

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

## **Public Hearing on Proposed 2022-2023 Millage Rates & District Budget**

**September 13, 2022 (6:30 p.m.)**

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



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**Tuesday, September 13, 2022**  
**Public Hearing on Budget - 6:30 p.m. Time Certain**

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

**Vision: 100% Student Success**

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

**1. Opening of Meeting**

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

**2. Adoption of the Agenda**

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- 2.1 Adoption of the Agenda

**3. Introductory Comments by the Superintendent**

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- 3.1 Introductory Comments by the Superintendent

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

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

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

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

**6. Proposed 2022-2023 Budget, Including Public Comments**

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- 6.1 Presentations from the Audience
- 6.2 Approval of the Final Budget for 2022-2023
- 6.3 Adoption of the Resolution Determining Revenues and Millages

**7. Additional Board Actions**

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- 7.1 Additional Board Action

**8. Other Considerations and Concluding Comments**

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- 8.1 Other Considerations and Concluding Comments

**9. Adjournment**

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- 9.1 Adjournment
- Pinellas County School Board

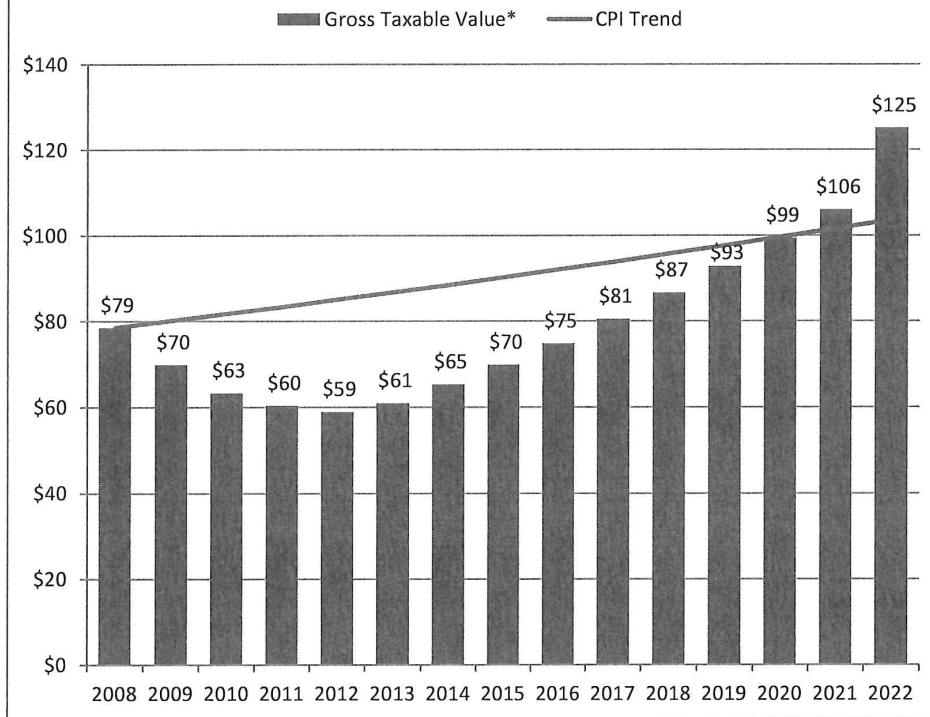


### **2022 - 2023 BUDGET CALENDAR**

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*

## 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 (vs. 2021-22 Final Adjusted Taxable Value)	\$123.95	17.7%

<i>MILLAGE RATE COMPARISONS:</i>			
<i>Proposed 2022/2023 Rates vs. Actual 2021/2022 Millage Rates</i>	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%
<i>Proposed 2022/2023 Rates vs. Rolled-Back Millage Rates</i>	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.

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 West Gaines Street, Room 814  
 Tallahassee, Florida 32399-0400  
 Or email to: [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org)

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

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>125,121,263,640</u>	Required Local Effort	\$ <u>386,174,268</u>	<u>3.2150</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0.0000</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>386,174,268</u>	<u>3.2150</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>125,121,263,640</u>	Discretionary Operating	\$ <u>89,847,077</u>	<u>0.7480</u> mills <small>s. 1011.73(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>125,121,263,640</u>	Additional Operating	\$ <u>60,058,207</u>	<u>0.5000</u> mills <small>ss. 1011.73(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>125,121,263,640</u>	Local Capital Improvement	\$ <u>180,174,620</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>                                </u>	<u>  </u>	\$ <u>                                </u>	<u>                                </u> mills s. 1010.40, F.S.
	<u>  </u>	\$ <u>                                </u>	<u>                                </u> mills s. 1011.74, F.S.
	<u>  </u>	\$ <u>                                </u>	<u>                                </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 10.01 PERCENT.

STATE OF FLORIDA

COUNTY OF PINELLAS

I, Kevin K. Hendrick, superintendent of schools and ex-officio secretary of the District School Board of Pinellas County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Pinellas County, Florida, on September 13, 2022.

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

September 13, 2022  
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org), or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**SCHOOL BOARD OF PINELLAS COUNTY**  
**Resolution Adopting the Final 2022-2023 Budget**

A RESOLUTION OF PINELLAS COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023.

WHEREAS, the School Board of Pinellas County, Florida, did, pursuant to chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2022, to June 30, 2023; and

WHEREAS, the Pinellas County School Board set forth the appropriations and revenue estimate for the budget for fiscal year 2022-2023.

WHEREAS, at the public hearing and in full compliance with chapter 200, Florida Statutes, the Pinellas County School Board adopted the final millage rates and the budget in the amount of \$1,802,363,023 for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Pinellas County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Pinellas County as a final budget for the categories indicated for the fiscal year July 1, 2022, to June 30, 2023.

\_\_\_\_\_  
Eileen M. Long, Chairperson

September 13, 2022  
Date

Attest: \_\_\_\_\_  
Superintendent/Secretary

**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.

Pinellas County School Property Taxes by Year - 1970/71 to 2022/23										1974/75 through 1978/79									
Millage	1970/71	1971/72	1972/73	1973/74	Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89			
					Operating														
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	5.431			
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	0.719			
Debt Service (County)	0.35	0.35	0.32		Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150			
Capital Improvemt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	1.500			
Total Millage	15.95	11.45	10.32	9.30	Total Millage	8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.650			
Millage	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	
Operating																			
Required Local Effort	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046	
Discretionary Local	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	
Supplemental Discretionary						0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108	0.189	0.154	
Local Referendum																	0.500	0.500	
Operating Subtotal	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210	
Capital Improvement	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	
Total Millage	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390	8.210	
Millage	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	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			
Operating Subtotal	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227	5.084	4.927	4.825	4.463			
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			
Total Millage	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584	6.427	6.325	5.963			



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

	<b>BUDGET 2021-2022</b>		<b>BUDGET 2022-2023</b>		<b>FY23 vs FY22 INCREASE/(DECREASE)</b>		
					<b>Amount</b>		<b>Percent</b>
<b>TAX BASE</b>							
<i>Gross Taxable Value</i>	\$106,042,089,211		\$125,121,263,640		\$19,079,174,429		18.0%
<i>Value of 1 mill (@ 96%)</i>	\$101,800,406		\$120,116,413		\$18,316,007		18.0%
<b>MILLAGE RATES AND REVENUE</b>							
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Operating							
Required Local Effort	3.577	\$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%
<b>TOTAL</b>	<b>6.325</b>	<b>\$643,887,567</b>	<b>5.963</b>	<b>\$716,254,172</b>	<b>-0.362</b>	<b>\$72,366,605</b>	<b>11.2%</b>

PINELLAS COUNTY SCHOOLS  
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	<b>Year</b>			
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<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
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Cumulative 3-Year Change

\$ 305.39
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PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET SUMMARY

## BUDGET SUMMARY

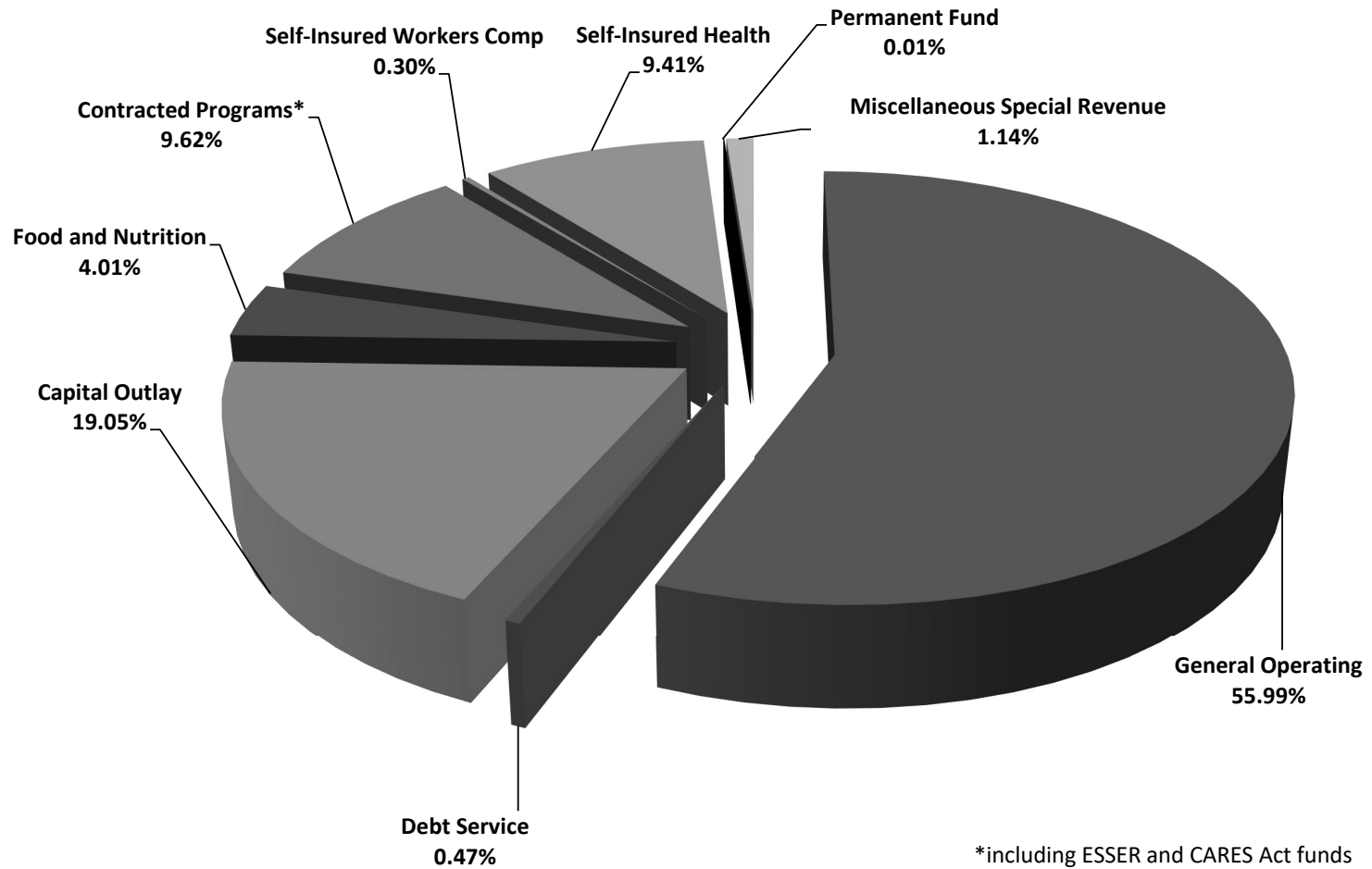
### *Revenue Sources, Transfers, and Beginning Fund Balances*

<i>Funding Source</i>	<i>2022-2023 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$236,881,410	16.05%
State	325,915,467	22.09%
Local	912,568,226	61.85%
Other	75,000	0.01%
<i>Total Revenue</i>	<i>\$1,475,440,103</i>	<i>100.00%</i>
<i>Transfers &amp; Balances</i>	<i>326,922,920</i>	
<b>GRAND TOTAL</b>	<b>\$1,802,363,023</b>	

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

<i>Name of Fund</i>	<i>2022-2023 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,009,044,688	55.99%
Debt Service	8,523,333	0.47%
Capital Outlay	343,393,479	19.05%
Contracted Programs	27,134,677	1.51%
Elementary & Secondary School Emergency Relief Fund - ESSER	260,257	0.01%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	2,114,634	0.12%
Elementary & Secondary School Emergency Relief Fund II - ESSER	3,371,298	0.19%
Other CRRSA Act Relf-GEER II	861,107	0.05%
American Rescue Plan ESSER III	139,592,850	7.74%
Food and Nutrition Fund	72,280,341	4.01%
Self-Insured Workers Comp & Liability Fund	5,443,497	0.30%
Self-Insured Health Fund	169,688,262	9.41%
Permanent Fund	148,056	0.01%
Miscellaneous Special Revenue Fund	20,506,544	1.14%
<b>GRAND TOTAL</b>	<b>\$1,802,363,023</b>	<b>100.00%</b>

**Pinellas County Schools  
2022-23 Budget  
All Funds \$1.802 Billion**



PINELLAS COUNTY  
SCHOOL BOARD

# **AMENDMENTS TO PROPOSED BUDGET**

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2022/2023 BUDGET

Description		2022/2023	2022/2023	Amendments
		First Public Hearing	Second Public Hearing	
		7/26/2022	9/13/2022	
I. OPERATING FUND				
(1)	Revenues & Transfers In	\$925,900,000	\$939,500,000	\$13,600,000
(2)	Beginning Fund Balance	91,000,000	69,544,688	(21,455,312)
(3)	Total Revenues & Fund Balance	<u>\$1,016,900,000</u>	<u>\$1,009,044,688</u>	<u>(\$7,855,312)</u>
(4)	Appropriations/Expenditures & Transfers Out	914,630,039	919,700,000	5,069,961
(5)	Ending Fund Balance	102,269,961	89,344,688	(12,925,273)
(6)	Total Expenditures & Fund Balance	<u>\$1,016,900,000</u>	<u>\$1,009,044,688</u>	<u>(\$7,855,312)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2022/2023 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$8,500,425	\$8,500,425	\$0
(2) Beginning Fund Balance	23,041	22,908	(133)
(3) Total Revenues & Fund Balance	<u>\$8,523,466</u>	<u>\$8,523,333</u>	<u>(\$133)</u>
(4) Appropriations/Expenditures & Transfers Out	8,500,425	8,500,425	0
(5) Ending Fund Balance	23,041	22,908	(133)
(6) Total appropriations / expenditures & Fund Balance	<u>\$8,523,466</u>	<u>\$8,523,333</u>	<u>(\$133)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Debt Service Budget, in accordance with previous Board directions.



PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2022/2023 BUDGET

Description		2022/2023	2022/2023	Amendments
		First Public Hearing	Second Public Hearing	
		7/26/2022	9/13/2022	
III. CAPITAL OUTLAY FUND				
(1)	Revenues & Transfers In	\$190,888,959	\$190,927,168	\$38,209
(2)	Beginning Fund Balance	165,338,196	152,466,311	(12,871,885)
(3)	Total Revenues & Fund Balance	<u>\$356,227,155</u>	<u>\$343,393,479</u>	<u>(\$12,833,676)</u>
(4)	Appropriations/Expenditures & Transfers Out	266,764,434	319,088,473	52,324,039
(5)	Ending Fund Balance	89,462,721	24,305,006	(65,157,715)
(6)	Total appropriations / expenditures & Fund Balance	<u>\$356,227,155</u>	<u>\$343,393,479</u>	<u>(\$12,833,676)</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2021/2022.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Capital Outlay Budget.

**IV. CONTRACTED PROGRAMS FUND**

(1) Revenues & Transfers In	\$9,351,386	\$27,134,677	\$17,783,291
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$9,351,386</u>	<u>\$27,134,677</u>	<u>\$17,783,291</u>
(4) Appropriations/Expenditures & Transfers Out	9,351,386	27,134,677	17,783,291
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$9,351,386</u>	<u>\$27,134,677</u>	<u>\$17,783,291</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

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

(1) Revenues & Transfers In	\$2,738	\$260,257	\$257,519
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$2,738</u>	<u>\$260,257</u>	<u>\$257,519</u>
(4) Appropriations/Expenditures & Transfers Out	2,738	260,257	257,519
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$2,738</u>	<u>\$260,257</u>	<u>\$257,519</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2022/2023 BUDGET

Description		2022/2023	2022/2023	Amendments
		First Public Hearing	Second Public Hearing	
		7/26/2022	9/13/2022	
VI. OTHER CARES ACT RELIEF (INCLUDING GEER)				
(1)	Revenues & Transfers In	\$3,282	\$2,114,634	\$2,111,352
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$3,282</u>	<u>\$2,114,634</u>	<u>\$2,111,352</u>
(4)	Appropriations/Expenditures & Transfers Out	3,282	2,114,634	2,111,352
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$3,282</u>	<u>\$2,114,634</u>	<u>\$2,111,352</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

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

(1) Revenues & Transfers In	\$1,942,205	\$9,015,585	\$7,073,380
(2) Beginning Fund Balance		(5,644,287)	(5,644,287)
(3) Total Revenues & Fund Balance	<u>\$1,942,205</u>	<u>\$3,371,298</u>	<u>\$1,429,093</u>
(4) Appropriations/Expenditures & Transfers Out	1,942,205	3,371,298	1,429,093
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$1,942,205</u>	<u>\$3,371,298</u>	<u>\$1,429,093</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

**VIII. OTHER CRRSA ACT RELF - GEER II**

(1) Revenues & Transfers In	\$6,440	\$861,107	\$854,667
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$6,440</u>	<u>\$861,107</u>	<u>\$854,667</u>
(4) Appropriations/Expenditures & Transfers Out	6,440	861,107	854,667
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$6,440</u>	<u>\$861,107</u>	<u>\$854,667</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2022/2023 BUDGET

Description		2022/2023	2022/2023	Amendments
		First Public Hearing	Second Public Hearing	
		7/26/2022	9/13/2022	
IX. AMERICAN RESCUE PLAN ESSER III				
(1)	Revenues & Transfers In	\$40,184,509	\$139,592,850	\$99,408,341
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$40,184,509</u>	<u>\$139,592,850</u>	<u>\$99,408,341</u>
(4)	Appropriations/Expenditures & Transfers Out	40,184,509	139,592,850	99,408,341
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$40,184,509</u>	<u>\$139,592,850</u>	<u>\$99,408,341</u>

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

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2021/2022 to 2022/2023 with approved grants appropriated throughout the year.

