

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on Proposed 2023-2024 Millage Rates & District Budget

September 12, 2023 (6:30 p.m.)

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



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Tuesday, September 12, 2023
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

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

2. Adoption of the Agenda

- 2.1 Adoption of the Agenda

3. Introductory Comments by the Superintendent

- 3.1 Introductory Comments by the Superintendent

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

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

5. Millage to Support the Budget, Including Public Comments

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

6. Proposed 2023-2024 Budget, Including Public Comments

- 6.1 Presentations from the Audience
- 6.2 Approval of the Final Budget for 2023-2024
- 6.3 Adoption of the Resolution Determining Revenues and Millages

7. Additional Board Actions

- 7.1 Additional Board Action

8. Other Considerations and Concluding Comments

- 8.1 Other Considerations and Concluding Comments

9. Adjournment

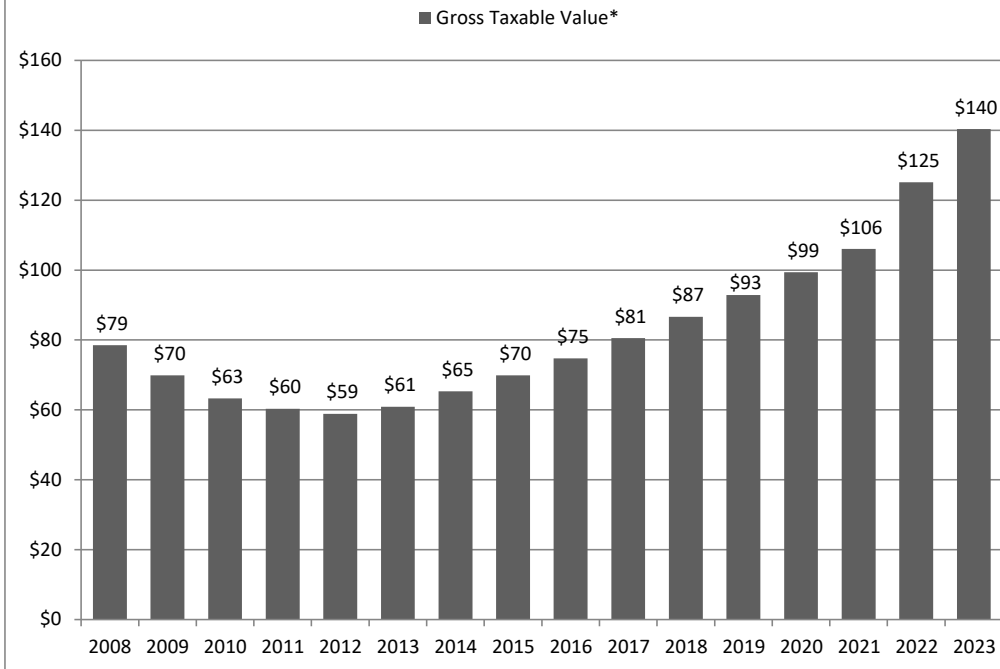
- 9.1 Adjournment
- Pinellas County School Board

2023 - 2024 BUDGET CALENDAR

September 13, 2022	2022-23 Budget Adopted
October 14, 2022	FTE 2022-23 Survey 2 "date certain"
January 2023	Second semester staffing review
February 1, 2023	Governor presents 2023-24 Budget Recommendations
February 10, 2023	FTE 2022-23 Survey 3 "date certain"
February 24, 2023	FTE 2023-24 estimates (per forecast model) to State DOE
March 2023	Staffing allocations to schools
March 7, 2023	2023 Legislative Session Begins
April 24, 2023	Staff Rosters from schools due to Personnel
May 2023	Discretionary allocations to schools
May 5, 2023	Legislative Session Ends
June 2023	Discretionary allocations to departments
June 27, 2023	School Board Workshop on budget
July 1, 2023	New fiscal year begins
July 30, 2023	Advertise in Tampa Bay Times
August 1, 2023	First Public Hearing on the 2023-24 Budget and Millage Rates
August 10, 2023	School term begins
August 21, 2023	County Property Appraiser mails TRIM notices
September 12, 2023	Board adopts Tentative Facilities Work Program*
September 12, 2023	Final Public Hearing on the 2023-24 Budget and Millage Rates
	Adopted budget shall include the district's facilities work program*

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



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

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

PINELLAS COUNTY SCHOOLS

Proposed 2023/2024 Millage Rates

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

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

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

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

**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, 2023, AND ENDING JUNE 30, 2024.

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>140,322,662,036</u>	Required Local Effort	\$ <u>429,584,409</u>	<u>3.1890</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>134,712</u>	<u>0.0010</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>429,719,121</u>	<u>3.1900</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>140,322,662,036</u>	Discretionary Operating	\$ <u>100,762,898</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

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>140,322,662,036</u>	Additional Operating	\$ <u>67,354,878</u>	<u>0.5000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0.0000</u> mills s. 1011.73(1), F.S.

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>140,322,662,036</u>	Local Capital Improvement	\$ <u>202,064,634</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0.0000</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
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 10.87 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 12, 2023.

Signature of District School Superintendent

September 12, 2023
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at 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 2023-2024 Budget

A RESOLUTION OF PINELLAS COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024.

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, 2023, to June 30, 2024 and

WHEREAS, the Pinellas County School Board set forth the appropriations and revenue estimate for the budget for fiscal year 2023-2024.

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 \$1,773,279,177 for fiscal year 2023-2024.

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, 2023, to June 30, 2024.

Lisa N. Cane, Chairperson

September 12, 2023
Date

Attest: _____
Superintendent/Secretary

**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2023/24**

A. The value placed on real property for tax purposes is known as "assessed valuation". The total taxable assessed valuation in Pinellas County, as certified by the Pinellas County Property Appraiser as of July 1, 2023, was \$140,322,662,036.

B. Millage -- One mill is equal to one tenth of one cent.

(1) The value of a mill is based on the total taxable assessed valuation of property in Pinellas County.

(2) When taxes are levied, one mill is to be paid for each \$1.00 of taxable assessed valuation. This is more commonly known as \$1.00 for each \$1,000.00 of taxable assessed valuation.

(3) The total value of one mill in Pinellas County, as of July 1, 2023, was \$140,322,662.

(4) The School Board must budget at least 96% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 96% x \$140,322,662 = \$134,709,756.

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

Pinellas County School Property Taxes by Year - 1970/71 to 2023/24																		
Millage	1970/71	1971/72	1972/73	1973/74			Millage	1974/75 through 1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89
							Operating											
Operating (County)	10.00	10.00	10.00	9.30			Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	5.431
Operating (District)	1.60	1.10					Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	0.719
Debt Service (County)	0.35	0.35	0.32				Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150
Capital Improvemt (Dist)	4.00						Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	1.500
Total Millage	15.95	11.45	10.32	9.30			Total Millage	8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.650
Millage	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
Operating																		
Required Local Effort	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774	5.839	5.808	5.614	5.504	5.191	5.046
Discretionary Local	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary Local Referendum						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
Operating Subtotal	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433	6.487	6.449	6.243	6.122	6.390	6.210
Capital Improvement	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122	8.390	8.210
Millage	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Proposed 2023/24	
Operating																		
Required Local Effort	4.730	5.172	5.348	5.342	5.637	5.554	5.312	5.093	5.022	4.570	4.261	3.979	3.836	3.679	3.577	3.215	3.190	
Discretionary Local	0.510	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	
Supplemental Discretionary	0.141	0.141																
Discretionary Critical Needs			0.250	0.250														
Local Referendum	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	
Operating Subtotal	5.881	6.311	6.846	6.840	6.885	6.802	6.560	6.341	6.270	5.818	5.509	5.227	5.084	4.927	4.825	4.463	4.438	
Capital Improvement	1.850	1.750	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	
Total Millage	7.731	8.061	8.346	8.340	8.385	8.302	8.060	7.841	7.770	7.318	7.009	6.727	6.584	6.427	6.325	5.963	5.938	

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

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

PINELLAS COUNTY SCHOOLS
AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year			
<i>% Change in Assessed Value</i>	<i>7.0%</i>	<i>6.7%</i>	<i>18.0%</i>	<i>12.2%</i>
Assessed Value	\$ 214,000	\$ 228,338	\$ 269,439	\$ 302,311
Homestead Exemption	25,000	25,000	25,000	25,000
Taxable Value	\$ 189,000	\$ 203,338	\$ 244,439	\$ 277,311
Taxable Value	\$ 189,000	\$ 203,338	\$ 244,439	\$ 277,311
Divided by 1,000 (= number of "mills")	189.000	203.338	244.439	277.311
Times Millage Rate	6.427	6.325	5.963	5.938
Property Taxes	\$ 1,214.70	\$ 1,286.11	\$ 1,457.59	\$ 1,646.67

Change as compared to the prior year	\$ 71.41	\$ 171.48	\$ 189.08
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Cumulative 3-Year Change	\$ 431.97
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PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

BUDGET SUMMARY

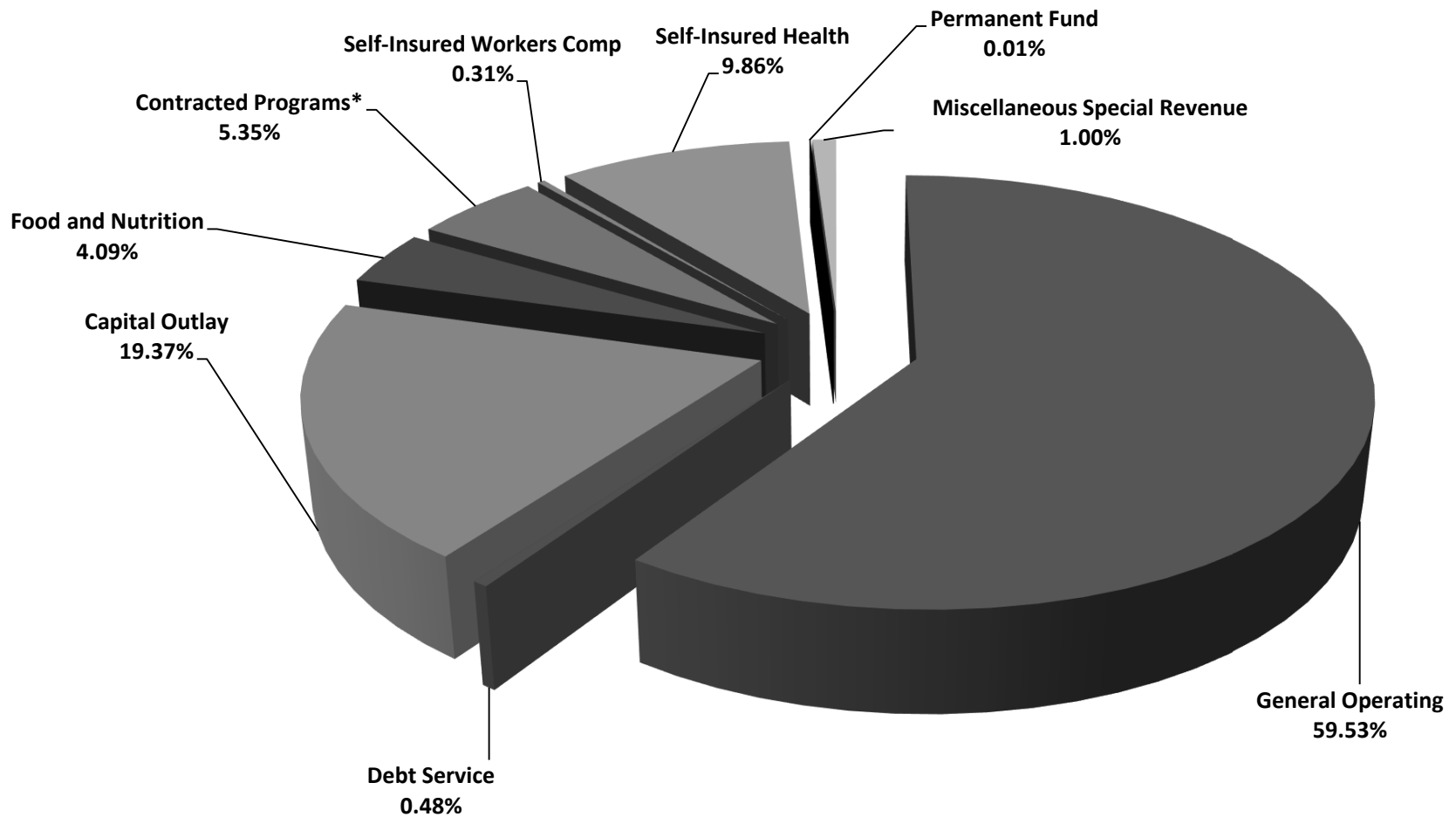
Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	<i>2023-2024 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$158,246,435	10.86%
State	299,345,955	20.54%
Local	999,839,453	68.60%
Other	40,000	0.00%
<i>Total Revenue</i>	<i>\$1,457,471,843</i>	<i>100.00%</i>
<i>Transfers & Balances</i>	<i>315,807,334</i>	
GRAND TOTAL	\$1,773,279,177	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2023-2024 Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,055,600,000	59.53%
Debt Service	8,496,184	0.48%
Capital Outlay	343,455,699	19.37%
Contracted Programs	25,320,511	1.43%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	354,728	0.02%
Elementary & Secondary School Emergency Relief Fund II - ESSER	4,290,075	0.24%
Other CRRSA Act Relf-GEER II	908,710	0.05%
American Rescue Plan ESSER III	64,025,022	3.61%
Food and Nutrition Fund	72,589,651	4.09%
Self-Insured Workers Comp & Liability Fund	5,524,587	0.31%
Self-Insured Health Fund	174,820,125	9.86%
Permanent Fund	144,300	0.01%
Miscellaneous Special Revenue Fund	17,749,585	1.00%
GRAND TOTAL	\$1,773,279,177	100.00%

