439
Homestead Exemption		25,000		25,000		25,000		25,000
Taxable Value	\$	175,000	\$	189,000	\$	203,338	\$	244,439
Taxable Value	\$	175,000	\$	189,000	\$	203,338	\$	244,439
Divided by 1,000 (= number of "mills")		175.000		189.000		203.338		244.439
Times Millage Rate		6.584		6.427		6.325		5.963
Property Taxes	\$	1,152.20	\$	1,214.70	\$	1,286.11	\$	1,457.59
Change as compared to the prior year			\$ 62.50	\$	71.41	\$	171.48	
Cumulative 3-Year Change						\$ 305.39		



PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2022-2023 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$109,392,860	8.18%
State	324,877,258	24.32%
Local	901,677,340	67.49%
Other	75,000	0.01%
<i>Total Revenue</i>	<u>\$1,336,022,458</u>	100.00%
<i>Transfers & Balances</i>	344,236,607	
GRAND TOTAL	<u><u>\$1,680,259,065</u></u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2022-2023 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,016,900,000	60.52%
Debt Service	8,523,466	0.51%
Capital Outlay	356,227,155	21.20%
Contracted Programs	9,351,386	0.56%
Elementary & Secondary School Emergency Relief Fund - ESSER	2,738	0.00%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	3,282	0.00%
Elementary & Secondary School Emergency Relief Fund II - ESSER	1,942,205	0.12%
Other CRRSA Act Relf-GEER II	6,440	0.00%
American Rescue Plan ESSER III	40,184,509	2.39%
Food and Nutrition Fund	57,296,092	3.41%
Self-Insured Workers Comp & Liability Fund	2,313,842	0.14%
Self-Insured Health Fund	167,606,331	9.98%
Permanent Fund	151,347	0.01%
Miscellaneous Special Revenue Fund	19,750,272	1.16%
GRAND TOTAL	<u><u>\$1,680,259,065</u></u>	100.00%

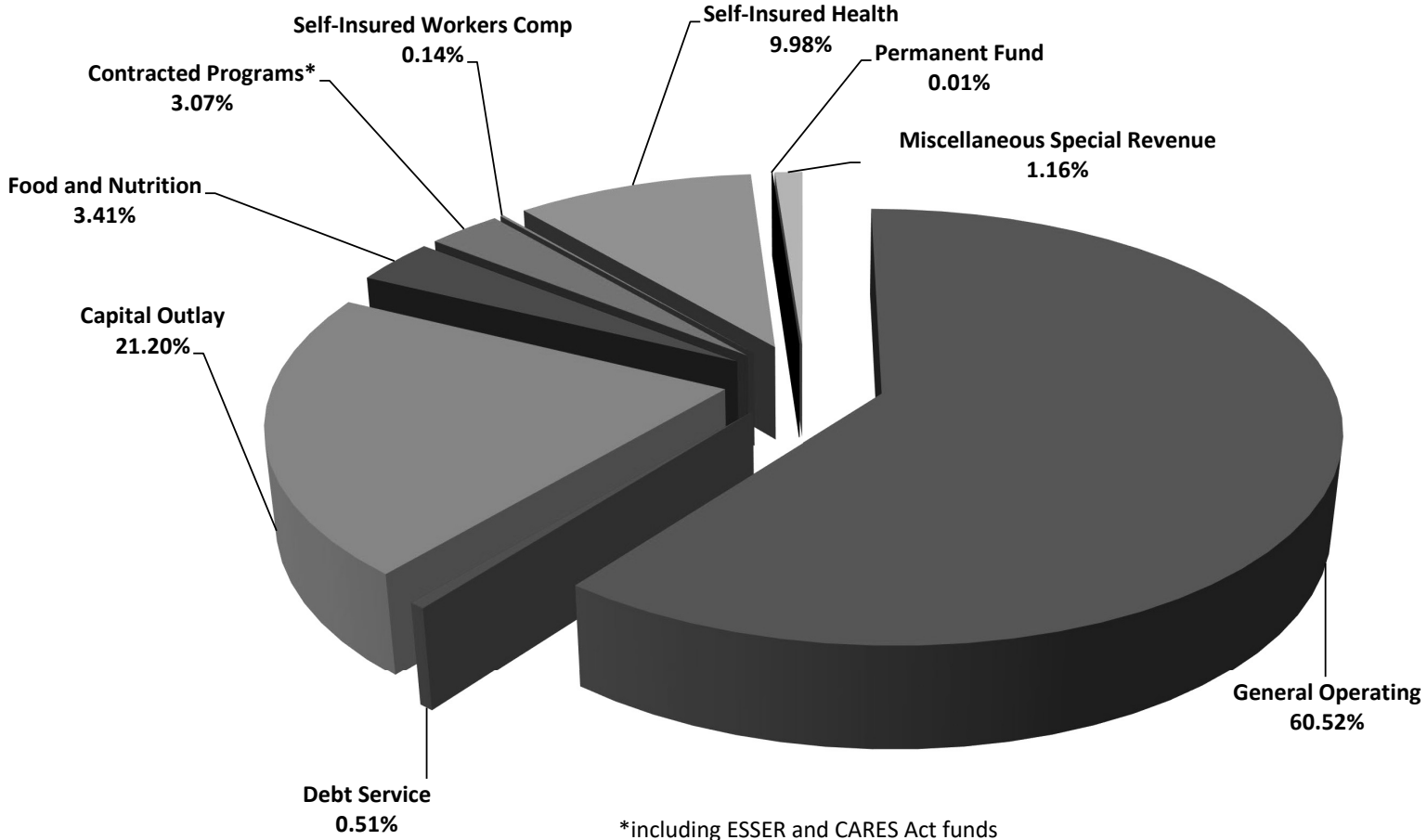
2022-2023 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 0.3%
HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE)	3.215
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY)	1.500
BASIC DISCRETIONARY OPERATING	0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED)	0.500
TOTAL MILLAGE	5.963

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$ 355,000	\$ 876,359	\$	\$	1,231,359
Federal (Through State)	3,000,000	105,161,501			108,161,501
State Sources	314,732,919	430,000		9,714,339	324,877,258
Local Sources	553,737,081	10,448,115		181,174,620	745,359,816
TOTAL SOURCES	871,825,000	116,915,975	0	190,888,959	1,179,629,934
Transfers In	54,000,000		8,500,425		62,500,425
Non-Revenue Sources	75,000				75,000
Fund Balances/Net Position - July 1, 2022	91,000,000	11,620,949	23,041	165,338,196	267,982,186
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 1,016,900,000	\$ 128,536,924	\$ 8,523,466	\$ 356,227,155	\$ 1,510,187,545
APPROPRIATIONS/EXPENDITURES					
Instruction	\$ 595,064,475	\$ 26,454,626	\$	\$	\$ 621,519,101
Student Personnel Services	24,865,681	1,282,803			26,148,484
Instructional Media Services	6,501,354	215,300			6,716,654
Instruction & Curriculum Development Services	16,584,217	1,114,401			17,698,618
Instructional Staff Training Services	7,834,980	4,406,211			12,241,191
Instruction-Related Technology	9,910,892	29,062			9,939,954
School Board	2,478,750				2,478,750
General Administration	3,422,482	389,738			3,812,220
School Administration	64,897,372	60,000			64,957,372
Facilities Acquisition & Construction	5,973,806			220,556,097	226,529,903
Fiscal Services	5,842,277				5,842,277
Food Service	1,124,786	56,125,000			57,249,786
Central Services	14,721,704	1,301,681			16,023,385
Student Transportation Services	35,703,999	989,883			36,693,882
Operation of Plant	93,860,717	1,012,638			94,873,355
Maintenance of Plant	21,176,586	104,091			21,280,677
Administrative Technology Services	4,085,152	742,568			4,827,720
Community Services	580,809	4,966,473			5,547,282
Debt Service			8,500,425	707,912	9,208,337
TOTAL APPROPRIATIONS/EXPENDITURES	914,630,039	99,194,475	8,500,425	221,264,009	1,243,588,948
Transfers Out		17,000,000		45,500,425	62,500,425
Fund Balances/Net Position - June 30, 2023	102,269,961	12,342,449	23,041	89,462,721	204,098,172
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 1,016,900,000	\$ 128,536,924	\$ 8,523,466	\$ 356,227,155	\$ 1,510,187,545

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
2022-23 Budget
All Funds \$1.680 Billion**





PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2022-23 DISTRICT STRATEGIC PLAN STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Directions:

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

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

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

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

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

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

Seven Strategic Goals

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

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

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

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

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

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

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

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

OPERATING BUDGET PARAMETERS

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

PINELLAS COUNTY
SCHOOL BOARD

OPERATING FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD
OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of student **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. An example of a 2022-23 state categorical is Class Size Reduction funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance-based program budgeting.

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

2022-23 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$1.7 Billion

Increase in District Share of Revenue of \$35.2 Million

Increase in BSA to \$4,587.40

Increased \$214.49, or 4.9%, from 2021-22

Florida Retirement System (FRS)

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

Teacher Salary Increase Allocation

Maintains teacher salary allocation in the amount of \$550 Million statewide with an increase of \$250 Million for the current year, for a total allocation of \$800 Million. Pinellas' share of this allocation is \$25.9 Million

**PINELLAS COUNTY SCHOOLS
KEY INDICATORS**

	PROJECTED 2021-22	PLAN 2022-23	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.5770	3.2150	(0.3620)	-10.12%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	6.3250	5.9630	(0.3620)	-5.72%
TAX ROLL	\$ 106,042,089,211	\$ 125,121,263,640	\$ 19,079,174,429	17.99%
VALUE OF 1.000 MILL (@ 96%)	\$ 101,800,406	\$ 120,116,413	\$ 18,316,007	17.99%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	96,464.22	95,991.09	(473.13)	-0.49%
Weighted FTE (WFTE)	106,840.01	106,000.96	(839.05)	-0.79%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 904,642,232	\$ 925,900,000	\$ 21,257,768	2.35%
Beginning Fund Balance	\$ 98,102,020	\$ 91,000,000	\$ (7,102,020)	-7.24%
Total Available Funds	\$ 1,002,744,252	\$ 1,016,900,000	\$ 14,155,748	1.41%
AVAILABLE FUNDS PER UFTE	\$ 10,394.99	\$ 10,593.69	\$ 198.71	1.91%
AVAILABLE FUNDS PER WFTE	\$ 9,385.48	\$ 9,593.31	\$ 207.83	2.21%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,372.91	\$ 4,587.40	\$ 214.49	4.90%
District Cost Differential (DCD)	0.9986	1.0011	0.0025	0.25%
State Categorical Funds	\$ 96,022,061	\$ 96,035,247	\$ 13,186	0.01%
State Funds as a % of General Operating Resources*	31.90%	30.95%		-0.95%

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

Fiscal Year 2021-22 information is a projection as the year is not yet complete.

**Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2022-23**

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

Student Unweighted FTE ¹	x	Program Cost Factors ²	=	Weighted FTE Students	x	Base Student Allocation ³	x	District Cost Differential Factor ⁴	=	BASE FUNDING	+			
Pinellas 95,991.09		Pinellas 1.104		Pinellas 106,000.96		Pinellas \$ 4,587.40		Pinellas 1.0011		Pinellas \$ 486,803,700				
Supplemental Academic Instruction Allocation	+	ESE Guaranteed Allocation ⁵	+	Safe Schools Allocation	+	Reading Instruction Allocation	+	DJJ Supplemental Allocation	+	Teacher Salary Increase Allocation	+	Mental Health Assistance Allocation		
Pinellas \$ 22,471,461		Pinellas \$ 42,451,509		Pinellas \$ 7,523,362		Pinellas \$ 5,341,848		Pinellas \$ 157,272		Pinellas \$ 25,893,108		Pinellas \$ 4,366,321		
Funding Compression and Hold Harmless Allocation	+	Student Transportation Allocation	+	Instructional Materials Allocation	+	Teachers Classroom Supply Assistance Allocation	+	Digital Classrooms Allocation	+	Federally Connected Student Supplement	+	Turnaround Supplemental Services Allocation	=	State & Local FEFP Dollars
Pinellas \$ -		Pinellas \$ 13,715,771		Pinellas \$ 7,660,251		Pinellas \$ 1,793,706		Pinellas \$ -		Pinellas \$ 17,166		Pinellas \$ 1,014,510		Pinellas \$ 619,209,985

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

State & Local FEFP Dollars	-	Required Local Effort ⁶	+	Prior Year Adjustments	-	Proration To Appropriation	=	Net State FEFP Dollars
Pinellas \$ 619,209,985		Pinellas \$ 386,174,268		Pinellas \$ -		Pinellas \$ (1,090,886)		Pinellas \$ 231,944,831
Net State FEFP Allocation	-	Prior Year Adjustments	+	Class Size Reduction Allocation	=	TOTAL STATE ALLOCATION		
Pinellas \$ 231,944,831		Pinellas \$ -		Pinellas \$ 96,035,247		Pinellas \$ 327,980,078		

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

²FY 2022-23 Program Cost Factors:

Basic Education (PK-3)	1.126	ESE Level IV	3.674
Basic Education (4-8)	1.000	ESE Level V	5.401
Basic Education (9-12)	0.999	Vocational (9-12)	0.999
ESOL	1.206		

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

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

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

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

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2022 - 2023
As of Calc 2

CATEGORY		Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<i>BASIC PROGRAMS</i>					
101	BASIC K-3	21,033.01	1.126	23,683.17	\$ 108,763,683
102	BASIC 4-8	24,644.39	1.000	24,644.39	113,178,034
103	BASIC 9-12	22,571.93	0.999	22,549.36	103,556,721
111	BASIC K-3 WITH ESE	6,745.30	1.126	7,595.21	34,880,593
112	BASIC 4-8 WITH ESE	10,193.75	1.000	10,193.75	46,814,248
113	BASIC 9-12 WITH ESE	3,999.63	0.999	3,995.63	18,349,716
Subtotal		89,188.01		92,661.51	\$ 425,542,994
<i>AT-RISK PROGRAMS</i>					
130	INTENSIVE ENGLISH/ESOL K-12	2,958.36	1.206	3,567.78	\$ 16,384,837
Subtotal		2,958.36		3,567.78	\$ 16,384,837
<i>EXCEPTIONAL PROGRAMS</i>					
254	SUPPORT LEVEL IV	880.66	3.674	3,235.54	\$ 14,859,043
255	SUPPORT LEVEL V	172.82	5.401	933.40	4,286,589
Subtotal		1,053.48		4,168.94	\$ 19,145,632
<i>VOCATIONAL 9-12</i>					
300	VOCATIONAL 9-12	2,791.24	0.999	2,788.45	\$ 12,805,806
Subtotal		2,791.24		2,788.45	\$ 12,805,806
<i>ADD-ON WFTE ADJUSTMENT</i>					
	ADVANCED PLACEMENT			904.44	\$ 4,153,592
	INTERNATIONAL BACCALAUREATE			314.60	1,444,784
	AICE			379.86	1,744,487
	EARLY GRADUATION (UNPAID HS CREDITS)			103.00	473,022
	INDUSTRY CERTIFICATION			490.60	2,253,054
	DUAL ENROLLMENT			621.78	2,855,491
Subtotal				2,814.28	\$ 12,924,429
TOTAL - K-12		95,991.09		106,000.96	\$ 486,803,700
	Reading Program Allocation	95,991.09			\$ 5,341,848
	ESE Guaranteed Allocation	20,633.39			42,451,509
	Supplemental Academic Instruction	95,991.09			22,471,461
	Safe Schools Allocation	95,991.09			7,523,362
	Mental Health Assistance Allocation	95,991.09			4,366,321
	Teachers Classroom Supply Assistance	95,991.09			1,793,706
	Instructional Materials	95,991.09			7,660,251
	Transportation	95,991.09			13,715,771
	DJJ Supplemental Allocation	170.34			157,272
	Federally Connected Student Supplement	95,991.09			17,166
	Teacher Salary Increase Allocation	95,991.09			25,893,108
	Turnaround Supplemental Services Alloc.	2,663.98			1,014,510
	Gross State and Local FEFP				\$ 619,209,985