**X. FOOD AND NUTRITION FUND**

(1) Revenues & Transfers In	\$56,846,500	\$56,846,500	\$0
(2) Beginning Fund Balance	449,592	15,433,841	14,984,249
(3) Total Revenues & Fund Balance	<u>\$57,296,092</u>	<u>\$72,280,341</u>	<u>\$14,984,249</u>
(4) Appropriations/Expenditures & Transfers Out	56,125,000	58,550,399	2,425,399
(5) Ending Fund Balance	1,171,092	13,729,942	12,558,850
(6) Total appropriations / expenditures & Fund Balance	<u>\$57,296,092</u>	<u>\$72,280,341</u>	<u>\$14,984,249</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.  
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Food and Nutrition Budget.

**XI. SELF-INSURED WORKERS COMP & LIABILITY FUND**

(1) Revenues & Transfers In	\$5,200,000	\$5,000,000	(\$200,000)
(2) Beginning Fund Balance	(2,886,158)	443,497	3,329,655
(3) Total Revenues & Fund Balance	<u>\$2,313,842</u>	<u>\$5,443,497</u>	<u>\$3,129,655</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	(2,686,158)	443,497	3,129,655
(6) Total appropriations / expenditures & Fund Balance	<u>\$2,313,842</u>	<u>\$5,443,497</u>	<u>\$3,129,655</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.  
(b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.  
(c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Workers Compensation and Liability Budget.

PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF AMENDMENTS TO PROPOSED 2022/2023 BUDGET

Description	2022/2023	2022/2023	Amendments
	First	Second	
	Public Hearing	Public Hearing	
	7/26/2022	9/13/2022	
<b>XII. SELF-INSURED HEALTH FUND</b>			
(1) Revenues & Transfers In	\$151,117,524	\$151,117,524	\$0
(2) Beginning Fund Balance	16,488,807	18,570,738	2,081,931
(3) Total Revenues & Fund Balance	<u>\$167,606,331</u>	<u>\$169,688,262</u>	<u>\$2,081,931</u>
(4) Appropriations/Expenditures & Transfers Out	145,701,865	145,701,865	0
(5) Ending Fund Balance	21,904,466	23,986,397	2,081,931
(6) Total appropriations / expenditures & Fund Balance	<u>\$167,606,331</u>	<u>\$169,688,262</u>	<u>\$2,081,931</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Self-Insured Health Budget.

**XIII. PERMANENT FUND**

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	151,347	148,056	(3,291)
(3) Total Revenues & Fund Balance	<u>\$151,347</u>	<u>\$148,056</u>	<u>(\$3,291)</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	151,347	148,056	(3,291)
(6) Total appropriations / expenditures & Fund Balance	<u>\$151,347</u>	<u>\$148,056</u>	<u>(\$3,291)</u>

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

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.

**XIV. MISCELLANEOUS SPECIAL REVENUE FUND**

(1) Revenues & Transfers In	\$8,578,915	\$11,069,801	\$2,490,886
(2) Beginning Fund Balance	11,171,357	9,436,743	(1,734,614)
(3) Total Revenues & Fund Balance	<u>\$19,750,272</u>	<u>\$20,506,544</u>	<u>\$756,272</u>
(4) Appropriations/Expenditures & Transfers Out	8,578,915	10,490,634	1,911,719
(5) Ending Fund Balance	11,171,357	10,015,910	(1,155,447)
(6) Total appropriations / expenditures & Fund Balance	<u>\$19,750,272</u>	<u>\$20,506,544</u>	<u>\$756,272</u>

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

- (a) Revenue sources have been adjusted to reflect the latest available information for 2022/2023.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2021/2022.



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

	ACTUAL 2021-22	PLAN 2022-23	INCREASE/(DECREASE)	
			Value	Percent
<b><u>TAX-RELATED</u></b>				
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%
<b><u>STUDENT DATA, including Charter Schools</u></b>				
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%
<b><u>GENERAL OPERATING FUND</u></b>				
Revenue & Transfers	\$ 883,247,150	\$ 939,500,000	\$ 56,252,850	6.37%
Beginning Fund Balance	\$ 98,102,020	\$ 69,544,688	\$ (28,557,332)	-29.11%
Total Available Funds	\$ 981,349,170	\$ 1,009,044,688	\$ 27,695,518	2.82%
AVAILABLE FUNDS PER UFTE	\$ 10,173.19	\$ 10,511.86	\$ 338.66	3.33%
AVAILABLE FUNDS PER WFTE	\$ 9,185.22	\$ 9,519.20	\$ 333.98	3.64%
<b><u>OTHER INDICATORS</u></b>				
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	\$ 96,031,471	\$ 96,035,247	\$ 3,776	0.00%
State Funds as a % of General Operating Resources*	32.64%	31.29%		-1.35%

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

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

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

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

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

State & Local FEFP Dollars	-	Required Local Effort <sup>6</sup>	+	Prior Year Adjustments	-	Proration To Appropriation	=	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		

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

<sup>2</sup>FY 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		

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

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

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

<sup>6</sup>Required Local Effort is the amount of real estate tax revenue the legislature mandates that each district assesses 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 *
<b>BASIC PROGRAMS</b>					
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
	<b>Subtotal</b>	<b>89,188.01</b>		<b>92,661.51</b>	<b>\$ 425,542,994</b>
<b>AT-RISK PROGRAMS</b>					
130	INTENSIVE ENGLISH/ESOL K-12	2,958.36	1.206	3,567.78	\$ 16,384,837
	<b>Subtotal</b>	<b>2,958.36</b>		<b>3,567.78</b>	<b>\$ 16,384,837</b>
<b>EXCEPTIONAL PROGRAMS</b>					
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
	<b>Subtotal</b>	<b>1,053.48</b>		<b>4,168.94</b>	<b>\$ 19,145,632</b>
<b>VOCATIONAL 9-12</b>					
300	VOCATIONAL 9-12	2,791.24	0.999	2,788.45	\$ 12,805,806
	<b>Subtotal</b>	<b>2,791.24</b>		<b>2,788.45</b>	<b>\$ 12,805,806</b>
<b>ADD-ON WFTE ADJUSTMENT</b>					
	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
	<b>Subtotal</b>			<b>2,814.28</b>	<b>\$ 12,924,429</b>
	<b>TOTAL - K-12</b>	<b>95,991.09</b>		<b>106,000.96</b>	<b>\$ 486,803,700</b>
	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
	<b>Gross State and Local FEFP</b>				<b>\$ 619,209,985</b>

\* 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.

<b>FEFP REVENUE PER UNWEIGHTED FTE BY TYPE</b>			
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	2022-23	INCREASE/ (DECREASE)
	ACTUAL	RECOMMENDED BUDGET	
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$2,370,981	<b>\$355,000</b>	(\$2,015,981)
FEDERAL THRU STATE	3,600,087	<b>3,000,000</b>	(600,087)
STATE SOURCES	320,283,149	<b>315,732,919</b>	(4,550,230)
LOCAL SOURCES	515,706,071	<b>562,337,081</b>	46,631,010
OTHER	64,711	<b>75,000</b>	10,289
ESTIMATED REVENUE	\$842,024,999	<b>\$881,500,000</b>	\$39,475,001
TRANSFERS	41,222,151	<b>58,000,000</b>	16,777,849
BEGINNING FUND BALANCE	98,102,020	<b>69,544,688</b>	(28,557,332)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	<b>\$981,349,170</b>	<b>\$1,009,044,688</b>	<b>\$27,695,518</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$426,072,671	<b>\$425,284,978</b>	(\$787,693)
EXCEPTIONAL	114,153,169	<b>113,643,732</b>	(509,437)
CAREER EDUCATION	26,301,681	<b>26,528,903</b>	227,222
ADULT GENERAL	6,149,634	<b>6,206,947</b>	57,313
PRE KINDERGARTEN	5,738,139	<b>6,124,060</b>	385,921
OTHER INSTRUCTION	189,656	<b>191,133</b>	1,477
ATTENDANCE & SOCIAL WORK	4,183,621	<b>4,218,470</b>	34,849
GUIDANCE SERVICES	9,824,150	<b>9,906,837</b>	82,687
HEALTH SERVICES	4,468,890	<b>4,525,938</b>	57,048
PSYCHOLOGICAL SERVICES	3,518,305	<b>3,538,360</b>	20,055
PARENTAL INVOLVEMENT	2,128,457	<b>2,158,624</b>	30,167
OTHER STUDENT PERSONNEL SVC	3,086,776	<b>3,121,509</b>	34,733
INSTRUCTIONAL MEDIA SERVICES	6,884,615	<b>6,992,223</b>	107,608
INSTRUCTION & CURRICULUM DVLP SVCS	17,312,325	<b>17,100,514</b>	(211,811)
INSTRUCTIONAL STAFF TRAINING SERVICES	7,935,673	<b>8,023,465</b>	87,792
INSTRUCTION-RELATED TECH	9,677,844	<b>9,851,696</b>	173,852
SCHOOL BOARD	728,916	<b>2,532,717</b>	1,803,801
GENERAL ADMINISTRATION	3,897,363	<b>3,928,338</b>	30,975
SCHOOL ADMINISTRATION	67,613,907	<b>66,994,509</b>	(619,398)
FACILITIES ACQ. & CONST.	783,599	<b>805,557</b>	21,958
FACIL ACQ & CONSTR-CURR EXPEND	3,688,351	<b>3,688,366</b>	15

**PINELLAS COUNTY SCHOOL BOARD**

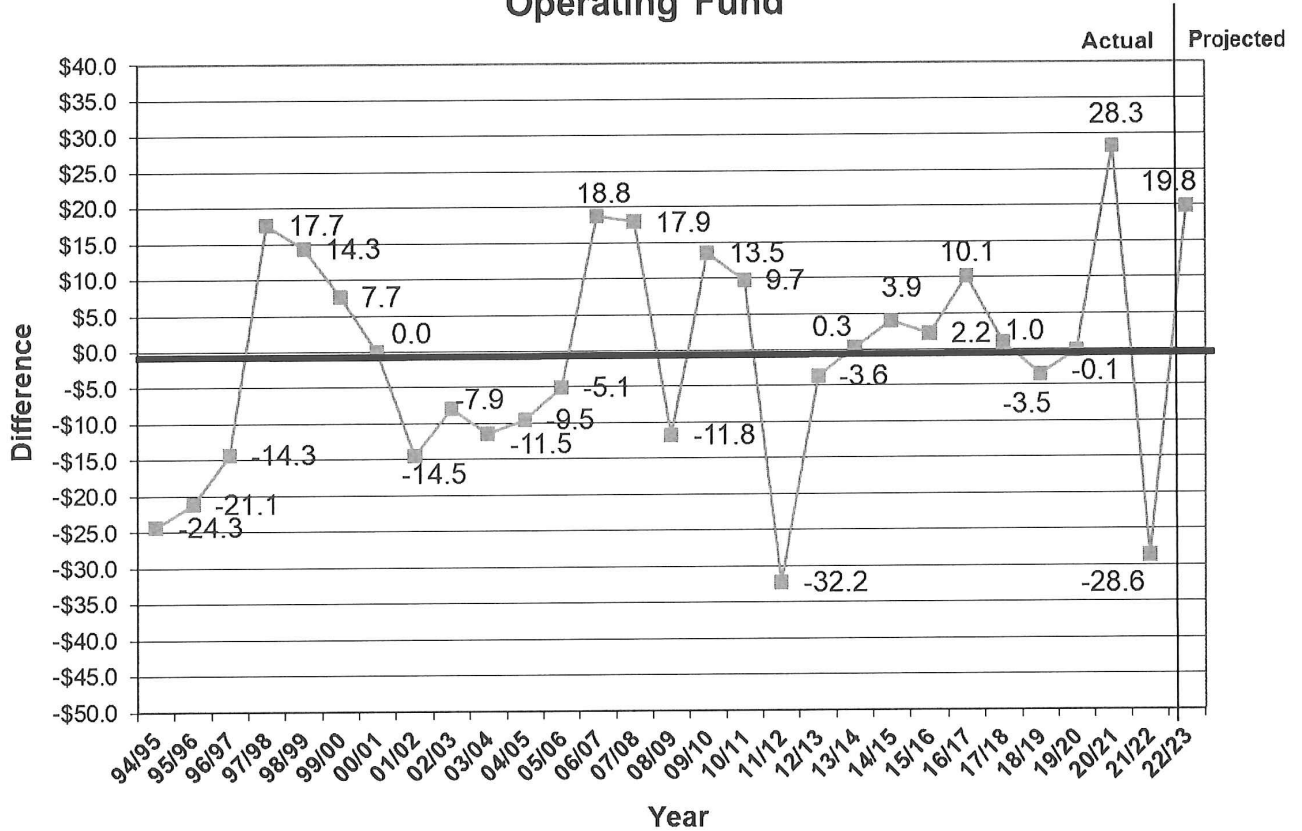
	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
FISCAL SERVICES	6,566,983	<b>6,626,008</b>	59,025
FOOD SERVICE	1,135,453	<b>1,145,864</b>	10,411
PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,839,211	<b>1,853,848</b>	14,637
INFORMATION SERVICES	1,256,570	<b>1,268,803</b>	12,233
PERSONNEL SERVICES	7,360,683	<b>7,443,842</b>	83,159
INTERNAL SERVICES	6,046,601	<b>6,077,433</b>	30,832
OTHER CENTRAL SERVICES	454,111	<b>458,341</b>	4,230
STUDENT TRANSPORTATION SERVICES	37,455,340	<b>39,328,029</b>	1,872,689
OPERATION OF PLANT	97,452,064	<b>102,050,389</b>	4,598,325
MAINTENANCE OF PLANT	22,580,357	<b>22,718,142</b>	137,785
ADMINISTRATIVE TECHNOLOGY SERVICES	4,476,406	<b>4,515,058</b>	38,652
COMMUNITY SERVICES	756,025	<b>760,427</b>	4,402
OTHER EXPENSES	86,936	<b>86,940</b>	4
APPROPRIATIONS	\$911,804,482	<b>\$919,700,000</b>	\$7,895,518
ENDING FUND BALANCE	69,544,688	<b>89,344,688</b>	19,800,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<b>\$981,349,170</b>	<b>\$1,009,044,688</b>	<b>\$27,695,518</b>



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

FUNCTION	OBJECT CATEGORY									
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
<b>OPERATING (GENERAL) FUND</b>										
<b>DIRECT INSTRUCTION</b>										
5100 BASIC (FEPP K-12)	\$252,066,236	\$91,594,925	\$67,763,919	\$24,368	\$8,459,466	\$3,839,954	\$1,536,110		\$425,284,978	46.24%
5200 EXCEPTIONAL	82,082,895	30,467,926	498,204		428,530	165,731	446		113,643,732	12.36%
5300 CAREER EDUCATION	17,245,844	6,031,783	1,045,391	8,795	689,499	1,036,652	470,939		26,528,903	2.88%
5400 ADULT GENERAL	4,690,822	1,398,227	44,620		43,355	29,923			6,206,947	0.67%
5500 PRE KINDERGARTEN	4,152,689	1,883,720	12,916		73,094	1,641			6,124,060	0.67%
5900 OTHER INSTRUCTION	167,670	23,463							191,133	0.02%
<b>SUB TOTALS</b>	<b>\$360,406,156</b>	<b>\$131,400,044</b>	<b>\$69,365,050</b>	<b>\$33,163</b>	<b>\$9,693,944</b>	<b>\$5,073,901</b>	<b>\$2,007,495</b>	<b>\$0</b>	<b>\$577,979,753</b>	<b>62.84%</b>
<b>INSTRUCTIONAL SUPPORT</b>										
6110 ATTENDANCE & SOCIAL WORK	3,204,888	985,759	14,061		13,746	16			4,218,470	0.46%
6120 GUIDANCE SERVICES	7,711,419	2,154,638	13,400		22,817	4,159	404		9,906,837	1.08%
6130 HEALTH SERVICES	3,125,787	1,353,523	18,127		19,712	6,747	2,042		4,525,938	0.49%
6140 PSYCHOLOGICAL SERVICES	2,048,974	545,210	846,654		72,613	24,489	420		3,538,360	0.38%
6150 PARENTAL INVOLVEMENT	1,392,541	761,187			4,896				2,158,624	0.23%
6190 OTHER STUDENT PERSONNEL SVC	2,236,541	839,593	30,402		8,546	4,375	2,052		3,121,509	0.34%
6200 INSTRUCTIONAL MEDIA SERVICES	4,978,830	1,847,427	131,937		23,445	10,497	87		6,992,223	0.76%
6300 INSTRUCTION & CURRICULUM DVLP SVCS	12,193,783	4,170,814	334,896		181,900	53,561	165,560		17,100,514	1.86%
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	5,250,349	1,591,792	997,579		168,017	12,908	2,820		8,023,465	0.87%
6500 INSTRUCTION-RELATED TECH	6,609,925	2,489,010	471,905		280,856				9,851,696	1.07%
<b>SUB TOTALS</b>	<b>\$48,753,037</b>	<b>\$16,738,953</b>	<b>\$2,858,961</b>	<b>\$0</b>	<b>\$796,548</b>	<b>\$116,752</b>	<b>\$173,385</b>	<b>\$0</b>	<b>\$69,437,636</b>	<b>7.54%</b>
<b>GENERAL SUPPORT</b>										
7100 SCHOOL BOARD	795,249	1,593,428	107,980		7,607		28,453		2,532,717	0.28%
7200 GENERAL ADMINISTRATION	2,593,565	801,935	273,615		144,429	13,379	101,415		3,928,338	0.43%
7300 SCHOOL ADMINISTRATION	48,446,218	17,932,824	349,613	1,266	183,326	68,933	12,329		66,994,509	7.28%
7400 FACILITIES ACQ. & CONST.	437,751	165,457	9,710	8,568	8,899	172,538	2,634		805,557	0.09%
7410 FACIL ACQ. & CONSTR-CURR EXPEND							3,688,366		3,688,366	0.40%
7500 FISCAL SERVICES	3,629,717	1,342,328	561,095		27,241	16,903	1,048,724		6,626,008	0.72%
7600 FOOD SERVICE	1,063,510	82,346			8				1,145,864	0.12%
7710 PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,098,143	349,135	388,725		5,003	2,578	10,264		1,853,848	0.20%
7720 INFORMATION SERVICES	844,466	304,008	66,701	1,255	26,146	25,396	831		1,268,803	0.14%
7730 PERSONNEL SERVICES	4,311,712	2,247,897	707,122		151,178	9,359	16,574		7,443,842	0.81%
7760 INTERNAL SERVICES	1,944,629	787,700	871,692	21,479	2,446,567	655	4,711		6,077,433	0.66%
7790 OTHER CENTRAL SERVICES	284,875	117,915	5,867		10,618	7,069	31,997		458,341	0.06%
7800 STUDENT TRANSPORTATION SERVICES	19,528,681	8,592,271	5,789,408	3,109,318	2,251,000	19,124	38,227		39,328,029	4.28%
7900 OPERATION OF PLANT	33,279,236	16,493,779	21,650,407	27,066,696	1,658,558	1,650,721	250,992		102,050,389	11.10%
<b>SUB TOTALS</b>	<b>\$118,257,752</b>	<b>\$50,811,023</b>	<b>\$30,781,935</b>	<b>\$30,208,582</b>	<b>\$6,920,580</b>	<b>\$1,986,655</b>	<b>\$5,235,517</b>	<b>\$0</b>	<b>\$244,202,044</b>	<b>26.57%</b>
<b>MAINTENANCE</b>										
8100 MAINTENANCE OF PLANT	7,986,083	3,802,918	4,794,637	503,875	3,878,817	164,396	1,587,416		22,718,142	2.47%
<b>SUB TOTALS</b>	<b>\$7,986,083</b>	<b>\$3,802,918</b>	<b>\$4,794,637</b>	<b>\$503,875</b>	<b>\$3,878,817</b>	<b>\$164,396</b>	<b>\$1,587,416</b>	<b>\$0</b>	<b>\$22,718,142</b>	<b>2.47%</b>
<b>ADMINISTRATIVE TECHNOLOGY</b>										
8200 ADMIN TECHNOLOGY SERVICES	2,890,288	965,183	264,563	9,173	208,051	177,800			4,515,058	0.49%
<b>SUB TOTALS</b>	<b>\$2,890,288</b>	<b>\$965,183</b>	<b>\$264,563</b>	<b>\$9,173</b>	<b>\$208,051</b>	<b>\$177,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,515,058</b>	<b>0.49%</b>
<b>COMM &amp; DEBT SERV &amp; TRANSFERS</b>										
9100 COMMUNITY SERVICES	341,941	117,752	100,270		7,532		192,932		760,427	0.08%
<b>SUB TOTALS</b>	<b>\$341,941</b>	<b>\$117,752</b>	<b>\$100,270</b>	<b>\$0</b>	<b>\$7,532</b>	<b>\$0</b>	<b>\$192,932</b>	<b>\$0</b>	<b>\$760,427</b>	<b>0.08%</b>
<b>OTHER EXPENSES</b>										
9200 OTHER EXPENSE							86,940		86,940	0.01%
<b>SUB TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,940</b>	<b>\$0</b>	<b>\$86,940</b>	<b>0.01%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$538,635,257</b>	<b>\$203,835,873</b>	<b>\$108,165,416</b>	<b>\$30,754,793</b>	<b>\$21,505,472</b>	<b>\$7,519,504</b>	<b>\$9,283,685</b>	<b>\$0</b>	<b>\$919,700,000</b>	<b>100.00%</b>
	58.57%	22.16%	11.76%	3.34%	2.34%	0.82%	1.01%	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 \$4,463,741 (including interest on CO&DS) and will expend the funds for capital construction or renovation activities in accordance with the approved Project Priority List.