**Pinellas County Schools
2023-24 Budget
All Funds \$1.773 Billion**



*including ESSER and CARES Act funds

PINELLAS COUNTY
SCHOOL BOARD

AMENDMENTS TO PROPOSED BUDGET

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2023/2024 BUDGET

Description		2023/2024	2023/2024	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2023	9/12/2023	
I. OPERATING FUND				
(1)	Revenues & Transfers In	\$961,312,602	\$991,700,000	\$30,387,398
(2)	Beginning Fund Balance	77,887,398	63,900,000	(13,987,398)
(3)	Total Revenues & Fund Balance	<u>\$1,039,200,000</u>	<u>\$1,055,600,000</u>	<u>\$16,400,000</u>
(4)	Appropriations/Expenditures & Transfers Out	950,048,171	989,900,000	39,851,829
(5)	Ending Fund Balance	89,151,829	65,700,000	(23,451,829)
(6)	Total Expenditures & Fund Balance	<u>\$1,039,200,000</u>	<u>\$1,055,600,000</u>	<u>\$16,400,000</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2023/2024.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2022/2023.
- (c) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (d) 2023/2024 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$8,473,273	\$8,473,273	\$0
(2) Beginning Fund Balance	22,908	22,911	3
(3) Total Revenues & Fund Balance	<u>\$8,496,181</u>	<u>\$8,496,184</u>	<u>\$3</u>
(4) Appropriations/Expenditures & Transfers Out	8,496,175	8,496,175	0
(5) Ending Fund Balance	6	9	3
(6) Total appropriations / expenditures & Fund Balance	<u>\$8,496,181</u>	<u>\$8,496,184</u>	<u>\$3</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2022/2023.
- (b) 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 2023/2024 BUDGET

Description		2023/2024	2023/2024	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2023	9/12/2023	
III. CAPITAL OUTLAY FUND				
(1)	Revenues & Transfers In	\$211,572,698	\$216,506,879	\$4,934,181
(2)	Beginning Fund Balance	146,847,151	126,948,820	(19,898,331)
(3)	Total Revenues & Fund Balance	<u>\$358,419,849</u>	<u>\$343,455,699</u>	<u>(\$14,964,150)</u>
(4)	Appropriations/Expenditures & Transfers Out	243,660,220	307,641,725	63,981,505
(5)	Ending Fund Balance	114,759,629	35,813,974	(78,945,655)
(6)	Total appropriations / expenditures & Fund Balance	<u>\$358,419,849</u>	<u>\$343,455,699</u>	<u>(\$14,964,150)</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2023/2024.
- (b) Beginning Fund Balance and expenditures have been updated to reflect final closeout for Fiscal Year 2022/2023.
- (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	\$7,113,834	\$25,320,511	\$18,206,677
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$7,113,834</u>	<u>\$25,320,511</u>	<u>\$18,206,677</u>
(4) Appropriations/Expenditures & Transfers Out	7,113,834	25,320,511	18,206,677
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$7,113,834</u>	<u>\$25,320,511</u>	<u>\$18,206,677</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2022/2023 to 2023/2024 with approved grants appropriated throughout the year.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2023/2024 BUDGET

Description		2023/2024	2023/2024	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2023	9/12/2023	
V. OTHER CARES ACT RELIEF (INCLUDING GEER)				
(1)	Revenues & Transfers In	\$55,464	\$908,710	\$853,246
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$55,464</u>	<u>\$908,710</u>	<u>\$853,246</u>
(4)	Appropriations/Expenditures & Transfers Out	55,464	908,710	853,246
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$55,464</u>	<u>\$908,710</u>	<u>\$853,246</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2022/2023 to 2023/2024 with approved grants appropriated throughout the year.

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

(1) Revenues & Transfers In	\$632,286	\$4,290,075	\$3,657,789
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$632,286</u>	<u>\$4,290,075</u>	<u>\$3,657,789</u>
(4) Appropriations/Expenditures & Transfers Out	632,286	4,290,075	3,657,789
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$632,286</u>	<u>\$4,290,075</u>	<u>\$3,657,789</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2022/2023 to 2023/2024 with approved grants appropriated throughout the year.

VII. OTHER CRRSA ACT RELF - GEER II

(1) Revenues & Transfers In	\$271,466	\$354,728	\$83,262
(2) Beginning Fund Balance			0
(3) Total Revenues & Fund Balance	<u>\$271,466</u>	<u>\$354,728</u>	<u>\$83,262</u>
(4) Appropriations/Expenditures & Transfers Out	271,466	354,728	83,262
(5) Ending Fund Balance			0
(6) Total appropriations / expenditures & Fund Balance	<u>\$271,466</u>	<u>\$354,728</u>	<u>\$83,262</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2022/2023 to 2023/2024 with approved grants appropriated throughout the year.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO PROPOSED 2023/2024 BUDGET

Description		2023/2024	2023/2024	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2023	9/12/2023	
VIII. AMERICAN RESCUE PLAN ESSER III				
(1)	Revenues & Transfers In	\$11,486,600	\$64,025,022	\$52,538,422
(2)	Beginning Fund Balance			0
(3)	Total Revenues & Fund Balance	<u>\$11,486,600</u>	<u>\$64,025,022</u>	<u>\$52,538,422</u>
(4)	Appropriations/Expenditures & Transfers Out	11,486,600	64,025,022	52,538,422
(5)	Ending Fund Balance			0
(6)	Total appropriations / expenditures & Fund Balance	<u>\$11,486,600</u>	<u>\$64,025,022</u>	<u>\$52,538,422</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations / expenditures reflect initial grant project balances carried forward from Fiscal Year 2022/2023 to 2023/2024 with approved grants appropriated throughout the year.

IX. FOOD AND NUTRITION FUND

(1) Revenues & Transfers In	\$56,544,479	\$56,544,479	\$0
(2) Beginning Fund Balance	10,877,647	16,045,172	5,167,525
(3) Total Revenues & Fund Balance	<u>\$67,422,126</u>	<u>\$72,589,651</u>	<u>\$5,167,525</u>
(4) Appropriations/Expenditures & Transfers Out	55,892,095	58,936,141	3,044,046
(5) Ending Fund Balance	11,530,031	13,653,510	2,123,479
(6) Total appropriations / expenditures & Fund Balance	<u>\$67,422,126</u>	<u>\$72,589,651</u>	<u>\$5,167,525</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2022/2023.
(b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Food and Nutrition Budget.

X. SELF-INSURED WORKERS COMP & LIABILITY FUND

(1) Revenues & Transfers In	\$5,200,000	\$5,200,000	\$0
(2) Beginning Fund Balance	643,497	324,587	(318,910)
(3) Total Revenues & Fund Balance	<u>\$5,843,497</u>	<u>\$5,524,587</u>	<u>(\$318,910)</u>
(4) Appropriations/Expenditures & Transfers Out	5,000,000	5,000,000	0
(5) Ending Fund Balance	843,497	524,587	(318,910)
(6) Total appropriations / expenditures & Fund Balance	<u>\$5,843,497</u>	<u>\$5,524,587</u>	<u>(\$318,910)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2022/2023.
(b) 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 2023/2024 BUDGET

Description		2023/2024	2023/2024	Amendments
		First Public Hearing	Second Public Hearing	
		8/1/2023	9/12/2023	
XI. SELF-INSURED HEALTH FUND				
(1)	Revenues & Transfers In	\$149,965,099	\$149,965,099	\$0
(2)	Beginning Fund Balance	24,596,217	24,855,026	258,809
(3)	Total Revenues & Fund Balance	<u>\$174,561,316</u>	<u>\$174,820,125</u>	<u>\$258,809</u>
(4)	Appropriations/Expenditures & Transfers Out	147,641,622	147,641,622	0
(5)	Ending Fund Balance	26,919,694	27,178,503	258,809
(6)	Total appropriations / expenditures & Fund Balance	<u>\$174,561,316</u>	<u>\$174,820,125</u>	<u>\$258,809</u>

Reason(s) for Increase/Decrease:

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

XII. PERMANENT FUND

(1) Revenues & Transfers In	\$0	\$0	\$0
(2) Beginning Fund Balance	148,056	144,300	(3,756)
(3) Total Revenues & Fund Balance	<u>\$148,056</u>	<u>\$144,300</u>	<u>(\$3,756)</u>
(4) Appropriations/Expenditures & Transfers Out	0	0	0
(5) Ending Fund Balance	148,056	144,300	(3,756)
(6) Total appropriations / expenditures & Fund Balance	<u>\$148,056</u>	<u>\$144,300</u>	<u>(\$3,756)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2022/2023.
- (b) Continued distributing and/or adjusting appropriations / expenditures across appropriate functions and objects within the Permanent Budget.

XIII. MISCELLANEOUS SPECIAL REVENUE FUND

(1) Revenues & Transfers In	\$6,456,340	\$6,456,340	\$0
(2) Beginning Fund Balance	11,293,245	11,293,245	0
(3) Total Revenues & Fund Balance	<u>\$17,749,585</u>	<u>\$17,749,585</u>	<u>\$0</u>
(4) Appropriations/Expenditures & Transfers Out	4,599,838	4,599,838	0
(5) Ending Fund Balance	13,149,747	13,149,747	0
(6) Total appropriations / expenditures & Fund Balance	<u>\$17,749,585</u>	<u>\$17,749,585</u>	<u>\$0</u>

Reason(s) for Increase/Decrease:



PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2023-24 DISTRICT STRATEGIC PLAN

STRATEGIC DIRECTIONS / BUDGET PARAMETERS

Vision: 100% Student Success

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

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

Strategic Priorities: Academic excellence through innovation

Objective 1: Accelerate innovative learning experiences for all students

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

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

Objective 4: Earn a district grade of an A

Safe and respectful climate and culture

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

Objective 6: Maintain security of all district campuses

Equity with excellence for all

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

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

Positive staff experiences

Objective 9: Attract and retain outstanding faculty and staff

Objective 10: Invest in all staff through continuous professional learning

Strong connections and communication

Objective 11: Deepen authentic engagement with families districtwide

Objective 12: Leverage partnerships that support student success

Objective 13: Deliver engaging and consistent communications to all stakeholders

Fiscal and operational responsibility

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

Objective 15: Increase operational efficiency for student transportation

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

OPERATING BUDGET PARAMETERS

- I. Planned expenditures will be aligned with projected available revenue sources, excluding fund balances and reserves. We must commit to live within our means (applicable revenues) on an annual basis.
 - a. The target for total instructional expenditures in functions 5XXX (Direct Instruction) and functions 6XXX (Instructional Support) will be 65% of the resources appropriated/available within the operating budget as reported in the most current "Function Analysis School vs. District Breakdown". Research indicates that

Pinellas should be able to maintain its position in the upper ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.

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

**Pending Board Approval*

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 school's bases funding allocations on the number of student **Full Time Equivalent (FTE)**, rather than on the number of teachers or school facilities. The FEFP includes both state and local property tax revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines several instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *Comparable Wage Factor* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditures. An example of a state categorical is Class Size Reduction funds. For the 2023-24 school year, legislation has collapsed certain categorical allocations into base funding and established a new categorical, Educational Enrichment, which combines Supplemental Academic Instruction and Turnaround Supplemental Services Allocations. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance-based program budgeting.

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

2023-24 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$2.3 Billion

Increase in District Share of Revenue of \$75.0 Million

Increase in BSA to \$5,139.73

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

Florida Retirement System (FRS)

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

Teacher Salary Increase Allocation

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

Increase in Safe Schools Allocation Statewide of \$40 Million

State-Funded Discretionary Supplement

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

**PINELLAS COUNTY SCHOOLS
KEY INDICATORS**

	ACTUAL 2022-23	PLAN 2023-24	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.2150	3.1900	(0.0250)	-0.78%
Discretionary Millage Rate	0.7480	0.7480	-	0.00%
Local Referendum Millage Rate	0.5000	0.5000	-	0.00%
Capital Outlay Millage Rate	1.5000	1.5000	-	0.00%
Total Millage	5.9630	5.9380	(0.0250)	-0.42%
TAX ROLL	\$ 125,121,263,640	\$ 140,322,662,036	\$ 15,201,398,396	12.15%
VALUE OF 1.000 MILL (@ 96%)	\$ 120,116,413	\$ 134,709,756	\$ 14,593,343	12.15%
<u>STUDENT DATA, including Charter Schools</u>				
Unweighted FTE (UFTE)	95,412.48	99,690.85	4,278.37	4.48%
Weighted FTE (WFTE)	105,774.40	110,459.96	4,685.56	4.43%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 981,361,687	\$ 991,700,000	\$ 10,338,313	1.05%
Beginning Fund Balance	\$ 63,938,313	\$ 63,900,000	\$ (38,313)	-0.06%
Total Available Funds	\$ 1,045,300,000	\$ 1,055,600,000	\$ 10,300,000	0.99%
AVAILABLE FUNDS PER UFTE	\$ 10,955.59	\$ 10,588.74	\$ (366.85)	-3.35%
AVAILABLE FUNDS PER WFTE	\$ 9,882.35	\$ 9,556.40	\$ (325.95)	-3.30%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 4,587.40	\$ 5,139.73	\$ 552.33	12.04%
District Cost Differential (DCD)/Comparable Wage Factor (CWF)	1.0011	1.0030	0.0019	0.19%
State Categorical Funds	\$ 94,945,818	\$ 86,579,602	\$ (8,366,216)	-8.81%
State Funds as a % of General Operating Resources*	30.96%	27.46%		-3.50%

*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 2023-24

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

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

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

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

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

²FY 2023-24 Program Cost Factors:

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

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

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

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

⁶ESE: Exceptional Student Education (varying exceptionalities, gifted, speech, hearing).