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2022-23, the proposed BSA is \$4,587.40; the DCD is 1.0011. This means that each unweighted FTE generates \$4,592.45 in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE		
101	BASIC K-3	\$ 6,096.00
102	BASIC 4-8	\$ 5,517.35
103/300	BASIC 9-12/VOCATIONAL 9-12	\$ 5,512.76
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE	\$ 6,022.34
111	BASIC K-3 WITH ESE	\$ 8,153.42
112	BASIC 4-8 WITH ESE	\$ 7,574.77
113	BASIC 9-12 WITH ESE	\$ 7,570.18
130	INTENSIVE ENGLISH/ESOL K-12	\$ 6,463.40
254	SUPPORT LEVEL IV	\$ 17,797.53
255	SUPPORT LEVEL V	\$ 25,728.69
N/A	VIRTUAL EDUCATION STUDENT	\$ 5,725.00
102	DJJ STUDENT	\$ 6,440.64
102	TURNAROUND SCHOOL STUDENT	\$ 5,898.18

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$3,067,581	\$355,000	(\$2,712,581)
FEDERAL THRU STATE	6,500,000	3,000,000	(3,500,000)
STATE SOURCES	319,831,823	314,732,919	(5,098,904)
LOCAL SOURCES	522,695,565	553,737,081	31,041,516
OTHER	47,263	75,000	27,737
ESTIMATED REVENUE	\$852,142,232	\$871,900,000	\$19,757,768
TRANSFERS	52,500,000	54,000,000	1,500,000
BEGINNING FUND BALANCE	98,102,020	91,000,000	(7,102,020)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<u>\$1,002,744,252</u>	<u>\$1,016,900,000</u>	<u>\$14,155,748</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$444,190,232	\$442,599,649	(\$1,590,583)
EXCEPTIONAL	115,567,252	114,735,789	(831,463)
CAREER EDUCATION	25,514,882	25,641,902	127,020
ADULT GENERAL	5,581,491	5,638,804	57,313
PRE KINDERGARTEN	5,896,887	6,282,208	385,321
OTHER INSTRUCTION	164,646	166,123	1,477
ATTENDANCE & SOCIAL WORK	3,258,548	3,293,397	34,849
GUIDANCE SERVICES	8,503,894	8,585,994	82,100
HEALTH SERVICES	4,722,402	4,779,450	57,048
PSYCHOLOGICAL SERVICES	2,800,013	2,819,868	19,855
PARENTAL INVOLVEMENT	2,224,630	2,254,797	30,167
OTHER STUDENT PERSONNEL SVC	3,097,442	3,132,175	34,733
INSTRUCTIONAL MEDIA SERVICES	6,393,746	6,501,354	107,608
INSTRUCTION & CURRICULUM DVLP SVCS	16,907,322	16,584,217	(323,105)
INSTRUCTIONAL STAFF TRAINING SERVICES	7,761,861	7,834,980	73,119
INSTRUCTION-RELATED TECH	9,806,990	9,910,892	103,902
SCHOOL BOARD	2,467,326	2,478,750	11,424
GENERAL ADMINISTRATION	3,391,546	3,422,482	30,936
SCHOOL ADMINISTRATION	65,717,261	64,897,372	(819,889)
FACILITIES ACQ. & CONST.	2,271,612	2,293,570	21,958
FACIL ACQ & CONSTR-CURR EXPEND	3,680,236	3,680,236	0

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

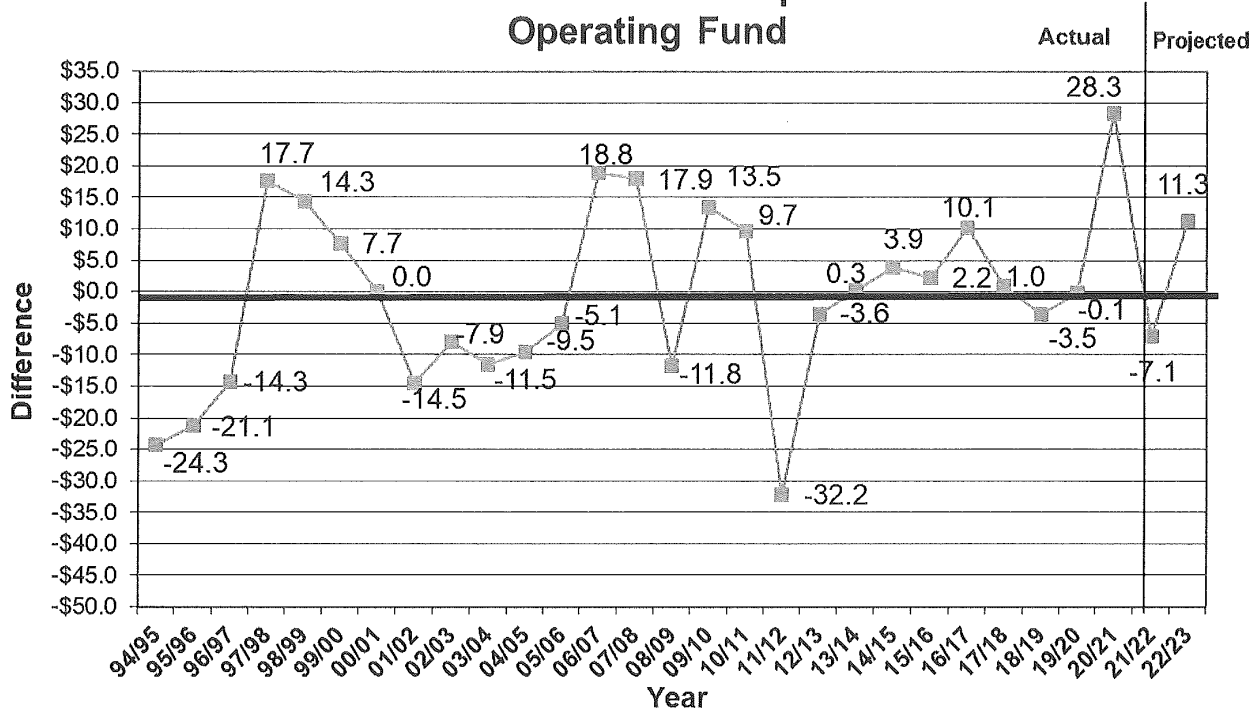
	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	5,789,347	5,842,277	52,930
FOOD SERVICE	1,114,375	1,124,786	10,411
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,744,140	1,758,777	14,637
INFORMATION SERVICES	1,196,017	1,208,244	12,227
PERSONNEL SERVICES	6,909,059	6,992,218	83,159
INTERNAL SERVICES	4,364,365	4,395,197	30,832
OTHER CENTRAL SERVICES	363,038	367,268	4,230
STUDENT TRANSPORTATION SERVICES	35,418,991	35,703,999	285,008
OPERATION OF PLANT	89,262,993	93,860,717	4,597,724
MAINTENANCE OF PLANT	21,038,801	21,176,586	137,785
ADMINISTRATIVE TECHNOLOGY SERVICES	4,046,500	4,085,152	38,652
COMMUNITY SERVICES	576,407	580,809	4,402
APPROPRIATIONS	\$911,744,252	\$914,630,039	\$2,885,787
ENDING FUND BALANCE	91,000,000	102,269,961	11,269,961
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$1,002,744,252	\$1,016,900,000	\$14,155,748

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$263,029,567	\$95,117,394	\$64,406,629	\$15,136	\$13,751,987	\$4,447,624	\$1,831,312		\$442,599,649	48.39%
5200	EXCEPTIONAL	84,093,720	29,654,237	434,665		370,200	182,452	515		114,735,789	12.54%
5300	CAREER EDUCATION	16,872,803	5,811,622	902,895	878	665,483	997,597	390,624		25,641,902	2.80%
5400	ADULT GENERAL	4,287,871	1,259,674	38,213		30,729	22,317			5,638,804	0.62%
5500	PRE KINDERGARTEN	4,332,086	1,857,544	13,288		77,182	2,108			6,282,208	0.69%
5900	OTHER INSTRUCTION	147,730	18,393							166,123	0.02%
	SUB TOTALS	\$372,763,777	\$133,718,864	\$65,795,690	\$16,014	\$14,895,581	\$5,652,098	\$2,222,451	\$0	\$595,064,475	65.06%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	2,508,218	768,368	8,789		8,003	19			3,293,397	0.36%
6120	GUIDANCE SERVICES	6,876,597	1,682,543	8,213		13,965	4,191	485		8,585,994	0.94%
6130	HEALTH SERVICES	3,303,641	1,361,127	90,098		19,026	3,102	2,456		4,779,450	0.52%
6140	PSYCHOLOGICAL SERVICES	1,610,175	411,244	735,515		61,840	1,094			2,819,868	0.31%
6150	PARENTAL INVOLVEMENT	1,494,804	754,546			5,447				2,254,797	0.25%
6190	OTHER STUDENT PERSONNEL SVC	2,271,975	817,902	26,488		8,545	5,146	2,119		3,132,175	0.34%
6200	INSTRUCTIONAL MEDIA SERVICES	4,620,198	1,707,988	123,953		21,112	28,003	100		6,501,354	0.71%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	11,937,726	3,949,002	297,393		144,567	57,076	198,453		16,584,217	1.81%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	5,185,108	1,517,207	991,803		119,176	16,596	5,090		7,834,980	0.86%
6500	INSTRUCTION-RELATED TECH	6,862,700	2,435,571	411,272		201,349				9,910,892	1.08%
	SUB TOTALS	\$46,671,142	\$15,405,498	\$2,693,524	\$0	\$603,030	\$115,227	\$208,703	\$0	\$65,697,124	7.18%
GENERAL SUPPORT											
7100	SCHOOL BOARD	743,324	1,627,395	68,482		7,619		31,930		2,478,750	0.27%
7200	GENERAL ADMINISTRATION	2,262,087	715,005	167,250		140,368	16,870	120,902		3,422,482	0.37%
7300	SCHOOL ADMINISTRATION	47,351,798	17,043,406	265,115	1,337	159,881	66,889	8,946		64,897,372	7.10%
7400	FACILITIES ACQ. & CONST.	1,549,391	505,147	9,571	5,932	7,128	213,798	2,603		2,293,570	0.25%
7410	FACIL ACQ & CONSTR-CURR EXPEND							3,680,236		3,680,236	0.40%
7500	FISCAL SERVICES	3,411,246	1,243,815	550,102		24,329	6,845	605,940		5,842,277	0.64%
7600	FOOD SERVICE	1,040,283	82,354			2,149				1,124,786	0.14%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,046,229	322,465	383,359		3,556	2,853	315		1,758,777	0.19%
7720	INFORMATION SERVICES	810,216	283,368	68,864	818	15,495	28,483	1,000		1,208,244	0.13%
7730	PERSONNEL SERVICES	4,052,476	2,159,751	631,687		117,171	11,185	19,948		6,992,218	0.76%
7760	INTERNAL SERVICES	1,887,650	752,082	768,085	13,711	967,160	841	5,668		4,395,197	0.48%
7790	OTHER CENTRAL SERVICES	226,489	111,514	4,971		8,427	7,590	8,277		367,268	0.04%
7800	STUDENT TRANSPORTATION SERVICES	20,670,428	7,537,044	2,978,875	2,383,951	2,083,365	17,393	32,943		35,703,999	3.90%
7900	OPERATION OF PLANT	32,841,369	15,552,314	20,517,971	22,640,818	1,643,351	399,415	265,479		93,860,717	10.26%
	SUB TOTALS	\$117,892,986	\$47,935,660	\$26,414,332	\$25,046,567	\$5,179,999	\$772,162	\$4,784,187	\$0	\$228,025,893	24.93%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	7,964,946	3,418,027	4,382,196	355,074	3,281,471	194,980	1,579,892		21,176,586	2.32%
	SUB TOTALS	\$7,964,946	\$3,418,027	\$4,382,196	\$355,074	\$3,281,471	\$194,980	\$1,579,892	\$0	\$21,176,586	2.32%
8200	ADMINISTRATIVE TECHNOLOGY										
	ADMIN TECHNOLOGY SERVICES	2,751,299	896,304	240,523	6,252	115,201	75,573			4,085,152	0.45%
	SUB TOTALS	\$2,751,299	\$896,304	\$240,523	\$6,252	\$115,201	\$75,573	\$0	\$0	\$4,085,152	0.45%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	286,117	108,458	895		6,259		179,080		580,809	0.06%
	SUB TOTALS	\$286,117	\$108,458	\$895	\$0	\$6,259	\$0	\$179,080	\$0	\$580,809	0.06%
TOTAL APPROPRIATIONS											
		\$548,330,267	\$201,482,811	\$99,527,160	\$25,423,907	\$24,081,541	\$6,810,040	\$8,974,313	\$0	\$914,630,039	100.00%
		59.95%	22.03%	10.88%	2.78%	2.63%	0.75%	0.98%	0.00%	100.00%	

Revenue + Transfers - Expenditures Operating Fund



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

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

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

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

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



PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

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

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

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

The District is permitted to levy property taxes in support of capital outlay projects. This levy which had been capped at two mills since 1989-90 was reduced to 1.75 mills during the 2008 legislative session and then during the 2009 session was reduced another .25 mill to 1.5 mills. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed statute formats. Projects are advertised as part of the TRIM budget hearing and approval process. In addition, changes to the advertised list of projects may subsequently be made by means of additional advertisements and public hearings. Beginning in the 2017-18 fiscal year, School Boards were required to share this local revenue source with charter schools on a per student basis when the State appropriates less than the charter schools' annual allocation. For fiscal year 2022-23, the state fully funded the Charter School Capital Outlay allocation which relieved this requirement.

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 2022-23 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 \$4,505,106 (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 4.463 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 \$180,174,620 to be used for the following projects:

CONSTRUCTION & REMODELING

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

MAINTENANCE, RENOVATION AND REPAIR

Infrastructure, Operating Transfers, Safety Initiative, Fire/Health/Safety, HVAC, Roofs & Covered Walks, Intercoms, Access Control, EPA, Plumbing, Floor Covering, Painting, Casework, Site Lighting, Playgrounds, Spectator Seating, Stage & Gym Floors, Portable Rehab, Kitchen Coolers/Freezers, Paving, Restroom Renovations, Renovations and Repairs from Hurricane Damage and Hurricane Preparations, Drainage, Student Lockers

MOTOR VEHICLE PURCHASES

Lease-Purchase School Buses (58)	Purchase Maintenance/Utility Vehicles
Purchase School Buses (35)	Purchase Safety & Security Vehicles
Operating Transfer	

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

Furniture, Equipment & Technology -Various Locations
Telecommunication Equipment & Improvements -Various Locations
Enterprise Technology
Purchase/Annual Equipment Lease Payments
Operating Transfer
Purchase software applications as permitted by Florida Statute
Enterprise resource software acquired via license/maintenance fees or lease agreements

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

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational facilities

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

Removal of Hazardous Waste

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

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

All concerned citizens are invited to a public hearing to be held on Tuesday, July 26, 2022, 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

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
STATE SOURCES	\$9,602,819	\$9,714,339	\$111,520
LOCAL SOURCES	149,104,982	181,174,620	32,069,638
ESTIMATED REVENUE	<u>\$158,707,801</u>	<u>\$190,888,959</u>	<u>\$32,181,158</u>
BEGINNING FUND BALANCE	211,077,436	165,338,196	(45,739,240)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$369,785,237</u></u>	<u><u>\$356,227,155</u></u>	<u><u>(\$13,558,082)</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$156,356,353	\$220,556,097	\$64,199,744
DEBT SERVICES	980,931	707,912	(273,019)
TRANSFER OF FUNDS	47,109,757	45,500,425	(1,609,332)
APPROPRIATIONS	<u>\$204,447,041</u>	<u>\$266,764,434</u>	<u>\$62,317,393</u>
ENDING FUND BALANCE	165,338,196	89,462,721	(75,875,475)
APPROPRIATIONS & FD BALANCE	<u><u>\$369,785,237</u></u>	<u><u>\$356,227,155</u></u>	<u><u>(\$13,558,082)</u></u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