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

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

***Other Capital Funds***

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

## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 4.463 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**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>			
STATE SOURCES	\$8,321,183	\$9,752,548	\$1,431,365
LOCAL SOURCES	151,132,354	181,174,620	30,042,266
ESTIMATED REVENUE	\$159,453,537	\$190,927,168	\$31,473,631
BEGINNING FUND BALANCE	211,769,962	152,466,311	(59,303,651)
ESTIMATED REVENUE AND FUND BALANCE	\$371,223,499	\$343,393,479	(\$27,830,020)

**CAPITAL OUTLAY FUND - APPROPRIATIONS**

FACILITIES ACQ. & CONST.	\$169,513,308	\$268,880,136	\$99,366,828
DEBT SERVICES	986,026	707,912	(278,114)
TRANSFER OF FUNDS	48,257,854	49,500,425	1,242,571
APPROPRIATIONS	\$218,757,188	\$319,088,473	\$100,331,285
ENDING FUND BALANCE	152,466,311	24,305,006	(128,161,305)
APPROPRIATIONS & FD BALANCE	\$371,223,499	\$343,393,479	(\$27,830,020)

Capital Outlay Allocation 2022 - 2023		2022 - 2023
Project	Description of Activities	Allocation
<b>School Projects</b>		
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
	<b>School Projects - Subtotal</b>	<b>\$58,792,792</b>
<b>Other Projects</b>		
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	5,069,260
Buses/Vehicles	Lease/Purchase	6,217,335
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	33,793,183
	Debt Service for COPs Issued	8,500,425
	Instructional Equipment Transfer	3,500,000
	Contingency	7,000,000
	<b>Other Projects - Subtotal</b>	<b>\$127,003,656</b>
	<b>Total 2022-2023 Capital Projects</b>	<b>\$185,796,448</b>
	<b>Total Capital Projects from FY 2022-2023 Revenue</b>	<b>166,045,983</b>
	<b>Total 2022-2023 Capital Projects funded from Prior Year Planned Fund Balances</b>	<b>19,750,465</b>
	<b>Carryover of Prior Projects &amp; Balances</b>	<b>133,292,025</b>
	<b>Ending Fund Balance</b>	<b>\$24,305,006</b>
	<b>Grand Total Capital Outlay Appropriations, Transfers &amp; Fund Balance</b>	<b>\$343,393,479</b>



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
<b>TOTAL</b>		<b>\$ 120,710,000</b>	<b>\$ 109,025,000</b>	

#### Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 6.29% 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)	<b>8,500,425</b>
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%

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

PINELLAS COUNTY SCHOOL BOARD  
SCHEDULE OF INDEBTEDNESS

**Summary of Indebtedness**

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

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>			
TRANSFERS	\$7,109,766	<b>\$8,500,425</b>	\$1,390,659
ESTIMATED REVENUE	\$7,115,918	<b>\$8,500,425</b>	\$1,384,507
BEGINNING FUND BALANCE	335,886	<b>22,908</b>	(312,978)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$7,451,804</u>	<u><b>\$8,523,333</b></u>	<u>\$1,071,529</u>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>			
DEBT SERVICES	\$7,428,896	<b>\$8,500,425</b>	\$1,071,529
APPROPRIATIONS	\$7,428,896	<b>\$8,500,425</b>	\$1,071,529
ENDING FUND BALANCE	22,908	<b>22,908</b>	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$7,451,804</u>	<u><b>\$8,523,333</b></u>	<u>\$1,071,529</u>

**PINELLAS COUNTY  
SCHOOL BOARD**

## CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (September 2022) it is anticipated that the eventual total will be similar to the \$108 million to \$71million 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	\$ 71,356,533
2022-23	\$ 27,134,677	<i>undetermined</i>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u></b>			
FEDERAL DIRECT	\$4,544,048	<b>\$4,884,354</b>	\$340,306
FEDERAL THROUGH STATE	66,812,485	<b>22,250,323</b>	(44,562,162)
ESTIMATED REVENUE	<b>\$71,356,533</b>	<b>\$27,134,677</b>	<b>(\$44,221,856)</b>



**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$14,849,821	<b>\$7,406,933</b>	(\$7,442,888)
EXCEPTIONAL	9,685,994	<b>6,763,235</b>	(2,922,759)
CAREER EDUCATION	1,552,649	<b>191,951</b>	(1,360,698)
ADULT GENERAL	497,707	<b>609,415</b>	111,708
PRE KINDERGARTEN	509,015	<b>163,260</b>	(345,755)
OTHER INSTRUCTION		<b>4,480</b>	4,480
ATTENDANCE & SOCIAL WORK	2,935,765	<b>74,746</b>	(2,861,019)
GUIDANCE SERVICES	151,874	<b>7,961</b>	(143,913)
HEALTH SERVICES	15,997		(15,997)
PSYCHOLOGICAL SERVICES	1,291,981	<b>32,656</b>	(1,259,325)
PARENTAL INVOLVEMENT	485,757	<b>522,665</b>	36,908
OTHER STUDENT PERSONNEL SVC	1,412,488	<b>7,290</b>	(1,405,198)
INSTRUCTION & CURRICULUM DVLP SVCS	15,072,096	<b>1,493,356</b>	(13,578,740)
INSTRUCTIONAL STAFF TRAINING SERVICES	16,071,739	<b>5,508,513</b>	(10,563,226)
INSTRUCTION-RELATED TECH	288,420	<b>33,481</b>	(254,939)
GENERAL ADMINISTRATION	2,712,027	<b>156,089</b>	(2,555,938)
SCHOOL ADMINISTRATION	70,938	<b>63,712</b>	(7,226)
FISCAL SERVICES	39,293		(39,293)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	169,884		(169,884)
INFORMATION SERVICES	6,189		(6,189)
PERSONNEL SERVICES	179,947	<b>3,440</b>	(176,507)
OTHER CENTRAL SERVICES	98,162	<b>11,291</b>	(86,871)
STUDENT TRANSPORTATION SERVICES	153,537	<b>71,034</b>	(82,503)
OPERATION OF PLANT	4,938	<b>1,174</b>	(3,764)
COMMUNITY SERVICES	3,026,252	<b>4,007,995</b>	981,743
TRANSFER OF FUNDS	74,063		(74,063)
TOTAL APPROPRIATIONS	<b>\$71,356,533</b>	<b>\$27,134,677</b>	(\$44,221,856)

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

		OBJECT CATEGORY								
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
	DIRECT INSTRUCTION									
5100	BASIC (FEPP K-12)	\$162,011	\$79,158	\$973,860		\$5,625,090	\$563,260	\$3,554	\$7,406,933	27.30%
5200	EXCEPTIONAL STUDENT EDUC			235,921		6,522,620	4,694		6,763,235	24.92%
5300	CAREER EDUCATION			48,283		38,083	105,585		191,951	0.71%
5400	ADULT GENERAL	61,078	18,990	246,519		37,759	239,744	5,325	609,415	2.25%
5500	PRE KINDERGARTEN					163,260			163,260	0.60%
5900	OTHER INSTRUCTION			4,480					4,480	0.02%
	SUB TOTALS	\$223,089	\$98,148	\$1,509,063	\$0	\$12,386,812	\$913,283	\$8,879	\$0	\$15,139,274 55.80%
	INSTRUCTIONAL SUPPORT									
6110	ATTENDANCE & SOCIAL WORK	18,281	37,899	4,500		10,700	75	3,291	74,746	0.28%
6120	GUIDANCE SERVICES	3,358	4,603						7,961	0.03%
6140	PSYCHOLOGICAL SERVICES	7,330	9,326			16,000			32,656	0.12%
6150	PARENTAL INVOLVEMENT	60,302	42,530	98,013		309,805	10,615	1,400	522,665	1.93%
6190	OTHER STUDENT PERSONNEL SVC					7,290			7,290	0.03%
6300	INSTRUCTION & CURRICULUM DVL P SVCS	594,090	237,436	417,773		155,126	77,133	11,798	1,493,356	5.50%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,446,682	777,269	1,492,542		710,100	74,920	7,000	5,508,513	20.30%
6500	INSTRUCTION-RELATED TECH	20,874	12,607						33,481	0.12%
	SUB TOTALS	\$3,150,917	\$1,121,670	\$2,012,828	\$0	\$1,209,021	\$162,743	\$23,489	\$0	\$7,680,668 28.31%
45	GENERAL SUPPORT									
7200	GENERAL ADMINISTRATION							156,089	156,089	0.58%
7300	SCHOOL ADMINISTRATION	58,869	4,843						63,712	0.23%
7730	PERSONNEL SERVICES	2,954	486						3,440	0.01%
7790	OTHER CENTRAL SERVICES	2,387	8,904						11,291	0.04%
7800	STUDENT TRANSPORTATION SERVICES			53,396	5,003			12,635	71,034	0.26%
7900	OPERATION OF PLANT	1,174							1,174	0.00%
	SUB TOTALS	\$65,384	\$14,233	\$53,396	\$5,003	\$0	\$0	\$168,724	\$0	\$306,740 1.12%
9100	COMM & DEBT SERV & TRANSFERS					152,603		3,855,392	4,007,995	14.77%
	COMMUNITY SERVICES									
	SUB TOTALS	\$0	\$0	\$0	\$0	\$152,603	\$0	\$3,855,392	\$0	\$4,007,995 14.77%
	TOTAL APPROPRIATIONS	\$3,439,390	\$1,234,051	\$3,575,287	\$5,003	\$13,748,436	\$1,076,026	\$4,056,484	\$0	\$27,134,677 100.00%
		12.68%	4.55%	13.18%	0.02%	50.67%	3.95%	14.95%	0.00%	100.00%

PINELLAS COUNTY SCHOOL BOARD

	2021-22	2022-23	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u></b>			
FEDERAL THRU STATE	\$1,107,890	\$260,257	(\$847,633)
TOTAL ESTIMATED REVENUE	\$1,107,890	\$260,257	(\$847,633)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22 PROJECTED ACTUAL</b>	<b>2022-23 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$496,953	<b>\$245,178</b>	(\$251,775)
HEALTH SERVICES	(3,192)		3,192
INSTRUCTION & CURRICULUM DVLP SVCS	220,680	<b>14,981</b>	(205,699)
INSTRUCTIONAL STAFF TRAINING SERVICES	232,412		(232,412)
GENERAL ADMINISTRATION	7,844		(7,844)
SCHOOL ADMINISTRATION	25,783		(25,783)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	35,447		(35,447)
OPERATION OF PLANT	21,095	<b>98</b>	(20,997)
MAINTENANCE OF PLANT	70,868		(70,868)
TOTAL APPROPRIATIONS	<b>\$1,107,890</b>	<b>\$260,257</b>	<b>(\$847,633)</b>

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

		OBJECT CATEGORY									
		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
FUNCTION											
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)					\$245,178				\$245,178	94.21%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$245,178	\$0	\$0	\$0	\$245,178	94.21%
INSTRUCTIONAL SUPPORT											
6300	INSTRUCTION & CURRICULUM DVLP SVCS	5,556	3,424	3,129		\$2,872				14,981	5.76%
	SUB TOTALS	\$5,556	\$3,424	\$3,129	\$0	\$2,872	\$0	\$0	\$0	\$14,981	5.76%
GENERAL SUPPORT											
7900	OPERATION OF PLANT					98				98	0.03%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$98	0.03%
TOTAL APPROPRIATIONS		\$5,556	\$3,424	\$3,129	\$0	\$248,148	\$0	\$0	\$0	\$260,257	100.00%
		2.13%	1.32%	1.20%	0.00%	95.35%	0.00%	0.00%	0.00%	100.00%	

**PINELLAS COUNTY SCHOOL BOARD**

<b>2021-22</b>	<b>2022-23</b>	
<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>

**OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$2,283,334	\$2,114,634	(\$168,700)
ESTIMATED REVENUE	<u>\$2,283,334</u>	<u>\$2,114,634</u>	<u>(\$168,700)</u>

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

BASIC (FEFP K-12)	\$161,813	\$977,022	\$815,209
CAREER EDUCATION	493,613	47,604	(446,009)
PRE KINDERGARTEN	391,649	3,282	(388,367)
HEALTH SERVICES	163,855		(163,855)
INSTRUCTION & CURRICULUM DVLP SVCS	3,612		(3,612)
COMMUNITY SERVICES	1,068,792	1,086,726	17,934
TOTAL APPROPRIATIONS	<u>\$2,283,334</u>	<u>\$2,114,634</u>	<u>(\$168,700)</u>

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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
OTHER CARES ACT RELIEF (INCLUDING GEER)											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)					\$977,022				\$977,022	46.20%
5300	CAREER EDUCATION						47,604			47,604	2.25%
5500	PRE KINDERGARTEN					3,282				3,282	0.16%
SUB TOTALS		\$0	\$0	\$0	\$0	\$980,304	\$47,604	\$0	\$0	\$1,027,908	48.61%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES			1,483		816,831	265,504	2,908		1,086,726	51.39%
SUB TOTALS		\$0	\$0	\$1,483	\$0	\$816,831	\$265,504	\$2,908	\$0	\$1,086,726	51.39%
TOTAL APPROPRIATIONS		\$0	\$0	\$1,483	\$0	\$1,797,135	\$313,108	\$2,908	\$0	\$2,114,634	100.00%
		0.00%	0.00%	0.06%	0.00%	84.99%	14.81%	0.14%	0.00%	100.00%	

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$34,488,946	<b>\$9,015,585</b>	(\$25,473,361)
ESTIMATED REVENUE	\$34,488,946	<b>\$9,015,585</b>	(\$25,473,361)
BEGINNING FUND BALANCE		<b>(5,644,287)</b>	(5,644,287)
ESTIMATED REVENUE AND FUND BALANCE	\$34,488,946	<b>\$3,371,298</b>	(\$31,117,648)



	2021-22 ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS</u></b>			
BASIC (FEFP K-12)	\$16,622,206	<b>\$3,106,786</b>	(\$13,515,420)
EXCEPTIONAL	395,863		(395,863)
CAREER EDUCATION	16,148		(16,148)
PRE KINDERGARTEN	3,240,388		(3,240,388)
ATTENDANCE & SOCIAL WORK	3,333,442		(3,333,442)
GUIDANCE SERVICES	9,002,921		(9,002,921)
HEALTH SERVICES	70,195		(70,195)
PSYCHOLOGICAL SERVICES	2,548,433	<b>33,374</b>	(2,515,059)
INSTRUCTIONAL MEDIA SERVICES	85,037		(85,037)
INSTRUCTION & CURRICULUM DVLP SVCS	122,507		(122,507)
INSTRUCTIONAL STAFF TRAINING SERVICES	977,064	<b>153,526</b>	(823,538)
INSTRUCTION-RELATED TECH	237,475		(237,475)
GENERAL ADMINISTRATION	1,688,160	<b>77,612</b>	(1,610,548)
SCHOOL ADMINISTRATION	247,565		(247,565)
FISCAL SERVICES	7,572		(7,572)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	42,570		(42,570)
INFORMATION SERVICES	7,297		(7,297)
PERSONNEL SERVICES	7,535		(7,535)
OTHER CENTRAL SERVICES	266,193		(266,193)
STUDENT TRANSPORTATION SERVICES	827,613		(827,613)
OPERATION OF PLANT	369,426		(369,426)
ADMINISTRATIVE TECHNOLOGY SERVICES	17,623		(17,623)
APPROPRIATIONS	\$40,133,233	<b>\$3,371,298</b>	(\$36,761,935)
ENDING FUND BALANCE	(5,644,287)		5,644,287
TOTAL APPROPRIATIONS	<b>\$34,488,946</b>	<b>\$3,371,298</b>	<b>(\$31,117,648)</b>