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

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

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

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

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

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

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$455,249	\$350,000	(\$105,249)
FEDERAL THRU STATE	4,074,547	4,000,000	(74,547)
STATE SOURCES	323,577,730	289,821,620	(33,756,110)
LOCAL SOURCES	570,687,567	633,688,380	63,000,813
OTHER	35,514	40,000	4,486
ESTIMATED REVENUE	\$898,830,607	\$927,900,000	\$29,069,393
TRANSFERS	82,531,080	63,800,000	(18,731,080)
BEGINNING FUND BALANCE	63,938,313	63,900,000	(38,313)
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$1,045,300,000	\$1,055,600,000	\$10,300,000

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$450,002,151	\$451,528,966	\$1,526,815
EXCEPTIONAL	116,562,103	117,722,253	1,160,150
CAREER EDUCATION	29,191,635	29,471,852	280,217
ADULT GENERAL	5,839,545	5,904,195	64,650
PRE KINDERGARTEN	6,180,151	6,255,385	75,234
OTHER INSTRUCTION	213,848	216,719	2,871
ATTENDANCE & SOCIAL WORK	7,238,424	7,316,601	78,177
GUIDANCE SERVICES	19,534,085	19,760,369	226,284
HEALTH SERVICES	4,773,400	4,830,050	56,650
PSYCHOLOGICAL SERVICES	9,772,174	9,871,647	99,473
PARENTAL INVOLVEMENT	2,012,216	1,819,675	(192,541)
OTHER STUDENT PERSONNEL SVC	3,569,932	3,610,701	40,769
INSTRUCTIONAL MEDIA SERVICES	7,350,366	7,427,419	77,053
INSTRUCTION & CURRICULUM DVLP SVCS	17,143,498	17,113,165	(30,333)
INSTRUCTIONAL STAFF TRAINING SERVICES	8,958,277	8,113,143	(845,134)
INSTRUCTION-RELATED TECH	10,413,892	10,355,089	(58,803)
SCHOOL BOARD	1,415,754	1,429,900	14,146
GENERAL ADMINISTRATION	3,944,886	3,984,833	39,947
SCHOOL ADMINISTRATION	70,559,363	71,352,972	793,609
FACILITIES ACQ. & CONST.	1,148,862	1,173,464	24,602
FACIL ACQ & CONSTR-CURR EXPEND	3,750,728	3,750,728	0

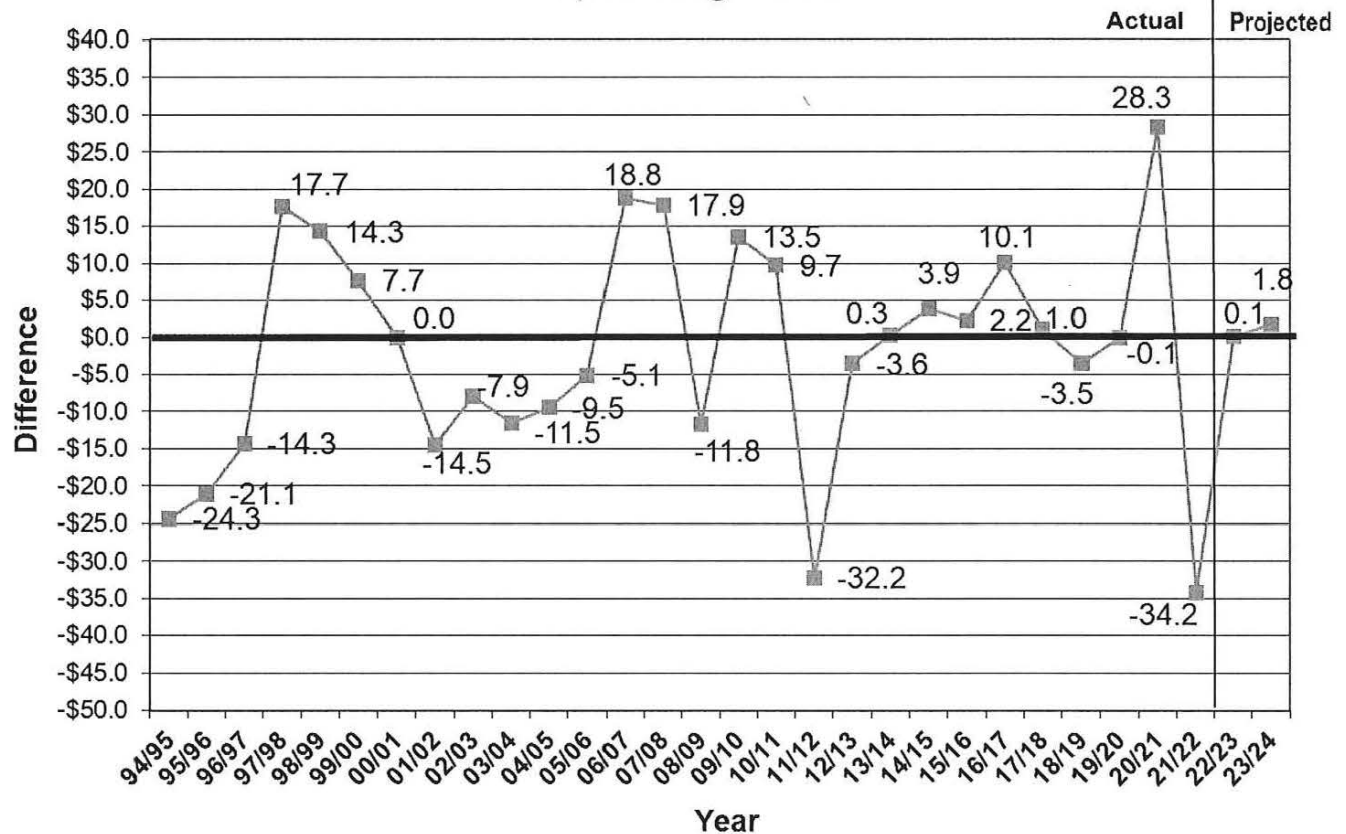
PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	5,331,129	5,386,254	55,125
FOOD SERVICE	769,996	781,371	11,375
PLANNING, RESEARCH, DEVELOPMENT & EVAL	2,058,279	2,078,154	19,875
INFORMATION SERVICES	1,326,304	1,339,142	12,838
PERSONNEL SERVICES	7,998,885	8,065,790	66,905
INTERNAL SERVICES	5,699,676	5,729,975	30,299
OTHER CENTRAL SERVICES	465,889	469,250	3,361
STUDENT TRANSPORTATION SERVICES	36,842,232	39,570,106	2,727,874
OPERATION OF PLANT	107,414,400	111,535,370	4,120,970
MAINTENANCE OF PLANT	24,677,505	24,644,278	(33,227)
ADMINISTRATIVE TECHNOLOGY SERVICES	5,704,702	5,750,484	45,782
COMMUNITY SERVICES	757,935	762,922	4,987
OTHER EXPENSES	<u>2,777,778</u>	<u>777,778</u>	<u>(2,000,000)</u>
APPROPRIATIONS	\$981,400,000	\$989,900,000	\$8,500,000
ENDING FUND BALANCE	63,900,000	65,700,000	1,800,000
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u><u>\$1,045,300,000</u></u>	<u><u>\$1,055,600,000</u></u>	<u><u>\$10,300,000</u></u>

**PINELLAS COUNTY SCHOOL BOARD
OPERATING 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
OPERATING (GENERAL) FUND											
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$260,530,785	\$97,578,554	\$75,251,074	\$17,791	\$13,232,755	\$3,287,839	\$1,630,168		\$451,528,966	45.61%
5200	EXCEPTIONAL	83,502,344	32,548,076	976,565		430,092	264,938	238		117,722,253	11.89%
5300	CAREER EDUCATION	18,286,593	6,449,191	1,412,464	38,066	671,596	2,201,623	412,319		29,471,852	2.98%
5400	ADULT GENERAL	4,406,062	1,392,080	30,645		44,975	30,433			5,904,195	0.60%
5500	PRE KINDERGARTEN	4,276,319	1,929,696	9,841		38,395	984	150		6,255,385	0.63%
5900	OTHER INSTRUCTION	183,536	30,833	2,350						216,719	0.02%
SUB TOTALS		\$371,185,639	\$139,928,430	\$77,682,939	\$55,857	\$14,417,813	\$5,785,817	\$2,042,875	\$0	\$611,099,370	61.73%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	5,340,687	1,957,812	11,991		6,111				7,316,601	0.74%
6120	GUIDANCE SERVICES	14,521,868	5,171,847	43,097		22,597	470	490		19,760,369	2.00%
6130	HEALTH SERVICES	3,018,101	1,354,478	390,881		16,389	47,534	2,667		4,830,050	0.49%
6140	PSYCHOLOGICAL SERVICES	6,350,922	2,180,145	1,318,937		17,759	3,884			9,871,647	1.00%
6150	PARENTAL INVOLVEMENT	1,115,179	704,496							1,819,675	0.18%
6190	OTHER STUDENT PERSONNEL SVC	2,571,504	997,623	23,754		15,144	2,152	524		3,610,701	0.36%
6200	INSTRUCTIONAL MEDIA SERVICES	5,321,145	2,051,542	10,469		19,787	24,326	150		7,427,419	0.75%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	12,017,933	4,378,362	305,455		200,338	42,190	168,887		17,113,165	1.73%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,935,115	1,563,616	1,402,181		189,068	21,404	1,759		8,113,143	0.82%
6500	INSTRUCTION-RELATED TECH	6,672,778	2,653,374	26,649		1,002,288				10,355,089	1.05%
SUB TOTALS		\$61,865,232	\$23,013,295	\$3,533,414	\$0	\$1,489,481	\$141,960	\$174,477	\$0	\$90,217,859	9.12%
GENERAL SUPPORT											
7100	SCHOOL BOARD	933,108	385,666	74,549		9,081		27,496		1,429,900	0.14%
7200	GENERAL ADMINISTRATION	2,633,934	839,107	308,739		87,265	13,114	102,674		3,984,833	0.40%
7300	SCHOOL ADMINISTRATION	51,007,131	19,683,840	378,093	139	184,369	86,652	12,748		71,352,972	7.21%
7400	FACILITIES ACQ. & CONST.	461,226	204,949	22,387	6,864	16,638	459,400	2,000		1,173,464	0.11%
7410	FACIL ACQ & CONSTR-CURR EXPEND							3,750,728		3,750,728	0.38%
7500	FISCAL SERVICES	3,555,777	1,382,087	405,061		37,604	5,725	0		5,386,254	0.54%
7600	FOOD SERVICE	726,087	55,284					781,371		1,507,458	0.15%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL	1,301,780	428,889	338,106		6,792	1,585	1,002		2,078,154	0.21%
7720	INFORMATION SERVICES	835,168	307,553	68,343	1,530	90,822	33,652	2,074		1,339,142	0.14%
7730	PERSONNEL SERVICES	4,461,151	2,429,203	961,771		192,766	13,261	7,638		8,065,790	0.81%
7760	INTERNAL SERVICES	1,957,161	796,754	982,597	25,790	1,942,367	16,947	8,359		5,729,975	0.58%
7790	OTHER CENTRAL SERVICES	317,837	110,785	10,048		9,825	391	20,364		469,250	0.05%
7800	STUDENT TRANSPORTATION SERVICES	22,339,733	8,884,728	3,447,529	2,687,557	2,145,905	9,494	55,160		39,570,106	4.00%
7900	OPERATION OF PLANT	37,424,012	16,967,752	24,972,819	29,066,712	2,077,612	587,590	438,873		111,535,370	11.27%
SUB TOTALS		\$127,954,105	\$52,476,597	\$31,970,042	\$31,788,592	\$6,801,046	\$1,227,811	\$4,429,116	\$0	\$256,647,309	25.92%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	8,100,978	3,929,213	6,440,052	495,063	3,787,780	465,364	1,425,828		24,644,278	2.49%
SUB TOTALS		\$8,100,978	\$3,929,213	\$6,440,052	\$495,063	\$3,787,780	\$465,364	\$1,425,828	\$0	\$24,644,278	2.49%
ADMINISTRATIVE TECHNOLOGY											
8200	ADMIN TECHNOLOGY SERVICES	3,041,945	1,028,787	1,601,174	8,713	57,213	12,652			5,750,484	0.58%
SUB TOTALS		\$3,041,945	\$1,028,787	\$1,601,174	\$8,713	\$57,213	\$12,652	\$0	\$0	\$5,750,484	0.58%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	296,289	127,560	150		8,169		330,754		762,922	0.08%
SUB TOTALS		\$296,289	\$127,560	\$150	\$0	\$8,169	\$0	\$330,754	\$0	\$762,922	0.08%
OTHER EXPENSES											
9200	OTHER EXPENSE							777,778		777,778	0.08%
SUB TOTALS		\$0	\$0	\$0	\$0	\$0	\$0	\$777,778	\$0	\$777,778	0.08%
TOTAL APPROPRIATIONS		\$572,444,188	\$220,503,882	\$121,227,771	\$32,348,225	\$26,561,502	\$7,633,604	\$9,180,828	\$0	\$989,900,000	100.00%
		57.83%	22.28%	12.25%	3.27%	2.68%	0.76%	0.93%	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 school's annual allocation. Between fiscal year 2018-19 and 2022-23, the state fully funded the Charter School Capital Outlay allocation. Beginning in fiscal year 2023-24 a new bill was passed which requires school districts to share an equal proportion of these funds with charter schools based on enrollment. This allocation is based on a five-year glide plan. For fiscal year 2023-24 districts will share 20 percent of this revenue, which is estimated to be \$3.3 million, with an incremental increase of 20 percent each year following concluding with 100 percent in fiscal year 2027-28.

Public Education Capital Outlay, or PECO, Funds

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

Capital Outlay and Debt Service (CO & DS)

Since 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. These funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$4,505,012 (including interest on CO&DS) and will expend the funds for capital construction or renovation activities in accordance with the approved Project Priority List.