Project	Capital Outlay Allocation 2022 - 2023 Description of Activities	2022 - 2023 Allocation
School Projects		
Lakewood High	Campus Renewal Phase II	\$5,519,189
Mildred Helms Elementary	New Cafeteria and Renovation of Existing Cafeteria Furniture, Fixture, & Equipment	3,600,000 424,875
Tyrone Middle	Campus Renewal	4,223,450
Largo Middle	Redesign Front of School	500,000
Midtown Academy	Renovation of Existing Building & New Expansion Wing	9,000,000
Pinellas Central Elementary	Permanent Walls	8,800,000
Sandy Lane Elementary	Permanent Walls	1,000,000
Seventy-Fourth Street Elementary	Major Renovation/Update Campus Wide	4,100,000
Coachman Bus Compound	New Bus Garage	2,000,000
YMCA Partner School	New 301 Student Middle School & YMCA	19,625,278
	School Projects - Subtotal	<u>\$58,792,792</u>
Other Projects		
Relocatables	Purchase/Lease	\$192,500
Site Acquisitions - Present & Future	Lease/Purchase	10,000
Minor Capital Projects	Maintenance Projects - Capital fund	29,366,460
	Infrastructure	7,985,000
Area Superintendents	TBD Special Causes	4,770,346
Furniture, Equipment & Technology	Vocational Replacement	1,250,000
	Musical Instrument Replacement	400,000
	Kindergarten Equipment	200,000
	Furniture Replacement Program	833,465
Budget Steering Process	District Technology & Equipment	3,364,751
	School Safety & Security	500,000
	District Technology Refresh	3,945,140
	Business Ed Labs	834,285
	PCS Connects Devices	9,271,506
	Enterprise Resource Software	3,069,260
Buses/Vehicles	Lease/Purchase	6,217,335
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	33,658,500
	Debt Service for COPs Issued	8,500,425
	Instructional Equipment Transfer	3,500,000
	Contingency	5,000,000
	Other Projects - Subtotal	<u>\$122,868,973</u>
	Total 2022-2023 Capital Projects	<u>\$181,661,765</u>
	Total Capital Projects from FY 2022-2023 Revenue	161,911,300
	Total 2022-2023 Capital Projects funded from Prior Year Planned Fund Balances	19,750,465
	Carryover of Prior Projects & Balances	85,102,669
	Ending Fund Balance	\$89,462,721
	Grand Total Capital Outlay Appropriations, Transfers & Fund Balance	<u><u>\$356,227,155</u></u>

PINELLAS COUNTY
SCHOOL BOARD

OTHER FUNDS SUMMARIES

PINELLAS COUNTY
SCHOOL BOARD

DEBT SERVICE FUNDS

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

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

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2022	Final Fiscal Year of Debt Payments
COP Series 2017A	9/7/17	\$ 60,930,000	\$ 49,245,000	2041-2042
COPS Series 2021A	2/3/21	\$ 59,780,000	\$ 59,780,000	2040-2041
TOTAL		\$ 120,710,000	\$ 109,025,000	

Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 6.88% 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 2022-23 will be \$8,500,425. This consists of principal payments of \$3,400,000 and interest and payments totaling \$5,100,425.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$180,174,620
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$135,130,965.00

Debt service required (COPs)	8,500,425
Percentage of millage funds anticipated to be utilized for COPs debt	6.29%

As of July 1, 2022, the total outstanding debt for the district, including principal and interest, was \$167,091,263. The estimated resident population of Pinellas County in 2022 was approximately 964,490. This calculates to approximately **\$173.24 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2017A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022-2023	365,000	2,323,600	2,688,600
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
	49,245,000	35,095,463	84,340,463

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2021A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022-2023	3,035,000	2,776,825	5,811,825
2023-2024	3,185,000	2,621,325	5,806,325
2024-2025	3,350,000	2,457,950	5,807,950
2025-2026	3,515,000	2,286,325	5,801,325
2026-2027	3,690,000	2,106,200	5,796,200
2027-2028	3,880,000	1,916,950	5,796,950
2028-2029	4,070,000	1,718,200	5,788,200
2029-2030	4,275,000	1,509,575	5,784,575
2030-2031	4,485,000	1,290,575	5,775,575
2031-2032	4,710,000	1,060,700	5,770,700
2032-2033	4,945,000	819,325	5,764,325
2033-2034	3,010,000	620,450	3,630,450
2034-2035	3,155,000	482,100	3,637,100
2035-2036	1,580,000	387,400	1,967,400
2036-2037	1,645,000	322,900	1,967,900
2037-2038	1,710,000	255,800	1,965,800
2038-2039	1,775,000	186,100	1,961,100
2039-2040	1,845,000	113,700	1,958,700
2040-2041	1,920,000	38,400	1,958,400
	59,780,000	22,970,800	82,750,800

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022-2023	3,400,000	5,100,425	8,500,425
2023-2024	3,570,000	4,926,175	8,496,175
2024-2025	3,745,000	4,743,300	8,488,300
2025-2026	3,935,000	4,551,300	8,486,300
2026-2027	4,130,000	4,349,675	8,479,675
2027-2028	4,340,000	4,137,925	8,477,925
2028-2029	4,555,000	3,915,550	8,470,550
2029-2030	4,785,000	3,682,050	8,467,050
2030-2031	5,020,000	3,442,275	8,462,275
2031-2032	5,260,000	3,196,125	8,456,125
2032-2033	5,515,000	2,937,950	8,452,950
2033-2034	5,780,000	2,661,275	8,441,275
2034-2035	6,070,000	2,380,800	8,450,800
2035-2036	6,340,000	2,094,225	8,434,225
2036-2037	6,640,000	1,785,850	8,425,850
2037-2038	6,955,000	1,462,750	8,417,750
2038-2039	7,285,000	1,172,388	8,457,388
2039-2040	7,535,000	868,200	8,403,200
2040-2041	7,895,000	501,275	8,396,275
2041-2042	6,270,000	156,750	6,426,750
Total Indebtedness	<u>109,025,000</u>	<u>58,066,263</u>	<u>167,091,263</u>

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
TRANSFERS	\$7,109,757	\$8,500,425	\$1,390,668
ESTIMATED REVENUE	\$7,109,757	\$8,500,425	\$1,390,668
BEGINNING FUND BALANCE	335,886	23,041	(312,845)
ESTIMATED REVENUE AND FUND BALANCE	\$7,445,643	\$8,523,466	\$1,077,823
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$7,422,602	\$8,500,425	\$1,077,823
APPROPRIATIONS	\$7,422,602	\$8,500,425	\$1,077,823
ENDING FUND BALANCE	23,041	23,041	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$7,445,643	\$8,523,466	\$1,077,823

Fiscal year 2021-2022 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 2022) it is anticipated that the eventual total will be similar to the \$108 million to \$93 million received for fiscal years 2005-06 through 2021-22.

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
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	\$ 84,195,144
2019-20	\$ 43,380,709	\$ 86,693,993
2020-21	\$ 10,847,588	\$ 88,930,845
2021-22	\$ 15,100,599	\$ 92,935,206
2022-23	\$ 9,351,386	<i>undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	<u>2021-22</u>	<u>2022-23</u>	
	PROJECTED	RECOMMENDED	INCREASE/
	ACTUAL	BUDGET	(DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$6,459,617	\$876,359	(\$5,583,258)
FEDERAL THROUGH STATE	86,475,589	8,475,027	(78,000,562)
ESTIMATED REVENUE	<u>\$92,935,206</u>	<u>\$9,351,386</u>	<u>(\$83,583,820)</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$23,859,783	\$4,754,761	(\$19,105,022)
EXCEPTIONAL	11,842,676	74,372	(11,768,304)
CAREER EDUCATION	2,079,101	181,246	(1,897,855)
ADULT GENERAL	742,420	40,347	(702,073)
PRE KINDERGARTEN	622,207	7,598	(614,609)
OTHER INSTRUCTION	4,480	4,480	0
ATTENDANCE & SOCIAL WORK	1,926,719	59,546	(1,867,173)
GUIDANCE SERVICES	167,332	6,540	(160,792)
HEALTH SERVICES	33,732		(33,732)
PSYCHOLOGICAL SERVICES	1,360,578	32,656	(1,327,922)
PARENTAL INVOLVEMENT	738,145	29,978	(708,167)
OTHER STUDENT PERSONNEL SVC	1,232,801	7,290	(1,225,511)
INSTRUCTION & CURRICULUM DVLP SVCS	17,928,878	949,926	(16,978,952)
INSTRUCTIONAL STAFF TRAINING SERVICES	22,038,400	3,001,347	(19,037,053)
INSTRUCTION-RELATED TECH	339,413	29,062	(310,351)
SCHOOL BOARD	1,883		(1,883)
GENERAL ADMINISTRATION	3,218,806	86,024	(3,132,782)
SCHOOL ADMINISTRATION	171,033	60,000	(111,033)
FISCAL SERVICES	58,790		(58,790)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	193,336		(193,336)
INFORMATION SERVICES	20,833		(20,833)
PERSONNEL SERVICES	209,207	3,180	(206,027)
OTHER CENTRAL SERVICES	141,295	11,551	(129,744)
STUDENT TRANSPORTATION SERVICES	202,260	10,776	(191,484)
OPERATION OF PLANT	35,098	706	(34,392)
COMMUNITY SERVICES	3,766,000		(3,766,000)
TOTAL APPROPRIATIONS	\$92,935,206	\$9,351,386	(\$83,583,820)

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

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

		<i>OBJECT CATEGORY</i>									
<i>FUNCTION</i>		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$25,068	\$5,933	\$180,134		\$4,263,672	\$276,400	\$3,554		\$4,754,761	50.85%
5200	EXCEPTIONAL STUDENT EDUC			46,326		23,352	4,694			74,372	0.80%
5300	CAREER EDUCATION			43,747		32,856	104,643			181,246	1.94%
5400	ADULT GENERAL			6,184		2,445	31,718			40,347	0.43%
5500	PRE KINDERGARTEN					7,598				7,598	0.08%
5900	OTHER INSTRUCTION									4,480	0.05%
	SUB TOTALS	<u>\$25,068</u>	<u>\$5,933</u>	<u>\$280,871</u>	<u>\$0</u>	<u>\$4,329,923</u>	<u>\$417,455</u>	<u>\$3,554</u>	<u>\$0</u>	<u>\$5,062,804</u>	<u>54.15%</u>
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	18,281	37,899				75	3,291		59,546	0.64%
6120	GUIDANCE SERVICES	3,358	3,182							6,540	0.07%
6140	PSYCHOLOGICAL SERVICES	7,330	9,326			16,000				32,656	0.35%
6150	PARENTAL INVOLVEMENT					8,984	3,766			29,978	0.32%
6190	OTHER STUDENT PERSONNEL SVC			17,228		7,290				7,290	0.08%
6300	INSTRUCTION & CURRICULUM DVL P SVCS	503,717	193,871	120,665		99,626	26,449	5,598		949,926	10.16%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	1,418,961	490,840	917,729		170,444	3,373			3,001,347	32.10%
6500	INSTRUCTION-RELATED TECH	20,874	8,188							29,062	0.31%
	SUB TOTALS	<u>\$1,972,521</u>	<u>\$743,306</u>	<u>\$1,055,622</u>	<u>\$0</u>	<u>\$302,344</u>	<u>\$33,663</u>	<u>\$8,889</u>	<u>\$0</u>	<u>\$4,116,345</u>	<u>44.03%</u>
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							86,024		86,024	0.92%
7300	SCHOOL ADMINISTRATION	55,736	4,264							60,000	0.62%
7730	PERSONNEL SERVICES	2,954	226							3,180	0.03%
7790	OTHER CENTRAL SERVICES	2,387	9,164							11,551	0.12%
7800	STUDENT TRANSPORTATION SERVICES			10,776						10,776	0.12%
7900	OPERATION OF PLANT			706						706	0.01%
	SUB TOTALS	<u>\$61,077</u>	<u>\$13,654</u>	<u>\$11,482</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$86,024</u>	<u>\$0</u>	<u>\$172,237</u>	<u>1.82%</u>
	TOTAL APPROPRIATIONS	<u><u>\$2,058,666</u></u>	<u><u>\$762,893</u></u>	<u><u>\$1,347,975</u></u>	<u><u>\$0</u></u>	<u><u>\$4,632,267</u></u>	<u><u>\$451,118</u></u>	<u><u>\$98,467</u></u>	<u><u>\$0</u></u>	<u><u>\$9,351,386</u></u>	<u><u>100.00%</u></u>
		22.01%	8.16%	14.41%	0.00%	49.54%	4.82%	1.06%	0.00%	100.00%	

40

PINELLAS COUNTY SCHOOL BOARD

	<u>2021-22</u>	<u>2022-23</u>	
	<u>PROJECTED</u>	<u>RECOMMENDED</u>	<u>INCREASE/</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$1,442,148	\$2,738	(\$1,439,410)
TOTAL ESTIMATED REVENUE	<u>\$1,442,148</u>	<u>\$2,738</u>	<u>(\$1,439,410)</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 PROPOSED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$631,370		(\$631,370)
INSTRUCTION & CURRICULUM DVLP SVCS	393,414	2,640	(390,774)
INSTRUCTIONAL STAFF TRAINING SERVICES	287,223		(287,223)
GENERAL ADMINISTRATION	18,438		(18,438)
SCHOOL ADMINISTRATION	25,783		(25,783)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	59,624		(59,624)
INFORMATION SERVICES	1,400		(1,400)
OPERATION OF PLANT	24,896	98	(24,798)
TOTAL APPROPRIATIONS	\$1,442,148	\$2,738	(\$1,439,410)

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER											
INSTRUCTIONAL SUPPORT											
6300					\$2,640					\$2,640	96.42%
	\$0	\$0	\$0	\$0	\$2,640	\$0	\$0	\$0	\$0	\$2,640	96.42%
GENERAL SUPPORT											
7900					98					\$98	3.58%
	\$0	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$98	3.58%
TOTAL APPROPRIATIONS											
	\$0	\$0	\$0	\$0	\$2,738	\$0	\$0	\$0	\$0	\$2,738	100.00%
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$4,723,143	\$3,282	(\$4,719,861)
ESTIMATED REVENUE	<u>\$4,723,143</u>	<u>\$3,282</u>	<u>(\$4,719,861)</u>
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$243,683		(\$243,683)
CAREER EDUCATION	551,679		(551,679)
PRE KINDERGARTEN	1,294,548	3,282	(1,291,266)
HEALTH SERVICES	163,855		(163,855)
INSTRUCTION & CURRICULUM DVLP SVCS	19,513		(19,513)
INSTRUCTION STAFF TRAINING SERVICES	10,765		(10,765)
COMMUNITY SERVICES	2,439,100		(2,439,100)
TOTAL APPROPRIATIONS	<u>\$4,723,143</u>	<u>\$3,282</u>	<u>(\$4,719,861)</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

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

<i>FUNCTION</i>	<i>OBJECT CATEGORY</i>								TOTAL	% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000			
OTHER CARES ACT RELIEF (INCLUDING GEER)											
5500 DIRECT INSTRUCTION					\$3,282					\$3,282	100.00%
5500 PRE KINDERGARTEN											
SUB TOTALS	\$0	\$0	\$0	\$0	\$3,282	\$0	\$0	\$0	\$3,282	100.00%	
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$3,282	\$0	\$0	\$0	\$3,282	100.00%	
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%		

	2021-22	2022-23	
	PROJECTED	RECOMMENDED	INCREASE/
	ACTUAL	BUDGET	(DECREASE)

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

FEDERAL THROUGH STATE	\$52,017,420	\$1,942,205	(\$50,075,215)
ESTIMATED REVENUE	\$52,017,420	\$1,942,205	(\$50,075,215)
BEGINNING FUND BALANCE	(2,695,435)		2,695,435
ESTIMATED REVENUE AND FUND BALANCE	<u>\$49,321,985</u>	<u>\$1,942,205</u>	<u>(\$47,379,780)</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

	2021-22	2022-23	
	PROJECTED	RECOMMENDED	INCREASE/
	ACTUAL	BUDGET	(DECREASE)