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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)	\$952,634	\$78,997	\$1,235,130		\$840,025				\$3,106,786	92.15%
	SUB TOTALS	\$952,634	\$78,997	\$1,235,130	\$0	\$840,025	\$0	\$0	\$0	\$3,106,786	92.15%
INSTRUCTIONAL SUPPORT											
6140	PSYCHOLOGICAL SERVICES					33,374				33,374	1.00%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	113,173	40,353							153,526	4.55%
	SUB TOTALS	\$113,173	\$40,353	\$0	\$0	\$33,374	\$0	\$0	\$0	\$186,900	5.55%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							77,612		77,612	2.30%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$77,612	\$0	\$77,612	2.30%
TOTAL APPROPRIATIONS		\$1,065,807	\$119,350	\$1,235,130	\$0	\$873,399	\$0	\$77,612	\$0	\$3,371,298	100.00%
		31.61%	3.54%	36.64%	0.00%	25.91%	0.00%	2.30%	0.00%	100.00%	

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

**OTHER CRRSA ACT RELF - GEER II- ESTIMATED REVENUE**

FEDERAL THRU STATE	\$61,291	\$861,107	\$799,816
TOTAL ESTIMATED REVENUE	\$61,291	\$861,107	\$799,816

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

BASIC (FEFP K-12)		\$279,346	\$279,346
CAREER EDUCATION	14,374	482,355	467,981
PRE KINDERGARTEN	46,224		(46,224)
GENERAL ADMINISTRATION	693	23,406	22,713
FACILITIES ACQ. & CONST.		26,000	26,000
STUDENT TRANSPORTATION SERVICES		50,000	50,000
TOTAL APPROPRIATIONS	\$61,291	\$861,107	\$799,816

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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
OTHER CARES ACT RELIEF (INCLUDING GEER)											
5100	DIRECT INSTRUCTION					\$279,346				\$279,346	32.44%
	BASIC (FEFP K-12)										
5300	CAREER EDUCATION			15,000		115,626	125,654	226,075		482,355	56.02%
	SUB TOTALS	\$0	\$0	\$15,000	\$0	\$394,972	\$125,654	\$226,075	\$0	\$761,701	88.46%
7200	GENERAL SUPPORT							23,406		23,406	2.72%
	GENERAL ADMINISTRATION									26,000	3.01%
7400	FACILITIES ACQ. & CONST.						26,000			50,000	5.81%
7800	STUDENT TRANSPORTATION SERVICES			50,000							
	SUB TOTALS	\$0	\$0	\$50,000	\$0	\$0	\$26,000	\$23,406	\$0	\$99,406	11.54%
TOTAL APPROPRIATIONS		\$0	\$0	\$65,000	\$0	\$394,972	\$151,654	\$249,481	\$0	\$861,107	100.00%
		0.00%	0.00%	7.55%	0.00%	45.87%	17.61%	28.97%	0.00%	100.00%	

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

**AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE**

FEDERAL THRU STATE	\$49,930,668	<b>\$139,592,850</b>	\$89,662,182
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TOTAL ESTIMATED REVENUE	<b>\$49,930,668</b>	<b>\$139,592,850</b>	<b>\$89,662,182</b>
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**AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS**

BASIC (FEFP K-12)	\$36,114,745	<b>\$92,596,491</b>	\$56,481,746
EXCEPTIONAL	1,268,474	<b>851,182</b>	(417,292)
CAREER EDUCATION	80,870		(80,870)
PRE KINDERGARTEN	1,698,452	<b>2,533,556</b>	835,104
ATTENDANCE & SOCIAL WORK	270,128	<b>20,142</b>	(249,986)
GUIDANCE SERVICES	144,587	<b>1,198,571</b>	1,053,984
HEALTH SERVICES	1,320,862	<b>3,278,906</b>	1,958,044
PSYCHOLOGICAL SERVICES	2,081,942	<b>84,764</b>	(1,997,178)
PARENTAL INVOLVEMENT	43,518		(43,518)
OTHER STUDENT PERSONNEL SVC	208,117	<b>475,700</b>	267,583
INSTRUCTIONAL MEDIA SERVICES	42,261	<b>215,300</b>	173,039
INSTRUCTION & CURRICULUM DVLP SVCS	380,180	<b>668,771</b>	288,591
INSTRUCTIONAL STAFF TRAINING SERVICES	1,814,545	<b>2,814,857</b>	1,000,312
GENERAL ADMINISTRATION	2,009,978	<b>4,970,660</b>	2,960,682
SCHOOL ADMINISTRATION	228,787	<b>5,844</b>	(222,943)
FACILITIES ACQ. & CONST.	209,577	<b>6,168,454</b>	5,958,877
PLANNING, RESEARCH, DEVELOPMENT & EVAL	365,136	<b>310,901</b>	(54,235)

	2021-22 ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u></b>			
INFORMATION SERVICES	87,234	683,913	596,679
PERSONNEL SERVICES	20,311	226,045	205,734
OTHER CENTRAL SERVICES	13,322	768,389	755,067
STUDENT TRANSPORTATION SERVICES	1,232,935	1,779,912	546,977
OPERATION OF PLANT	95,646	1,237,092	1,141,446
MAINTENANCE OF PLANT	119,074	320,832	201,758
ADMINISTRATIVE TECHNOLOGY SERVICES	79,987	1,382,568	1,302,581
TRANSFER OF FUNDS		17,000,000	17,000,000
TOTAL APPROPRIATIONS	\$49,930,668	\$139,592,850	\$89,662,182

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

		OBJECT CATEGORY								
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	% OF TOTAL
OTHER CARES ACT RELIEF (INCLUDING GEER)										
DIRECT INSTRUCTION										
5100	BASIC (FEPP K-12)	\$28,470,935	\$854,597	\$22,589,932		\$22,000,848	\$18,641,545	\$38,634	\$92,596,491	66.33%
5200	EXCEPTIONAL	713,242	398	18,188		89,000	30,354		851,182	0.61%
5500	PRE KINDERGARTEN	1,933,494	379			591,683	8,000		2,533,556	1.81%
	SUB TOTALS	\$31,117,671	\$855,374	\$22,608,120	\$0	\$22,681,531	\$18,679,899	\$38,634	\$0	\$95,981,229 68.75%
INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK			142		20,000			20,142	0.01%
6120	GUIDANCE SERVICES			1,198,571					1,198,571	0.86%
6130	HEALTH SERVICES			3,075,844			203,062		3,278,906	2.35%
6140	PSYCHOLOGICAL SERVICES	84,604		160					84,764	0.06%
6190	OTHER STUDENT PERSONNEL SVC			475,546		154			475,700	0.34%
6200	INSTRUCTIONAL MEDIA SERVICES	215,300							215,300	0.15%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	325,136	75,186	174,471			39,276	54,702	668,771	0.48%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	765,290	56,913	1,875,011		27,930	89,713		2,814,857	2.02%
	SUB TOTALS	\$1,390,330	\$132,099	\$6,799,745	\$0	\$48,084	\$332,051	\$54,702	\$0	\$8,757,011 6.27%
GENERAL SUPPORT										
7200	GENERAL ADMINISTRATION	162,944	125,950			3,607		4,678,159	4,970,660	3.56%
7300	SCHOOL ADMINISTRATION	4,888	956						5,844	0.00%
7400	FACILITIES ACQ. & CONST.						6,168,454		6,168,454	4.42%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	132,322		178,579					310,901	0.22%
7720	INFORMATION SERVICES	91,113		216,000			376,800		683,913	0.49%
7730	PERSONNEL SERVICES	222,045		4,000					226,045	0.16%
7790	OTHER CENTRAL SERVICES	768,389							768,389	0.55%
7800	STUDENT TRANSPORTATION SERVICES	602,591		1,177,321					1,779,912	1.28%
7900	OPERATION OF PLANT					504,675	732,417		1,237,092	0.89%
	SUB TOTALS	\$1,984,292	\$126,906	\$1,575,900	\$0	\$508,282	\$7,277,671	\$4,678,159	\$0	\$16,151,210 11.57%
MAINTENANCE										
8100	MAINTENANCE OF PLANT					320,832			320,832	0.24%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$320,832	\$0	\$0	\$0	\$320,832 0.24%
ADMINISTRATIVE TECHNOLOGY										
8200	ADMIN TECHNOLOGY SERVICES	142,568		1,240,000					1,382,568	0.99%
	SUB TOTALS	\$142,568	\$0	\$1,240,000	\$0	\$0	\$0	\$0	\$0	\$1,382,568 0.99%
TRANSFER OF FUNDS										
9700	OTHER EXPENSE								17,000,000	12.18%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000,000	\$17,000,000 12.18%
TOTAL APPROPRIATIONS		\$34,634,861	\$1,114,379	\$32,223,765	\$0	\$23,558,729	\$26,289,621	\$4,771,495	\$17,000,000	\$139,592,850 100.00%
		24.81%	0.80%	23.08%	0.00%	16.88%	18.83%	3.42%	12.18%	100.00%

## **FOOD AND NUTRITION FUND**

This fund is used to account for the operations of the district's Food and Nutrition program. The program, which is self-supporting, is provided through the efforts of approximately 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

	2021-22	2022-23	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$63,526,960	<b>\$54,547,300</b>	(\$8,979,660)
STATE SOURCES	682,681	<b>430,000</b>	(252,681)
LOCAL SOURCES	1,270,520	<b>1,869,200</b>	598,680
OTHER FINANCING SOURCES	769		(769)
ESTIMATED REVENUE	\$65,480,930	<b>\$56,846,500</b>	(\$8,634,430)
BEGINNING FUND BALANCE	3,575,050	<b>15,433,841</b>	11,858,791
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<b>\$69,055,980</b>	<b>\$72,280,341</b>	<b>\$3,224,361</b>

**FOOD AND NUTRITION FUND - APPROPRIATIONS**

FOOD SERVICE	\$53,622,139	<b>\$58,550,399</b>	\$4,928,260
TOTAL APPROPRIATIONS	<b>\$53,622,139</b>	<b>\$58,550,399</b>	\$4,928,260
ENDING FUND BALANCE	15,433,841	<b>13,729,942</b>	(1,703,899)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$69,055,980</b>	<b>\$72,280,341</b>	<b>\$3,224,361</b>

PINELLAS COUNTY SCHOOL BOARD

	2021-22	2022-23	
	ACTUAL	PROPOSED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$6,395,416	\$5,000,000	(\$1,395,416)
ESTIMATED REVENUE	\$6,395,416	\$5,000,000	(\$1,395,416)
BEGINNING FUND BALANCE	(3,086,158)	443,497	(2,642,661)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$3,309,258	\$5,443,497	\$2,134,239

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

SCHOOL BOARD	\$2,865,761	\$5,000,000	\$2,134,239
APPROPRIATIONS	\$2,865,761	\$5,000,000	\$2,134,239
ENDING FUND BALANCE	443,497	443,497	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$3,309,258	\$5,443,497	\$2,134,239

PINELLAS COUNTY SCHOOL BOARD

	2021-22	2022-23	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$144,154,560	<b>\$151,117,524</b>	\$6,962,964
ESTIMATED REVENUE	\$144,154,560	<b>\$151,117,524</b>	\$6,962,964
BEGINNING FUND BALANCE	13,308,900	<b>18,570,738</b>	5,261,838
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$157,463,460</u>	<u><b>\$169,688,262</b></u>	<u>\$12,224,802</u>
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>			
INTERNAL SERVICES	\$138,892,722	<b>\$145,701,865</b>	\$6,809,143
APPROPRIATIONS	\$138,892,722	<b>\$145,701,865</b>	\$6,809,143
ENDING FUND BALANCE	18,570,738	<b>23,986,397</b>	5,415,659
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$157,463,460</u>	<u><b>\$169,688,262</b></u>	<u>\$12,224,802</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	(\$3,291)		\$3,291
ESTIMATED REVENUE	(\$3,291)		\$3,291
BEGINNING FUND BALANCE	\$151,347	<b>\$148,056</b>	(\$3,291)
ESTIMATED REVENUE AND FUND BALANCE	<b>\$148,056</b>	<b>\$148,056</b>	<b>\$0</b>
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>			
ENDING FUND BALANCE	\$148,056	<b>\$148,056</b>	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$148,056</b>	<b>\$148,056</b>	<b>\$0</b>

	<b>2021-22</b>	<b>2022-23</b>	
	<b>ACTUAL</b>	<b>RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u></b>			
LOCAL SOURCES	\$11,069,801	<b>\$11,069,801</b>	\$0
ESTIMATED REVENUE	\$11,069,801	<b>\$11,069,801</b>	\$0
BEGINNING FUND BALANCE	8,857,576	<b>9,436,743</b>	579,167
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<b>\$19,927,377</b>	<b>\$20,506,544</b>	<b>\$579,167</b>

**MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS**

BASIC (FEFP K-12)	\$1,956,865	<b>\$1,956,865</b>	\$0
COMMUNITY SERVICES	8,533,769	<b>8,533,769</b>	\$0
APPROPRIATIONS	\$10,490,634	<b>\$10,490,634</b>	\$0
ENDING FUND BALANCE	9,436,743	<b>10,015,910</b>	579,167
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<b>\$19,927,377</b>	<b>\$20,506,544</b>	<b>\$579,167</b>

PINELLAS COUNTY  
SCHOOL BOARD

# BUDGET DETAIL BY FUND

**PINELLAS COUNTY SCHOOL BOARD**

FUNG- OBJECT		DESCRIPTION	2021-22	2022-23	INCREASE/
TION			ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<b><u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS		\$5,000	\$5,000
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	\$474,952	350,000	(124,952)
3199	000	MISC FEDERAL DIRECT	1,896,029		(1,896,029)
	TOTAL	FEDERAL DIRECT	\$2,370,981	\$355,000	(\$2,015,981)
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,600,087	3,000,000	(600,087)
	TOTAL	FEDERAL THRU STATE	\$3,600,087	\$3,000,000	(\$600,087)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	71,045,492	52,800,573	(18,244,919)
3310	000	SAFE SCHOOLS	6,436,495	7,523,362	1,086,867
3310	000	SUPPLEMENT ACADEMIC INSTRU	22,711,330	22,471,461	(239,869)
3310	000	ESE GUARANTEED ALLOCATION	42,451,509	42,451,509	0
3310	000	READING PROGRAMS	4,138,765	5,341,848	1,203,083
3310	000	DJJ SUPPLEMENTAL ALLOCATION	217,764	157,272	(60,492)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,834,667	1,793,706	(40,961)
3310	000	DIGITAL CLASSROOMS ALLOCATION	123,520		(123,520)
3310	000	INSTRUCTIONAL MATERIALS	7,338,685	7,660,251	321,566
3310	000	TRANSPORTATION	12,190,648	13,715,771	1,525,123
3310	000	TEACHER SALARY INCREASE ALLOCATION	18,390,739	25,893,108	7,502,369
3310	000	FEDERALLY CONNECTED STUDENT SUPPLEM	16,317	17,166	849
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	3,815,500	4,366,321	550,821
3310	000	TURNAROUND SUPP SVC ALLOCATION	563,845	1,014,510	450,665
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	67,581	67,581	0
3343	000	STATE LICENSE TAX	582,722	515,000	(67,722)
3355	000	CLASS SIZE REDUCTION	96,031,471	96,035,247	3,776
3371	000	VOLUNTARY PRE-K PROGRAM	4,544,762	4,000,000	(544,762)
3399	000	MISCELLANEOUS STATE REVENUE	1,481,592	2,990,754	1,509,162
	TOTAL	STATE SOURCES	\$320,283,149	\$315,732,919	(\$4,550,230)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- OBJECT		DESCRIPTION	2021-22	2022-23	
TION			ACTUAL	RECOMMENDED	INCREASE/
				BUDGET	(DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	442,806,471	476,021,345	33,214,874
3411	000	TAX REFERENDUM	51,253,544	60,058,207	8,804,663
3411	000	PRIOR PERIOD ADJUSTMENT	648,862		(648,862)
3425	000	LEASE REVENUE	2,326,806	2,300,000	(26,806)
3431	000	INTEREST ON INVESTMENTS	1,308,370	1,250,000	(58,370)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,745,965)		5,745,965
3440	000	GIFTS, GRANTS, AND BEQUESTS	374,675		(374,675)
346X	000	STUDENT FEES	3,643,335	3,600,000	(43,335)
3471	000	PRESCHOOL PROGRAM FEES	31		(31)
3481	000	CHARGES FOR SERVICES	1,695,388	1,400,000	(295,388)
3497	000	REFUNDS OF PRIOR YEAR EXP	1,390,736		(1,390,736)
349X	000	MISCELLANEOUS LOCAL SOURCES	16,003,818	17,707,529	1,703,711
TOTAL LOCAL SOURCES			\$515,706,071	\$562,337,081	\$46,631,010
TOTAL ESTIMATED REVENUE			\$841,960,288	\$881,425,000	\$39,464,712
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	41,148,088	41,000,000	(148,088)
3640	000	TRANS. FROM SPEC REV	74,063	17,000,000	16,925,937
TOTAL TRANSFERS			\$41,222,151	\$58,000,000	\$16,777,849
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	64,711	75,000	10,289
TOTAL OTHER FINANCING SOURCES			\$64,711	\$75,000	\$10,289
TOTAL ESTIMATED RESOURCES			\$883,247,150	\$939,500,000	\$56,252,850
		FUND BALANCE			
	000	BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	5,422,701	5,495,625	72,924
		RESTRICTED	21,309,826	24,474,179	3,164,353
		ASSIGNED	61,908,721	31,542,261	(30,366,460)
		UNASSIGNED	9,460,772	8,032,623	(1,428,149)
TOTAL BEGINNING FUND BALANCE			\$98,102,020	\$69,544,688	(\$28,557,332)
TOTAL ESTIMATED REVENUE AND FUND			\$981,349,170	\$1,009,044,688	\$27,695,518
BALANCE - OPERATING FUND					