Certificates of Participation (COPs)

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

Other Capital Funds

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 4.438 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The capital outlay tax will generate approximately \$202,064,634 to be used for the following projects:

CONSTRUCTION & REMODELING

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

MAINTENANCE, RENOVATION, AND REPAIR

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

MOTOR VEHICLE PURCHASES

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

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

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

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

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Leasing of educational facilities

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

Removal of Hazardous Waste

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

Insurance premiums on district facilities

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

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

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

Opening of one new middle school

PAYMENT OF SALARIES AND BENEFITS

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

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

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

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

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

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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

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

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$107,090	4,892,910	\$4,785,820
STATE SOURCES	9,671,832	9,049,335	(622,497)
LOCAL SOURCES	195,100,525	202,564,634	7,464,109
ESTIMATED REVENUE	\$204,879,447	\$216,506,879	\$11,627,432
BEGINNING FUND BALANCE	149,741,511	126,948,820	(22,792,691)
ESTIMATED REVENUE AND FUND BALANCE	\$354,620,958	\$343,455,699	(\$11,165,259)

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$164,644,438	\$242,815,928	\$78,171,490
CHARTER SCHOOL CAPITAL		3,344,612	3,344,612
FISCAL SERVICES	5,460		(5,460)
DEBT SERVICES	707,912	707,912	0
TRANSFER OF FUNDS	62,314,328	60,773,273	(1,541,055)
APPROPRIATIONS	\$227,672,138	\$307,641,725	\$79,969,587
ENDING FUND BALANCE	126,948,820	35,813,974	(91,134,846)
APPROPRIATIONS & FD BALANCE	\$354,620,958	\$343,455,699	(\$11,165,259)



PINELLAS COUNTY
SCHOOL BOARD

OTHER FUNDS SUMMARIES

Capital Outlay Allocation 2023 - 2024		2023 - 2024
Project	Description of Activities	Allocation
School Projects		
Gibbs High	Athletic Fieldhouse	\$4,122,000
Gulf Beaches Elementary	Replace 6 Portable Classrooms	1,800,000
Leadership Center	New Construction	8,485,346
	Furniture, Fixture, & Equipment	917,004
Pasadena Fundamental	Replace 6 Portable Classrooms	1,800,000
Largo Middle	Redesign Front of School	135,000
Seminole Elementary	Replace 6 Portable Classrooms	2,400,000
Seminole High	Campus Refresh	2,750,000
Sandy Lane Elementary	Permanent Walls	14,350,000
YMCA Partner School/Mangrove Bay	New 601 Student Middle School & YMCA	7,748,000
	Furniture, Fixture, & Equipment	1,394,966
School Projects - Subtotal		\$45,902,316
Other Projects		
Relocatables	Purchase/Lease	\$192,500
Site Acquisitions - Present & Future	Lease/Purchase	15,000
Minor Capital Projects	General Maintenance Projects - Capital Fund	16,100,000
	Maintenance Lifecycle - Capital Fund	23,300,000
	Infrastructure	7,985,000
	TBD Special Causes	5,000,000
Area Superintendents		
Furniture, Equipment & Technology	Vocational Replacement	1,000,000
	Musical Instrument Replacement	400,000
	Kindergarten Equipment	75,000
	Furniture Replacement Program	900,000
Budget Steering Process	District Technology & Equipment	6,342,561
	School Safety & Security	750,000
	District Technology Refresh	1,027,238
	Business Ed Labs	587,977
	PCS Connects Devices	2,375,657
	Enterprise Resource Software	7,127,762
Buses/Vehicles	Lease/Purchase	4,998,866
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	46,502,014
	Instructional Equipment Transfer	3,500,000
	Debt Service for COPs Issued	8,473,273
	Charter District School Tax Allocation	3,344,612
	HS Athletic Restrooms	1,250,000
	Elementary PE Restrooms	650,000
	Contingency	5,000,000
Other Projects - Subtotal		\$146,897,459
Total 2023-2024 Capital Projects		\$192,799,775
Total Capital Projects from FY 2023-2024 Revenue		\$187,991,373
Total 2023-2024 Capital Projects funded from Prior Year Planned Fund Balances		4,808,402
Carryover of Prior Projects & Balances		114,841,950
Ending Fund Balance		\$35,813,974
Grand Total Capital Outlay Appropriations, Transfers & Fund Balance		\$343,455,699

DEBT SERVICE FUNDS

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

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

DEBT ISSUES

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

Certificates of Participation (COPs)

A COP is a pro-rata share of future lease payments and is repaid primarily by transfers from the Local Capital Improvement fund. The lease purchase financing of capital improvements through the issuance of COPs is a technique frequently utilized by Florida school districts to finance school facilities. According to F.S. 1011.71(2)(e), payments for educational facilities and sites due under a lease-purchase agreement shall not exceed an amount equal to three-fourths (75%) of the proceeds from the millage levied. The district is conservative in this respect and anticipates using 5.61% of the local capital improvement millage collected.

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

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

Certificates of Participation (COPs) Series 2021A (issued 2021)

The 2021 issuance of COPs was to construct a replacement school for Clearwater High and additions at North Shore Elementary and Sawgrass Lake Elementary.

Total Debt Service on both COPs issuances for 2023-24 will be \$8,496,175. This consists of principal payments of \$3,570,000 and interest and payments totaling \$4,926,175.

Legal Debt Limits Calculations:

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

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

As of July 1, 2023, the total outstanding debt for the district, including principal and interest, was \$158,590,838. The estimated resident population of Pinellas County in 2023 was approximately 971,875. This calculates to approximately **\$163.18 in debt per capita**. This does not include net overlapping debt from other governmental jurisdictions.

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2017A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023-2024	385,000	2,304,850	2,689,850
2024-2025	395,000	2,285,350	2,680,350
2025-2026	420,000	2,264,975	2,684,975
2026-2027	440,000	2,243,475	2,683,475
2027-2028	460,000	2,220,975	2,680,975
2028-2029	485,000	2,197,350	2,682,350
2029-2030	510,000	2,172,475	2,682,475
2030-2031	535,000	2,151,700	2,686,700
2031-2032	550,000	2,135,425	2,685,425
2032-2033	570,000	2,118,625	2,688,625
2033-2034	2,770,000	2,040,825	4,810,825
2034-2035	2,915,000	1,898,700	4,813,700
2035-2036	4,760,000	1,706,825	6,466,825
2036-2037	4,995,000	1,462,950	6,457,950
2037-2038	5,245,000	1,206,950	6,451,950
2038-2039	5,510,000	986,288	6,496,288
2039-2040	5,690,000	754,500	6,444,500
2040-2041	5,975,000	462,875	6,437,875
2041-2042	6,270,000	156,750	6,426,750
	48,880,000	32,771,863	81,651,863

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Certificate of Participation (COP) Series 2021A

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023-2024	3,185,000	2,621,325	5,806,325
2024-2025	3,350,000	2,457,950	5,807,950
2025-2026	3,515,000	2,286,325	5,801,325
2026-2027	3,690,000	2,106,200	5,796,200
2027-2028	3,880,000	1,916,950	5,796,950
2028-2029	4,070,000	1,718,200	5,788,200
2029-2030	4,275,000	1,509,575	5,784,575
2030-2031	4,485,000	1,290,575	5,775,575
2031-2032	4,710,000	1,060,700	5,770,700
2032-2033	4,945,000	819,325	5,764,325
2033-2034	3,010,000	620,450	3,630,450
2034-2035	3,155,000	482,100	3,637,100
2035-2036	1,580,000	387,400	1,967,400
2036-2037	1,645,000	322,900	1,967,900
2037-2038	1,710,000	255,800	1,965,800
2038-2039	1,775,000	186,100	1,961,100
2039-2040	1,845,000	113,700	1,958,700
2040-2041	1,920,000	38,400	1,958,400
	<u>56,745,000</u>	<u>20,193,975</u>	<u>76,938,975</u>

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness

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

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$19		(\$19)
TRANSFERS	8,500,409	8,473,273	(27,136)
ESTIMATED REVENUE	\$8,500,428	\$8,473,273	(\$27,155)
BEGINNING FUND BALANCE	22,908	22,911	3
ESTIMATED REVENUE AND FUND BALANCE	\$8,523,336	\$8,496,184	(\$27,152)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$8,500,425	\$8,496,175	(\$4,250)
APPROPRIATIONS	\$8,500,425	\$8,496,175	(\$4,250)
ENDING FUND BALANCE	22,911	9	(22,902)
APPROPRIATIONS AND ENDING FUND BALANCE	\$8,523,336	\$8,496,184	(\$27,152)

**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 2023) it is anticipated that the eventual total will be similar to the \$108 million to \$72 million received for fiscal years 2005-06 through 2022-23.

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

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

	Budget	Amended Budget
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	\$ 84,195,144
2019-20	\$ 43,380,709	\$ 86,693,993
2020-21	\$ 10,847,588	\$ 88,930,845
2021-22	\$ 15,100,599	\$ 71,356,533
2022-23	\$ 27,134,677	\$ 71,608,498
2023-24	\$ 25,320,511	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$4,438,250	\$4,778,105	\$339,855
FEDERAL THROUGH STATE	67,170,248	20,542,406	(46,627,842)
ESTIMATED REVENUE	\$71,608,498	\$25,320,511	(\$46,287,987)

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$16,690,480	\$12,585,857	(\$4,104,623)
EXCEPTIONAL	7,544,100	21,728	(7,522,372)
CAREER EDUCATION	1,285,613	172,338	(1,113,275)
ADULT GENERAL	690,279	235,633	(454,646)
PRE KINDERGARTEN	241,443	8,104	(233,339)
ATTENDANCE & SOCIAL WORK	2,848,155	104,822	(2,743,333)
GUIDANCE SERVICES	30,746	2,021	(28,725)
HEALTH SERVICES	34,002		(34,002)
PSYCHOLOGICAL SERVICES	572,550	22,540	(550,010)
PARENTAL INVOLVEMENT	602,382	928,901	326,519
OTHER STUDENT PERSONNEL SVC	1,276,760		(1,276,760)
INSTRUCTION & CURRICULUM DVLP SVCS	14,992,905	1,928,284	(13,064,621)
INSTRUCTIONAL STAFF TRAINING SERVICES	18,148,774	3,402,816	(14,745,958)
INSTRUCTION-RELATED TECH	209,802		(209,802)
GENERAL ADMINISTRATION	2,556,681	1,508,886	(1,047,795)
SCHOOL ADMINISTRATION	151,412	3,196	(148,216)
FACILITIES ACQ. & CONST.	7,213	16,000	8,787
FISCAL SERVICES	53,492	10,124	(43,368)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	245,555		(245,555)
PERSONNEL SERVICES	181,694	7,643	(174,051)
OTHER CENTRAL SERVICES	74,447	10,229	(64,218)
STUDENT TRANSPORTATION SERVICES	240,055	204,282	(35,773)
OPERATION OF PLANT	7,790	93,040	85,250
COMMUNITY SERVICES	2,922,168	4,054,067	1,131,899
TOTAL APPROPRIATIONS	\$71,608,498	\$25,320,511	(\$46,287,987)

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

OBJECT CATEGORY

<i>FUNCTION</i>		SALARIES	BENEFITS	PURCHASED	ENERGY	SUPPLIES	CAPITAL	OTHER	TRANSFERS	TOTAL	% OF
		1000	2000	SERVICES	SERVICES	5000	OUTLAY	7000	9000		TOTAL
				3000	4000		6000				
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$151,234	\$24,138	\$6,558,433		\$5,013,038	\$835,739	\$3,275		\$12,585,857	49.71%
5200	EXCEPTIONAL STUDENT EDUC	4,919	932	15,802		75				21,728	0.09%
5300	CAREER EDUCATION	8,588	862	127,191		35,697				172,338	0.68%
5400	ADULT GENERAL	8,970	1,854	119,430		1,799	98,580	5,000		235,633	0.93%
5500	PRE KINDERGARTEN					8,104				8,104	0.03%
SUB TOTALS		\$173,711	\$27,786	\$6,820,856	\$0	\$5,058,713	\$934,319	\$8,275	\$0	\$13,023,660	51.44%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	73,764	19,310	4,050		7,698				104,822	0.41%
6120	GUIDANCE SERVICES	1,690	331							2,021	0.01%
6140	PSYCHOLOGICAL SERVICES	9,733	3,985	8,822						22,540	0.09%
6150	PARENTAL INVOLVEMENT	1,389	1,984	238,341		674,609	12,578			928,901	3.67%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	741,261	235,083	671,223		187,127	91,565	2,025		1,928,284	7.62%
6400	INSTRUCTIONAL STAFF TRAINING SVCS	713,913	145,190	2,322,139		184,561	37,013			3,402,816	13.44%
SUB TOTALS		\$1,541,750	\$405,883	\$3,244,575	\$0	\$1,053,995	\$141,156	\$2,025	\$0	\$6,389,384	25.24%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							1,508,886		1,508,886	5.96%
7300	SCHOOL ADMINISTRATION	2,673	523							3,196	0.01%
7400	FACILITIES ACQ. & CONST.			16,000						16,000	0.06%
7500	FISCAL SERVICES	1,390	781	6,050		1,903				10,124	0.03%
7730	PERSONNEL SERVICES	2,619	200	4,824						7,643	0.03%
7790	OTHER CENTRAL SERVICES	9,234	995							10,229	0.04%
7800	STUDENT TRANSPORTATION SERVICES			195,351	8,931					204,282	0.81%
7900	OPERATION OF PLANT	11,821	6,653	608			73,958			93,040	0.37%
SUB TOTALS		\$27,737	\$9,152	\$222,833	\$8,931	\$1,903	\$73,958	\$1,508,886	\$0	\$1,853,400	7.31%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES					124,376		3,929,691		4,054,067	16.01%
SUB TOTALS		\$0	\$0	\$0	\$0	\$124,376	\$0	\$3,929,691	\$0	\$4,054,067	16.01%
TOTAL APPROPRIATIONS		\$1,743,198	\$442,821	\$10,288,264	\$8,931	\$6,238,987	\$1,149,433	\$5,448,877	\$0	\$25,320,511	100.00%
		6.88%	1.75%	40.63%	0.04%	24.64%	4.54%	21.52%	0.00%	100.00%	

PINELLAS COUNTY SCHOOL BOARD

2022-23	2023-24	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

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

FEDERAL THRU STATE	\$13,224		(\$13,224)
TOTAL ESTIMATED REVENUE	<u>\$13,224</u>	<u>\$0</u>	<u>(\$13,224)</u>

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS

INSTRUCTION & CURRICULUM DVLP SVCS	\$13,224		(\$13,224)
TOTAL APPROPRIATIONS	<u>\$13,224</u>	<u>\$0</u>	<u>(\$13,224)</u>

PINELLAS COUNTY SCHOOL BOARD

2022-23	2023-24	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE

FEDERAL THRU STATE	\$1,438,275	\$908,710	(\$529,565)
ESTIMATED REVENUE	<u>\$1,438,275</u>	<u>\$908,710</u>	<u>(\$529,565)</u>

OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS

BASIC (FEFP K-12)	\$7,358	\$3,172	(\$4,186)
CAREER EDUCATION	87,953	2,451	(85,502)
PRE KINDERGARTEN	70,562	838,619	768,057
INSTRUCTIONAL STAFF TRAINING SERVICES		9,361	9,361
COMMUNITY SERVICES	<u>1,272,402</u>	<u>55,107</u>	<u>(1,217,295)</u>
TOTAL APPROPRIATIONS	<u>\$1,438,275</u>	<u>\$908,710</u>	<u>(\$529,565)</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)					\$3,083	\$89			\$3,172	0.35%
5300	CAREER EDUCATION					80	2,371			2,451	0.27%
5500	PRE KINDERGARTEN			65,118		772,462	1,039			838,619	92.29%
SUB TOTALS		\$0	\$0	\$65,118	\$0	\$775,625	\$3,499	\$0	\$0	\$844,242	92.91%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	8,696	665							9,361	1.03%
SUB TOTALS		\$8,696	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$9,361	1.03%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES			1,483		16,744	36,880	0		55,107	6.06%
SUB TOTALS		\$0	\$0	\$1,483	\$0	\$16,744	\$36,880	\$0	\$0	\$55,107	6.06%
TOTAL APPROPRIATIONS		\$8,696	\$665	\$66,601	\$0	\$792,369	\$40,379	\$0	\$0	\$908,710	100.00%
		0.96%	0.07%	7.33%	0.00%	87.20%	4.44%	0.00%	0.00%	100.00%	