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS

BASIC (FEFP K-12)	\$15,695,121	\$1,677,693	(\$14,017,428)
EXCEPTIONAL	206,372		(206,372)
PRE KINDERGARTEN	5,315,167		(5,315,167)
ATTENDANCE & SOCIAL WORK	3,307,581		(3,307,581)
GUIDANCE SERVICES	9,007,372		(9,007,372)
HEALTH SERVICES	820,790		(820,790)
PSYCHOLOGICAL SERVICES	2,487,745	33,374	(2,454,371)
PARENTAL INVOLVEMENT	35,500		(35,500)
INSTRUCTIONAL MEDIA SERVICES	118,848		(118,848)
INSTRUCTION & CURRICULUM DVLP SVCS	218,583		(218,583)
INSTRUCTIONAL STAFF TRAINING SERVICES	1,271,413	153,526	(1,117,887)
INSTRUCTION-RELATED TECH	239,475		(239,475)
GENERAL ADMINISTRATION	2,547,095	77,612	(2,469,483)
SCHOOL ADMINISTRATION	131,993		(131,993)
FISCAL SERVICES	193,017		(193,017)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	42,570		(42,570)
INFORMATION SERVICES	7,297		(7,297)
STUDENT TRANSPORTATION SERVICES	636,622		(636,622)
OPERATION OF PLANT	21,801		(21,801)
ADMINISTRATIVE TECHNOLOGY SERVICES	17,623		(17,623)
TRANSFER OF FUNDS	7,000,000		(7,000,000)
TOTAL APPROPRIATIONS	\$49,321,985	\$1,942,205	(\$47,379,780)

Fiscal year 2021-2022 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

FUNCTION	OBJECT CATEGORY									% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL		
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	\$952,634	\$78,997	\$400,900		\$245,162					\$1,677,693	86.38%
	\$952,634	\$78,997	\$400,900	\$0	\$245,162	\$0	\$0	\$0	\$0	\$1,677,693	86.38%
INSTRUCTIONAL SUPPORT											
6140					33,374					33,374	1.72%
6400	113,173	40,353								153,526	7.90%
	\$113,173	\$40,353	\$0	\$0	\$33,374	\$0	\$0	\$0	\$0	\$186,900	9.62%
GENERAL SUPPORT											
7200							77,612			77,612	4.00%
	\$0	\$0	\$0	\$0	\$0	\$0	\$77,612	\$0	\$0	\$77,612	4.00%
TOTAL APPROPRIATIONS											
	\$1,065,807	\$119,350	\$400,900	\$0	\$278,536	\$0	\$77,612	\$0	\$0	\$1,942,205	100.00%
	54.88%	6.15%	20.64%	0.00%	14.34%	0.00%	3.99%	0.00%		100.00%	

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CRRSA ACT RELF - GEER II- ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$985,630	\$6,440	(\$979,190)
TOTAL ESTIMATED REVENUE	<u>\$985,630</u>	<u>\$6,440</u>	<u>(\$979,190)</u>
<u>OTHER CRRSA ACT RELF - GEER II- APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$276,220		(\$276,220)
CAREER EDUCATION	560,654	6,440	(554,214)
PRE KINDERGARTEN	49,350		(49,350)
GENERAL ADMINISTRATION	23,406		(23,406)
FACILITIES ACQ. & CONST.	26,000		(26,000)
STUDENT TRANSPORTATION SERVICES	50,000		(50,000)
TOTAL APPROPRIATIONS	<u>\$985,630</u>	<u>\$6,440</u>	<u>(\$979,190)</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

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

<i>FUNCTION</i>	<i>OBJECT CATEGORY</i>								TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
OTHER CARES ACT RELIEF (INCLUDING GEER)										
DIRECT INSTRUCTION										
5300			\$4,496		\$1,944	0			\$6,440	100.00%
	\$0	\$0	\$4,496	\$0	\$1,944	\$0	\$0	\$0	\$6,440	100.00%
TOTAL APPROPRIATIONS	\$0	\$0	\$4,496	\$0	\$1,944	\$0	\$0	\$0	\$6,440	100.00%
	0.00%	0.00%	69.81%	0.00%	30.19%	0.00%	0.00%	0.00%	100.00%	

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
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AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE

FEDERAL THRU STATE	\$198,037,433	\$40,184,509	(\$157,852,924)
TOTAL ESTIMATED REVENUE	\$198,037,433	\$40,184,509	(\$157,852,924)

AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS

BASIC (FEFP K-12)	\$129,412,767	\$15,203,024	(\$114,209,743)
EXCEPTIONAL	6,099,966		(6,099,966)
CAREER EDUCATION	57,120		(57,120)
PRE KINDERGARTEN	4,802,935	888,941	(3,913,994)
ATTENDANCE & SOCIAL WORK	372,385		(372,385)
GUIDANCE SERVICES	3,445,913		(3,445,913)
HEALTH SERVICES	4,802,374	858,108	(3,944,266)
PSYCHOLOGICAL SERVICES	524,187	93,344	(430,843)
PARENTAL INVOLVEMENT	94,224		(94,224)
OTHER STUDENT PERSONNEL SVC	897,969	161,967	(736,002)
INSTRUCTIONAL MEDIA SERVICES	651,384	215,300	(436,084)
INSTRUCTION & CURRICULUM DVLP SVCS	2,010,536	161,835	(1,848,701)
INSTRUCTIONAL STAFF TRAINING SERVICES	12,051,461	1,251,338	(10,800,123)
GENERAL ADMINISTRATION	8,655,596	226,102	(8,429,494)
SCHOOL ADMINISTRATION	160,400		(160,400)
FACILITIES ACQ. & CONST.	7,920,128		(7,920,128)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,045,047	205,403	(839,644)

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u>			
INFORMATION SERVICES	926,381	91,113	(835,268)
PERSONNEL SERVICES	318,388	222,045	(96,343)
OTHER CENTRAL SERVICES	803,309	768,389	(34,920)
STUDENT TRANSPORTATION SERVICES	4,282,329	979,107	(3,303,222)
OPERATION OF PLANT	2,029,001	1,011,834	(1,017,167)
MAINTENANCE OF PLANT	494,091	104,091	(390,000)
ADMINISTRATIVE TECHNOLOGY SERVICES	1,679,542	742,568	(936,974)
TRANSFER OF FUNDS	4,500,000		(4,500,000)
TOTAL APPROPRIATIONS	\$198,037,433	\$23,184,509	(\$174,852,924)

Fiscal year 2021-2022 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**

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
OTHER CARES ACT RELIEF (INCLUDING GEER)										
DIRECT INSTRUCTION										
5100	\$7,585,094	\$881,452	\$4,847,659		\$605,064	\$1,283,755			\$15,203,024	37.83%
5500	750,698				138,243				888,941	2.21%
	\$8,335,792	\$881,452	\$4,847,659	\$0	\$743,307	\$1,283,755	\$0	\$0	\$16,091,965	40.04%
INSTRUCTIONAL SUPPORT										
6130			750,000			108,108			858,108	2.14%
6140	93,344								93,344	0.23%
6190			161,967						161,967	0.40%
6200	215,300								215,300	0.54%
6300	116,336		20,000		26	25,473			161,835	0.40%
6400	812,852	52,458	386,028						1,251,338	3.11%
	\$1,237,832	\$52,458	\$1,317,995	\$0	\$26	\$133,581	\$0	\$0	\$2,741,892	6.82%
GENERAL SUPPORT										
7200	188,687		34,750		2,665				226,102	0.56%
7710	165,403		40,000						205,403	0.51%
7720	91,113								91,113	0.24%
7730	222,045								222,045	0.55%
7790	768,389								768,389	1.91%
7800	750,000		229,107						979,107	2.44%
7900					533,747	478,087			1,011,834	2.52%
	\$2,185,637	\$0	\$303,857	\$0	\$536,412	\$478,087	\$0	\$0	\$3,503,993	8.73%
MAINTENANCE										
8100					104,091				104,091	0.26%
	\$0	\$0	\$0	\$0	\$104,091	\$0	\$0	\$0	\$104,091	0.26%
ADMINISTRATIVE TECHNOLOGY										
8200	142,568		600,000						742,568	1.85%
	\$142,568	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$742,568	1.85%
COMM & DEBT SERV & TRANSFERS										
9100			0		0	0	0		0	0.00%
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TRANFER OF FUNDS										
9700								17,000,000	\$17,000,000	42.30%
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000,000	\$17,000,000	42.30%
TOTAL APPROPRIATIONS										
	\$11,901,829	\$933,910	\$7,069,511	\$0	\$1,383,836	\$1,895,423	\$0	\$17,000,000	\$40,184,509	100.00%
	29.62%	2.32%	17.59%	0.00%	3.45%	4.72%	0.00%	42.30%	100.00%	

53

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 824 support service employees and 24 administrative/professional/technical employees. Through June 28, 2022, the Food and Nutrition operation prepared and served over 9.3 million lunches, more than 4.7 million breakfasts and more than 940 thousand snacks in the After-School Snack Program. Over 452 thousand dinner meals were served at 60 schools.

For the 2022-2023 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 \$2.25 and lunch: \$3.50

The program participates in the Community Eligible Program (CEP) for the National School Lunch Program. For the 2022-2023 school year, 93 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

	<u>2021-22</u> <u>PROJECTED</u> <u>ACTUAL</u>	<u>2022-23</u> <u>RECOMMENDED</u> <u>BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$46,834,909	\$54,547,300	\$7,712,391
STATE SOURCES	195,000	430,000	235,000
LOCAL SOURCES	1,889,000	1,869,200	(19,800)
ESTIMATED REVENUE	\$48,918,909	\$56,846,500	\$7,927,591
BEGINNING FUND BALANCE	3,575,050	449,592	(3,125,458)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$52,493,959</u>	<u>\$57,296,092</u>	<u>\$4,802,133</u>
<u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u>			
FOOD SERVICE	\$52,044,367	\$56,125,000	\$4,080,633
TOTAL APPROPRIATIONS	<u>\$52,044,367</u>	<u>\$56,125,000</u>	<u>\$4,080,633</u>
ENDING FUND BALANCE	449,592	1,171,092	721,500
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$52,493,959</u>	<u>\$57,296,092</u>	<u>\$4,802,133</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 PROPOSED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,200,000	\$5,200,000	\$0
ESTIMATED REVENUE	\$5,200,000	\$5,200,000	\$0
BEGINNING FUND BALANCE	(3,086,158)	(2,886,158)	200,000
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$2,113,842</u>	<u>\$2,313,842</u>	<u>\$200,000</u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
ENDING FUND BALANCE	(2,886,158)	(2,686,158)	200,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$2,113,842</u>	<u>\$2,313,842</u>	<u>\$200,000</u>

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$143,836,907	\$151,117,524	\$7,280,617
ESTIMATED REVENUE	\$143,836,907	\$151,117,524	\$7,280,617
BEGINNING FUND BALANCE	13,308,900	16,488,807	3,179,907
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$157,145,807	\$167,606,331	\$10,460,524
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>			
INTERNAL SERVICES	\$140,657,000	\$145,701,865	\$5,044,865
APPROPRIATIONS	\$140,657,000	\$145,701,865	\$5,044,865
ENDING FUND BALANCE	16,488,807	21,904,466	5,415,659
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$157,145,807	\$167,606,331	\$10,460,524

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PINELLAS COUNTY SCHOOL BOARD

	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
BEGINNING FUND BALANCE	\$151,347	\$151,347	\$0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$151,347</u>	<u>\$151,347</u>	<u>\$0</u>
<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$151,347	\$151,347	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$151,347</u>	<u>\$151,347</u>	<u>\$0</u>

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	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$8,578,915	\$8,578,915	\$0
ESTIMATED REVENUE	\$8,578,915	\$8,578,915	\$0
BEGINNING FUND BALANCE	8,857,575	11,171,357	2,313,782
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$17,436,490	\$19,750,272	\$2,313,782

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

BASIC (FEFP K-12)	\$1,298,660	\$3,612,442	\$2,313,782
COMMUNITY SERVICES	4,966,473	4,966,473	\$0
APPROPRIATIONS	\$6,265,133	\$8,578,915	\$2,313,782
ENDING FUND BALANCE	11,171,357	11,171,357	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$17,436,490	\$19,750,272	\$2,313,782

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PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ESTIMATED REVENUE				
	FEDERAL DIRECT			
3121 000	FEDERAL IMPACT FUNDS	\$67,581	\$5,000	(\$62,581)
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	324,590	350,000	25,410
3199 000	MISC FEDERAL DIRECT	2,675,410		(2,675,410)
	TOTAL FEDERAL DIRECT	\$3,067,581	\$355,000	(\$2,712,581)
	FEDERAL THRU STATE			
3202 000	MEDICAID	6,500,000	3,000,000	(3,500,000)
	TOTAL FEDERAL THRU STATE	\$6,500,000	\$3,000,000	(\$3,500,000)
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	68,051,358	52,800,573	(15,250,785)
3310 000	SAFE SCHOOLS	6,467,404	7,523,362	1,055,958
3310 000	SUPPLEMENT ACADEMIC INSTRUC	22,895,023	22,471,461	(423,562)
3310 000	ESE GUARANTEED ALLOCATION	43,137,553	42,451,509	(686,044)
3310 000	READING PROGRAMS	4,177,347	5,341,848	1,164,501
3310 000	DJJ SUPPLEMENTAL ALLOCATION	222,605	157,272	(65,333)
3310 000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,834,667	1,793,706	(40,961)
3310 000	DIGITAL CLASSROOMS ALLOCATION	123,720		(123,720)
3310 000	INSTRUCTIONAL MATERIALS	7,666,343	7,660,251	(6,092)
3310 000	TRANSPORTATION	13,547,663	13,715,771	168,108
3310 000	TEACHER SALARY INCREASE ALLOCATION	18,390,739	25,893,108	7,502,369
3310 000	FEDERALLY CONNECTED STUDENT SUPPLEM	30,532	17,166	(13,366)
3310 000	MENTAL HEALTH ASSISTANCE ALLOCATION	3,844,566	4,366,321	521,755
3310 000	TURNAROUND SUPP SVC ALLOCATION	584,900	1,014,510	429,610
3315 000	WORKFORCE DEVELOPMENT	25,958,745	26,567,479	608,734
3317 000	WORKFORCE EDUC PERFORMANCE INCENTIVES	341,000	350,000	9,000
3323 000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	84,190	67,581	(16,609)
3343 000	STATE LICENSE TAX	592,407	515,000	(77,407)
3355 000	CLASS SIZE REDUCTION	96,022,061	96,035,247	13,186
3371 000	VOLUNTARY PRE-K PROGRAM	3,200,000	3,000,000	(200,000)
3399 000	MISCELLANEOUS STATE REVENUE	2,659,000	2,990,754	331,754
	TOTAL STATE SOURCES	\$319,831,823	\$314,732,919	(\$5,098,904)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>				
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	443,786,754	476,021,345	32,234,591
3411 000	TAX REFERENDUM	50,900,203	60,058,207	9,158,004
3411 000	PRIOR PERIOD ADJUSTMENT	415,982		(415,982)
3425 000	LEASE REVENUE	2,345,363	1,900,000	(445,363)
3430 000	INTEREST INCOME	500,000	1,250,000	750,000
3440 000	GIFTS, GRANTS, AND BEQUESTS	676,293		(676,293)
346X 000	STUDENT FEES	4,588,006	3,300,000	(1,288,006)
3481 000	CHARGES FOR SERVICES	1,566,630	1,400,000	(166,630)
349X 000	MISCELLANEOUS LOCAL SOURCES	17,916,334	9,807,529	(8,108,805)
	TOTAL LOCAL SOURCES	\$522,695,565	\$553,737,081	\$31,041,516
	<i>TOTAL ESTIMATED REVENUE</i>	\$852,094,969	\$871,825,000	\$19,730,031
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	40,000,000	37,000,000	(3,000,000)
3640 000	TRANS. FROM SPEC REV	12,500,000	17,000,000	4,500,000
	TOTAL TRANSFERS	\$52,500,000	\$54,000,000	\$1,500,000
	OTHER FINANCING SOURCES			
3740 000	LOSS RECOVERIES	47,263	75,000	27,737
	TOTAL OTHER FINANCING SOURCES	\$47,263	\$75,000	\$27,737
	TOTAL ESTIMATED RESOURCES	\$904,642,232	\$925,900,000	\$21,257,768
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	5,422,701	3,000,000	(2,422,701)
	RESTRICTED	21,309,826	19,500,000	(1,809,826)
	ASSIGNED	61,908,721	66,800,000	4,891,279
	UNASSIGNED	9,460,772	1,700,000	(7,760,772)
	TOTAL BEGINNING FUND BALANCE	\$98,102,020	\$91,000,000	(\$7,102,020)
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$1,002,744,252	\$1,016,900,000	\$14,155,748