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$259,256,687	<b>\$252,066,236</b>	(\$7,190,451)
5100	200	EMPLOYEE BENEFITS	89,568,654	<b>91,594,925</b>	2,026,271
5100	300	PURCHASED SERVICES	63,523,876	<b>67,763,919</b>	4,240,043
5100	400	ENERGY SERVICES	24,318	<b>24,368</b>	50
5100	500	MATERIALS & SUPPLIES	8,350,319	<b>8,459,466</b>	109,147
5100	600	CAPITAL EXPENDITURES	3,813,804	<b>3,839,954</b>	26,150
5100	700	OTHER EXPENSE	1,535,013	<b>1,536,110</b>	1,097
	TOTAL	BASIC (FEFP K-12)	<b>\$426,072,671</b>	<b>\$425,284,978</b>	(\$787,693)
		EXCEPTIONAL			
5200	100	SALARIES	82,953,151	<b>82,082,895</b>	(870,256)
5200	200	EMPLOYEE BENEFITS	30,107,166	<b>30,467,926</b>	360,760
5200	300	PURCHASED SERVICES	498,172	<b>498,204</b>	32
5200	500	MATERIALS & SUPPLIES	428,528	<b>428,530</b>	2
5200	600	CAPITAL EXPENDITURES	165,724	<b>165,731</b>	7
5200	700	OTHER EXPENSE	428	<b>446</b>	18
	TOTAL	EXCEPTIONAL	<b>\$114,153,169</b>	<b>\$113,643,732</b>	(\$509,437)
		CAREER EDUCATION			
5300	100	SALARIES	17,245,844	<b>17,245,844</b>	0
5300	200	EMPLOYEE BENEFITS	5,819,227	<b>6,031,783</b>	212,556
5300	300	PURCHASED SERVICES	1,031,078	<b>1,045,391</b>	14,313
5300	400	ENERGY SERVICES	8,795	<b>8,795</b>	0
5300	500	MATERIALS & SUPPLIES	689,494	<b>689,499</b>	5
5300	600	CAPITAL EXPENDITURES	1,036,612	<b>1,036,652</b>	40
5300	700	OTHER EXPENSE	470,631	<b>470,939</b>	308
	TOTAL	CAREER EDUCATION	<b>\$26,301,681</b>	<b>\$26,528,903</b>	\$227,222
		ADULT GENERAL			
5400	100	SALARIES	4,690,822	<b>4,690,822</b>	0
5400	200	EMPLOYEE BENEFITS	1,340,972	<b>1,398,227</b>	57,255
5400	300	PURCHASED SERVICES	44,595	<b>44,620</b>	25
5400	500	MATERIALS & SUPPLIES	43,330	<b>43,355</b>	25
5400	600	CAPITAL EXPENDITURES	29,915	<b>29,923</b>	8
	TOTAL	ADULT GENERAL	<b>\$6,149,634</b>	<b>\$6,206,947</b>	\$57,313
		PRE KINDERGARTEN			
5500	100	SALARIES	3,915,190	<b>4,152,689</b>	237,499
5500	200	EMPLOYEE BENEFITS	1,735,917	<b>1,883,720</b>	147,803
5500	300	PURCHASED SERVICES	12,907	<b>12,916</b>	9
5500	500	MATERIALS & SUPPLIES	72,490	<b>73,094</b>	604
5500	600	CAPITAL EXPENDITURES	1,635	<b>1,641</b>	6
	TOTAL	PRE KINDERGARTEN	<b>\$5,738,139</b>	<b>\$6,124,060</b>	\$385,921

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	167,670	<b>167,670</b>	0
5900	200	EMPLOYEE BENEFITS	21,986	<b>23,463</b>	1,477
	TOTAL	OTHER INSTRUCTION	\$189,656	<b>\$191,133</b>	\$1,477
<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>			<b><i>\$578,604,950</i></b>	<b><i>\$577,979,753</i></b>	<b><i>(\$625,197)</i></b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,204,888	<b>3,204,888</b>	0
6110	200	EMPLOYEE BENEFITS	950,930	<b>985,759</b>	34,829
6110	300	PURCHASED SERVICES	14,057	<b>14,061</b>	4
6110	500	MATERIALS & SUPPLIES	13,736	<b>13,746</b>	10
6110	600	CAPITAL EXPENDITURES	10	<b>16</b>	6
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,183,621	<b>\$4,218,470</b>	\$34,849
		GUIDANCE SERVICES			
6120	100	SALARIES	7,711,419	<b>7,711,419</b>	0
6120	200	EMPLOYEE BENEFITS	2,072,577	<b>2,154,638</b>	82,061
6120	300	PURCHASED SERVICES	13,398	<b>13,400</b>	2
6120	500	MATERIALS & SUPPLIES	22,210	<b>22,817</b>	607
6120	600	CAPITAL EXPENDITURES	4,147	<b>4,159</b>	12
6120	700	OTHER EXPENSE	399	<b>404</b>	5
	TOTAL	GUIDANCE SERVICES	\$9,824,150	<b>\$9,906,837</b>	\$82,687
		HEALTH SERVICES			
6130	100	SALARIES	3,125,787	<b>3,125,787</b>	0
6130	200	EMPLOYEE BENEFITS	1,296,514	<b>1,353,523</b>	57,009
6130	300	PURCHASED SERVICES	18,119	<b>18,127</b>	8
6130	500	MATERIALS & SUPPLIES	19,707	<b>19,712</b>	5
6130	600	CAPITAL OUTLAY	6,727	<b>6,747</b>	20
6130	700	OTHER EXPENSE	2,036	<b>2,042</b>	6
	TOTAL	HEALTH SERVICES	\$4,468,890	<b>\$4,525,938</b>	\$57,048
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,048,974	<b>2,048,974</b>	0
6140	200	EMPLOYEE BENEFITS	525,394	<b>545,210</b>	19,816
6140	300	PURCHASED SERVICES	846,639	<b>846,654</b>	15
6140	500	MATERIALS & SUPPLIES	72,593	<b>72,613</b>	20
6140	600	CAPITAL EXPENDITURES	24,485	<b>24,489</b>	4
6140	700	OTHER EXPENSE	220	<b>420</b>	200
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,518,305	<b>\$3,538,360</b>	\$20,055
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,392,541	<b>1,392,541</b>	0
6150	200	EMPLOYEE BENEFITS	731,040	<b>761,187</b>	30,147
6150	500	MATERIALS & SUPPLIES	4,876	<b>4,896</b>	20
	TOTAL	PARENTAL INVOLVEMENT	\$2,128,457	<b>\$2,158,624</b>	\$30,167

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		<b>OTHER STUDENT PERSONNEL SVC</b>			
6190	100	SALARIES	2,236,541	<b>2,236,541</b>	0
6190	200	EMPLOYEE BENEFITS	804,883	<b>839,593</b>	34,710
6190	300	PURCHASED SERVICES	30,396	<b>30,402</b>	6
6190	500	MATERIALS & SUPPLIES	8,541	<b>8,546</b>	5
6190	600	CAPITAL EXPENDITURES	4,373	<b>4,375</b>	2
6190	700	OTHER EXPENSE	2,042	<b>2,052</b>	10
	<b>TOTAL</b>	<b>OTHER STUDENT PERSONNEL SVC</b>	<b>\$3,086,776</b>	<b>\$3,121,509</b>	<b>\$34,733</b>
		<b>INSTRUCTIONAL MEDIA SERVICES</b>			
6200	100	SALARIES	4,978,818	<b>4,978,830</b>	12
6200	200	EMPLOYEE BENEFITS	1,739,867	<b>1,847,427</b>	107,560
6200	300	PURCHASED SERVICES	131,935	<b>131,937</b>	2
6200	500	MATERIALS & SUPPLIES	23,440	<b>23,445</b>	5
6200	600	CAPITAL EXPENDITURES	10,493	<b>10,497</b>	4
6200	700	OTHER EXPENSE	62	<b>87</b>	25
	<b>TOTAL</b>	<b>INSTRUCTIONAL MEDIA SERVICES</b>	<b>\$6,884,615</b>	<b>\$6,992,223</b>	<b>\$107,608</b>
		<b>INSTRUCTION &amp; CURRICULUM DVLP SVCS</b>			
6300	100	SALARIES	12,518,602	<b>12,193,783</b>	(324,819)
6300	200	EMPLOYEE BENEFITS	4,069,131	<b>4,170,814</b>	101,683
6300	300	PURCHASED SERVICES	334,891	<b>334,896</b>	5
6300	500	MATERIALS & SUPPLIES	170,596	<b>181,900</b>	11,304
6300	600	CAPITAL EXPENDITURES	53,559	<b>53,561</b>	2
6300	700	OTHER EXPENSE	165,546	<b>165,560</b>	14
	<b>TOTAL</b>	<b>INSTRUCTION &amp; CURRICULUM DVLP SVCS</b>	<b>\$17,312,325</b>	<b>\$17,100,514</b>	<b>(\$211,811)</b>
		<b>INSTRUCTIONAL STAFF TRAINING SERVICES</b>			
6400	100	SALARIES	5,243,599	<b>5,250,349</b>	6,750
6400	200	EMPLOYEE BENEFITS	1,518,177	<b>1,591,792</b>	73,615
6400	300	PURCHASED SERVICES	993,940	<b>997,579</b>	3,639
6400	500	MATERIALS & SUPPLIES	164,243	<b>168,017</b>	3,774
6400	600	CAPITAL EXPENDITURES	12,900	<b>12,908</b>	8
6400	700	OTHER EXPENSE	2,814	<b>2,820</b>	6
	<b>TOTAL</b>	<b>INSTRUCTIONAL STAFF TRAINING SERVICES</b>	<b>\$7,935,673</b>	<b>\$8,023,465</b>	<b>\$87,792</b>
		<b>INSTRUCTION-RELATED TECH</b>			
6500	100	SALARIES	6,609,925	<b>6,609,925</b>	0
6500	200	EMPLOYEE BENEFITS	2,385,148	<b>2,489,010</b>	103,862
6500	300	PURCHASED SERVICES	471,880	<b>471,905</b>	25
6500	500	SUPPLIES	280,841	<b>280,856</b>	15
6500	600	CAPITAL EXPENDITURES	(69,950)		69,950
	<b>TOTAL</b>	<b>INSTRUCTION-RELATED TECH</b>	<b>\$9,677,844</b>	<b>\$9,851,696</b>	<b>\$173,852</b>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<b>\$69,020,656</b>	<b>\$69,437,636</b>	<b>\$416,980</b>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		<b>SCHOOL BOARD</b>			
7100	100	SALARIES	795,249	<b>795,249</b>	0
7100	200	EMPLOYEE BENEFITS	(210,351)	<b>1,593,428</b>	1,803,779
7100	300	PURCHASED SERVICES	107,976	<b>107,980</b>	4
7100	500	MATERIALS & SUPPLIES	7,595	<b>7,607</b>	12
7100	700	OTHER EXPENSE	28,447	<b>28,453</b>	6
	<b>TOTAL</b>	<b>SCHOOL BOARD</b>	<b>\$728,916</b>	<b>\$2,532,717</b>	<b>\$1,803,801</b>
		<b>GENERAL ADMINISTRATION</b>			
7200	100	SALARIES	2,593,565	<b>2,593,565</b>	0
7200	200	EMPLOYEE BENEFITS	771,013	<b>801,935</b>	30,922
7200	300	PURCHASED SERVICES	273,601	<b>273,615</b>	14
7200	500	MATERIALS & SUPPLIES	144,411	<b>144,429</b>	18
7200	600	CAPITAL EXPENDITURES	13,367	<b>13,379</b>	12
7200	700	OTHER EXPENSE	101,406	<b>101,415</b>	9
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$3,897,363</b>	<b>\$3,928,338</b>	<b>\$30,975</b>
		<b>SCHOOL ADMINISTRATION</b>			
7300	100	SALARIES	49,329,433	<b>48,446,218</b>	(883,215)
7300	200	EMPLOYEE BENEFITS	17,669,538	<b>17,932,824</b>	263,286
7300	300	PURCHASED SERVICES	349,549	<b>349,613</b>	64
7300	400	ENERGY SERVICES	1,261	<b>1,266</b>	5
7300	500	MATERIALS & SUPPLIES	183,299	<b>183,326</b>	27
7300	600	CAPITAL EXPENDITURES	68,501	<b>68,933</b>	432
7300	700	OTHER EXPENSE	12,326	<b>12,329</b>	3
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$67,613,907</b>	<b>\$66,994,509</b>	<b>(\$619,398)</b>
		<b>FACILITIES ACQ. &amp; CONST.</b>			
7400	100	SALARIES	437,751	<b>437,751</b>	0
7400	200	EMPLOYEE BENEFITS	143,528	<b>165,457</b>	21,929
7400	300	PURCHASED SERVICES	9,704	<b>9,710</b>	6
7400	400	ENERGY SERVICES	8,561	<b>8,568</b>	7
7400	500	MATERIALS	8,894	<b>8,899</b>	5
7400	600	CAPITAL EXPENDITURES	172,531	<b>172,538</b>	7
7400	700	OTHER EXPENSE	2,630	<b>2,634</b>	4
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$783,599</b>	<b>\$805,557</b>	<b>\$21,958</b>
		<b>FACIL ACQ &amp; CONSTR-CURR EXPEND</b>			
7410	700	OTHER EXPENSE	3,688,351	<b>3,688,366</b>	15
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$3,688,351</b>	<b>\$3,688,366</b>	<b>\$15</b>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		FISCAL SERVICES			
7500	100	SALARIES	3,629,717	3,629,717	0
7500	200	EMPLOYEE BENEFITS	1,289,500	1,342,328	52,828
7500	300	PURCHASED SERVICES	560,993	561,095	102
7500	500	MATERIALS	26,321	27,241	920
7500	600	CAPITAL EXPENDITURES	11,728	16,903	5,175
7500	700	OTHER EXPENSE	1,048,724	1,048,724	0
	TOTAL	FISCAL SERVICES	\$6,566,983	\$6,626,008	\$59,025
		FOOD SERVICE			
7600	100	SALARIES	1,063,510	1,063,510	0
7600	200	EMPLOYEE BENEFITS	71,943	82,346	10,403
7600	500	MATERIALS		8	8
	TOTAL	FOOD SERVICE	\$1,135,453	\$1,145,864	\$10,411
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,098,143	1,098,143	0
7710	200	EMPLOYEE BENEFITS	334,532	349,135	14,603
7710	300	PURCHASED SERVICES	388,709	388,725	16
7710	500	MATERIALS & SUPPLIES	4,999	5,003	4
7710	600	CAPITAL EXPENDITURES	2,576	2,578	2
7710	700	OTHER EXPENSE	10,252	10,264	12
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$1,839,211	\$1,853,848	\$14,637
		INFORMATION SERVICES			
7720	100	SALARIES	844,466	844,466	0
7720	200	EMPLOYEE BENEFITS	291,803	304,008	12,205
7720	300	PURCHASED SERVICES	66,695	66,701	6
7720	400	ENERGY SERVICES	1,249	1,255	6
7720	500	MATERIALS & SUPPLIES	26,137	26,146	9
7720	600	CAPITAL EXPENDITURES	25,392	25,396	4
7720	700	OTHER EXPENSE	828	831	3
	TOTAL	INFORMATION SERVICES	\$1,256,570	\$1,268,803	\$12,233
		PERSONNEL SERVICES			
7730	100	SALARIES	4,311,712	4,311,712	0
7730	200	EMPLOYEE BENEFITS	2,164,753	2,247,897	83,144
7730	300	PURCHASED SERVICES	707,118	707,122	4
7730	500	MATERIALS & SUPPLIES	151,173	151,178	5
7730	600	CAPITAL EXPENDITURES	9,355	9,359	4
7730	700	OTHER EXPENSE	16,572	16,574	2
	TOTAL	PERSONNEL SERVICES	\$7,360,683	\$7,443,842	\$83,159