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$12,207,032	\$4,290,075	(\$7,916,957)
TOTAL ESTIMATED REVENUE	<u>\$12,207,032</u>	<u>\$4,290,075</u>	<u>(\$7,916,957)</u>
BEGINNING FUND BALANCE	(2,695,435)		2,695,435
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$9,511,597</u>	<u>\$4,290,075</u>	<u>(\$5,221,522)</u>

2022-23	2023-24	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

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

BASIC (FEFP K-12)	\$2,884,767	\$3,419,462	\$534,695
GUIDANCE SERVICES		19,990	19,990
PSYCHOLOGICAL SERVICES	113,691		(113,691)
INSTRUCTIONAL MEDIA SERVICES		61,970	61,970
INSTRUCTION & CURRICULUM DVLP SVCS		8,085	8,085
INSTRUCTIONAL STAFF TRAINING SERVICES	684,798	76,983	(607,815)
INSTRUCTION-RELATED TECH		2,000	2,000
GENERAL ADMINISTRATION	141,031	701,236	560,205
SCHOOL ADMINISTRATION		349	349
TRANSFER OF FUNDS	5,687,310		(5,687,310)
TOTAL APPROPRIATIONS	\$9,511,597	\$4,290,075	(\$5,221,522)

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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER											
DIRECT INSTRUCTION											
5100	BASIC (FEFP K-12)	\$456,920	\$164,111	\$1,208,547		\$1,574,218	\$15,666			\$3,419,462	79.71%
	SUB TOTALS	\$456,920	\$164,111	\$1,208,547	\$0	\$1,574,218	\$15,666	\$0	\$0	\$3,419,462	79.71%
INSTRUCTIONAL SUPPORT											
6120	GUIDANCE SERVICES	19,990	0							19,990	0.47%
6200	INSTRUCTIONAL MEDIA SERVICES					61,970				61,970	1.44%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	6,357	1,728							8,085	0.18%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	63,507	13,476							76,983	1.79%
6500	INSTRUCTION-RELATED TECH					2,000				2,000	0.05%
	SUB TOTALS	\$89,854	\$15,204	\$0	\$0	\$63,970	\$0	\$0	\$0	\$169,028	3.93%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION							701,236		701,236	16.35%
7300	SCHOOL ADMINISTRATION	349	0							349	0.01%
	SUB TOTALS	\$349	\$0	\$0	\$0	\$0	\$0	\$701,236	\$0	\$701,585	16.36%
TOTAL APPROPRIATIONS		\$547,123	\$179,315	\$1,208,547	\$0	\$1,638,188	\$15,666	\$701,236	\$0	\$4,290,075	100.00%
		12.75%	4.18%	28.17%	0.00%	38.19%	0.36%	16.35%	0.00%	100.00%	

2022-23	2023-24	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

OTHER CRRSA ACT RELIEF - GEER II- ESTIMATED REVENUE

FEDERAL THRU STATE	\$914,611	\$354,728	(\$559,883)
TOTAL ESTIMATED REVENUE	<u>\$914,611</u>	<u>\$354,728</u>	<u>(\$559,883)</u>

OTHER CRRSA ACT RELIEF - GEER II- APPROPRIATIONS

BASIC (FEFP K-12)	\$3,125		(\$3,125)
CAREER EDUCATION	896,001	227,946	(668,055)
INSTRUCTIONAL STAFF TRAINING SERVICES		37,430	37,430
GENERAL ADMINISTRATION	14,550	24,307	9,757
FACILITIES ACQ. & CONST.		26,000	26,000
STUDENT TRANSPORTATION SERVICES	935	39,045	38,110
TOTAL APPROPRIATIONS	<u>\$914,611</u>	<u>\$354,728</u>	<u>(\$559,883)</u>

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

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
OTHER CARES ACT RELIEF (INCLUDING GEER)										
5300 DIRECT INSTRUCTION										
CAREER EDUCATION			\$20,406		\$36,744	\$106,012	\$64,784		\$227,946	64.26%
SUB TOTALS	\$0	\$0	\$20,406	\$0	\$36,744	\$106,012	\$64,784	\$0	\$227,946	64.26%
6400 INSTRUCTIONAL SUPPORT										
INSTRUCTIONAL STAFF TRAINING SERVICES	32,500	4,930							37,430	10.55%
SUB TOTALS	\$32,500	\$4,930	\$0	\$0	\$0	\$0	\$0	\$0	\$37,430	10.55%
7200 GENERAL SUPPORT										
GENERAL ADMINISTRATION							24,307		24,307	6.85%
7400 FACILITIES ACQ. & CONST.						26,000			26,000	7.33%
7800 STUDENT TRANSPORTATION SERVICES			39,045						39,045	11.01%
SUB TOTALS	\$0	\$0	\$39,045	\$0	\$0	\$26,000	\$24,307	\$0	\$89,352	25.19%
TOTAL APPROPRIATIONS	\$32,500	\$4,930	\$59,451	\$0	\$36,744	\$132,012	\$89,091	\$0	\$354,728	100.00%
	9.16%	1.39%	16.76%	0.00%	10.36%	37.21%	25.12%	0.00%	100.00%	

2022-23	2023-24	
ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)

AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE

FEDERAL THRU STATE	\$98,653,065	\$64,025,022	(\$34,628,043)
TOTAL ESTIMATED REVENUE	<u>\$98,653,065</u>	<u>\$64,025,022</u>	<u>(\$34,628,043)</u>

AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS

BASIC (FEFP K-12)	\$45,608,073	\$18,917,197	(\$26,690,876)
EXCEPTIONAL	5,472,700	2,252,585	(3,220,115)
CAREER EDUCATION	336,184	133,403	(202,781)
ADULT GENERAL	47,566		(47,566)
PRE KINDERGARTEN	5,589,274	5,901,812	312,538
ATTENDANCE & SOCIAL WORK	819,637	462,254	(357,383)
GUIDANCE SERVICES	998,756	223,723	(775,033)
HEALTH SERVICES	1,246,182	613,002	(633,180)
PSYCHOLOGICAL SERVICES	343,611	239,373	(104,238)
PARENTAL INVOLVEMENT	65,439	297,011	231,572
OTHER STUDENT PERSONNEL SVC	58,023	878,834	820,811
INSTRUCTIONAL MEDIA SERVICES	202,451	60,504	(141,947)
INSTRUCTION & CURRICULUM DVLP SVCS	1,006,983	763,275	(243,708)
INSTRUCTIONAL STAFF TRAINING SERVICES	4,302,999	5,577,400	1,274,401
INSTRUCTION-RELATED TECH	31,178	123,496	92,318
SCHOOL BOARD	969		(969)
GENERAL ADMINISTRATION	4,217,711	5,192,600	974,889
SCHOOL ADMINISTRATION	424,805	228,978	(195,827)

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	87,528	7,505	(80,023)
FISCAL SERVICES	201,742	262,088	60,346
FOOD SERVICE	395,702		(395,702)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	212,651	181,441	(31,210)
INFORMATION SERVICES	416,789	343,606	(73,183)
PERSONNEL SERVICES	21,510	3,049	(18,461)
INTERNAL SERVICES	19,571		(19,571)
OTHER CENTRAL SERVICES	230,881	178,202	(52,679)
STUDENT TRANSPORTATION SERVICES	1,129,068	4,473,591	3,344,523
OPERATION OF PLANT	1,449,489	644,848	(804,641)
MAINTENANCE OF PLANT	439,239	7,851	(431,388)
ADMINISTRATIVE TECHNOLOGY SERVICES	243,900	4,557,394	4,313,494
COMMUNITY SERVICES	2,603		(2,603)
TRANSFER OF FUNDS	23,029,851	11,500,000	(11,529,851)
TOTAL APPROPRIATIONS	\$98,653,065	\$64,025,022	(\$34,628,043)

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

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
AMERICAN RESCUE PLAN ESSER III											
DIRECT INSTRUCTION											
5100	BASIC (FEPP K-12)	\$5,156,259	\$1,374,082	\$4,438,264		\$3,756,717	\$4,109,326	\$82,549		\$18,917,197	29.55%
5200	EXCEPTIONAL	366,621	1,610,318	206,467		18,821	50,358			2,252,585	3.52%
5300	CAREER EDUCATION	42,678	90,725							133,403	0.21%
5500	PRE KINDERGARTEN	3,446,498	1,891,456			554,358	9,500			5,901,812	9.22%
	SUB TOTALS	\$9,012,056	\$4,966,581	\$4,644,731	\$0	\$4,329,896	\$4,169,184	\$82,549	\$0	\$27,204,997	42.50%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	314,033	131,103	7,522		9,596				462,254	0.72%
6120	GUIDANCE SERVICES			223,723						223,723	0.35%
6130	HEALTH SERVICES	50,824	10,165	439,256			112,757			613,002	0.96%
6140	PSYCHOLOGICAL SERVICES	25,911	7,969	205,493						239,373	0.37%
6150	PARENTAL INVOLVEMENT	1,062	208	260,116		35,625				297,011	0.46%
6190	OTHER STUDENT PERSONNEL SVC	17,672	4,684	780,711		75,767				878,834	1.37%
6200	INSTRUCTIONAL MEDIA SERVICES	49,892	10,137				475			60,504	0.09%
6300	INSTRUCTION & CURRICULUM DVLP SVCS	346,964	188,512	106,728		66,880	54,191			763,275	1.19%
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	3,707,376	369,669	1,295,746		153,557	51,052			5,577,400	8.71%
6500	INSTRUCTION-RELATED TECH			123,496						123,496	0.19%
	SUB TOTALS	\$4,513,734	\$722,447	\$3,442,791	\$0	\$341,425	\$218,475	\$0	\$0	\$9,238,872	14.41%
GENERAL SUPPORT											
7200	GENERAL ADMINISTRATION	128,546	39,252	28,068		57	61,750	4,934,927		5,192,600	8.11%
7300	SCHOOL ADMINISTRATION	188,895	40,083							228,978	0.36%
7400	FACILITIES ACQ. & CONST.	6,972	533							7,505	0.01%
7500	FISCAL SERVICES	185,319	76,769							262,088	0.42%
7710	PLANNING, RESEARCH, DEVELOPMENT & EVAL			181,441						181,441	0.28%
7720	INFORMATION SERVICES			241,147		784	101,675			343,606	0.54%
7730	PERSONNEL SERVICES			3,049						3,049	0.00%
7790	OTHER CENTRAL SERVICES	136,303	41,899							178,202	0.28%
7800	STUDENT TRANSPORTATION SERVICES	1,178,271	198,778	3,096,542						4,473,591	6.99%
7900	OPERATION OF PLANT			87		140,325	499,857	4,579		644,848	1.01%
	SUB TOTALS	\$1,824,306	\$397,314	\$3,550,334	\$0	\$141,166	\$663,282	\$4,939,506	\$0	\$11,515,908	18.00%
MAINTENANCE											
8100	MAINTENANCE OF PLANT					7,851				7,851	0.01%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$7,851	\$0	\$0	\$0	\$7,851	0.01%
ADMINISTRATIVE TECHNOLOGY											
8200	ADMIN TECHNOLOGY SERVICES			4,390,510			166,884			4,557,394	7.12%
	SUB TOTALS	\$0	\$0	\$4,390,510	\$0	\$0	\$166,884	\$0	\$0	\$4,557,394	7.12%
TRANSFER OF FUNDS											
9700	OTHER EXPENSE								11,500,000	11,500,000	17.96%
	SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500,000	\$11,500,000	17.96%
TOTAL APPROPRIATIONS											
		\$15,350,096	\$6,086,342	\$16,028,366	\$0	\$4,820,338	\$5,217,825	\$5,022,055	\$11,500,000	\$64,025,022	100.00%
		23.98%	9.51%	25.03%	0.00%	7.53%	8.15%	7.84%	17.96%	100.00%	

FOOD AND NUTRITION FUND

This fund is used to account for the operations of the district's Food and Nutrition program. The program, which is self-supporting, is provided through the efforts of approximately 866 support service and 26 administrative/professional/technical employees. Through June 30, 2023, the Food and Nutrition operation prepared and served over 8.27 million lunches, more than 4.4 million breakfasts and more than 881,000 snacks in the After-School Snack Program. Over 431,000 dinner meals were served at 62 schools.

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

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

INTERNAL SERVICE FUND

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

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

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

PERMANENT FUND

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

MISCELLANEOUS SPECIAL REVENUE FUND

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

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$55,105,876	\$54,104,479	(\$1,001,397)
STATE SOURCES	487,236	475,000	(12,236)
LOCAL SOURCES	4,760,028	1,965,000	(2,795,028)
ESTIMATED REVENUE	\$60,353,236	\$56,544,479	(\$3,808,757)
BEGINNING FUND BALANCE	14,612,401	16,045,172	1,432,771
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$74,965,637</u>	<u>\$72,589,651</u>	<u>(\$2,375,986)</u>

FOOD AND NUTRITION FUND - APPROPRIATIONS

FOOD SERVICE	\$58,920,465	\$58,936,141	\$15,676
TOTAL APPROPRIATIONS	<u>\$58,920,465</u>	<u>\$58,936,141</u>	<u>\$15,676</u>
ENDING FUND BALANCE	16,045,172	13,653,510	(2,391,662)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$74,965,637</u>	<u>\$72,589,651</u>	<u>(\$2,375,986)</u>

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$3,874,993	\$5,200,000	\$1,325,007
ESTIMATED REVENUE	\$3,874,993	\$5,200,000	\$1,325,007
BEGINNING FUND BALANCE	443,497	324,587	(\$118,910)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$4,318,490	\$5,524,587	\$1,206,097

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

SCHOOL BOARD	\$3,993,903	\$5,000,000	\$1,006,097
APPROPRIATIONS	\$3,993,903	\$5,000,000	\$1,006,097
ENDING FUND BALANCE	324,587	524,587	200,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$4,318,490	\$5,524,587	\$1,206,097

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$142,224,302	\$149,965,099	\$7,740,797
ESTIMATED REVENUE	\$142,224,302	\$149,965,099	\$7,740,797
BEGINNING FUND BALANCE	18,570,738	24,855,026	6,284,288
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$160,795,040</u>	<u>\$174,820,125</u>	<u>\$14,025,085</u>

SELF-INSURED HEALTH FUND - APPROPRIATIONS

INTERNAL SERVICES	\$135,940,014	\$147,641,622	\$11,701,608
APPROPRIATIONS	\$135,940,014	\$147,641,622	\$11,701,608
ENDING FUND BALANCE	24,855,026	27,178,503	2,323,477
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$160,795,040</u>	<u>\$174,820,125</u>	<u>\$14,025,085</u>