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$270,646,524	\$263,029,567	(\$7,616,957)
5100	200	EMPLOYEE BENEFITS	93,091,123	95,117,394	2,026,271
5100	300	PURCHASED SERVICES	60,406,629	64,406,629	4,000,000
5100	400	ENERGY SERVICES	15,086	15,136	50
5100	500	MATERIALS & SUPPLIES	13,751,947	13,751,987	40
5100	600	CAPITAL EXPENDITURES	4,447,686	4,447,624	(62)
5100	700	OTHER EXPENSE	1,831,237	1,831,312	75
	TOTAL	BASIC (FEFP K-12)	\$444,190,232	\$442,599,649	(\$1,590,583)
		EXCEPTIONAL			
5200	100	SALARIES	85,286,007	84,093,720	(1,192,287)
5200	200	EMPLOYEE BENEFITS	29,293,477	29,654,237	360,760
5200	300	PURCHASED SERVICES	434,633	434,665	32
5200	500	MATERIALS & SUPPLIES	370,154	370,200	46
5200	600	CAPITAL EXPENDITURES	182,466	182,452	(14)
5200	700	OTHER EXPENSE	515	515	0
	TOTAL	EXCEPTIONAL	\$115,567,252	\$114,735,789	(\$831,463)
		CAREER EDUCATION			
5300	100	SALARIES	16,958,483	16,872,803	(85,680)
5300	200	EMPLOYEE BENEFITS	5,599,066	5,811,622	212,556
5300	300	PURCHASED SERVICES	902,857	902,895	38
5300	400	ENERGY SERVICES	878	878	0
5300	500	MATERIALS & SUPPLIES	665,432	665,483	51
5300	600	CAPITAL EXPENDITURES	997,555	997,597	42
5300	700	OTHER EXPENSE	390,611	390,624	13
	TOTAL	CAREER EDUCATION	\$25,514,882	\$25,641,902	\$127,020
		ADULT GENERAL			
5400	100	SALARIES	4,287,871	4,287,871	0
5400	200	EMPLOYEE BENEFITS	1,202,419	1,259,674	57,255
5400	300	PURCHASED SERVICES	38,188	38,213	25
5400	500	MATERIALS & SUPPLIES	30,704	30,729	25
5400	600	CAPITAL EXPENDITURES	22,309	22,317	8
	TOTAL	ADULT GENERAL	\$5,581,491	\$5,638,804	\$57,313
		PRE KINDERGARTEN			
5500	100	SALARIES	4,094,587	4,332,086	237,499
5500	200	EMPLOYEE BENEFITS	1,709,741	1,857,544	147,803
5500	300	PURCHASED SERVICES	13,279	13,288	9
5500	500	MATERIALS & SUPPLIES	77,178	77,182	4
5500	600	CAPITAL EXPENDITURES	2,102	2,108	6
	TOTAL	PRE KINDERGARTEN	\$5,896,887	\$6,282,208	\$385,321

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER INSTRUCTION			
5900	100	SALARIES	147,730	147,730	0
5900	200	EMPLOYEE BENEFITS	16,916	18,393	1,477
	TOTAL	OTHER INSTRUCTION	\$164,646	\$166,123	\$1,477
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$596,915,390</i>	<i>\$595,064,475</i>	<i>(\$1,850,915)</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,508,218	2,508,218	0
6110	200	EMPLOYEE BENEFITS	733,539	768,368	34,829
6110	300	PURCHASED SERVICES	8,785	8,789	4
6110	500	MATERIALS & SUPPLIES	7,993	8,003	10
6110	600	CAPITAL EXPENDITURES	13	19	6
	TOTAL	ATTENDANCE & SOCIAL WORK	\$3,258,548	\$3,293,397	\$34,849
		GUIDANCE SERVICES			
6120	100	SALARIES	6,876,597	6,876,597	0
6120	200	EMPLOYEE BENEFITS	1,600,482	1,682,543	82,061
6120	300	PURCHASED SERVICES	8,211	8,213	2
6120	500	MATERIALS & SUPPLIES	13,945	13,965	20
6120	600	CAPITAL EXPENDITURES	4,179	4,191	12
6120	700	OTHER EXPENSE	480	485	5
	TOTAL	GUIDANCE SERVICES	\$8,503,894	\$8,585,994	\$82,100
		HEALTH SERVICES			
6130	100	SALARIES	3,303,641	3,303,641	0
6130	200	EMPLOYEE BENEFITS	1,304,118	1,361,127	57,009
6130	300	PURCHASED SERVICES	90,090	90,098	8
6130	500	MATERIALS & SUPPLIES	19,021	19,026	5
6130	600	CAPITAL OUTLAY	3,082	3,102	20
6130	700	OTHER EXPENSE	2,450	2,456	6
	TOTAL	HEALTH SERVICES	\$4,722,402	\$4,779,450	\$57,048
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,610,175	1,610,175	0
6140	200	EMPLOYEE BENEFITS	391,428	411,244	19,816
6140	300	PURCHASED SERVICES	735,500	735,515	15
6140	500	MATERIALS & SUPPLIES	61,820	61,840	20
6140	600	CAPITAL EXPENDITURES	1,090	1,094	4
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,800,013	\$2,819,868	\$19,855
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,494,804	1,494,804	0
6150	200	EMPLOYEE BENEFITS	724,399	754,546	30,147
6150	500	MATERIALS & SUPPLIES	5,427	5,447	20
	TOTAL	PARENTAL INVOLVEMENT	\$2,224,630	\$2,254,797	\$30,167

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,271,975	2,271,975	0
6190	200	EMPLOYEE BENEFITS	783,192	817,902	34,710
6190	300	PURCHASED SERVICES	26,482	26,488	6
6190	500	MATERIALS & SUPPLIES	8,540	8,545	5
6190	600	CAPITAL EXPENDITURES	5,144	5,146	2
6190	700	OTHER EXPENSE	2,109	2,119	10
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,097,442	\$3,132,175	\$34,733
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,620,186	4,620,198	12
6200	200	EMPLOYEE BENEFITS	1,600,428	1,707,988	107,560
6200	300	PURCHASED SERVICES	123,951	123,953	2
6200	500	MATERIALS & SUPPLIES	21,107	21,112	5
6200	600	CAPITAL EXPENDITURES	27,999	28,003	4
6200	700	OTHER EXPENSE	75	100	25
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,393,746	\$6,501,354	\$107,608
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,362,545	11,937,726	(424,819)
6300	200	EMPLOYEE BENEFITS	3,847,319	3,949,002	101,683
6300	300	PURCHASED SERVICES	297,388	297,393	5
6300	500	MATERIALS & SUPPLIES	144,557	144,567	10
6300	600	CAPITAL EXPENDITURES	57,074	57,076	2
6300	700	OTHER EXPENSE	198,439	198,453	14
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$16,907,322	\$16,584,217	(\$323,105)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,185,108	5,185,108	0
6400	200	EMPLOYEE BENEFITS	1,444,109	1,517,207	73,098
6400	300	PURCHASED SERVICES	991,793	991,803	10
6400	500	MATERIALS & SUPPLIES	119,173	119,176	3
6400	600	CAPITAL EXPENDITURES	16,588	16,596	8
6400	700	OTHER EXPENSE	5,090	5,090	0
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$7,761,861	\$7,834,980	\$73,119
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,862,700	6,862,700	0
6500	200	EMPLOYEE BENEFITS	2,331,709	2,435,571	103,862
6500	300	PURCHASED SERVICES	411,247	411,272	25
6500	500	SUPPLIES	201,334	201,349	15
	TOTAL	INSTRUCTION-RELATED TECH	\$9,806,990	\$9,910,892	\$103,902
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$65,476,848	\$65,697,124	\$220,276

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	743,324	743,324	0
7100	200	EMPLOYEE BENEFITS	1,615,993	1,627,395	11,402
7100	300	PURCHASED SERVICES	68,478	68,482	4
7100	500	MATERIALS & SUPPLIES	7,607	7,619	12
7100	700	OTHER EXPENSE	31,924	31,930	6
	TOTAL	SCHOOL BOARD	\$2,467,326	\$2,478,750	\$11,424
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,262,087	2,262,087	0
7200	200	EMPLOYEE BENEFITS	684,083	715,005	30,922
7200	300	PURCHASED SERVICES	167,236	167,250	14
7200	500	MATERIALS & SUPPLIES	140,368	140,368	0
7200	600	CAPITAL EXPENDITURES	16,870	16,870	0
7200	700	OTHER EXPENSE	120,902	120,902	0
	TOTAL	GENERAL ADMINISTRATION	\$3,391,546	\$3,422,482	\$30,936
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	48,435,013	47,351,798	(1,083,215)
7300	200	EMPLOYEE BENEFITS	16,780,120	17,043,406	263,286
7300	300	PURCHASED SERVICES	265,111	265,115	4
7300	400	ENERGY SERVICES	1,332	1,337	5
7300	500	MATERIALS & SUPPLIES	159,869	159,881	12
7300	600	CAPITAL EXPENDITURES	66,873	66,889	16
7300	700	OTHER EXPENSE	8,943	8,946	3
	TOTAL	SCHOOL ADMINISTRATION	\$65,717,261	\$64,897,372	(\$819,889)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,549,391	1,549,391	0
7400	200	EMPLOYEE BENEFITS	483,218	505,147	21,929
7400	300	PURCHASED SERVICES	9,565	9,571	6
7400	400	ENERGY SERVICES	5,925	5,932	7
7400	500	MATERIALS	7,123	7,128	5
7400	600	CAPITAL EXPENDITURES	213,791	213,798	7
7400	700	OTHER EXPENSE	2,599	2,603	4
	TOTAL	FACILITIES ACQ. & CONST.	\$2,271,612	\$2,293,570	\$21,958
		FACIL ACQ & CONSTR-CURR EXPEND			
7410	700	OTHER EXPENSE	3,680,236	3,680,236	0
	TOTAL	FACILITIES ACQ. & CONST.	\$3,680,236	\$3,680,236	\$0

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SERVICES			
7500	100	SALARIES	3,411,246	3,411,246	0
7500	200	EMPLOYEE BENEFITS	1,190,987	1,243,815	52,828
7500	300	PURCHASED SERVICES	550,000	550,102	102
7500	500	MATERIALS	24,329	24,329	0
7500	600	CAPITAL EXPENDITURES	6,845	6,845	0
7500	700	OTHER EXPENSE	605,940	605,940	0
	TOTAL	FISCAL SERVICES	\$5,789,347	\$5,842,277	\$52,930
		FOOD SERVICE			
7600	100	SALARIES	1,040,283	1,040,283	0
7600	200	EMPLOYEE BENEFITS	71,951	82,354	10,403
7600	500	MATERIALS	2,141	2,149	8
	TOTAL	FOOD SERVICE	\$1,114,375	\$1,124,786	\$10,411
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,046,229	1,046,229	0
7710	200	EMPLOYEE BENEFITS	307,862	322,465	14,603
7710	300	PURCHASED SERVICES	383,343	383,359	16
7710	500	MATERIALS & SUPPLIES	3,552	3,556	4
7710	600	CAPITAL EXPENDITURES	2,851	2,853	2
7710	700	OTHER EXPENSE	303	315	12
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,744,140	\$1,758,777	\$14,637
		INFORMATION SERVICES			
7720	100	SALARIES	810,216	810,216	0
7720	200	EMPLOYEE BENEFITS	271,163	283,368	12,205
7720	300	PURCHASED SERVICES	68,858	68,864	6
7720	400	ENERGY SERVICES	818	818	0
7720	500	MATERIALS & SUPPLIES	15,486	15,495	9
7720	600	CAPITAL EXPENDITURES	28,479	28,483	4
7720	700	OTHER EXPENSE	997	1,000	3
	TOTAL	INFORMATION SERVICES	\$1,196,017	\$1,208,244	\$12,227
		PERSONNEL SERVICES			
7730	100	SALARIES	4,052,476	4,052,476	0
7730	200	EMPLOYEE BENEFITS	2,076,607	2,159,751	83,144
7730	300	PURCHASED SERVICES	631,683	631,687	4
7730	500	MATERIALS & SUPPLIES	117,166	117,171	5
7730	600	CAPITAL EXPENDITURES	11,181	11,185	4
7730	700	OTHER EXPENSE	19,946	19,948	2
	TOTAL	PERSONNEL SERVICES	\$6,909,059	\$6,992,218	\$83,159

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INTERNAL SVC			
7760	100	SALARIES	1,887,650	1,887,650	0
7760	200	EMPLOYEE BENEFITS	721,281	752,082	30,801
7760	300	PURCHASED SERVICES	768,080	768,085	5
7760	400	ENERGY SERVICES	13,709	13,711	2
7760	500	MATERIALS & SUPPLIES	967,152	967,160	8
7760	600	CAPITAL EXPENDITURES	837	841	4
7760	700	OTHER EXPENSE	5,656	5,668	12
	TOTAL	INTERNAL SVC	\$4,364,365	\$4,395,197	\$30,832
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	226,489	226,489	0
7790	200	EMPLOYEE BENEFITS	107,303	111,514	4,211
7790	300	PURCHASED SERVICES	4,964	4,971	7
7790	500	MATERIALS & SUPPLIES	8,426	8,427	1
7790	600	CAPITAL EXPENDITURES	7,587	7,590	3
7790	700	OTHER EXPENSE	8,269	8,277	8
	TOTAL	OTHER CENTRAL SERVICES	\$363,038	\$367,268	\$4,230
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	20,670,428	20,670,428	0
7800	200	EMPLOYEE BENEFITS	7,252,767	7,537,044	284,277
7800	300	PURCHASED SERVICES	2,978,835	2,978,875	40
7800	400	ENERGY SERVICES	2,383,277	2,383,951	674
7800	500	MATERIALS & SUPPLIES	2,083,362	2,083,365	3
7800	600	CAPITAL EXPENDITURES	17,389	17,393	4
7800	700	OTHER EXPENSE	32,933	32,943	10
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$35,418,991	\$35,703,999	\$285,008
		OPERATION OF PLANT			
7900	100	SALARIES	32,841,369	32,841,369	0
7900	200	EMPLOYEE BENEFITS	13,955,677	15,552,314	1,596,637
7900	300	PURCHASED SERVICES	20,517,371	20,517,971	600
7900	400	ENERGY SERVICES	19,640,353	22,640,818	3,000,465
7900	500	MATERIALS & SUPPLIES	1,643,339	1,643,351	12
7900	600	CAPITAL EXPENDITURES	399,412	399,415	3
7900	700	OTHER EXPENSE	265,472	265,479	7
	TOTAL	OPERATION OF PLANT	\$89,262,993	\$93,860,717	\$4,597,724
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$223,690,306</i>	<i>\$228,025,893</i>	<i>\$4,335,587</i>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,964,946	7,964,946	0
8100	200	EMPLOYEE BENEFITS	3,280,370	3,418,027	137,657
8100	300	PURCHASED SERVICES	4,382,192	4,382,196	4
8100	400	ENERGY SERVICES	354,990	355,074	84
8100	500	MATERIALS & SUPPLIES	3,281,455	3,281,471	16
8100	600	CAPITAL EXPENDITURES	194,976	194,980	4
8100	700	OTHER EXPENSE	1,579,872	1,579,892	20
	TOTAL	MAINTENANCE OF PLANT	\$21,038,801	\$21,176,586	\$137,785
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$21,038,801</i>	<i>\$21,176,586</i>	<i>\$137,785</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,751,299	2,751,299	0
8200	200	EMPLOYEE BENEFITS	857,681	896,304	38,623
8200	300	PURCHASED SERVICES	240,519	240,523	4
8200	400	ENERGY SERVICES	6,245	6,252	7
8200	500	MATERIALS & SUPPLIES	115,189	115,201	12
8200	600	CAPITAL EXPENDITURES	75,567	75,573	6
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$4,046,500	\$4,085,152	\$38,652
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$4,046,500</i>	<i>\$4,085,152</i>	<i>\$38,652</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	286,117	286,117	0
9100	200	EMPLOYEE BENEFITS	104,079	108,458	4,379
9100	300	PURCHASED SERVICES	892	895	3
9100	500	MATERIALS & SUPPLIES	6,247	6,259	12
9100	700	OTHER EXPENSE	179,072	179,080	8
	TOTAL	COMMUNITY SERVICES	\$576,407	\$580,809	\$4,402
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$576,407</i>	<i>\$580,809</i>	<i>\$4,402</i>
	TOTAL	APPROPRIATIONS	\$911,744,252	\$914,630,039	\$2,885,787