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INTERNAL SVC			
7760	100	SALARIES	1,944,629	1,944,629	0
7760	200	EMPLOYEE BENEFITS	756,899	787,700	30,801
7760	300	PURCHASED SERVICES	871,687	871,692	5
7760	400	ENERGY SERVICES	21,477	21,479	2
7760	500	MATERIALS & SUPPLIES	2,446,559	2,446,567	8
7760	600	CAPITAL EXPENDITURES	651	655	4
7760	700	OTHER EXPENSE	4,699	4,711	12
	<b>TOTAL</b>	INTERNAL SVC	<b>\$6,046,601</b>	<b>\$6,077,433</b>	<b>\$30,832</b>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	284,875	284,875	0
7790	200	EMPLOYEE BENEFITS	113,704	117,915	4,211
7790	300	PURCHASED SERVICES	5,860	5,867	7
7790	500	MATERIALS & SUPPLIES	10,617	10,618	1
7790	600	CAPITAL EXPENDITURES	7,066	7,069	3
7790	700	OTHER EXPENSE	31,989	31,997	8
	<b>TOTAL</b>	OTHER CENTRAL SERVICES	<b>\$454,111</b>	<b>\$458,341</b>	<b>\$4,230</b>
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	19,528,681	19,528,681	0
7800	200	EMPLOYEE BENEFITS	8,107,994	8,592,271	484,277
7800	300	PURCHASED SERVICES	4,401,687	5,789,408	1,387,721
7800	400	ENERGY SERVICES	3,108,644	3,109,318	674
7800	500	MATERIALS & SUPPLIES	2,250,997	2,251,000	3
7800	600	CAPITAL EXPENDITURES	19,120	19,124	4
7800	700	OTHER EXPENSE	38,217	38,227	10
	<b>TOTAL</b>	STUDENT TRANSPORTATION SERVICES	<b>\$37,455,340</b>	<b>\$39,328,029</b>	<b>\$1,872,689</b>
		OPERATION OF PLANT			
7900	100	SALARIES	33,279,236	33,279,236	0
7900	200	EMPLOYEE BENEFITS	14,897,142	16,493,779	1,596,637
7900	300	PURCHASED SERVICES	21,649,807	21,650,407	600
7900	400	ENERGY SERVICES	24,066,231	27,066,696	3,000,465
7900	500	MATERIALS & SUPPLIES	1,658,519	1,658,558	39
7900	600	CAPITAL EXPENDITURES	1,650,144	1,650,721	577
7900	700	OTHER EXPENSE	250,985	250,992	7
	<b>TOTAL</b>	OPERATION OF PLANT	<b>\$97,452,064</b>	<b>\$102,050,389</b>	<b>\$4,598,325</b>
		<b>SUBTOTAL - GENERAL SUPPORT</b>	<b>\$236,279,152</b>	<b>\$244,202,044</b>	<b>\$7,922,892</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,986,083	<b>7,986,083</b>	0
8100	200	EMPLOYEE BENEFITS	3,665,261	<b>3,802,918</b>	137,657
8100	300	PURCHASED SERVICES	4,794,633	<b>4,794,637</b>	4
8100	400	ENERGY SERVICES	503,791	<b>503,875</b>	84
8100	500	MATERIALS & SUPPLIES	3,878,801	<b>3,878,817</b>	16
8100	600	CAPITAL EXPENDITURES	164,392	<b>164,396</b>	4
8100	700	OTHER EXPENSE	1,587,396	<b>1,587,416</b>	20
	TOTAL	MAINTENANCE OF PLANT	<b>\$22,580,357</b>	<b>\$22,718,142</b>	<b>\$137,785</b>
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i><b>\$22,580,357</b></i>	<i><b>\$22,718,142</b></i>	<i><b>\$137,785</b></i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,890,288	<b>2,890,288</b>	0
8200	200	EMPLOYEE BENEFITS	926,560	<b>965,183</b>	38,623
8200	300	PURCHASED SERVICES	264,559	<b>264,563</b>	4
8200	400	ENERGY SERVICES	9,166	<b>9,173</b>	7
8200	500	MATERIALS & SUPPLIES	208,039	<b>208,051</b>	12
8200	600	CAPITAL EXPENDITURES	177,794	<b>177,800</b>	6
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	<b>\$4,476,406</b>	<b>\$4,515,058</b>	<b>\$38,652</b>
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i><b>\$4,476,406</b></i>	<i><b>\$4,515,058</b></i>	<i><b>\$38,652</b></i>
		COMMUNITY SERVICES			
9100	100	SALARIES	341,941	<b>341,941</b>	0
9100	200	EMPLOYEE BENEFITS	113,373	<b>117,752</b>	4,379
9100	300	PURCHASED SERVICES	100,267	<b>100,270</b>	3
9100	500	MATERIALS & SUPPLIES	7,520	<b>7,532</b>	12
9100	700	OTHER EXPENSE	192,924	<b>192,932</b>	8
	TOTAL	COMMUNITY SERVICES	<b>\$756,025</b>	<b>\$760,427</b>	<b>\$4,402</b>
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	86,936	<b>86,940</b>	4
	TOTAL	OTHER EXPENSES	<b>\$86,936</b>	<b>\$86,940</b>	<b>\$4</b>
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i><b>\$842,961</b></i>	<i><b>\$847,367</b></i>	<i><b>\$4,406</b></i>
		TOTAL APPROPRIATIONS	<b>\$911,804,482</b>	<b>\$919,700,000</b>	<b>\$7,895,518</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	5,192,175	4,000,000	(1,192,175)
		PRE-PAID EXPENSE	303,450		(303,450)
TOTAL		NON-SPENDABLE	\$5,495,625	\$4,000,000	(\$1,495,625)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	7,575,817	1,500,000	(6,075,817)
		REFERENDUM	1,428,375		(1,428,375)
		WORKFORCE	15,469,987	16,000,000	530,013
TOTAL		RESTRICTED	\$24,474,179	\$17,500,000	(\$6,974,179)
		<u>ASSIGNED</u>			
		ENCUMBRANCES	10,538,699	8,000,000	(2,538,699)
		CENTRAL PRINTING	945,076	800,000	(145,076)
		CARRYFORWARDS	20,058,486	19,000,000	(1,058,486)
		FTE AUDIT ADJUSTMENTS		1,000,000	1,000,000
		FEFP VARIATIONS		8,000,000	8,000,000
		ESSER II		25,000,000	25,000,000
TOTAL		ASSIGNED	\$31,542,261	\$61,800,000	\$30,257,739
		<u>UNASSIGNED</u>	\$8,032,623	6,044,688	(1,987,935)
TOTAL		UNASSIGNED	\$8,032,623	\$6,044,688	(\$1,987,935)
TOTAL		ENDING FUND BALANCE	\$69,544,688	\$89,344,688	\$19,800,000
TOTAL		APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$981,349,170	\$1,009,044,688	\$27,695,518



**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$4,431,691	<b>\$4,463,741</b>	\$32,050
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	32,050		(32,050)
3341	000	SALES TAX DISTRIBUTION	223,250	<b>223,250</b>	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,659,018	<b>3,627,243</b>	(31,775)
3399	000	MISCELLANEOUS STATE REVENUE	(24,826)	<b>1,438,314</b>	1,463,140
	TOTAL	STATE SOURCES	<b>\$8,321,183</b>	<b>\$9,752,548</b>	<b>\$1,431,365</b>
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	153,760,631	<b>180,174,620</b>	26,413,989
3431	000	INTEREST ON INVESTMENTS	1,898,022	<b>1,000,000</b>	(898,022)
3433	000	NET INC/DEC FAIR VALUE INVEST	(6,224,168)		6,224,168
3434	000	INTEREST EARNED ON BOND PROCEEDS	1,870		(1,870)
3440	000	GIFTS, GRANTS AND BEQUESTS	204,924		(204,924)
3490	000	MISCELLANEOUS LOCAL SOURCES	1,015,099		(1,015,099)
3493	000	SALE OF JUNK	278,121		(278,121)
3497	000	REFUNDS OF PRIOR YEAR	197,855		(197,855)
	TOTAL	LOCAL SOURCES	<b>\$151,132,354</b>	<b>\$181,174,620</b>	<b>\$30,042,266</b>
	TOTAL	ESTIMATED REVENUE	<b>\$159,453,537</b>	<b>\$190,927,168</b>	<b>\$31,473,631</b>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	211,094,630	<b>152,135,464</b>	(58,959,166)
		ASSIGNED	675,332	<b>330,847</b>	(344,485)
	TOTAL	BEGINNING FUND BALANCE	<b>\$211,769,962</b>	<b>\$152,466,311</b>	<b>(\$59,303,651)</b>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<b>\$371,223,499</b>	<b>\$343,393,479</b>	<b>(\$27,830,020)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$169,513,308	\$268,880,136	\$99,366,828
	TOTAL	FACILITIES ACQ. & CONST.	\$169,513,308	\$268,880,136	\$99,366,828
9200	700	DEBT SERVICES OTHER EXPENSES	986,026	707,912	(278,114)
	TOTAL	DEBT SERVICES	\$986,026	\$707,912	(\$278,114)
9700	900	TRANSFER OF FUNDS TRANSFERS	48,257,854	49,500,425	1,242,571
	TOTAL	TRANSFER OF FUNDS	\$48,257,854	\$49,500,425	\$1,242,571
	TOTAL	APPROPRIATIONS	\$218,757,188	\$319,088,473	\$100,331,285
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	152,135,464	24,205,006	(127,930,458)
		ASSIGNED	330,847	100,000	(230,847)
	TOTAL	ENDING FUND BALANCE	\$152,466,311	\$24,305,006	(\$128,161,305)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$371,223,499	\$343,393,479	(\$27,830,020)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ESTIMATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR SBE/COBI BONDS	\$6,151		(\$6,151)
3326	000	SBE BOND INTEREST	1		(1)
	TOTAL	STATE SOURCES	\$6,152	\$0	(\$6,152)
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	7,109,766	8,500,425	1,390,659
	TOTAL	TRANSFERS	\$7,109,766	\$8,500,425	\$1,390,659
	TOTAL	ESTIMATED REVENUE	\$7,115,918	\$8,500,425	\$1,384,507
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	335,886	22,908	(312,978)
	TOTAL	BEGINNING FUND BALANCE	\$335,886	\$22,908	(\$312,978)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$7,451,804	\$8,523,333	\$1,071,529
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$7,428,896	\$8,500,425	\$1,071,529
	TOTAL	DEBT SERVICES	\$7,428,896	\$8,500,425	\$1,071,529
	TOTAL	APPROPRIATIONS	\$7,428,896	\$8,500,425	\$1,071,529
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	22,908	22,908	0
	TOTAL	ENDING FUND BALANCE	\$22,908	\$22,908	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$7,451,804	\$8,523,333	\$1,071,529

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- OBJECT		DESCRIPTION	2021-22	2022-23	
TION			ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$3,026,252	\$4,007,995	\$981,743
3199	000	MISC FEDERAL DIRECT	1,517,796	876,359	(641,437)
	TOTAL	FEDERAL DIRECT	\$4,544,048	\$4,884,354	\$340,306
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,796,963	1,337,434	(459,529)
3221	000	ADULT GENERAL EDUCATION	1,040,105	606,589	(433,516)
3222	000	ENGLISH LITERACY & CIVICS	125,375	198,382	73,007
3225	000	TCHER & PRINCPL TRNING TITLE II	3,466,935	1,198,887	(2,268,048)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	29,499,845	8,003,160	(21,496,685)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	25,768,957	8,020,161	(17,748,796)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,185,517	1,217,402	31,885
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	1,150,092	84,414	(1,065,678)
3299	000	MISC FEDERAL THRU STATE	2,778,696	1,583,894	(1,194,802)
	TOTAL	FEDERAL THRU STATE	\$66,812,485	\$22,250,323	(\$44,562,162)
	TOTAL	ESTIMATED REVENUE	\$71,356,533	\$27,134,677	(\$44,221,856)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- OBJECT TION	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
		ACTUAL	RECOMMENDED BUDGET	
CONTRACTED PROGRAM FUND - APPROPRIATIONS				
	BASIC (FEFP K-12)			
5100 100	SALARIES	\$4,922,471	\$162,011	(\$4,760,460)
5100 200	EMPLOYEE BENEFITS	1,361,105	79,158	(1,281,947)
5100 300	PURCHASED SERVICES	3,988,533	973,860	(3,014,673)
5100 500	MATERIALS & SUPPLIES	2,799,260	5,625,090	2,825,830
5100 600	CAPITAL EXPENDITURES	1,769,641	563,260	(1,206,381)
5100 700	OTHER EXPENSE	8,811	3,554	(5,257)
TOTAL	BASIC (FEFP K-12)	\$14,849,821	\$7,406,933	(\$7,442,888)
	EXCEPTIONAL			
5200 100	SALARIES	6,742,009		(6,742,009)
5200 200	EMPLOYEE BENEFITS	2,825,424		(2,825,424)
5200 300	PURCHASED SERVICES	99,712	235,921	136,209
5200 500	MATERIALS & SUPPLIES	15,627	6,522,620	6,506,993
5200 600	CAPITAL EXPENDITURES	3,222	4,694	1,472
TOTAL	EXCEPTIONAL	\$9,685,994	\$6,763,235	(\$2,922,759)
	CAREER EDUCATION			
5300 100	SALARIES	255,058		(255,058)
5300 200	EMPLOYEE BENEFITS	49,913		(49,913)
5300 300	PURCHASED SERVICES	298,183	48,283	(249,900)
5300 500	MATERIALS & SUPPLIES	219,107	38,083	(181,024)
5300 600	CAPITAL EXPENDITURES	721,988	105,585	(616,403)
5300 700	OTHER EXPENSE	8,400		(8,400)
TOTAL	CAREER EDUCATION	\$1,552,649	\$191,951	(\$1,360,698)
	ADULT GENERAL			
5400 100	SALARIES	74,820	61,078	(13,742)
5400 200	EMPLOYEE BENEFITS	14,033	18,990	4,957
5400 300	PURCHASED SERVICES	213,842	246,519	32,677
5400 500	MATERIALS & SUPPLIES	26,584	37,759	11,175
5400 600	CAPITAL EXPENDITURES	163,353	239,744	76,391
5400 700	OTHER EXPENSE	5,075	5,325	250
TOTAL	ADULT GENERAL	\$497,707	\$609,415	\$111,708
	PRE KINDERGARTEN			
5500 100	SALARIES	259,717		(259,717)
5500 200	EMPLOYEE BENEFITS	95,002		(95,002)
5500 500	MATERIALS & SUPPLIES	154,296	163,260	8,964
TOTAL	PRE KINDERGARTEN	\$509,015	\$163,260	(\$345,755)
	OTHER INSTRUCTION			
5900 300	PURCHASED SERVICES		4,480	4,480
TOTAL	OTHER INSTRUCTION	\$0	\$4,480	\$4,480
SUBTOTAL - INSTRUCTIONAL SERVICES		\$27,095,186	\$15,139,274	(\$11,955,912)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,150,145	18,281	(2,131,864)
6110	200	EMPLOYEE BENEFITS	771,874	37,899	(733,975)
6110	300	PURCHASED SERVICES		4,500	4,500
6110	500	MATERIALS & SUPPLIES	13,746	10,700	(3,046)
6110	600	CAPITAL EXPENDITURES		75	75
6110	700	OTHER EXPENSE		3,291	3,291
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,935,765	\$74,746	(\$2,861,019)
		GUIDANCE SERVICES			
6120	100	SALARIES	108,176	3,358	(104,818)
6120	200	EMPLOYEE BENEFITS	43,698	4,603	(39,095)
	TOTAL	GUIDANCE SERVICES	\$151,874	\$7,961	(\$143,913)
		HEALTH SERVICES			
6130	100	SALARIES	13,503		(13,503)
6130	200	EMPLOYEE BENEFITS	2,494		(2,494)
	TOTAL	HEALTH SERVICES	\$15,997	\$0	(\$15,997)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	960,260	7,330	(952,930)
6140	200	EMPLOYEE BENEFITS	331,721	9,326	(322,395)
6140	500	MATERIALS & SUPPLIES		16,000	16,000
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,291,981	\$32,656	(\$1,259,325)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	148,437	60,302	(88,135)
6150	200	EMPLOYEE BENEFITS	49,808	42,530	(7,278)
6150	300	PURCHASED SERVICES	125,027	98,013	(27,014)
6150	500	MATERIALS & SUPPLIES	161,154	309,805	148,651
6150	600	CAPITAL OUTLAY	1,331	10,615	9,284
6150	700	OTHER EXPENSES		1,400	1,400
	TOTAL	PARENTAL INVOLVEMENT	\$485,757	\$522,665	\$36,908
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	984,880		(984,880)
6190	200	EMPLOYEE BENEFITS	411,119		(411,119)
6190	300	PURCHASED SERVICES	419		(419)
6190	500	MATERIALS & SUPPLIES	16,070	7,290	(8,780)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$1,412,488	\$7,290	(\$1,405,198)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,571,047	594,090	(9,976,957)
6300	200	EMPLOYEE BENEFITS	3,857,554	237,436	(3,620,118)
6300	300	PURCHASED SERVICES	396,572	417,773	21,201
6300	500	MATERIALS & SUPPLIES	127,703	155,126	27,423
6300	600	CAPITAL EXPENDITURES	113,240	77,133	(36,107)
6300	700	OTHER EXPENSE	5,980	11,798	5,818
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$15,072,096	\$1,493,356	(\$13,578,740)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	11,391,931	2,446,682	(8,945,249)
6400	200	EMPLOYEE BENEFITS	3,906,089	777,269	(3,128,820)
6400	300	PURCHASED SERVICES	660,119	1,492,542	832,423
6400	500	MATERIALS & SUPPLIES	76,572	710,100	633,528
6400	600	CAPITAL EXPENDITURES	36,953	74,920	37,967
6400	700	OTHER EXPENSE	75	7,000	6,925
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$16,071,739	\$5,508,513	(\$10,563,226)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	188,825	20,874	(167,951)
6500	200	EMPLOYEE BENEFITS	65,951	12,607	(53,344)
6500	300	PURCHASED SERVICES	33,644		(33,644)
	TOTAL	INSTRUCTION-RELATED TECH	\$288,420	\$33,481	(\$254,939)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$37,726,117</i>	<i>\$7,680,668</i>	<i>(\$30,045,449)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,712,027	156,089	(2,555,938)
	TOTAL	GENERAL ADMINISTRATION	\$2,712,027	\$156,089	(\$2,555,938)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	51,091	58,869	7,778
7300	200	EMPLOYEE BENEFITS	3,908	4,843	935
7300	300	PURCHASED SERVICES	15,939		(15,939)
	TOTAL	SCHOOL ADMINISTRATION	\$70,938	\$63,712	(\$7,226)
		FISCAL SERVICES			
7500	100	SALARIES	22,077		(22,077)
7500	200	EMPLOYEE BENEFITS	17,216		(17,216)
	TOTAL	FISCAL SERVICES	\$39,293	\$0	(\$39,293)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	127,493		(127,493)
7710	200	EMPLOYEE BENEFITS	42,391		(42,391)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$169,884	\$0	(\$169,884)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	6,189		(6,189)
	TOTAL	INFORMATION SERVICES	\$6,189	\$0	(\$6,189)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PERSONNEL SERVICES			
7730	100	SALARIES	136,699	2,954	(133,745)
7730	200	EMPLOYEE BENEFITS	38,223	486	(37,737)
7730	300	PURCHASED SERVICES	4,950		(4,950)
7730	700	OTHER EXPENSE	75		(75)
	TOTAL	PERSONNEL SERVICES	\$179,947	\$3,440	(\$176,507)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	67,561	2,387	(65,174)
7790	200	EMPLOYEE BENEFITS	30,601	8,904	(21,697)
	TOTAL	OTHER CENTRAL SERVICES	\$98,162	\$11,291	(\$86,871)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	149,439	53,396	(96,043)
7800	400	ENERGY SERVICES	4,098	5,003	905
7800	700	OTHER EXPENSE		12,635	12,635
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$153,537	\$71,034	(\$82,503)
		OPERATION OF PLANT			
7900	100	SALARIES	689	1,174	485
7900	200	EMPLOYEE BENEFITS	127		(127)
7900	300	PURCHASED SERVICES	4,122		(4,122)
	TOTAL	OPERATION OF PLANT	\$4,938	\$1,174	(\$3,764)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$3,434,915</i>	<i>\$306,740</i>	<i>(\$3,128,175)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	167,176	152,603	(14,573)
9100	700	OTHER EXPENSE	2,859,076	3,855,392	996,316
	TOTAL	COMMUNITY SERVICES	\$3,026,252	\$4,007,995	\$981,743
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	74,063		(74,063)
	TOTAL	TRANSFER OF FUNDS	\$74,063	\$0	(\$74,063)
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$3,100,315</i>	<i>\$4,007,995</i>	<i>\$907,680</i>
		TOTAL APPROPRIATIONS	\$71,356,533	\$27,134,677	(\$44,221,856)