PINELLAS COUNTY SCHOOL BOARD

	2022-23	2023-24	
	ACTUAL	RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	(\$3,756)		\$3,756
ESTIMATED REVENUE	(\$3,756)		\$3,756
BEGINNING FUND BALANCE	\$148,056	\$144,300	(\$3,756)
ESTIMATED REVENUE AND FUND BALANCE	<u>\$144,300</u>	<u>\$144,300</u>	<u>\$0</u>
<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$144,300	\$144,300	\$0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$144,300</u>	<u>\$144,300</u>	<u>\$0</u>

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

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

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



PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2022-23	2023-24	
TION			ACTUAL	RECOMMENDED	INCREASE/
				BUDGET	(DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3191	000	RESERVE OFFICERS TRAINING CORPS (ROTC)	\$445,635	\$350,000	(\$95,635)
3199	000	MISC FEDERAL DIRECT	9,614		(9,614)
	TOTAL	FEDERAL DIRECT	\$455,249	\$350,000	(\$105,249)
		FEDERAL THRU STATE			
3202	000	MEDICAID	4,074,547	4,000,000	(74,547)
	TOTAL	FEDERAL THRU STATE	\$4,074,547	\$4,000,000	(\$74,547)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	46,465,932	164,587,988	118,122,056
3310	000	SAFE SCHOOLS	7,477,806	8,753,462	1,275,656
3310	000	EDUCATIONAL ENRICHMENT ALLOCATION		24,257,543	24,257,543
3310	000	SUPPLEMENT ACADEMIC INSTRUC	22,293,909		(22,293,909)
3310	000	ESE GUARANTEED ALLOCATION	42,359,270	43,862,916	1,503,646
3310	000	READING PROGRAMS	5,332,695		(5,332,695)
3310	000	DJJ SUPPLEMENTAL ALLOCATION	115,629	107,428	(8,201)
3310	000	TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,793,706		(1,793,706)
3310	000	INSTRUCTIONAL MATERIALS	7,668,219		(7,668,219)
3310	000	TRANSPORTATION	13,261,104	13,799,731	538,627
3310	000	TEACHER SALARY INCREASE ALLOCATION	25,893,108		(25,893,108)
3310	000	MENTAL HEALTH ASSISTANCE ALLOCATION	4,348,800	4,781,147	432,347
3310	000	TURNAROUND SUPP SVCS ALLOCATION	954,725		(954,725)
3310	000	FAMILY EMPOWERMENT SCHOLARSHIPS		(101,673,278)	(101,673,278)
3315	000	WORKFORCE DEVELOPMENT	26,567,479	27,364,503	797,024
3317	000	WORKFORCE EDUC PERFORMANCE INCENTIVES	517,997	517,997	0
3323	000	CO & DS WITHHELD FOR ADMINISTRATIVE EXP	67,581	67,581	0
3343	000	STATE LICENSE TAX	584,185	515,000	(69,185)
3355	000	CLASS SIZE REDUCTION	94,969,434	86,579,602	(8,389,832)
3361	000	SCHOOL RECOGNITION FUNDS	6,944,937		(6,944,937)
3371	000	VOLUNTARY PRE-K PROGRAM	6,078,003	6,000,000	(78,003)
3399	000	MISCELLANEOUS STATE REVENUE	9,883,211	10,300,000	416,789
	TOTAL	STATE SOURCES	\$323,577,730	\$289,821,620	(\$33,756,110)

PINELLAS COUNTY SCHOOL BOARD

FUNG- OBJECT		DESCRIPTION	2022-23	2023-24	INCREASE/
TION			ACTUAL	RECOMMENDED BUDGET	(DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	478,311,574	530,352,307	52,040,733
3411	000	TAX REFERENDUM	60,341,398	67,354,878	7,013,480
3411	000	PRIOR PERIOD ADJUSTMENT		134,712	134,712
3425	000	LEASE REVENUE	1,820,935	2,500,000	679,065
3431	000	INTEREST ON INVESTMENTS	4,915,977	8,000,000	3,084,023
3433	000	NET INC/DEC FAIR VALUE INVEST	2,131,210		(2,131,210)
3440	000	GIFTS, GRANTS, AND BEQUESTS	607,964		(607,964)
346X	000	STUDENT FEES	3,096,338	3,000,000	(96,338)
3481	000	CHARGES FOR SERVICES	1,927,495	1,400,000	(527,495)
349X	000	MISCELLANEOUS LOCAL SOURCES	17,534,676	20,946,483	3,411,807
TOTAL LOCAL SOURCES			<u>\$570,687,567</u>	<u>\$633,688,380</u>	<u>\$63,000,813</u>
<i>TOTAL ESTIMATED REVENUE</i>			<u>\$898,795,093</u>	<u>\$927,860,000</u>	<u>\$29,064,907</u>
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	53,813,919	52,300,000	(1,513,919)
3640	000	TRANS. FROM SPEC REV	28,717,161	11,500,000	(17,217,161)
TOTAL TRANSFERS			<u>\$82,531,080</u>	<u>\$63,800,000</u>	<u>(\$18,731,080)</u>
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	35,514	40,000	4,486
TOTAL OTHER FINANCING SOURCES			<u>\$35,514</u>	<u>\$40,000</u>	<u>\$4,486</u>
TOTAL ESTIMATED RESOURCES			<u>\$981,361,687</u>	<u>\$991,700,000</u>	<u>\$10,338,313</u>
		FUND BALANCE			
000		BUDGET FUND BALANCES-BEGIN			
		NON-SPENDABLE	5,495,625	5,000,000	(495,625)
		RESTRICTED	24,474,179	17,800,000	(6,674,179)
		ASSIGNED	31,542,261	36,800,000	5,257,739
		UNASSIGNED	2,426,248	4,300,000	1,873,752
TOTAL BEGINNING FUND BALANCE			<u>\$63,938,313</u>	<u>\$63,900,000</u>	<u>(\$38,313)</u>
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND			<u><u>\$1,045,300,000</u></u>	<u><u>\$1,055,600,000</u></u>	<u><u>\$10,300,000</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$266,446,042	\$260,530,785	(\$5,915,257)
5100	200	EMPLOYEE BENEFITS	94,597,077	97,578,554	2,981,477
5100	300	PURCHASED SERVICES	70,761,596	75,251,074	4,489,478
5100	400	ENERGY SERVICES	17,791	17,791	0
5100	500	MATERIALS & SUPPLIES	13,261,638	13,232,755	(28,883)
5100	600	CAPITAL EXPENDITURES	3,287,839	3,287,839	0
5100	700	OTHER EXPENSE	1,630,168	1,630,168	0
	TOTAL	BASIC (FEFP K-12)	\$450,002,151	\$451,528,966	\$1,526,815
		EXCEPTIONAL			
5200	100	SALARIES	83,648,616	83,502,344	(146,272)
5200	200	EMPLOYEE BENEFITS	31,241,680	32,548,076	1,306,396
5200	300	PURCHASED SERVICES	976,565	976,565	0
5200	500	MATERIALS & SUPPLIES	430,092	430,092	0
5200	600	CAPITAL EXPENDITURES	264,938	264,938	0
5200	700	OTHER EXPENSE	212	238	26
	TOTAL	EXCEPTIONAL	\$116,562,103	\$117,722,253	\$1,160,150
		CAREER EDUCATION			
5300	100	SALARIES	18,286,593	18,286,593	0
5300	200	EMPLOYEE BENEFITS	6,168,974	6,449,191	280,217
5300	300	PURCHASED SERVICES	1,412,464	1,412,464	0
5300	400	ENERGY SERVICES	38,066	38,066	0
5300	500	MATERIALS & SUPPLIES	671,596	671,596	0
5300	600	CAPITAL EXPENDITURES	2,201,623	2,201,623	0
5300	700	OTHER EXPENSE	412,319	412,319	0
	TOTAL	CAREER EDUCATION	\$29,191,635	\$29,471,852	\$280,217
		ADULT GENERAL			
5400	100	SALARIES	4,406,062	4,406,062	0
5400	200	EMPLOYEE BENEFITS	1,327,430	1,392,080	64,650
5400	300	PURCHASED SERVICES	30,645	30,645	0
5400	500	MATERIALS & SUPPLIES	44,975	44,975	0
5400	600	CAPITAL EXPENDITURES	30,433	30,433	0
	TOTAL	ADULT GENERAL	\$5,839,545	\$5,904,195	\$64,650
		PRE KINDERGARTEN			
5500	100	SALARIES	4,276,319	4,276,319	0
5500	200	EMPLOYEE BENEFITS	1,854,462	1,929,696	75,234
5500	300	PURCHASED SERVICES	9,841	9,841	0
5500	500	MATERIALS & SUPPLIES	38,395	38,395	0
5500	600	CAPITAL EXPENDITURES	984	984	0
5500	700	OTHER SERVICES	150	150	0
	TOTAL	PRE KINDERGARTEN	\$6,180,151	\$6,255,385	\$75,234

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	183,536	183,536	0
5900	200	EMPLOYEE BENEFITS	27,962	30,833	2,871
5900	300	PURCHASED SERVICES	2,350	2,350	0
	TOTAL	OTHER INSTRUCTION	\$213,848	\$216,719	\$2,871
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$607,989,433</i>	<i>\$611,099,370</i>	<i>\$3,109,937</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	5,340,687	5,340,687	0
6110	200	EMPLOYEE BENEFITS	1,879,635	1,957,812	78,177
6110	300	PURCHASED SERVICES	11,991	11,991	0
6110	500	MATERIALS & SUPPLIES	6,111	6,111	0
	TOTAL	ATTENDANCE & SOCIAL WORK	\$7,238,424	\$7,316,601	\$78,177
		GUIDANCE SERVICES			
6120	100	SALARIES	14,521,868	14,521,868	0
6120	200	EMPLOYEE BENEFITS	4,945,563	5,171,847	226,284
6120	300	PURCHASED SERVICES	43,097	43,097	0
6120	500	MATERIALS & SUPPLIES	22,597	22,597	0
6120	600	CAPITAL EXPENDITURES	470	470	0
6120	700	OTHER EXPENSE	490	490	0
	TOTAL	GUIDANCE SERVICES	\$19,534,085	\$19,760,369	\$226,284
		HEALTH SERVICES			
6130	100	SALARIES	3,018,101	3,018,101	0
6130	200	EMPLOYEE BENEFITS	1,297,828	1,354,478	56,650
6130	300	PURCHASED SERVICES	390,881	390,881	0
6130	500	MATERIALS & SUPPLIES	16,389	16,389	0
6130	600	CAPITAL OUTLAY	47,534	47,534	0
6130	700	OTHER EXPENSE	2,667	2,667	0
	TOTAL	HEALTH SERVICES	\$4,773,400	\$4,830,050	\$56,650
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	6,350,922	6,350,922	0
6140	200	EMPLOYEE BENEFITS	2,080,672	2,180,145	99,473
6140	300	PURCHASED SERVICES	1,318,937	1,318,937	0
6140	500	MATERIALS & SUPPLIES	17,759	17,759	0
6140	600	CAPITAL EXPENDITURES	3,884	3,884	0
	TOTAL	PSYCHOLOGICAL SERVICES	\$9,772,174	\$9,871,647	\$99,473
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,292,977	1,115,179	(177,798)
6150	200	EMPLOYEE BENEFITS	719,239	704,496	(14,743)
	TOTAL	PARENTAL INVOLVEMENT	\$2,012,216	\$1,819,675	(\$192,541)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,571,504	2,571,504	0
6190	200	EMPLOYEE BENEFITS	956,854	997,623	40,769
6190	300	PURCHASED SERVICES	23,754	23,754	0
6190	500	MATERIALS & SUPPLIES	15,144	15,144	0
6190	600	CAPITAL EXPENDITURES	2,152	2,152	0
6190	700	OTHER EXPENSE	524	524	0
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,569,932	\$3,610,701	\$40,769
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	5,321,145	5,321,145	0
6200	200	EMPLOYEE BENEFITS	1,974,489	2,051,542	77,053
6200	300	PURCHASED SERVICES	10,469	10,469	0
6200	500	MATERIALS & SUPPLIES	19,787	19,787	0
6200	600	CAPITAL EXPENDITURES	24,326	24,326	0
6200	700	OTHER EXPENSE	150	150	0
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$7,350,366	\$7,427,419	\$77,053
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,196,361	12,017,933	(178,428)
6300	200	EMPLOYEE BENEFITS	4,230,267	4,378,362	148,095
6300	300	PURCHASED SERVICES	305,455	305,455	0
6300	500	MATERIALS & SUPPLIES	200,338	200,338	0
6300	600	CAPITAL EXPENDITURES	42,190	42,190	0
6300	700	OTHER EXPENSE	168,887	168,887	0
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$17,143,498	\$17,113,165	(\$30,333)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	5,700,843	4,935,115	(765,728)
6400	200	EMPLOYEE BENEFITS	1,643,022	1,563,616	(79,406)
6400	300	PURCHASED SERVICES	1,402,181	1,402,181	0
6400	500	MATERIALS & SUPPLIES	189,068	189,068	0
6400	600	CAPITAL EXPENDITURES	21,404	21,404	0
6400	700	OTHER EXPENSE	1,759	1,759	0
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$8,958,277	\$8,113,143	(\$845,134)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	6,811,292	6,672,778	(138,514)
6500	200	EMPLOYEE BENEFITS	2,573,663	2,653,374	79,711
6500	300	PURCHASED SERVICES	26,649	26,649	0
6500	500	SUPPLIES	1,002,288	1,002,288	0
	TOTAL	INSTRUCTION-RELATED TECH	\$10,413,892	\$10,355,089	(\$58,803)
		SUBTOTAL - INSTRUCTIONAL SUPPORT	\$90,766,264	\$90,217,859	(\$548,405)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	933,108	933,108	0
7100	200	EMPLOYEE BENEFITS	371,520	385,666	14,146
7100	300	PURCHASED SERVICES	74,549	74,549	0
7100	500	MATERIALS & SUPPLIES	9,081	9,081	0
7100	700	OTHER EXPENSE	27,496	27,496	0
	TOTAL	SCHOOL BOARD	\$1,415,754	\$1,429,900	\$14,146
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,633,934	2,633,934	0
7200	200	EMPLOYEE BENEFITS	799,160	839,107	39,947
7200	300	PURCHASED SERVICES	308,739	308,739	0
7200	500	MATERIALS & SUPPLIES	87,265	87,265	0
7200	600	CAPITAL EXPENDITURES	13,114	13,114	0
7200	700	OTHER EXPENSE	102,674	102,674	0
	TOTAL	GENERAL ADMINISTRATION	\$3,944,886	\$3,984,833	\$39,947
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	51,007,131	51,007,131	0
7300	200	EMPLOYEE BENEFITS	18,890,231	19,683,840	793,609
7300	300	PURCHASED SERVICES	378,093	378,093	0
7300	400	ENERGY SERVICES	139	139	0
7300	500	MATERIALS & SUPPLIES	184,645	184,369	(276)
7300	600	CAPITAL EXPENDITURES	86,376	86,652	276
7300	700	OTHER EXPENSE	12,748	12,748	0
	TOTAL	SCHOOL ADMINISTRATION	\$70,559,363	\$71,352,972	\$793,609
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	461,226	461,226	0
7400	200	EMPLOYEE BENEFITS	180,347	204,949	24,602
7400	300	PURCHASED SERVICES	22,387	22,387	0
7400	400	ENERGY SERVICES	6,864	6,864	0
7400	500	MATERIALS	16,638	16,638	0
7400	600	CAPITAL EXPENDITURES	459,400	459,400	0
7400	700	OTHER EXPENSE	2,000	2,000	0
	TOTAL	FACILITIES ACQ. & CONST.	\$1,148,862	\$1,173,464	\$24,602
		FACIL ACQ & CONSTR-CURR EXPEND			
7410	700	OTHER EXPENSE	3,750,728	3,750,728	0
	TOTAL	FACILITIES ACQ. & CONST.	\$3,750,728	\$3,750,728	\$0