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
	FUND BALANCE			
	BUDGET FUND BALANCE-END			
	<u>NON-SPENDABLE</u>			
	INVENTORY	3,500,000	4,000,000	500,000
TOTAL	NON-SPENDABLE	<u>\$3,500,000</u>	<u>\$4,000,000</u>	\$500,000
	<u>RESTRICTED</u>			
	STATE CARRYFORWARDS	1,100,000	1,500,000	400,000
	REFERENDUM	1,200,000	2,000,000	800,000
	WORKFORCE	13,000,000	15,000,000	2,000,000
TOTAL	RESTRICTED	<u>\$15,300,000</u>	<u>\$18,500,000</u>	\$3,200,000
	<u>ASSIGNED</u>			
	ENCUMBRANCES	10,300,000	8,000,000	(2,300,000)
	CENTRAL PRINTING	800,000	800,000	0
	CARRYFORWARDS	18,000,000	20,000,000	2,000,000
	FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
	FEFP VARIATIONS	2,000,000	2,000,000	0
	FAMILY EMPOWERMENT SCHOLARSHIP		4,000,000	4,000,000
	ESSER II	35,000,000	36,000,000	1,000,000
TOTAL	ASSIGNED	<u>\$67,100,000</u>	<u>\$71,800,000</u>	\$4,700,000
	<u>UNASSIGNED</u>	<u>\$5,100,000</u>	<u>7,969,961</u>	2,869,961
TOTAL	UNASSIGNED	<u>\$5,100,000</u>	<u>\$7,969,961</u>	\$2,869,961
TOTAL	ENDING FUND BALANCE	<u>\$91,000,000</u>	<u>\$102,269,961</u>	\$11,269,961
TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u>\$1,002,744,252</u>	<u>\$1,016,900,000</u>	\$14,155,748

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$4,500,122	\$4,505,106	\$4,984
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,659,018	3,627,243	(31,775)
3399	000	MISCELLANEOUS STATE REVENUE	1,220,429	1,358,740	138,311
	TOTAL	STATE SOURCES	<u>\$9,602,819</u>	<u>\$9,714,339</u>	<u>\$111,520</u>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	152,700,609	180,174,620	27,474,011
3431	000	INTEREST ON INVESTMENTS	1,505,167	1,000,000	(505,167)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,600,000)		5,600,000
3490	000	MISCELLANEOUS LOCAL SOURCES	416,962		(416,962)
3497	000	REFUNDS OF PRIOR YEAR	82,244		(82,244)
	TOTAL	LOCAL SOURCES	<u>\$149,104,982</u>	<u>\$181,174,620</u>	<u>\$32,069,638</u>
	TOTAL	ESTIMATED REVENUE	<u>\$158,707,801</u>	<u>\$190,888,959</u>	<u>\$32,181,158</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	210,402,104	165,288,196	(45,113,908)
		ASSIGNED	675,332	50,000	(625,332)
	TOTAL	BEGINNING FUND BALANCE	<u>\$211,077,436</u>	<u>\$165,338,196</u>	<u>(\$45,739,240)</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$369,785,237</u></u>	<u><u>\$356,227,155</u></u>	<u><u>(\$13,558,082)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$156,356,353	\$220,556,097	\$64,199,744
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$156,356,353</u>	<u>\$220,556,097</u>	<u>\$64,199,744</u>
9200	700	DEBT SERVICES OTHER EXPENSES	980,931	707,912	(273,019)
	TOTAL	DEBT SERVICES	<u>\$980,931</u>	<u>\$707,912</u>	<u>(\$273,019)</u>
9700	900	TRANSFER OF FUNDS TRANSFERS	47,109,757	45,500,425	(1,609,332)
	TOTAL	TRANSFER OF FUNDS	<u>\$47,109,757</u>	<u>\$45,500,425</u>	<u>(\$1,609,332)</u>
	TOTAL	APPROPRIATIONS	<u>\$204,447,041</u>	<u>\$266,764,434</u>	<u>\$62,317,393</u>
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	165,288,196	89,362,721	(75,925,475)
		ASSIGNED	50,000	100,000	50,000
	TOTAL	ENDING FUND BALANCE	<u>\$165,338,196</u>	<u>\$89,462,721</u>	<u>(\$75,875,475)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$369,785,237</u></u>	<u><u>\$356,227,155</u></u>	<u><u>(\$13,558,082)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	\$7,109,757	\$8,500,425	\$1,390,668
	TOTAL	TRANSFERS	\$7,109,757	\$8,500,425	\$1,390,668
	TOTAL	ESTIMATED REVENUE	\$7,109,757	\$8,500,425	\$1,390,668
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	335,886	23,041	(312,845)
	TOTAL	BEGINNING FUND BALANCE	\$335,886	\$23,041	(\$312,845)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$7,445,643	\$8,523,466	\$1,077,823
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$7,422,602	\$8,500,425	\$1,077,823
	TOTAL	DEBT SERVICES	\$7,422,602	\$8,500,425	\$1,077,823
	TOTAL	APPROPRIATIONS	\$7,422,602	\$8,500,425	\$1,077,823
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	23,041	23,041	0
	TOTAL	ENDING FUND BALANCE	\$23,041	\$23,041	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$7,445,643	\$8,523,466	\$1,077,823

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,766,000		(\$3,766,000)
3199	000	MISC FEDERAL DIRECT	2,693,617	876,359	(1,817,258)
	TOTAL	FEDERAL DIRECT	<u>\$6,459,617</u>	<u>\$876,359</u>	<u>(\$5,583,258)</u>
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	2,422,118	197,247	(2,224,871)
3221	000	ADULT GENERAL EDUCATION	1,312,617	210,345	(1,102,272)
3222	000	ENGLISH LITERACY & CIVICS	178,522	31,321	(147,201)
3225	000	TCHER & PRINCPL TRNING TITLE II	4,570,192	546,117	(4,024,075)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA	32,192,352	1,278,568	(30,913,784)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	38,073,012	4,615,943	(33,457,069)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,531,009	427,706	(1,103,303)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	1,474,215	84,414	(1,389,801)
3299	000	MISC FEDERAL THRU STATE	4,721,552	1,083,366	(3,638,186)
	TOTAL	FEDERAL THRU STATE	<u>\$86,475,589</u>	<u>\$8,475,027</u>	<u>(\$78,000,562)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$92,935,206</u></u>	<u><u>\$9,351,386</u></u>	<u><u>(\$83,583,820)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$8,162,312	\$25,068	(\$8,137,244)
5100	200	EMPLOYEE BENEFITS	2,851,246	5,933	(2,845,313)
5100	300	PURCHASED SERVICES	5,083,187	180,134	(4,903,053)
5100	500	MATERIALS & SUPPLIES	5,256,915	4,263,672	(993,243)
5100	600	CAPITAL EXPENDITURES	2,490,173	276,400	(2,213,773)
5100	700	OTHER EXPENSE	15,950	3,554	(12,396)
	TOTAL	BASIC (FEFP K-12)	\$23,859,783	\$4,754,761	(\$19,105,022)
		EXCEPTIONAL			
5200	100	SALARIES	7,575,494		(7,575,494)
5200	200	EMPLOYEE BENEFITS	3,343,821		(3,343,821)
5200	300	PURCHASED SERVICES	328,891	46,326	(282,565)
5200	500	MATERIALS & SUPPLIES	526,472	23,352	(503,120)
5200	600	CAPITAL EXPENDITURES	67,998	4,694	(63,304)
	TOTAL	EXCEPTIONAL	\$11,842,676	\$74,372	(\$11,768,304)
		CAREER EDUCATION			
5300	100	SALARIES	393,227		(393,227)
5300	200	EMPLOYEE BENEFITS	107,095		(107,095)
5300	300	PURCHASED SERVICES	408,976	43,747	(365,229)
5300	500	MATERIALS & SUPPLIES	281,719	32,856	(248,863)
5300	600	CAPITAL EXPENDITURES	870,771	104,643	(766,128)
5300	700	OTHER EXPENSE	17,313		(17,313)
	TOTAL	CAREER EDUCATION	\$2,079,101	\$181,246	(\$1,897,855)
		ADULT GENERAL			
5400	100	SALARIES	129,278		(129,278)
5400	200	EMPLOYEE BENEFITS	32,542		(32,542)
5400	300	PURCHASED SERVICES	286,313	6,184	(280,129)
5400	500	MATERIALS & SUPPLIES	40,208	2,445	(37,763)
5400	600	CAPITAL EXPENDITURES	248,879	31,718	(217,161)
5400	700	OTHER EXPENSE	5,200		(5,200)
	TOTAL	ADULT GENERAL	\$742,420	\$40,347	(\$702,073)
		PRE KINDERGARTEN			
5500	100	SALARIES	321,556		(321,556)
5500	200	EMPLOYEE BENEFITS	138,756		(138,756)
5500	500	MATERIALS & SUPPLIES	161,895	7,598	(154,297)
	TOTAL	PRE KINDERGARTEN	\$622,207	\$7,598	(\$614,609)
		OTHER INSTRUCTION			
5900	300	PURCHASED SERVICES	4,480	4,480	0
	TOTAL	OTHER INSTRUCTION	\$4,480	\$4,480	\$0
SUBTOTAL - INSTRUCTIONAL SERVICES			\$39,150,667	\$5,062,804	(\$34,087,863)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,380,202	18,281	(1,361,921)
6110	200	EMPLOYEE BENEFITS	531,395	37,899	(493,496)
6110	500	MATERIALS & SUPPLIES	15,122		(15,122)
6110	600	CAPITAL EXPENDITURES		75	75
6110	700	OTHER EXPENSE		3,291	3,291
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,926,719	\$59,546	(\$1,867,173)
		GUIDANCE SERVICES			
6120	100	SALARIES	115,963	3,358	(112,605)
6120	200	EMPLOYEE BENEFITS	51,369	3,182	(48,187)
	TOTAL	GUIDANCE SERVICES	\$167,332	\$6,540	(\$160,792)
		HEALTH SERVICES			
6130	100	SALARIES	28,473		(28,473)
6130	200	EMPLOYEE BENEFITS	5,259		(5,259)
	TOTAL	HEALTH SERVICES	\$33,732	\$0	(\$33,732)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	976,914	7,330	(969,584)
6140	200	EMPLOYEE BENEFITS	367,564	9,326	(358,238)
6140	300	PURCHASED SERVICES	100		(100)
6140	500	MATERIALS & SUPPLIES	16,000	16,000	0
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,360,578	\$32,656	(\$1,327,922)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	192,532		(192,532)
6150	200	EMPLOYEE BENEFITS	65,554		(65,554)
6150	300	PURCHASED SERVICES	182,212	17,228	(164,984)
6150	500	MATERIALS & SUPPLIES	292,171	8,984	(283,187)
6150	600	CAPITAL OUTLAY	5,676	3,766	(1,910)
	TOTAL	PARENTAL INVOLVEMENT	\$738,145	\$29,978	(\$708,167)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	858,827		(858,827)
6190	200	EMPLOYEE BENEFITS	350,114		(350,114)
6190	300	PURCHASED SERVICES	500		(500)
6190	500	MATERIALS & SUPPLIES	23,360	7,290	(16,070)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$1,232,801	\$7,290	(\$1,225,511)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,292,824	503,717	(11,789,107)
6300	200	EMPLOYEE BENEFITS	4,404,543	193,871	(4,210,672)
6300	300	PURCHASED SERVICES	662,184	120,665	(541,519)
6300	500	MATERIALS & SUPPLIES	322,320	99,626	(222,694)
6300	600	CAPITAL EXPENDITURES	223,662	26,449	(197,213)
6300	700	OTHER EXPENSE	23,345	5,598	(17,747)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$17,928,878	\$949,926	(\$16,978,952)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	15,018,133	1,418,961	(13,599,172)
6400	200	EMPLOYEE BENEFITS	4,976,513	490,840	(4,485,673)
6400	300	PURCHASED SERVICES	1,733,446	917,729	(815,717)
6400	500	MATERIALS & SUPPLIES	244,228	170,444	(73,784)
6400	600	CAPITAL EXPENDITURES	60,475	3,373	(57,102)
6400	700	OTHER EXPENSE	5,605		(5,605)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$22,038,400</u>	<u>\$3,001,347</u>	<u>(\$19,037,053)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	187,494	\$20,874	(166,620)
6500	200	EMPLOYEE BENEFITS	75,088	8,188	(66,900)
6500	300	PURCHASED SERVICES	76,831		(76,831)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$339,413</u>	<u>\$29,062</u>	<u>(\$310,351)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$45,765,998</i></u>	<u><i>\$4,116,345</i></u>	<u><i>(\$41,649,653)</i></u>
		SCHOOL BOARD			
7100	300	PURCHASED SERVICES	1,883		(1,883)
	TOTAL	SCHOOL BOARD	<u>\$1,883</u>	<u>\$0</u>	<u>(\$1,883)</u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	3,218,806	86,024	(3,132,782)
	TOTAL	GENERAL ADMINISTRATION	<u>\$3,218,806</u>	<u>\$86,024</u>	<u>(\$3,132,782)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	106,827	55,736	(51,091)
7300	200	EMPLOYEE BENEFITS	8,172	4,264	(3,908)
7300	300	PURCHASED SERVICES	56,034		(56,034)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$171,033</u>	<u>\$60,000</u>	<u>(\$111,033)</u>
		FISCAL SERVICES			
7500	100	SALARIES	35,852		(35,852)
7500	200	EMPLOYEE BENEFITS	22,938		(22,938)
	TOTAL	FISCAL SERVICES	<u>\$58,790</u>	<u>\$0</u>	<u>(\$58,790)</u>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	146,681		(146,681)
7710	200	EMPLOYEE BENEFITS	46,655		(46,655)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<u>\$193,336</u>	<u>\$0</u>	<u>(\$193,336)</u>
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	20,833		(20,833)
	TOTAL	INFORMATION SERVICES	<u>\$20,833</u>	<u>\$0</u>	<u>(\$20,833)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		PERSONNEL SERVICES			
7730	100	SALARIES	148,084	2,954	(145,130)
7730	200	EMPLOYEE BENEFITS	40,723	226	(40,497)
7730	300	PURCHASED SERVICES	5,000		(5,000)
7730	500	MATERIALS & SUPPLIES	15,325		(15,325)
7730	700	OTHER EXPENSE	75		(75)
	TOTAL	PERSONNEL SERVICES	\$209,207	\$3,180	(\$206,027)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	90,358	2,387	(87,971)
7790	200	EMPLOYEE BENEFITS	50,937	9,164	(41,773)
	TOTAL	OTHER CENTRAL SERVICES	\$141,295	\$11,551	(\$129,744)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	198,160	10,776	(187,384)
7800	400	ENERGY SERVICES	4,100		(4,100)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$202,260	\$10,776	(\$191,484)
		OPERATION OF PLANT			
7900	100	SALARIES	886		(886)
7900	200	EMPLOYEE BENEFITS	164		(164)
7900	300	PURCHASED SERVICES	34,048	706	(33,342)
	TOTAL	OPERATION OF PLANT	\$35,098	\$706	(\$34,392)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,252,541</i>	<i>\$172,237</i>	<i>(\$4,080,304)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	214,214		(214,214)
9100	700	OTHER EXPENSE	3,551,786		(3,551,786)
	TOTAL	COMMUNITY SERVICES	\$3,766,000	\$0	(\$3,766,000)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,766,000</i>	<i>\$0</i>	<i>(\$3,766,000)</i>
	TOTAL	APPROPRIATIONS	\$92,935,206	\$9,351,386	(\$83,583,820)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$1,442,148	\$2,738	(\$1,439,410)
	TOTAL	FEDERAL THRU STATE	<u>\$1,442,148</u>	<u>\$2,738</u>	<u>(\$1,439,410)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$1,442,148</u>	<u>\$2,738</u>	<u>(\$1,439,410)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$367,489		(\$367,489)
5100	200	EMPLOYEE BENEFITS	88,457		(88,457)
5100	300	PURCHASED SERVICES	140,049		(140,049)
5100	500	MATERIALS & SUPPLIES	35,375		(35,375)
	TOTAL	BASIC (FEFP K-12)	\$631,370	\$0	(\$631,370)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	181,789		(181,789)
6300	200	EMPLOYEE BENEFITS	64,817		(64,817)
6300	300	PURCHASED SERVICES	116,732		(116,732)
6300	500	MATERIALS & SUPPLIES	29,424	2,640	(26,784)
6300	700	OTHER EXPENSE	652		(652)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$393,414	\$2,640	(\$390,774)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	185,383		(185,383)
6400	200	EMPLOYEE BENEFITS	47,004		(47,004)
6400	300	PURCHASED SERVICES	33,650		(33,650)
6400	500	MATERIALS & SUPPLIES	21,186		(21,186)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$287,223	\$0	(\$287,223)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$1,312,007</i>	<i>\$2,640</i>	<i>(\$677,997)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	18,438		(18,438)
	TOTAL	GENERAL ADMINISTRATION	\$18,438	\$0	(\$18,438)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	21,763		(21,763)
7300	200	EMPLOYEE BENEFITS	4,020		(4,020)
	TOTAL	SCHOOL ADMINISTRATION	\$25,783	\$0	(\$25,783)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	45,606		(45,606)
7710	200	EMPLOYEE BENEFITS	14,018		(14,018)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$59,624	\$0	(\$59,624)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS					
		INFORMATION SERVICES			
7720	500	MATERIALS & SUPPLIES	1,400		(1,400)
	TOTAL	INFORMATION SERVICES	\$1,400	\$0	(\$1,400)
		OPERATION OF PLANT			
7900	500	MATERIALS & SUPPLIES	24,896	98	(24,798)
	TOTAL	OPERATION OF PLANT	\$24,896	\$98	(\$24,798)
	<i>SUBTOTAL - GENERAL SUPPORT</i>		<i>\$128,741</i>	<i>\$98</i>	<i>(\$130,043)</i>
	TOTAL APPROPRIATIONS		\$1,442,148	\$2,738	(\$1,439,410)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$162,703		(\$162,703)
3272	000	EDUC. STABIL. FUNDS WORKFORCE	2,981,697		(2,981,697)
3273	000	EDUC. STABIL. VPK	1,325,348	3,282	(1,322,066)
3299	000	MISC FEDERAL THRU STATE	253,395		(253,395)
	TOTAL	FEDERAL THRU STATE	<u>\$4,723,143</u>	<u>\$3,282</u>	<u>(\$4,719,861)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$4,723,143</u></u>	<u><u>\$3,282</u></u>	<u><u>(\$4,719,861)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	300	PURCHASED SERVICES	\$106,380		(\$106,380)
5100	500	MATERIALS & SUPPLIES	136,778		(136,778)
5100	600	CAPITAL EXPENDITURES	525		(525)
	TOTAL	BASIC (FEFP K-12)	\$243,683	\$0	(\$243,683)
		CAREER EDUCATION			
5300	300	PURCHASED SERVICES	42,770		(42,770)
5300	500	MATERIALS & SUPPLIES	33		(33)
5300	600	CAPITAL EXPENDITURES	508,876		(508,876)
	TOTAL	CAREER EDUCATION	\$551,679	\$0	(\$551,679)
		PRE KINDERGARTEN			
5500	100	SALARIES	277,676		(277,676)
5500	200	EMPLOYEE BENEFITS	62,198		(62,198)
5500	300	PURCHASED SERVICES	15,840		(15,840)
5500	500	MATERIALS & SUPPLIES	823,834	3,282	(820,552)
5500	600	CAPITAL EXPENDITURES	115,000		(115,000)
	TOTAL	PRE KINDERGARTEN	\$1,294,548	\$3,282	(\$1,291,266)
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$2,089,910</i>	<i>\$3,282</i>	<i>(\$2,086,628)</i>
		HEALTH SERVICES			
6130	100	SALARIES	93,026		(93,026)
6130	200	EMPLOYEE BENEFITS	70,829		(70,829)
	TOTAL	HEALTH SERVICES	\$163,855	\$0	(\$163,855)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	300	PURCHASED SERVICES	19,513		(19,513)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$19,513	\$0	(\$19,513)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	10,000		(10,000)
6400	200	EMPLOYEE BENEFITS	765		(765)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$10,765	\$0	(\$10,765)
<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>			<i>\$194,133</i>	<i>\$0</i>	<i>(\$194,133)</i>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	1,257		(1,257)
9100	200	EMPLOYEE BENEFITS	232		(232)
9100	300	PURCHASED SERVICES	36,112		(36,112)
9100	500	MATERIALS & SUPPLIES	1,217,054		(1,217,054)
9100	600	CAPITAL EXPENDITURES	828,910		(828,910)
9100	700	OTHER EXPENSE	355,535		(355,535)
	TOTAL	COMMUNITY SERVICES	\$2,439,100	\$0	(\$2,439,100)
<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>			<i>\$2,439,100</i>	<i>\$0</i>	<i>(\$2,439,100)</i>
TOTAL APPROPRIATIONS			\$4,723,143	\$3,282	(\$4,719,861)