**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u></b>					
3271		FEDERAL THRU STATE			
	000	EDUC. STABILIZATION FUNDS K-12	\$1,107,890	\$260,257	(\$847,633)
	TOTAL	FEDERAL THRU STATE	\$1,107,890	\$260,257	(\$847,633)
	TOTAL	ESTIMATED REVENUE	\$1,107,890	\$260,257	(\$847,633)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$334,716		(\$334,716)
5100	200	EMPLOYEE BENEFITS	79,736		(79,736)
5100	300	PURCHASED SERVICES	82,501		(82,501)
5100	500	MATERIALS & SUPPLIES		<b>245,178</b>	245,178
	TOTAL	BASIC (FEFP K-12)	<u>\$496,953</u>	<u><b>\$245,178</b></u>	<u>(\$251,775)</u>
		HEALTH SERVICES			
6130	500	MATERIALS & SUPPLIES	(3,192)		3,192
	TOTAL	HEALTH SERVICES	<u>(\$3,192)</u>	<u><b>\$0</b></u>	<u>\$3,192</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	126,015	<b>5,556</b>	(120,459)
6300	200	EMPLOYEE BENEFITS	46,710	<b>3,424</b>	(43,286)
6300	300	PURCHASED SERVICES	21,088	<b>3,129</b>	(17,959)
6300	500	MATERIALS & SUPPLIES	26,224	<b>2,872</b>	(23,352)
6300	700	OTHER EXPENSE	643		(643)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$220,680</u>	<u><b>\$14,981</b></u>	<u>(\$205,699)</u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	182,410		(182,410)
6400	200	EMPLOYEE BENEFITS	44,088		(44,088)
6400	300	PURCHASED SERVICES	5,914		(5,914)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$232,412</u>	<u><b>\$0</b></u>	<u>(\$232,412)</u>
		<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>	<u><b>\$946,853</b></u>	<u><b>\$14,981</b></u>	<u><b>(\$434,919)</b></u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	7,844		(7,844)
	TOTAL	GENERAL ADMINISTRATION	<u>\$7,844</u>	<u><b>\$0</b></u>	<u>(\$7,844)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	21,763		(21,763)
7300	200	EMPLOYEE BENEFITS	4,020		(4,020)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$25,783</u>	<u><b>\$0</b></u>	<u>(\$25,783)</u>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	25,648		(25,648)
7710	200	EMPLOYEE BENEFITS	9,799		(9,799)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<u>\$35,447</u>	<u><b>\$0</b></u>	<u>(\$35,447)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS</u></b>					
		OPERATION OF PLANT			
7900	500	MATERIALS & SUPPLIES	21,095	98	(20,997)
	TOTAL	OPERATION OF PLANT	\$21,095	\$98	(\$20,997)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$90,169</i>	<i>\$98</i>	<i>(\$90,071)</i>
		MAINTENANCE OF PLANT			
8100	500	MATERIALS & SUPPLIES	70,868		(70,868)
	TOTAL	MAINTENANCE OF PLANT	\$70,868	\$0	(\$70,868)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$70,868</i>	<i>\$0</i>	<i>(\$70,868)</i>
	TOTAL	APPROPRIATIONS	\$1,107,890	\$260,257	(\$847,633)

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$111,472	<b>\$51,231</b>	(\$60,241)
3272	000	EDUC. STABIL. FUNDS WORKFORCE	1,560,914	<b>1,134,331</b>	(426,583)
3273	000	EDUC. STABIL. VPK	396,276	<b>929,072</b>	532,796
3299	000	MISC FEDERAL THRU STATE	214,672		(214,672)
	TOTAL	FEDERAL THRU STATE	<u>\$2,283,334</u>	<u><b>\$2,114,634</b></u>	<u>(\$168,700)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$2,283,334</u></u>	<u><u><b>\$2,114,634</b></u></u>	<u><u>(\$168,700)</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</b>					
5100	300	BASIC (FEFP K-12) PURCHASED SERVICES	\$106,380		(\$106,380)
5100	500	MATERIALS & SUPPLIES	55,140	977,022	921,882
5100	600	CAPITAL EXPENDITURES	293		(293)
	TOTAL	BASIC (FEFP K-12)	\$161,813	\$977,022	\$815,209
5300	300	CAREER EDUCATION PURCHASED SERVICES	42,645		(42,645)
5300	500	MATERIALS & SUPPLIES	33		(33)
5300	600	CAPITAL EXPENDITURES	450,935	47,604	(403,331)
	TOTAL	CAREER EDUCATION	\$493,613	\$47,604	(\$446,009)
5500	100	PRE KINDERGARTEN SALARIES	277,420		(277,420)
5500	200	EMPLOYEE BENEFITS	60,688		(60,688)
5500	500	MATERIALS & SUPPLIES	53,541	3,282	(50,259)
	TOTAL	PRE KINDERGARTEN	\$391,649	\$3,282	(\$388,367)
<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>			<b>\$1,047,075</b>	<b>\$1,027,908</b>	<b>(\$19,167)</b>
6130	100	HEALTH SERVICES SALARIES	93,026		(93,026)
6130	200	EMPLOYEE BENEFITS	70,829		(70,829)
	TOTAL	HEALTH SERVICES	\$163,855	\$0	(\$163,855)
6300	300	INSTRUCTION & CURRICULUM DVLP SVCS PURCHASED SERVICES	3,612		(3,612)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$3,612	\$0	(\$3,612)
<b>SUBTOTAL - INSTRUCTIONAL SUPPORT</b>			<b>\$167,467</b>	<b>\$0</b>	<b>(\$167,467)</b>
9100	100	COMMUNITY SERVICES SALARIES	1,257		(1,257)
9100	200	EMPLOYEE BENEFITS	232		(232)
9100	300	PURCHASED SERVICES	34,629	1,483	(33,146)
9100	500	MATERIALS & SUPPLIES	77,827	816,831	739,004
9100	600	CAPITAL EXPENDITURES	601,305	265,504	(335,801)
9100	700	OTHER EXPENSE	353,542	2,908	(350,634)
	TOTAL	COMMUNITY SERVICES	\$1,068,792	\$1,086,726	\$17,934
<b>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</b>			<b>\$1,068,792</b>	<b>\$1,086,726</b>	<b>\$17,934</b>
	TOTAL	APPROPRIATIONS	\$2,283,334	\$2,114,634	(\$168,700)

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u></b>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$34,488,946	\$9,015,585	(\$25,473,361)
	TOTAL	FEDERAL THRU STATE	\$34,488,946	\$9,015,585	(\$25,473,361)
	TOTAL	ESTIMATED REVENUE	\$34,488,946	\$9,015,585	(\$25,473,361)
2768	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN RESTRICTED		(5,644,287)	(5,644,287)
	TOTAL	BEGINNING FUND BALANCE	\$0	(\$5,644,287)	(\$5,644,287)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$34,488,946	\$3,371,298	(\$31,117,648)

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$8,393,185	<b>\$952,634</b>	(\$7,440,551)
5100	200	EMPLOYEE BENEFITS	2,682,797	<b>78,997</b>	(2,603,800)
5100	300	PURCHASED SERVICES	5,400,203	<b>1,235,130</b>	(4,165,073)
5100	500	MATERIALS & SUPPLIES	136,032	<b>840,025</b>	703,993
5100	600	CAPITAL EXPENDITURES	9,964		(9,964)
5100	700	OTHER EXPENSE	25		(25)
	TOTAL	BASIC (FEFP K-12)	<b>\$16,622,206</b>	<b>\$3,106,786</b>	<b>(\$13,515,420)</b>
		EXCEPTIONAL			
5200	100	SALARIES	333,960		(333,960)
5200	200	EMPLOYEE BENEFITS	61,903		(61,903)
	TOTAL	EXCEPTIONAL	<b>\$395,863</b>	<b>\$0</b>	<b>(\$395,863)</b>
		CAREER EDUCATION			
5300	100	SALARIES	15,000		(15,000)
5300	200	EMPLOYEE BENEFITS	1,148		(1,148)
	TOTAL	CAREER EDUCATION	<b>\$16,148</b>	<b>\$0</b>	<b>(\$16,148)</b>
		PRE KINDERGARTEN			
5500	100	SALARIES	2,301,671		(2,301,671)
5500	200	EMPLOYEE BENEFITS	746,365		(746,365)
5500	500	MATERIALS & SUPPLIES	192,352		(192,352)
	TOTAL	PRE KINDERGARTEN	<b>\$3,240,388</b>	<b>\$0</b>	<b>(\$3,240,388)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$20,274,605</b>	<b>\$3,106,786</b>	<b>(\$17,167,819)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,422,938		(2,422,938)
6110	200	EMPLOYEE BENEFITS	908,706		(908,706)
6110	500	MATERIALS & SUPPLIES	1,798		(1,798)
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$3,333,442</b>	<b>\$0</b>	<b>(\$3,333,442)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	6,171,818		(6,171,818)
6120	200	EMPLOYEE BENEFITS	2,336,765		(2,336,765)
6120	300	PURCHASED SERVICES	494,338		(494,338)
	TOTAL	GUIDANCE SERVICES	<b>\$9,002,921</b>	<b>\$0</b>	<b>(\$9,002,921)</b>
		HEALTH SERVICES			
6130	600	CAPITAL EXPENDITURES	70,195		(70,195)
	TOTAL	HEALTH SERVICES	<b>\$70,195</b>	<b>\$0</b>	<b>(\$70,195)</b>

FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,806,653		(1,806,653)
6140	200	EMPLOYEE BENEFITS	623,467		(623,467)
6140	300	PURCHASED SERVICES	25,700		(25,700)
6140	500	MATERIALS & SUPPLIES	48,657	33,374	(15,283)
6140	600	CAPITAL EXPENDITURES	43,956		(43,956)
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,548,433	\$33,374	(\$2,515,059)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	74,076		(74,076)
6200	200	EMPLOYEE BENEFITS	10,961		(10,961)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$85,037	\$0	(\$85,037)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	101,007		(101,007)
6300	200	EMPLOYEE BENEFITS	17,221		(17,221)
6300	300	PURCHASED SERVICES	2,649		(2,649)
6300	500	MATERIALS & SUPPLIES	359		(359)
6300	600	CAPITAL EXPENDITURES	1,091		(1,091)
6300	700	OTHER EXPENSE	180		(180)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$122,507	\$0	(\$122,507)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	745,159	113,173	(631,986)
6400	200	EMPLOYEE BENEFITS	231,905	40,353	(191,552)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$977,064	\$153,526	(\$823,538)
		INSTRUCTION-RELATED TECH			
6500	500	MATERIALS & SUPPLIES	167,525		(167,525)
6500	600	CAPITAL EXPENDITURES	69,950		(69,950)
	TOTAL	INSTRUCTION-RELATED TECH	\$237,475	\$0	(\$237,475)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$16,377,074</i>	<i>\$186,900</i>	<i>(\$16,190,174)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	1,688,160	77,612	(1,610,548)
	TOTAL	GENERAL ADMINISTRATION	\$1,688,160	\$77,612	(\$1,610,548)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	206,873		(206,873)
7300	200	EMPLOYEE BENEFITS	40,692		(40,692)
	TOTAL	SCHOOL ADMINISTRATION	\$247,565	\$0	(\$247,565)
		FISCAL SERVICES			
7500	100	SALARIES	6,357		(6,357)
7500	200	EMPLOYEE BENEFITS	1,215		(1,215)
	TOTAL	FISCAL SERVICES	\$7,572	\$0	(\$7,572)



<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
7710	300	PLANNING, RESEARCH, DEVELOPMENT & EVAL PURCHASED SERVICES	42,570		(42,570)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$42,570	\$0	(\$42,570)
7720	100	INFORMATION SERVICES SALARIES	7,193		(7,193)
7720	200	EMPLOYEE BENEFITS	104		(104)
	TOTAL	INFORMATION SERVICES	\$7,297	\$0	(\$7,297)
7730	100	PERSONNEL SERVICES SALARIES	7,000		(7,000)
7730	200	EMPLOYEE BENEFITS	535		(535)
	TOTAL	PERSONNEL SERVICES	\$7,535	\$0	(\$7,535)
7790	100	OTHER CENTRAL SERVICES SALARIES	192,898		(192,898)
7790	200	EMPLOYEE BENEFITS	73,295		(73,295)
	TOTAL	OTHER CENTRAL SERVICES	\$266,193	\$0	(\$266,193)
7800	300	STUDENT TRANSPORTATION SERVICES PURCHASED SERVICES	827,613		(827,613)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$827,613	\$0	(\$827,613)
7900	300	OPERATION OF PLANT PURCHASED SERVICES	369,426		(369,426)
	TOTAL	OPERATION OF PLANT	\$369,426	\$0	(\$369,426)
<b>SUBTOTAL - GENERAL SUPPORT</b>			<b>\$3,463,931</b>	<b>\$77,612</b>	<b>(\$3,386,319)</b>
8200	500	ADMINISTRATIVE TECHNOLOGY SERVICES MATERIALS & SUPPLIES	17,623		(17,623)
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$17,623	\$0	(\$17,623)
<b>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</b>			<b>\$17,623</b>	<b>\$0</b>	<b>(\$17,623)</b>
<b>TOTAL APPROPRIATIONS</b>			<b>\$40,133,233</b>	<b>\$3,371,298</b>	<b>(\$36,761,935)</b>
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	(5,644,287)		5,644,287
	TOTAL	ENDING FUND BALANCE	(\$5,644,287)	\$0	\$5,644,287
<b>TOTAL APPROPRIATIONS &amp; FD BALANCE</b>			<b>\$34,488,946</b>	<b>\$3,371,298</b>	<b>(\$31,117,648)</b>

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CRRSA ACT RELF - GEER II- ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3272	000	EDUC. STABIL. FUNDS WORKFORCE	\$15,067	\$857,981	\$842,914
3273	000	EDUC. STABIL. VPK	46,224	3,126	(43,098)
	TOTAL	FEDERAL THRU STATE	\$61,291	\$861,107	\$799,816
	TOTAL	ESTIMATED REVENUE	\$61,291	\$861,107	\$799,816

FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
OTHER CRRSA ACT RELF - GEER II- APPROPRIATIONS					
5100	500	BASIC (FEFP K-12) MATERIALS & SUPPLIES		\$279,346	\$279,346
	TOTAL	BASIC (FEFP K-12)	\$0	\$279,346	\$279,346
5300	300	CAREER EDUCATION PURCHASED SERVICES	2,412	15,000	12,588
5300	500	MATERIALS & SUPPLIES	11,962	115,626	103,664
5300	600	CAPITAL EXPENDITURES		125,654	125,654
5300	700	OTHER EXPENSE		226,075	226,075
	TOTAL	CAREER EDUCATION	\$14,374	\$482,355	\$467,981
5500	500	PRE KINDERGARTEN MATERIALS & SUPPLIES	5,064		(5,064)
5500	600	CAPITAL EXPENDITURES	41,160		(41,160)
	TOTAL	PRE KINDERGARTEN	\$46,224	\$0	(\$46,224)
SUBTOTAL - INSTRUCTIONAL SERVICES			\$60,598	\$761,701	\$701,103
7200	700	GENERAL ADMINISTRATION OTHER EXPENSE	693	23,406	22,713
	TOTAL	GENERAL ADMINISTRATION	\$693	\$23,406	\$22,713
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES		26,000	26,000
	TOTAL	FACILITIES ACQ. & CONST.	\$0	\$26,000	\$26,000
7800	300	STUDENT TRANSPORTATION SERVICES PURCHASED SERVICES		50,000	50,000
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$0	\$50,000	\$50,000
SUBTOTAL - GENERAL SUPPORT			\$693	\$99,406	\$98,713
	TOTAL	APPROPRIATIONS	\$61,291	\$861,107	\$799,816

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$49,930,668	\$139,592,850	\$89,662,182
	TOTAL	FEDERAL THRU STATE	\$49,930,668	\$139,592,850	\$89,662,182
	TOTAL	ESTIMATED REVENUE	\$49,930,668	\$139,592,850	\$89,662,182

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</b>					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$18,138,028	\$28,470,935	\$10,332,907
5100	200	EMPLOYEE BENEFITS	3,789,682	854,597	(2,935,085)
5100	300	PURCHASED SERVICES	5,489,114	22,589,932	17,100,818
5100	500	MATERIALS & SUPPLIES	6,697,403	22,000,848	15,303,445
5100	600	CAPITAL EXPENDITURES	1,952,226	18,641,545	16,689,319
5100	700	OTHER EXPENSE	48,292	38,634	(9,658)
	TOTAL	BASIC (FEFP K-12)	\$36,114,745	\$92,596,491	\$56,481,746
		EXCEPTIONAL			
5200	100	SALARIES	1,027,006	713,242	(313,764)
5200	200	EMPLOYEE BENEFITS	171,555	398	(171,157)
5200	300	PURCHASED SERVICES	12,000	18,188	6,188
5200	500	MATERIALS & SUPPLIES	9,079	89,000	79,921
5200	600	CAPITAL EXPENDITURES	48,834	30,354	(18,480)
	TOTAL	EXCEPTIONAL	\$1,268,474	\$851,182	(\$417,292)
		CAREER EDUCATION			
5300	100	SALARIES	72,198		(72,198)
5300	200	EMPLOYEE BENEFITS	8,672		(8,672)
	TOTAL	CAREER EDUCATION	\$80,870	\$0	(\$80,870)
		PRE KINDERGARTEN			
5500	100	SALARIES	1,246,720	1,933,494	686,774
5500	200	EMPLOYEE BENEFITS	413,775	379	(413,396)
5500	500	MATERIALS & SUPPLIES	37,957	591,683	553,726
5500	600	CAPITAL EXPENDITURES		8,000	8,000
	TOTAL	PRE KINDERGARTEN	\$1,698,452	\$2,533,556	\$835,104
SUBTOTAL - INSTRUCTIONAL SERVICES			\$39,162,541	\$95,981,229	\$56,818,688
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	210,381		(210,381)
6110	200	EMPLOYEE BENEFITS	59,725		(59,725)
6110	300	PURCHASED SERVICES	22	142	120
6110	500	MATERIALS & SUPPLIES		20,000	20,000
	TOTAL	ATTENDANCE & SOCIAL WORK	\$270,128	\$20,142	(\$249,986)
		GUIDANCE SERVICES			
6120	100	SALARIES	115,888		(115,888)
6120	200	EMPLOYEE BENEFITS	28,699		(28,699)
6120	300	PURCHASED SERVICES		1,198,571	1,198,571
	TOTAL	GUIDANCE SERVICES	\$144,587	\$1,198,571	\$1,053,984