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FISCAL SERVICES			
7500	100	SALARIES	3,555,777	3,555,777	0
7500	200	EMPLOYEE BENEFITS	1,326,962	1,382,087	55,125
7500	300	PURCHASED SERVICES	405,061	405,061	0
7500	500	MATERIALS	37,604	37,604	0
7500	600	CAPITAL EXPENDITURES	5,725	5,725	0
	TOTAL	FISCAL SERVICES	\$5,331,129	\$5,386,254	\$55,125
		FOOD SERVICE			
7600	100	SALARIES	726,087	726,087	0
7600	200	EMPLOYEE BENEFITS	43,909	55,284	11,375
	TOTAL	FOOD SERVICE	\$769,996	\$781,371	\$11,375
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,301,780	1,301,780	0
7710	200	EMPLOYEE BENEFITS	409,014	428,889	19,875
7710	300	PURCHASED SERVICES	338,106	338,106	0
7710	500	MATERIALS & SUPPLIES	6,792	6,792	0
7710	600	CAPITAL EXPENDITURES	1,585	1,585	0
7710	700	OTHER EXPENSE	1,002	1,002	0
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$2,058,279	\$2,078,154	\$19,875
		INFORMATION SERVICES			
7720	100	SALARIES	835,168	835,168	0
7720	200	EMPLOYEE BENEFITS	294,715	307,553	12,838
7720	300	PURCHASED SERVICES	68,343	68,343	0
7720	400	ENERGY SERVICES	1,530	1,530	0
7720	500	MATERIALS & SUPPLIES	90,822	90,822	0
7720	600	CAPITAL EXPENDITURES	33,652	33,652	0
7720	700	OTHER EXPENSE	2,074	2,074	0
	TOTAL	INFORMATION SERVICES	\$1,326,304	\$1,339,142	\$12,838
		PERSONNEL SERVICES			
7730	100	SALARIES	4,461,151	4,461,151	0
7730	200	EMPLOYEE BENEFITS	2,362,298	2,429,203	66,905
7730	300	PURCHASED SERVICES	961,771	961,771	0
7730	500	MATERIALS & SUPPLIES	192,766	192,766	0
7730	600	CAPITAL EXPENDITURES	13,261	13,261	0
7730	700	OTHER EXPENSE	7,638	7,638	0
	TOTAL	PERSONNEL SERVICES	\$7,998,885	\$8,065,790	\$66,905

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INTERNAL SVC			
7760	100	SALARIES	1,957,161	1,957,161	0
7760	200	EMPLOYEE BENEFITS	766,455	796,754	30,299
7760	300	PURCHASED SERVICES	982,597	982,597	0
7760	400	ENERGY SERVICES	25,790	25,790	0
7760	500	MATERIALS & SUPPLIES	1,942,367	1,942,367	0
7760	600	CAPITAL EXPENDITURES	16,947	16,947	0
7760	700	OTHER EXPENSE	8,359	8,359	0
	TOTAL	INTERNAL SVC	\$5,699,676	\$5,729,975	\$30,299
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	317,837	317,837	0
7790	200	EMPLOYEE BENEFITS	107,424	110,785	3,361
7790	300	PURCHASED SERVICES	10,048	10,048	0
7790	500	MATERIALS & SUPPLIES	9,825	9,825	0
7790	600	CAPITAL EXPENDITURES	391	391	0
7790	700	OTHER EXPENSE	20,364	20,364	0
	TOTAL	OTHER CENTRAL SERVICES	\$465,889	\$469,250	\$3,361
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	20,362,533	22,339,733	1,977,200
7800	200	EMPLOYEE BENEFITS	8,134,054	8,884,728	750,674
7800	300	PURCHASED SERVICES	3,447,529	3,447,529	0
7800	400	ENERGY SERVICES	2,687,557	2,687,557	0
7800	500	MATERIALS & SUPPLIES	2,145,905	2,145,905	0
7800	600	CAPITAL EXPENDITURES	9,494	9,494	0
7800	700	OTHER EXPENSE	55,160	55,160	0
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$36,842,232	\$39,570,106	\$2,727,874
		OPERATION OF PLANT			
7900	100	SALARIES	37,424,012	37,424,012	0
7900	200	EMPLOYEE BENEFITS	16,371,796	16,967,752	595,956
7900	300	PURCHASED SERVICES	24,447,805	24,972,819	525,014
7900	400	ENERGY SERVICES	26,066,712	29,066,712	3,000,000
7900	500	MATERIALS & SUPPLIES	2,077,612	2,077,612	0
7900	600	CAPITAL EXPENDITURES	587,590	587,590	0
7900	700	OTHER EXPENSE	438,873	438,873	0
	TOTAL	OPERATION OF PLANT	\$107,414,400	\$111,535,370	\$4,120,970
		SUBTOTAL - GENERAL SUPPORT	<i>\$248,280,858</i>	<i>\$256,198,423</i>	<i>\$7,920,926</i>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	8,239,492	8,100,978	(138,514)
8100	200	EMPLOYEE BENEFITS	3,823,926	3,929,213	105,287
8100	300	PURCHASED SERVICES	6,440,052	6,440,052	0
8100	400	ENERGY SERVICES	495,063	495,063	0
8100	500	MATERIALS & SUPPLIES	3,787,780	3,787,780	0
8100	600	CAPITAL EXPENDITURES	465,364	465,364	0
8100	700	OTHER EXPENSE	1,425,828	1,425,828	0
	TOTAL	MAINTENANCE OF PLANT	\$24,677,505	\$24,644,278	(\$33,227)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$24,677,505</i>	<i>\$24,644,278</i>	<i>(\$33,227)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	3,041,945	3,041,945	0
8200	200	EMPLOYEE BENEFITS	983,005	1,028,787	45,782
8200	300	PURCHASED SERVICES	1,601,174	1,601,174	0
8200	400	ENERGY SERVICES	8,713	8,713	0
8200	500	MATERIALS & SUPPLIES	57,213	57,213	0
8200	600	CAPITAL EXPENDITURES	12,652	12,652	0
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,704,702	\$5,750,484	\$45,782
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$5,704,702</i>	<i>\$5,750,484</i>	<i>\$45,782</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	296,289	296,289	0
9100	200	EMPLOYEE BENEFITS	122,573	127,560	4,987
9100	300	PURCHASED SERVICES	150	150	0
9100	500	MATERIALS & SUPPLIES	8,169	8,169	0
9100	700	OTHER EXPENSE	330,754	330,754	0
	TOTAL	COMMUNITY SERVICES	\$757,935	\$762,922	\$4,987
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	2,777,778	777,778	(2,000,000)
	TOTAL	OTHER EXPENSES	\$2,777,778	\$777,778	(\$2,000,000)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$3,535,713</i>	<i>\$1,540,700</i>	<i>(\$1,995,013)</i>
		TOTAL APPROPRIATIONS	\$981,400,000	\$989,900,000	\$8,500,000

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>NON-SPENDABLE</u>			
		INVENTORY	5,000,000	4,000,000	(1,000,000)
TOTAL		NON-SPENDABLE	\$5,000,000	\$4,000,000	(\$1,000,000)
		<u>RESTRICTED</u>			
		STATE CARRYFORWARDS	1,500,000	1,500,000	0
		REFERENDUM	2,300,000	2,000,000	(300,000)
		WORKFORCE	14,000,000	15,000,000	1,000,000
TOTAL		RESTRICTED	\$17,800,000	\$18,500,000	\$700,000
		<u>ASSIGNED</u>			
		ENCUMBRANCES	18,000,000	8,000,000	(10,000,000)
		CENTRAL PRINTING	800,000	800,000	0
		CARRYFORWARDS	15,000,000	20,000,000	5,000,000
		FTE AUDIT ADJUSTMENTS	1,000,000	1,000,000	0
		FEFP VARIATIONS	2,000,000	2,000,000	0
TOTAL		ASSIGNED	\$36,800,000	\$31,800,000	(\$5,000,000)
		<u>UNASSIGNED</u>	\$4,300,000	11,400,000	7,100,000
TOTAL		UNASSIGNED	\$4,300,000	\$11,400,000	\$7,100,000
TOTAL		ENDING FUND BALANCE	\$63,900,000	\$65,700,000	\$1,800,000
TOTAL		APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$1,045,300,000	\$1,055,600,000	\$10,300,000

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
3435	000	LOCAL SOURCES			
		INTEREST COPS DEBT SRVC	\$19		(\$19)
	TOTAL	LOCAL SOURCES	\$19	\$0	(\$19)
3630	000	TRANSFERS			
		TRANS. FROM CAPITAL PROJECTS	8,500,409	8,473,273	(27,136)
	TOTAL	TRANSFERS	\$8,500,409	\$8,473,273	(\$27,136)
	TOTAL	ESTIMATED REVENUE	\$8,500,428	\$8,473,273	(\$27,155)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	22,908	22,911	3
	TOTAL	BEGINNING FUND BALANCE	\$22,908	\$22,911	\$3
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$8,523,336	\$8,496,184	(\$27,152)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
9200	700	DEBT SERVICES			
		OTHER EXPENSES	\$8,500,425	\$8,496,175	(\$4,250)
	TOTAL	DEBT SERVICES	\$8,500,425	\$8,496,175	(\$4,250)
	TOTAL	APPROPRIATIONS	\$8,500,425	\$8,496,175	(\$4,250)
	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		RESTRICTED	22,911	9	(22,902)
	TOTAL	ENDING FUND BALANCE	\$22,911	\$9	(\$22,902)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$8,523,336	\$8,496,184	(\$27,152)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
3299	000	FEDERAL THRU STATE			
		MISC FEDERAL THROUGH STATE	\$107,090	\$4,892,910	\$4,785,820
	TOTAL	FEDERAL THRU STATE	\$107,090	\$4,892,910	\$4,785,820
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	4,437,843	4,505,012	67,169
3325	000	INTEREST ON UNDISTRIBUTED CO & DS	77,208		(77,208)
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	3,719,318	3,674,006	(45,312)
3399	000	MISCELLANEOUS STATE REVENUE	1,214,213	647,067	(567,146)
	TOTAL	STATE SOURCES	\$9,671,832	\$9,049,335	(\$622,497)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	181,024,195	202,064,634	21,040,439
3431	000	INTEREST ON INVESTMENTS	5,131,565	500,000	(4,631,565)
3433	000	NET INC/DEC FAIR VALUE INVEST	(5,056,902)		5,056,902
3434	000	INTEREST EARNED ON BOND PROCEEDS	685		(685)
3490	000	MISCELLANEOUS LOCAL SOURCES	13,722,132		(13,722,132)
3493	000	SALE OF JUNK	277,058		(277,058)
3497	000	REFUNDS OF PRIOR YEAR	1,792		(1,792)
	TOTAL	LOCAL SOURCES	\$195,100,525	\$202,564,634	\$7,464,109
	TOTAL	ESTIMATED REVENUE	\$204,879,447	\$216,506,879	\$11,627,432
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	149,410,664	126,926,905	(22,483,759)
		ASSIGNED	330,847	21,915	(308,932)
	TOTAL	BEGINNING FUND BALANCE	\$149,741,511	\$126,948,820	(\$22,792,691)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$354,620,958	\$343,455,699	(\$11,165,259)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$164,644,438	\$242,815,928	\$78,171,490
	TOTAL	FACILITIES ACQ. & CONST.	\$164,644,438	\$242,815,928	\$78,171,490
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES		3,344,612	3,344,612
	TOTAL	CHARTER SCHOOL CAPITAL	\$0	\$3,344,612	\$3,344,612
7500	300	FISCAL SERVICES PURCHASED SERVICES	5,460		(5,460)
	TOTAL	FISCAL SERVICES	\$5,460	\$0	(\$5,460)
9200	700	DEBT SERVICES OTHER EXPENSES	707,912	707,912	0
	TOTAL	DEBT SERVICES	\$707,912	\$707,912	\$0
9700	900	TRANSFER OF FUNDS TRANSFERS	62,314,328	60,773,273	(1,541,055)
	TOTAL	TRANSFER OF FUNDS	\$62,314,328	\$60,773,273	(\$1,541,055)
	TOTAL	APPROPRIATIONS	\$227,672,138	\$307,641,725	\$79,969,587
	000	FUND BALANCE BUDGET FUND BALANCE-END			
		RESTRICTED	126,926,905	35,763,974	(91,162,931)
		ASSIGNED	21,915	50,000	28,085
	TOTAL	ENDING FUND BALANCE	\$126,948,820	\$35,813,974	(\$91,134,846)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$354,620,958	\$343,455,699	(\$11,165,259)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT		DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
TION			ACTUAL	RECOMMENDED BUDGET	
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>					
		FEDERAL DIRECT			
3192	000	PELL GRANTS	\$2,922,167	\$4,054,067	\$1,131,900
3199	000	MISC FEDERAL DIRECT	1,516,083	724,038	(792,045)
	TOTAL	FEDERAL DIRECT	\$4,438,250	\$4,778,105	\$339,855
		FEDERAL THRU STATE			
3201	000	CAREER AND TECHNICAL EDUCATION	1,574,843	192,694	(1,382,149)
3221	000	ADULT GENERAL EDUCATION	1,189,316	306,309	(883,007)
3222	000	ENGLISH LITERACY & CIVICS	142,544	54,991	(87,553)
3225	000	TCHER & PRINCPL TRNING TITLE II	3,637,341	1,251,574	(2,385,767)
3230	000	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	25,951,967	1,632,302	(24,319,665)
3240	000	ELEM & SECONDARY EDUC ACT (TITLE I)	30,275,814	14,848,613	(15,427,201)
3241	000	LANGUAGE INSTRUCTION TITLE III	1,227,932	336,978	(890,954)
3242	000	TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	718,430	370,300	(348,130)
3299	000	MISC FEDERAL THRU STATE	2,452,061	1,548,645	(903,416)
	TOTAL	FEDERAL THRU STATE	\$67,170,248	\$20,542,406	(\$46,627,842)
	TOTAL	ESTIMATED REVENUE	\$71,608,498	\$25,320,511	(\$46,287,987)