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FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$52,017,420	\$1,942,205	(\$50,075,215)
	TOTAL	FEDERAL THRU STATE	\$52,017,420	\$1,942,205	(\$50,075,215)
	TOTAL	ESTIMATED REVENUE	\$52,017,420	\$1,942,205	(\$50,075,215)
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	(2,695,435)		2,695,435
	TOTAL	BEGINNING FUND BALANCE	(\$2,695,435)	\$0	\$2,695,435
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$49,321,985	\$1,942,205	(\$47,379,780)

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FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	4,848,075	\$952,634	(\$3,895,441)
5100	200	EMPLOYEE BENEFITS	1,411,764	78,997	(1,332,767)
5100	300	PURCHASED SERVICES	6,956,983	400,900	(6,556,083)
5100	500	MATERIALS & SUPPLIES	2,452,658	245,162	(2,207,496)
5100	600	CAPITAL EXPENDITURES	25,641		(25,641)
	TOTAL	BASIC (FEFP K-12)	\$15,695,121	\$1,677,693	(\$14,017,428)
		EXCEPTIONAL			
5200	100	SALARIES	151,669		(151,669)
5200	200	EMPLOYEE BENEFITS	54,703		(54,703)
	TOTAL	EXCEPTIONAL	\$206,372	\$0	(\$206,372)
		PRE KINDERGARTEN			
5500	100	SALARIES	2,230,958		(2,230,958)
5500	200	EMPLOYEE BENEFITS	735,202		(735,202)
5500	500	MATERIALS & SUPPLIES	2,249,958		(2,249,958)
5500	600	CAPITAL EXPENDITURES	99,049		(99,049)
	TOTAL	PRE KINDERGARTEN	\$5,315,167	\$0	(\$5,315,167)
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$21,216,660</i>	<i>\$1,677,693</i>	<i>(\$19,538,967)</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,397,798		(2,397,798)
6110	200	EMPLOYEE BENEFITS	906,783		(906,783)
6110	500	MATERIALS & SUPPLIES	3,000		(3,000)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$3,307,581	\$0	(\$3,307,581)
		GUIDANCE SERVICES			
6120	100	SALARIES	6,086,671		(6,086,671)
6120	200	EMPLOYEE BENEFITS	2,426,363		(2,426,363)
6120	300	PURCHASED SERVICES	494,338		(494,338)
	TOTAL	GUIDANCE SERVICES	\$9,007,372	\$0	(\$9,007,372)
		HEALTH SERVICES			
6130	300	PURCHASED SERVICES	750,000		(750,000)
6130	600	CAPITAL EXPENDITURES	70,790		(70,790)
	TOTAL	HEALTH SERVICES	\$820,790	\$0	(\$820,790)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,781,139		(1,781,139)
6140	200	EMPLOYEE BENEFITS	554,920		(554,920)
6140	300	PURCHASED SERVICES	25,700		(25,700)
6140	500	MATERIALS & SUPPLIES	82,030	33,374	(48,656)
6140	600	CAPITAL EXPENDITURES	43,956		(43,956)
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,487,745	\$33,374	(\$2,454,371)

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FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
6150	500	PARENTAL INVOLVEMENT MATERIALS & SUPPLIES	35,500		(35,500)
	TOTAL	PARENTAL INVOLVEMENT	\$35,500	\$0	(\$35,500)
6200	500	INSTRUCTIONAL MEDIA SERVICES MATERIALS & SUPPLIES	118,848		(118,848)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$118,848	\$0	(\$118,848)
6300	100	INSTRUCTION & CURRICULUM DVLP SVCS SALARIES	165,580		(165,580)
6300	200	EMPLOYEE BENEFITS	53,003		(53,003)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$218,583	\$0	(\$218,583)
6400	100	INSTRUCTIONAL STAFF TRAINING SERVICES SALARIES	753,829	113,173	(640,656)
6400	200	EMPLOYEE BENEFITS	317,584	40,353	(277,231)
6400	300	PURCHASED SERVICES	200,000		(200,000)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$1,271,413	\$153,526	(\$1,117,887)
6500	500	INSTRUCTION-RELATED TECH MATERIALS & SUPPLIES	169,525		(169,525)
6500	600	CAPITAL EXPENDITURES	69,950		(69,950)
	TOTAL	INSTRUCTION-RELATED TECH	\$239,475	\$0	(\$239,475)
<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>			<i>\$17,507,307</i>	<i>\$186,900</i>	<i>(\$17,320,407)</i>
7200	700	GENERAL ADMINISTRATION OTHER EXPENSE	2,547,095	77,612	(2,469,483)
	TOTAL	GENERAL ADMINISTRATION	\$2,547,095	\$77,612	(\$2,469,483)
7300	100	SCHOOL ADMINISTRATION SALARIES	101,607		(101,607)
7300	200	EMPLOYEE BENEFITS	30,386		(30,386)
	TOTAL	SCHOOL ADMINISTRATION	\$131,993	\$0	(\$131,993)
7500	100	FISCAL SERVICES SALARIES	143,315		(143,315)
7500	200	EMPLOYEE BENEFITS	49,702		(49,702)
	TOTAL	FISCAL SERVICES	\$193,017	\$0	(\$193,017)
7710	300	PLANNING, RESEARCH, DEVELOPMENT & EVAL PURCHASED SERVICES	42,570		(42,570)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$42,570	\$0	(\$42,570)

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FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INFORMATION SERVICES			
7720	100	SALARIES	7,193		(7,193)
7720	200	EMPLOYEE BENEFITS	104		(104)
	TOTAL	INFORMATION SERVICES	<u>\$7,297</u>	<u>\$0</u>	<u>(\$7,297)</u>
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	636,622		(636,622)
	TOTAL	STUDENT TRANSPORTATION SERVICES	<u>\$636,622</u>	<u>\$0</u>	<u>(\$636,622)</u>
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	21,801		(21,801)
	TOTAL	OPERATION OF PLANT	<u>\$21,801</u>	<u>\$0</u>	<u>(\$21,801)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$3,580,395</i></u>	<u><i>\$77,612</i></u>	<u><i>(\$3,502,783)</i></u>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	500	MATERIALS & SUPPLIES	17,623		(17,623)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	<u>\$17,623</u>	<u>\$0</u>	<u>(\$17,623)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$17,623</i></u>	<u><i>\$0</i></u>	<u><i>(\$17,623)</i></u>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	7,000,000		(7,000,000)
	TOTAL	TRANSFER OF FUNDS	<u>\$7,000,000</u>	<u>\$0</u>	<u>(\$7,000,000)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$7,000,000</i></u>	<u><i>\$0</i></u>	<u><i>(\$7,000,000)</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$49,321,985</u></u>	<u><u>\$1,942,205</u></u>	<u><u>(\$47,379,780)</u></u>

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FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CRRSA ACT RELF - GEER II- ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3272	000	EDUC. STABIL. FUNDS WORKFORCE	\$936,280	\$6,440	(\$929,840)
3273	000	EDUC. STABIL. VPK	49,350		(49,350)
	TOTAL	FEDERAL THRU STATE	\$985,630	\$6,440	(\$979,190)
	TOTAL	ESTIMATED REVENUE	\$985,630	\$6,440	(\$979,190)

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FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
OTHER CRRSA ACT RELF - GEER II- APPROPRIATIONS					
5100	500	BASIC (FEFP K-12) MATERIALS & SUPPLIES	\$276,220		(\$276,220)
	TOTAL	BASIC (FEFP K-12)	\$276,220	\$0	(\$276,220)
5300	300	CAREER EDUCATION PURCHASED SERVICES	17,412	4,496	(12,916)
5300	500	MATERIALS & SUPPLIES	127,588	1,944	(125,644)
5300	600	CAPITAL EXPENDITURES	125,654		(125,654)
5300	700	OTHER EXPENSE	290,000		(290,000)
	TOTAL	CAREER EDUCATION	\$560,654	\$6,440	(\$554,214)
5500	500	PRE KINDERGARTEN MATERIALS & SUPPLIES	5,587		(5,587)
5500	600	CAPITAL EXPENDITURES	43,763		(43,763)
	TOTAL	PRE KINDERGARTEN	\$49,350	\$0	(\$49,350)
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$886,224</i>	<i>\$6,440</i>	<i>(\$879,784)</i>
7200	700	GENERAL ADMINISTRATION OTHER EXPENSE	23,406		(23,406)
	TOTAL	GENERAL ADMINISTRATION	\$23,406	\$0	(\$23,406)
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	26,000		(26,000)
	TOTAL	FACILITIES ACQ. & CONST.	\$26,000	\$0	(\$26,000)
7800	300	STUDENT TRANSPORTATION SERVICES PURCHASED SERVICES	50,000		(50,000)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$50,000	\$0	(\$50,000)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$99,406</i>	<i>\$0</i>	<i>(\$99,406)</i>
	TOTAL	APPROPRIATIONS	\$985,630	\$6,440	(\$979,190)

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FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$198,037,433	\$40,184,509	(\$157,852,924)
		TOTAL FEDERAL THRU STATE	\$198,037,433	\$40,184,509	(\$157,852,924)
		TOTAL ESTIMATED REVENUE	\$198,037,433	\$40,184,509	(\$157,852,924)