FUNCTION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		HEALTH SERVICES			
6130	100	SALARIES	73,901		(73,901)
6130	200	EMPLOYEE BENEFITS	13,944		(13,944)
6130	300	PURCHASED SERVICES	1,233,017	3,075,844	1,842,827
6130	600	CAPITAL EXPENDITURES		203,062	203,062
	TOTAL	HEALTH SERVICES	\$1,320,862	\$3,278,906	\$1,958,044
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	1,526,687	84,604	(1,442,083)
6140	200	EMPLOYEE BENEFITS	555,255		(555,255)
6140	300	PURCHASED SERVICES		160	160
	TOTAL	PSYCHOLOGICAL SERVICES	\$2,081,942	\$84,764	(\$1,997,178)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	22,229		(22,229)
6150	200	EMPLOYEE BENEFITS	3,928		(3,928)
6150	500	MATERIALS & SUPPLIES	17,361		(17,361)
	TOTAL	PARENTAL INVOLVEMENT	\$43,518	\$0	(\$43,518)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	94,667		(94,667)
6190	200	EMPLOYEE BENEFITS	34,142		(34,142)
6190	300	PURCHASED SERVICES	75,000	475,546	400,546
6190	500	MATERIALS & SUPPLIES	4,308	154	(4,154)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$208,117	\$475,700	\$267,583
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	35,987	215,300	179,313
6200	200	EMPLOYEE BENEFITS	6,274		(6,274)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$42,261	\$215,300	\$173,039
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	272,747	325,136	52,389
6300	200	EMPLOYEE BENEFITS	85,647	75,186	(10,461)
6300	300	PURCHASED SERVICES	5,299	174,471	169,172
6300	600	CAPITAL EXPENDITURES	13,427	39,276	25,849
6300	700	OTHER EXPENSE	3,060	54,702	51,642
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$380,180	\$668,771	\$288,591
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	1,497,388	765,290	(732,098)
6400	200	EMPLOYEE BENEFITS	252,223	56,913	(195,310)
6400	300	PURCHASED SERVICES	52,602	1,875,011	1,822,409
6400	500	MATERIALS & SUPPLIES	12,332	27,930	15,598
6400	600	CAPITAL EXPENDITURES		89,713	89,713
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$1,814,545	\$2,814,857	\$1,000,312
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$6,306,140</i>	<i>\$8,757,011</i>	<i>\$2,450,871</i>

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GENERAL ADMINISTRATION			
7200	100	SALARIES	143,351	162,944	19,593
7200	200	EMPLOYEE BENEFITS	44,086	125,950	81,864
7200	300	PURCHASED SERVICES	26,550		(26,550)
7200	500	MATERIALS & SUPPLIES	9,496	3,607	(5,889)
7200	700	OTHER EXPENSE	1,786,495	4,678,159	2,891,664
	TOTAL	GENERAL ADMINISTRATION	\$2,009,978	\$4,970,660	\$2,960,682
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	193,189	4,888	(188,301)
7300	200	EMPLOYEE BENEFITS	35,598	956	(34,642)
	TOTAL	SCHOOL ADMINISTRATION	\$228,787	\$5,844	(\$222,943)
		FACILITIES ACQ. & CONST.			
7400	500	MATERIALS & SUPPLIES	8,083		(8,083)
7400	600	CAPITAL EXPENDITURES	199,445	6,168,454	5,969,009
7400	700	OTHER EXPENSE	2,049		(2,049)
	TOTAL	FACILITIES ACQ. & CONST.	\$209,577	\$6,168,454	\$5,958,877
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	29,023	132,322	103,299
7710	200	EMPLOYEE BENEFITS	8,751		(8,751)
7710	300	PURCHASED SERVICES	327,362	178,579	(148,783)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$365,136	\$310,901	(\$54,235)
		INFORMATION SERVICES			
7720	100	SALARIES	60,459	91,113	30,654
7720	200	EMPLOYEE BENEFITS	26,775		(26,775)
7720	300	PURCHASED SERVICES		216,000	216,000
7720	600	CAPITAL EXPENDITURES		376,800	376,800
	TOTAL	INFORMATION SERVICES	\$87,234	\$683,913	\$596,679
		PERSONNEL SERVICES			
7730	100	SALARIES	11,414	222,045	210,631
7730	200	EMPLOYEE BENEFITS	7,676		(7,676)
7730	300	PURCHASED SERVICES	1,221	4,000	2,779
	TOTAL	PERSONNEL SERVICES	\$20,311	\$226,045	\$205,734
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	11,737	768,389	756,652
7790	200	EMPLOYEE BENEFITS	1,585		(1,585)
	TOTAL	OTHER CENTRAL SERVICES	\$13,322	\$768,389	\$755,067

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	1,065,169	602,591	(462,578)
7800	200	EMPLOYEE BENEFITS	147,783		(147,783)
7800	300	PURCHASED SERVICES	19,983	1,177,321	1,157,338
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$1,232,935	\$1,779,912	\$546,977
		OPERATION OF PLANT			
7900	100	SALARIES	944		(944)
7900	200	EMPLOYEE BENEFITS	149		(149)
7900	500	MATERIALS & SUPPLIES	94,553	504,675	410,122
7900	600	CAPITAL EXPENDITURES		732,417	732,417
	TOTAL	OPERATION OF PLANT	\$95,646	\$1,237,092	\$1,141,446
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$4,262,926</i>	<i>\$16,151,210</i>	<i>\$11,888,284</i>
		MAINTENANCE OF PLANT			
8100	500	MATERIALS & SUPPLIES	119,074	\$320,832	201,758
	TOTAL	MAINTENANCE OF PLANT	\$119,074	\$320,832	\$201,758
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$119,074</i>	<i>\$320,832</i>	<i>\$201,758</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	67,439	142,568	75,129
8200	200	EMPLOYEE BENEFITS	12,548		(12,548)
8200	300	PURCHASED SERVICES		1,240,000	1,240,000
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$79,987	\$1,382,568	\$1,302,581
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$79,987</i>	<i>\$1,382,568</i>	<i>\$1,302,581</i>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE		17,000,000	17,000,000
	TOTAL	TRANSFER OF FUNDS	\$0	\$17,000,000	\$17,000,000
		<i>SUBTOTAL - COMM &amp; DEBT SERV &amp; TRANSFERS</i>	<i>\$0</i>	<i>\$17,000,000</i>	<i>\$17,000,000</i>
		TOTAL APPROPRIATIONS	\$49,930,668	\$139,592,850	\$89,662,182



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$50,923	<b>\$28,725,000</b>	\$28,674,077
3262	000	SCH BRKFST REIMBURSEMENT	19,574	<b>15,222,300</b>	15,202,726
3263	000	AFTERSCHOOL SNACK REIMB	940,172	<b>1,000,000</b>	59,828
3264	000	CHILD CARE FOOD PROGRAM	1,771,348	<b>1,900,000</b>	128,652
3265	000	USDA DONATED COMMODITIES	4,796,616	<b>3,025,000</b>	(1,771,616)
3266	000	CASH IN LIEU OF DONAT. FOOD	123,953	<b>165,000</b>	41,047
3267	000	SUMMER FOOD SERVICE PROGRAM	55,549,047	<b>2,500,000</b>	(53,049,047)
3269	000	OTHER FOOD SERV. REVENUE	20,232	<b>2,010,000</b>	1,989,768
3299	000	MISC FEDERAL THRU STATE	255,095		(255,095)
	TOTAL	FEDERAL THRU STATE	<b>\$63,526,960</b>	<b>\$54,547,300</b>	<b>(\$8,979,660)</b>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	199,638	<b>240,000</b>	40,362
3338	000	SCHOOL LUNCH SUPPLEMENT	483,043	<b>190,000</b>	(293,043)
	TOTAL	STATE SOURCES	<b>\$682,681</b>	<b>\$430,000</b>	<b>(\$252,681)</b>
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	53,143	<b>34,000</b>	(19,143)
3433	000	NET INC/DEC FAIR VALUE INVEST	(182,250)	<b>(115,000)</b>	67,250
3451	000	STUDENT LUNCHES	19,862	<b>500,000</b>	480,138
3452	000	STUDENT BREAKFAST	6,728	<b>15,000</b>	8,272
3453	000	ADULT BREAKFAST/LUNCHES	74,467	<b>75,000</b>	533
3454	000	STUDENT AND ADULT A LA CARTE	869,138	<b>1,000,000</b>	130,862
3455	000	STUDENT SNACKS		<b>30,000</b>	30,000
3456	000	OTHER FOOD SALES	16,155	<b>30,200</b>	14,045
3459	000	ADMINISTRATIVE FEE - CHARTER	62,400	<b>50,000</b>	(12,400)
3490	000	MISC LOCAL SOURCES	325,032	<b>250,000</b>	(75,032)
3493	000	SALE OF JUNK	25,845		(25,845)
	TOTAL	LOCAL SOURCES	<b>\$1,270,520</b>	<b>\$1,869,200</b>	<b>\$598,680</b>
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	769		(769)
	TOTAL	OTHER FINANCING SOURCES	<b>\$769</b>	<b>\$0</b>	<b>(\$769)</b>
	TOTAL	ESTIMATED REVENUE	<b>\$65,480,930</b>	<b>\$56,846,500</b>	<b>(\$8,634,430)</b>
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN			
		RESTRICTED	3,575,050	<b>15,433,841</b>	11,858,791
	TOTAL	BEGINNING FUND BALANCE	<b>\$3,575,050</b>	<b>\$15,433,841</b>	<b>\$11,858,791</b>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<b>\$69,055,980</b>	<b>\$72,280,341</b>	<b>\$3,224,361</b>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b>FOOD AND NUTRITION FUND - APPROPRIATIONS</b>					
		FOOD SERVICE			
7600	100	SALARIES	\$17,048,337	<b>\$18,500,000</b>	\$1,451,663
7600	200	EMPLOYEE BENEFITS	6,316,162	<b>6,350,000</b>	33,838
7600	300	PURCHASED SERVICES	2,398,100	<b>3,382,282</b>	984,182
7600	400	ENERGY SERVICES	1,896,957	<b>2,200,000</b>	303,043
7600	500	MATERIALS & SUPPLIES	24,718,650	<b>24,435,750</b>	(282,900)
7600	600	CAPITAL EXPENDITURES	1,208,693	<b>3,582,367</b>	2,373,674
7600	700	OTHER EXPENSE	35,240	<b>100,000</b>	64,760
	TOTAL	FOOD SERVICE	<u>\$53,622,139</u>	<u><b>\$58,550,399</b></u>	<u>\$4,928,260</u>
	TOTAL	APPROPRIATIONS	<u>\$53,622,139</u>	<u><b>\$58,550,399</b></u>	<u>\$4,928,260</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NONSPENDABLE	2,260,656		(2,260,656)
		RESTRICTED	13,173,185	<b>13,729,942</b>	556,757
	TOTAL	ENDING FUND BALANCE	<u>\$15,433,841</u>	<u><b>\$13,729,942</b></u>	<u>(\$1,703,899)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$69,055,980</u></u>	<u><u><b>\$72,280,341</b></u></u>	<u><u>\$3,224,361</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>SELF-INSURED WORKERS COMP &amp; LIABILITY FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$131,093		(\$131,093)
3433	000	NET INC/DEC FAIR VALUE INVEST	(397,870)		397,870
3484	000	PREMIUM REVENUE (WC)	6,448,577	<b>5,000,000</b>	(1,448,577)
3497	000	REFUNDS OF PRIOR YEAR EXP	213,616		(213,616)
		<b>TOTAL LOCAL SOURCES</b>	<b>\$6,395,416</b>	<b>\$5,000,000</b>	<b>(\$1,395,416)</b>
		<b>TOTAL ESTIMATED REVENUE</b>	<b>\$6,395,416</b>	<b>\$5,000,000</b>	<b>(\$1,395,416)</b>
		BUDGET FUND BALANCE-BEGIN RESTRICTED	(3,086,158)	<b>443,497</b>	(2,642,661)
		<b>TOTAL BEGINNING FUND BALANCE</b>	<b>(\$3,086,158)</b>	<b>\$443,497</b>	<b>(\$2,642,661)</b>
		<b>TOTAL ESTIMATED REVENUE AND FUND BALANCE</b>	<b>\$3,309,258</b>	<b>\$5,443,497</b>	<b>\$2,134,239</b>

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

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$2,865,761	<b>\$5,000,000</b>	\$2,134,239
		<b>TOTAL SCHOOL BOARD</b>	<b>\$2,865,761</b>	<b>\$5,000,000</b>	<b>\$2,134,239</b>
		<b>TOTAL APPROPRIATIONS</b>	<b>\$2,865,761</b>	<b>\$5,000,000</b>	<b>\$2,134,239</b>
		FUND BALANCE			
	090	RESTRICTED	443,497	<b>443,497</b>	0
		<b>TOTAL ENDING FUND BALANCE</b>	<b>\$443,497</b>	<b>\$443,497</b>	<b>\$0</b>
		<b>TOTAL APPROPRIATIONS &amp; FD BALANCE</b>	<b>\$3,309,258</b>	<b>\$5,443,497</b>	<b>\$2,134,239</b>

**PINELLAS COUNTY SCHOOL BOARD**

FUNC- TION	OBJECT	DESCRIPTION	2021-22	2022-23	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<b><u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$128,194		(\$128,194)
3433	000	NET INC/DEC FAIR VALUE INVEST	(390,867)		390,867
3484	000	PREMIUM REVENUE	140,897,145	<b>151,117,524</b>	10,220,379
3497	000	REFUNDS OF PRIOR YEAR EXP	3,520,088		(3,520,088)
	TOTAL	LOCAL SOURCES	<u>\$144,154,560</u>	<u><b>\$151,117,524</b></u>	<u>\$6,962,964</u>
	TOTAL	ESTIMATED REVENUE			
			<u>\$144,154,560</u>	<u><b>\$151,117,524</b></u>	<u>\$6,962,964</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	13,308,900	<b>18,570,738</b>	5,261,838
	TOTAL	BEGINNING FUND BALANCE	<u>\$13,308,900</u>	<u><b>\$18,570,738</b></u>	<u>\$5,261,838</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE			
			<u><u>\$157,463,460</u></u>	<u><u><b>\$169,688,262</b></u></u>	<u><u>\$12,224,802</u></u>
<b><u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u></b>					
		INTERNAL SERVICES			
9900	200	EMPLOYEE BENEFITS	\$138,158,722	<b>\$145,701,865</b>	\$7,543,143
	700	OTHER EXPENSE	734,000		(734,000)
	TOTAL	INTERNAL SERVICES	<u>\$138,892,722</u>	<u><b>\$145,701,865</b></u>	<u>\$6,809,143</u>
	TOTAL	APPROPRIATIONS	<u>\$138,892,722</u>	<u><b>\$145,701,865</b></u>	<u>\$6,809,143</u>
2768		FUND BALANCE RESTRICTED	18,570,738	<b>23,986,397</b>	5,415,659
	TOTAL	ENDING FUND BALANCE	<u>\$18,570,738</u>	<u><b>\$23,986,397</b></u>	<u>\$5,415,659</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$157,463,460</u></u>	<u><u><b>\$169,688,262</b></u></u>	<u><u>\$12,224,802</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>PERMANENT FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$1,620		(\$1,620)
3433	000	NET INC/DEC FAIR VALUE INVEST	(4,911)		4,911
	TOTAL	LOCAL SOURCES	(\$3,291)	\$0	\$3,291
	TOTAL	ESTIMATED REVENUE	(\$3,291)	\$0	\$3,291
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$151,347	\$148,056	(\$3,291)
	TOTAL	BEGINNING FUND BALANCE	\$151,347	\$148,056	(\$3,291)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$148,056	\$148,056	\$0
<b><u>PERMANENT FUND - APPROPRIATIONS</u></b>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$148,056	\$148,056	\$0
	TOTAL	ENDING FUND BALANCE	\$148,056	\$148,056	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$148,056	\$148,056	\$0

FUNC- TION	OBJECT	DESCRIPTION	2021-22 ACTUAL	2022-23 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u></b>					
		LOCAL SOURCES			
	000	OTHER LOCAL REVENUE	\$11,069,801	\$11,069,801	\$0
	TOTAL	LOCAL SOURCES	\$11,069,801	\$11,069,801	\$0
	TOTAL	ESTIMATED REVENUE	\$11,069,801	\$11,069,801	\$0
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	8,857,576	9,436,743	579,167
	TOTAL	BEGINNING FUND BALANCE	\$8,857,576	\$9,436,743	\$579,167
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$19,927,377	\$20,506,544	\$579,167

**MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS**

		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$1,956,865	\$1,956,865	\$0
	TOTAL	BASIC (FEFP K-12)	\$1,956,865	\$1,956,865	\$0
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$1,956,865</i>	<i>\$1,956,865</i>	<i>\$0</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	8,533,769	8,533,769	0
	TOTAL	COMMUNITY SERVICES	\$8,533,769	\$8,533,769	\$0
	TOTAL	APPROPRIATIONS	\$10,490,634	\$10,490,634	\$0
	000	FUND BALANCE RESTRICTED	9,436,743	10,015,910	579,167
	TOTAL	ENDING FUND BALANCE	\$9,436,743	\$10,015,910	\$579,167
	TOTAL	APPROPRIATIONS & FD BALANCE	\$19,927,377	\$20,506,544	\$579,167

# APPENDIX

PINELLAS COUNTY  
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**How To Read The Budget**

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

**Fund**

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

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

**Operating Fund**

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

**Capital Outlay Fund**

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

**Debt Service Fund**

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

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

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

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

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

**Elementary and Secondary School Emergency Relief Fund (ESSER) and Elementary and Secondary School Emergency Relief Fund II (ESSER II) (A Special Revenue Fund)**  
Concerns Federal funds for emergency education funding to support school districts as they respond to negative impacts of the COVID-19 pandemic. These are short-term, one-time funds available to the District.

**American Rescue Plan (ARP)**

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



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

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

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

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

**Self-Insured Health Fund**

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

**Permanent Fund**

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

**Miscellaneous Special Revenue Fund**

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

**Trust & Agency Fund**

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

**Function**

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

**5000 Direct Instruction**

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

**6000 Instructional Support Services**

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

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6300	Instruction and Curriculum Development Services
6400	Instructional Staff Training Services
6500	Instruction-Related Technology
<b>7000</b>	<b>General Support Services</b>
7100	School Board
7200	General Administration (including Superintendent)
7300	School Administration (including Principals)
7400	Facilities Acquisition & Construction
7410	Facilities Acquisition & Construction – Current Expenditures
7500	Fiscal Services
7600	School Food Services
7700	Central Services, including:
7710	Planning, Research, Development, and Evaluation Services
7720	Information Services
7730	Personnel Services
7740	Statistical Services
7760	Internal Services
7790	Other Central Services
7800	Student Transportation Services
7900	Operation of Plant
<b>8000</b>	<b>Maintenance</b>
8100	Maintenance of Plant
8200	Administrative Technology Services
<b>9000</b>	<b>Community Services, Debt Service, &amp; Transfers</b>
9100	Community Services
9200	Debt Service
9299	Issuance Discounts and Payments to Escrow Agent
9700	Transfer of Funds
9900	Proprietary and Fiduciary Expenses

**Object**

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

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

**Cost Center**

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

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

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GLOSSARY

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

**American Rescue Plan (ARP)**

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

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

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

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

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

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

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

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

**Capital Outlay Funds:** A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and

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

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

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

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

**COPs (Certificates of Participation):**

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

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

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

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

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

**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).

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**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

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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.

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**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.

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**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.