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$46,531,043	\$7,585,094	(\$38,945,949)
5100	200	EMPLOYEE BENEFITS	4,418,598	881,452	(3,537,146)
5100	300	PURCHASED SERVICES	32,227,998	4,847,659	(27,380,339)
5100	500	MATERIALS & SUPPLIES	20,400,550	605,064	(19,795,486)
5100	600	CAPITAL EXPENDITURES	25,737,993	1,283,755	(24,454,238)
5100	700	OTHER EXPENSE	96,585		(96,585)
	TOTAL	BASIC (FEFP K-12)	\$129,412,767	\$15,203,024	(\$114,209,743)
		EXCEPTIONAL			
5200	100	SALARIES	3,746,460		(3,746,460)
5200	200	EMPLOYEE BENEFITS	1,875,698		(1,875,698)
5200	300	PURCHASED SERVICES	238,478		(238,478)
5200	500	MATERIALS & SUPPLIES	124,554		(124,554)
5200	600	CAPITAL EXPENDITURES	114,776		(114,776)
	TOTAL	EXCEPTIONAL	\$6,099,966	\$0	(\$6,099,966)
		CAREER EDUCATION			
5300	100	SALARIES	52,538		(52,538)
5300	200	EMPLOYEE BENEFITS	4,582		(4,582)
	TOTAL	CAREER EDUCATION	\$57,120	\$0	(\$57,120)
		PRE KINDERGARTEN			
5500	100	SALARIES	4,039,578	750,698	(3,288,880)
5500	200	EMPLOYEE BENEFITS	10,357		(10,357)
5500	500	MATERIALS & SUPPLIES	743,000	138,243	(604,757)
5500	600	CAPITAL EXPENDITURES	10,000		(10,000)
	TOTAL	PRE KINDERGARTEN	\$4,802,935	\$888,941	(\$3,913,994)
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$140,372,788	\$16,091,965	(\$124,280,823)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	244,776		(244,776)
6110	200	EMPLOYEE BENEFITS	102,409		(102,409)
6110	300	PURCHASED SERVICES	200		(200)
6110	500	MATERIALS & SUPPLIES	25,000		(25,000)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$372,385	\$0	(\$372,385)
		GUIDANCE SERVICES			
6120	100	SALARIES	1,545,814		(1,545,814)
6120	200	EMPLOYEE BENEFITS	401,885		(401,885)
6120	300	PURCHASED SERVICES	1,498,214		(1,498,214)
	TOTAL	GUIDANCE SERVICES	\$3,445,913	\$0	(\$3,445,913)

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FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		HEALTH SERVICES			
6130	100	SALARIES	42,958		(42,958)
6130	200	EMPLOYEE BENEFITS	7,934		(7,934)
6130	300	PURCHASED SERVICES	4,524,682	750,000	(3,774,682)
6130	600	CAPITAL EXPENDITURES	226,800	108,108	(118,692)
	TOTAL	HEALTH SERVICES	\$4,802,374	\$858,108	(\$3,944,266)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	431,731	93,344	(338,387)
6140	200	EMPLOYEE BENEFITS	92,256		(92,256)
6140	300	PURCHASED SERVICES	200		(200)
	TOTAL	PSYCHOLOGICAL SERVICES	\$524,187	\$93,344	(\$430,843)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	81,006		(81,006)
6150	200	EMPLOYEE BENEFITS	13,218		(13,218)
	TOTAL	PARENTAL INVOLVEMENT	\$94,224	\$0	(\$94,224)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	39,560		(39,560)
6190	200	EMPLOYEE BENEFITS	12,509		(12,509)
6190	300	PURCHASED SERVICES	831,400	161,967	(669,433)
6190	500	MATERIALS & SUPPLIES	14,500		(14,500)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$897,969	\$161,967	(\$736,002)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	633,013	215,300	(417,713)
6200	200	EMPLOYEE BENEFITS	18,371		(18,371)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$651,384	\$215,300	(\$436,084)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	1,354,584	116,336	(1,238,248)
6300	200	EMPLOYEE BENEFITS	257,218		(257,218)
6300	300	PURCHASED SERVICES	243,284	20,000	(223,284)
6300	500	MATERIALS & SUPPLIES	80,026	26	(80,000)
6300	600	CAPITAL EXPENDITURES	75,424	25,473	(49,951)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$2,010,536	\$161,835	(\$1,848,701)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	8,622,973	812,852	(7,810,121)
6400	200	EMPLOYEE BENEFITS	622,033	52,458	(569,575)
6400	300	PURCHASED SERVICES	2,492,868	386,028	(2,106,840)
6400	500	MATERIALS & SUPPLIES	201,445		(201,445)
6400	600	CAPITAL EXPENDITURES	112,142		(112,142)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$12,051,461	\$1,251,338	(\$10,800,123)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$24,850,433	\$2,741,892	(\$22,108,541)

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FUNC-TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			PROJECTED ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	574,265	188,687	(385,578)
7200	200	EMPLOYEE BENEFITS	54,636		(54,636)
7200	300	PURCHASED SERVICES	175,300	34,750	(140,550)
7200	500	MATERIALS & SUPPLIES	13,339	2,665	(10,674)
7200	700	OTHER EXPENSE	7,838,056		(7,838,056)
	TOTAL	GENERAL ADMINISTRATION	\$8,655,596	\$226,102	(\$8,429,494)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	136,005		(136,005)
7300	200	EMPLOYEE BENEFITS	24,395		(24,395)
	TOTAL	SCHOOL ADMINISTRATION	\$160,400	\$0	(\$160,400)
		FACILITIES ACQ. & CONST.			
7400	500	MATERIALS & SUPPLIES	8,083		(8,083)
7400	600	CAPITAL EXPENDITURES	7,910,012		(7,910,012)
7400	700	OTHER EXPENSE	2,033		(2,033)
	TOTAL	FACILITIES ACQ. & CONST.	\$7,920,128	\$0	(\$7,920,128)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	425,929	165,403	(260,526)
7710	200	EMPLOYEE BENEFITS	34,071		(34,071)
7710	300	PURCHASED SERVICES	585,047	40,000	(545,047)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,045,047	\$205,403	(\$839,644)
		INFORMATION SERVICES			
7720	100	SALARIES	159,284	91,113	(68,171)
7720	200	EMPLOYEE BENEFITS	26,097		(26,097)
7720	600	CAPITAL EXPENDITURES	270,000		(270,000)
7720	700	OTHER EXPENSE	471,000		(471,000)
	TOTAL	INFORMATION SERVICES	\$926,381	\$91,113	(\$835,268)
		PERSONNEL SERVICES			
7730	100	SALARIES	284,371	222,045	(62,326)
7730	200	EMPLOYEE BENEFITS	28,699		(28,699)
7730	300	PURCHASED SERVICES	5,318		(5,318)
	TOTAL	PERSONNEL SERVICES	\$318,388	\$222,045	(\$96,343)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	801,131	768,389	(32,742)
7790	200	EMPLOYEE BENEFITS	2,178		(2,178)
	TOTAL	OTHER CENTRAL SERVICES	\$803,309	\$768,389	(\$34,920)

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FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	2,512,915	750,000	(1,762,915)
7800	200	EMPLOYEE BENEFITS	187,085		(187,085)
7800	300	PURCHASED SERVICES	1,582,329	229,107	(1,353,222)
	TOTAL	STUDENT TRANSPORTATION SERVICES	<u>\$4,282,329</u>	<u>\$979,107</u>	<u>(\$3,303,222)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	943		(943)
7900	200	EMPLOYEE BENEFITS	148		(148)
7900	500	MATERIALS & SUPPLIES	1,216,960	533,747	(683,213)
7900	600	CAPITAL EXPENDITURES	796,000	478,087	(317,913)
7900	700	OTHER EXPENSES	14,950		(14,950)
	TOTAL	OPERATION OF PLANT	<u>\$2,029,001</u>	<u>\$1,011,834</u>	<u>(\$1,017,167)</u>
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$26,140,579</i></u>	<u><i>\$3,503,993</i></u>	<u><i>(\$22,636,586)</i></u>
		MAINTENANCE OF PLANT			
8100	500	MATERIALS & SUPPLIES	494,091	\$104,091	(390,000)
	TOTAL	MAINTENANCE OF PLANT	<u>\$494,091</u>	<u>\$104,091</u>	<u>(390,000)</u>
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<u><i>\$494,091</i></u>	<u><i>\$104,091</i></u>	<u><i>(\$390,000)</i></u>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	248,379	142,568	(105,811)
8200	200	EMPLOYEE BENEFITS	31,163		(31,163)
8200	300	PURCHASED SERVICES	1,400,000	600,000	(800,000)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	<u>\$1,679,542</u>	<u>\$742,568</u>	<u>(\$936,974)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$1,679,542</i></u>	<u><i>\$742,568</i></u>	<u><i>(\$936,974)</i></u>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	4,500,000	17,000,000	12,500,000
	TOTAL	TRANSFER OF FUNDS	<u>\$4,500,000</u>	<u>\$17,000,000</u>	<u>\$12,500,000</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$4,500,000</i></u>	<u><i>\$17,000,000</i></u>	<u><i>\$12,500,000</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$198,037,433</u></u>	<u><u>\$40,184,509</u></u>	<u><u>(\$157,852,924)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$29,275,000	\$28,725,000	(\$550,000)
3262	000	SCH BRKFST REIMBURSEMENT	9,900,000	15,222,300	5,322,300
3263	000	AFTERSCHOOL SNACK REIMB	850,000	1,000,000	150,000
3264	000	CHILD CARE FOOD PROGRAM	1,920,000	1,900,000	(20,000)
3265	000	USDA DONATED COMMODITIES	2,400,000	3,025,000	625,000
3266	000	CASH IN LIEU OF DONAT. FOOD	165,000	165,000	0
3267	000	SUMMER FOOD SERVICE PROGRAM	2,000,000	2,500,000	500,000
3269	000	OTHER FOOD SERV. REVENUE	69,814	2,010,000	1,940,186
3299	000	MISC FEDERAL THRU STATE	255,095		(255,095)
	TOTAL	FEDERAL THRU STATE	\$46,834,909	\$54,547,300	\$7,712,391
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	50,000	240,000	190,000
3338	000	SCHOOL LUNCH SUPPLEMENT	145,000	190,000	45,000
	TOTAL	STATE SOURCES	\$195,000	\$430,000	\$235,000
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	(15,000)	34,000	49,000
3433	000	NET INC/DEC FAIR VALUE INVEST	10,000	(115,000)	(125,000)
3451	000	STUDENT LUNCHES	1,000,000	500,000	(500,000)
3452	000	STUDENT BREAKFAST	10,000	15,000	5,000
3453	000	ADULT BREAKFAST/LUNCHES	26,000	75,000	49,000
3454	000	STUDENT AND ADULT A LA CARTE	570,000	1,000,000	430,000
3455	000	STUDENT SNACKS	30,000	30,000	0
3456	000	OTHER FOOD SALES	8,000	30,200	22,200
3459	000	ADMINISTRATIVE FEE - CHARTER	50,000	50,000	0
3490	000	MISC LOCAL SOURCES	200,000	250,000	50,000
	TOTAL	LOCAL SOURCES	\$1,889,000	\$1,869,200	(\$19,800)
	TOTAL	ESTIMATED REVENUE	\$48,918,909	\$56,846,500	\$7,927,591
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	3,575,050	449,592	(3,125,458)
	TOTAL	BEGINNING FUND BALANCE	\$3,575,050	\$449,592	(\$3,125,458)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$52,493,959	\$57,296,092	\$4,802,133

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$16,000,000	\$18,500,000	\$2,500,000
7600	200	EMPLOYEE BENEFITS	5,500,000	6,350,000	850,000
7600	300	PURCHASED SERVICES	5,284,574	3,379,323	(1,905,251)
7600	400	ENERGY SERVICES	1,848,200	2,200,000	351,800
7600	500	MATERIALS & SUPPLIES	20,091,441	24,437,660	4,346,219
7600	600	CAPITAL EXPENDITURES	3,194,252	1,158,017	(2,036,235)
7600	700	OTHER EXPENSE	125,900	100,000	(25,900)
	TOTAL	FOOD SERVICE	\$52,044,367	\$56,125,000	\$4,080,633
	TOTAL	APPROPRIATIONS	\$52,044,367	\$56,125,000	\$4,080,633
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	449,592	1,171,092	721,500
	TOTAL	ENDING FUND BALANCE	\$449,592	\$1,171,092	\$721,500
	TOTAL	APPROPRIATIONS & FD BALANCE	\$52,493,959	\$57,296,092	\$4,802,133

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	\$5,200,000	\$5,200,000	\$0
		TOTAL LOCAL SOURCES	\$5,200,000	\$5,200,000	\$0
		TOTAL ESTIMATED REVENUE	\$5,200,000	\$5,200,000	\$0
		BUDGET FUND BALANCE-BEGIN RESTRICTED	(3,086,158)	(2,886,158)	200,000
		TOTAL BEGINNING FUND BALANCE	(\$3,086,158)	(\$2,886,158)	\$200,000
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$2,113,842	\$2,313,842	\$200,000

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$5,000,000	\$5,000,000	\$0
		TOTAL SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
		TOTAL APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
		FUND BALANCE			
	090	RESTRICTED	(2,886,158)	(2,686,158)	200,000
		TOTAL ENDING FUND BALANCE	(\$2,886,158)	(\$2,686,158)	\$200,000
		TOTAL APPROPRIATIONS & FD BALANCE	\$2,113,842	\$2,313,842	\$200,000

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	\$143,836,907	\$151,117,524	\$7,280,617
	TOTAL	LOCAL SOURCES	\$143,836,907	\$151,117,524	\$7,280,617
	TOTAL	ESTIMATED REVENUE	\$143,836,907	\$151,117,524	\$7,280,617
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	13,308,900	16,488,807	3,179,907
	TOTAL	BEGINNING FUND BALANCE	\$13,308,900	\$16,488,807	\$3,179,907
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$157,145,807	\$167,606,331	\$10,460,524
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
9900	200	INTERNAL SERVICES EMPLOYEE BENEFITS	\$140,657,000	\$145,701,865	\$5,044,865
	TOTAL	INTERNAL SERVICES	\$140,657,000	\$145,701,865	\$5,044,865
	TOTAL	APPROPRIATIONS	\$140,657,000	\$145,701,865	\$5,044,865
2768		FUND BALANCE RESTRICTED	16,488,807	21,904,466	5,415,659
	TOTAL	ENDING FUND BALANCE	\$16,488,807	\$21,904,466	\$5,415,659
	TOTAL	APPROPRIATIONS & FD BALANCE	\$157,145,807	\$167,606,331	\$10,460,524

Fiscal year 2021-2022 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	\$151,347	\$151,347	\$0
	TOTAL	BEGINNING FUND BALANCE	\$151,347	\$151,347	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$151,347	\$151,347	\$0
<u>PERMANENT FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$151,347	\$151,347	\$0
	TOTAL	ENDING FUND BALANCE	\$151,347	\$151,347	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$151,347	\$151,347	\$0

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FUNC-TION	OBJECT	DESCRIPTION	2021-22 PROJECTED ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE					
		LOCAL SOURCES			
	000	OTHER LOCAL REVENUE	\$8,578,915	\$8,578,915	\$0
	TOTAL	LOCAL SOURCES	\$8,578,915	\$8,578,915	\$0
	TOTAL	ESTIMATED REVENUE	\$8,578,915	\$8,578,915	\$0
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	8,857,575	11,171,357	2,313,782
	TOTAL	BEGINNING FUND BALANCE	\$8,857,575	\$11,171,357	\$2,313,782
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$17,436,490	\$19,750,272	\$2,313,782

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$1,298,660	\$3,612,442	\$2,313,782
	TOTAL	BASIC (FEFP K-12)	\$1,298,660	\$3,612,442	\$2,313,782
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$1,298,660</i>	<i>\$3,612,442</i>	<i>\$2,313,782</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	4,966,473	4,966,473	0
	TOTAL	COMMUNITY SERVICES	\$4,966,473	\$4,966,473	\$0
	TOTAL	APPROPRIATIONS	\$6,265,133	\$8,578,915	\$0
		FUND BALANCE			
	000	RESTRICTED	11,171,357	11,171,357	0
	TOTAL	ENDING FUND BALANCE	\$11,171,357	\$11,171,357	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$17,436,490	\$19,750,272	\$2,313,782

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PINELLAS COUNTY
SCHOOL BOARD

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

Contracted Programs Fund

(A Special Revenue Fund)

Concerns funds provided to the School District to accomplish particular projects. The source of such funds is usually the Federal Government. These funds may come either directly to the School District or through a State Agency. This budget is typically at its lowest point at the beginning of the fiscal year, since the District is permitted to budget grant balances only and 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.

PINELLAS COUNTY
SCHOOL BOARD

**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

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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

Cost Center

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

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

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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

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

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

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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

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

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2023, is Fiscal Year 2023.

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

Function: The action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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 2021-22, the state has defined 10 FEFP programs.

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

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

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

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

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

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

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

**PINELLAS COUNTY
SCHOOL BOARD**

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 *District Cost Differential*. This value is then multiplied times the amount of *Weighted FTE* to arrive at the FEFP revenue for each program.

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