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS				
	BASIC (FEFP K-12)			
5100 100	SALARIES	\$6,377,981	\$151,234	(\$6,226,747)
5100 200	EMPLOYEE BENEFITS	1,994,385	24,138	(1,970,247)
5100 300	PURCHASED SERVICES	3,475,132	6,558,433	3,083,301
5100 500	MATERIALS & SUPPLIES	3,427,927	5,013,038	1,585,111
5100 600	CAPITAL EXPENDITURES	1,412,646	835,739	(576,907)
5100 700	OTHER EXPENSE	2,409	3,275	866
TOTAL	BASIC (FEFP K-12)	\$16,690,480	\$12,585,857	(\$4,104,623)
	EXCEPTIONAL			
5200 100	SALARIES	5,132,874	4,919	(5,127,955)
5200 200	EMPLOYEE BENEFITS	2,138,683	932	(2,137,751)
5200 300	PURCHASED SERVICES	73,471	15,802	(57,669)
5200 500	MATERIALS & SUPPLIES	194,682	75	(194,607)
5200 600	CAPITAL EXPENDITURES	4,390		(4,390)
TOTAL	EXCEPTIONAL	\$7,544,100	\$21,728	(\$7,522,372)
	CAREER EDUCATION			
5300 100	SALARIES	229,536	8,588	(220,948)
5300 200	EMPLOYEE BENEFITS	45,321	862	(44,459)
5300 300	PURCHASED SERVICES	454,872	127,191	(327,681)
5300 500	MATERIALS & SUPPLIES	284,728	35,697	(249,031)
5300 600	CAPITAL EXPENDITURES	265,686		(265,686)
5300 700	OTHER EXPENSE	5,470		(5,470)
TOTAL	CAREER EDUCATION	\$1,285,613	\$172,338	(\$1,113,275)
	ADULT GENERAL			
5400 100	SALARIES	134,166	8,970	(125,196)
5400 200	EMPLOYEE BENEFITS	28,450	1,854	(26,596)
5400 300	PURCHASED SERVICES	259,416	119,430	(139,986)
5400 500	MATERIALS & SUPPLIES	44,295	1,799	(42,496)
5400 600	CAPITAL EXPENDITURES	218,877	98,580	(120,297)
5400 700	OTHER EXPENSE	5,075	5,000	(75)
TOTAL	ADULT GENERAL	\$690,279	\$235,633	(\$454,646)
	PRE KINDERGARTEN			
5500 100	SALARIES	164,306		(164,306)
5500 200	EMPLOYEE BENEFITS	69,539		(69,539)
5500 500	MATERIALS & SUPPLIES	7,598	8,104	506
TOTAL	PRE KINDERGARTEN	\$241,443	\$8,104	(\$233,339)
SUBTOTAL - INSTRUCTIONAL SERVICES		\$26,451,915	\$13,023,660	(\$13,428,255)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,053,556	73,764	(1,979,792)
6110	200	EMPLOYEE BENEFITS	771,736	19,310	(752,426)
6110	300	PURCHASED SERVICES	15,680	4,050	(11,630)
6110	500	MATERIALS & SUPPLIES	7,183	7,698	515
	TOTAL	ATTENDANCE & SOCIAL WORK	\$2,848,155	\$104,822	(\$2,743,333)
		GUIDANCE SERVICES			
6120	100	SALARIES	26,313	1,690	(24,623)
6120	200	EMPLOYEE BENEFITS	4,433	331	(4,102)
	TOTAL	GUIDANCE SERVICES	\$30,746	\$2,021	(\$28,725)
		HEALTH SERVICES			
6130	100	SALARIES	28,244		(28,244)
6130	200	EMPLOYEE BENEFITS	5,758		(5,758)
	TOTAL	HEALTH SERVICES	\$34,002	\$0	(\$34,002)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	379,316	9,733	(369,583)
6140	200	EMPLOYEE BENEFITS	193,234	3,985	(189,249)
6140	300	PURCHASED SERVICES		8,822	8,822
	TOTAL	PSYCHOLOGICAL SERVICES	\$572,550	\$22,540	(\$550,010)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	144,919	1,389	(143,530)
6150	200	EMPLOYEE BENEFITS	51,858	1,984	(49,874)
6150	300	PURCHASED SERVICES	83,744	238,341	154,597
6150	500	MATERIALS & SUPPLIES	320,191	674,609	354,418
6150	600	CAPITAL OUTLAY	1,670	12,578	10,908
	TOTAL	PARENTAL INVOLVEMENT	\$602,382	\$928,901	\$326,519
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	899,213		(899,213)
6190	200	EMPLOYEE BENEFITS	369,091		(369,091)
6190	300	PURCHASED SERVICES	556		(556)
6190	500	MATERIALS & SUPPLIES	7,900		(7,900)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$1,276,760	\$0	(\$1,276,760)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	10,486,427	741,261	(9,745,166)
6300	200	EMPLOYEE BENEFITS	3,917,041	235,083	(3,681,958)
6300	300	PURCHASED SERVICES	416,946	671,223	254,277
6300	500	MATERIALS & SUPPLIES	97,459	187,127	89,668
6300	600	CAPITAL EXPENDITURES	72,920	91,565	18,645
6300	700	OTHER EXPENSE	2,112	2,025	(87)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$14,992,905	\$1,928,284	(\$13,064,621)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	12,040,172	713,913	(11,326,259)
6400	200	EMPLOYEE BENEFITS	4,408,582	145,190	(4,263,392)
6400	300	PURCHASED SERVICES	1,509,827	2,322,139	812,312
6400	500	MATERIALS & SUPPLIES	128,890	184,561	55,671
6400	600	CAPITAL EXPENDITURES	61,303	37,013	(24,290)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$18,148,774	\$3,402,816	(\$14,745,958)
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	154,428		(154,428)
6500	200	EMPLOYEE BENEFITS	55,374		(55,374)
	TOTAL	INSTRUCTION-RELATED TECH	\$209,802	\$0	(\$209,802)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$38,716,076</i>	<i>\$6,389,384</i>	<i>(\$32,326,692)</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	2,556,681	1,508,886	(1,047,795)
	TOTAL	GENERAL ADMINISTRATION	\$2,556,681	\$1,508,886	(\$1,047,795)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	140,445	2,673	(137,772)
7300	200	EMPLOYEE BENEFITS	10,967	523	(10,444)
	TOTAL	SCHOOL ADMINISTRATION	\$151,412	\$3,196	(\$148,216)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	7,213	16,000	8,787
	TOTAL	FACILITIES ACQ. & CONST.	\$7,213	\$16,000	\$8,787
		FISCAL SERVICES			
7500	100	SALARIES	31,254	1,390	(29,864)
7500	200	EMPLOYEE BENEFITS	22,238	781	(21,457)
7500	300	PURCHASED SERVICES		6,050	6,050
7500	500	MATERIALS & SUPPLIES		1,903	1,903
	TOTAL	FISCAL SERVICES	\$53,492	\$10,124	(\$43,368)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	179,108		(179,108)
7710	200	EMPLOYEE BENEFITS	66,447		(66,447)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$245,555	\$0	(\$245,555)
		PERSONNEL SERVICES			
7730	100	SALARIES	144,209	2,619	(141,590)
7730	200	EMPLOYEE BENEFITS	37,485	200	(37,285)
7730	300	PURCHASED SERVICES		4,824	4,824
	TOTAL	PERSONNEL SERVICES	\$181,694	\$7,643	(\$174,051)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	54,308	9,234	(45,074)
7790	200	EMPLOYEE BENEFITS	20,139	995	(19,144)
	TOTAL	OTHER CENTRAL SERVICES	\$74,447	\$10,229	(\$64,218)
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	235,056	195,351	(39,705)
7800	400	ENERGY SERVICES	4,999	8,931	3,932
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$240,055	\$204,282	(\$35,773)
		OPERATION OF PLANT			
7900	100	SALARIES	772	11,821	11,049
7900	200	EMPLOYEE BENEFITS	151	6,653	6,502
7900	300	PURCHASED SERVICES	5,608	608	(5,000)
7900	600	CAPITAL EXPENDITURES	1,259	73,958	72,699
	TOTAL	OPERATION OF PLANT	\$7,790	\$93,040	\$85,250
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$3,518,339</i>	<i>\$1,853,400</i>	<i>(\$1,664,939)</i>
		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	167,327	124,376	(42,951)
9100	700	OTHER EXPENSE	2,754,841	3,929,691	1,174,850
	TOTAL	COMMUNITY SERVICES	\$2,922,168	\$4,054,067	\$1,131,899
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$2,922,168</i>	<i>\$4,054,067</i>	<i>\$1,131,899</i>
		TOTAL APPROPRIATIONS	\$71,608,498	\$25,320,511	(\$46,287,987)

PINELLAS COUNTY SCHOOL BOARD

FUNG- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - ESTIMATED REVENUE</u>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$13,224		(\$13,224)
	TOTAL	FEDERAL THRU STATE	\$13,224	\$0	(\$13,224)
	TOTAL	ESTIMATED REVENUE	\$13,224	\$0	(\$13,224)

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND - ESSER - APPROPRIATIONS

		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	\$5,466		(\$5,466)
6300	200	EMPLOYEE BENEFITS	4,124		(4,124)
6300	300	PURCHASED SERVICES	850		(850)
6300	500	MATERIALS & SUPPLIES	2,784		(2,784)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$13,224	\$0	(\$13,224)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$13,224</i>	<i>\$0</i>	<i>(\$13,224)</i>
	TOTAL	APPROPRIATIONS	\$13,224	\$0	(\$13,224)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>					
3272	000	FEDERAL THRU STATE EDUC. STABIL. FUNDS WORKFORCE	\$1,360,355	\$57,558	(\$1,302,797)
3273	000	EDUC. STABIL. VPK	77,920	851,152	773,232
	TOTAL	FEDERAL THRU STATE	<u>\$1,438,275</u>	<u>\$908,710</u>	<u>(\$529,565)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$1,438,275</u></u>	<u><u>\$908,710</u></u>	<u><u>(\$529,565)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$6,499	\$3,083	(\$3,416)
5100	600	CAPITAL EXPENDITURES	859	89	(770)
	TOTAL	BASIC (FEFP K-12)	<u>\$7,358</u>	<u>\$3,172</u>	<u>(\$4,186)</u>
		CAREER EDUCATION			
5300	500	MATERIALS & SUPPLIES	3,520	80	(3,440)
5300	600	CAPITAL EXPENDITURES	84,433	2,371	(82,062)
	TOTAL	CAREER EDUCATION	<u>\$87,953</u>	<u>\$2,451</u>	<u>(\$85,502)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	1,303		(1,303)
5500	200	EMPLOYEE BENEFITS	100		(100)
5500	300	PURCHASED SERVICES		65,118	65,118
5500	500	MATERIALS & SUPPLIES	65,319	772,462	707,143
5500	600	CAPITAL EXPENDITURES	3,840	1,039	(2,801)
	TOTAL	PRE KINDERGARTEN	<u>\$70,562</u>	<u>\$838,619</u>	<u>\$768,057</u>
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<u><i>\$165,873</i></u>	<u><i>\$844,242</i></u>	<u><i>\$678,369</i></u>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES		8,696	8,696
6400	200	EMPLOYEE BENEFITS		665	665
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$0</u>	<u>\$9,361</u>	<u>\$9,361</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$0</i></u>	<u><i>\$9,361</i></u>	<u><i>\$9,361</i></u>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	1,400	1,483	83
9100	500	MATERIALS & SUPPLIES	1,270,178	16,744	(1,253,434)
9100	600	CAPITAL EXPENDITURES	824	36,880	36,056
	TOTAL	COMMUNITY SERVICES	<u>\$1,272,402</u>	<u>\$55,107</u>	<u>(\$1,217,295)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$1,272,402</i></u>	<u><i>\$55,107</i></u>	<u><i>(\$1,217,295)</i></u>
		TOTAL APPROPRIATIONS	<u>\$1,438,275</u>	<u>\$908,710</u>	<u>(\$529,565)</u>

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - ESTIMATED REVENUE</u>					
3271	000	FEDERAL THRU STATE EDUC. STABILIZATION FUNDS K-12	\$12,207,032	\$4,290,075	(\$7,916,957)
	TOTAL	FEDERAL THRU STATE	\$12,207,032	\$4,290,075	(\$7,916,957)
	TOTAL	ESTIMATED REVENUE	\$12,207,032	\$4,290,075	(\$7,916,957)
	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN RESTRICTED	(2,695,435)		2,695,435
	TOTAL	BEGINNING FUND BALANCE	(\$2,695,435)	\$0	\$2,695,435
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$9,511,597	\$4,290,075	(\$5,221,522)

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II - ESSER - APPROPRIATIONS					
5100	100	BASIC (FEFP K-12) SALARIES	\$704,230	\$456,920	(\$247,310)
5100	200	EMPLOYEE BENEFITS	154,668	164,111	9,443
5100	300	PURCHASED SERVICES	1,845,989	1,208,547	(637,442)
5100	500	MATERIALS & SUPPLIES	132,510	1,574,218	1,441,708
5100	600	CAPITAL EXPENDITURES	47,370	15,666	(31,704)
	TOTAL	BASIC (FEFP K-12)	\$2,884,767	\$3,419,462	\$534,695
	<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>		<i>\$2,884,767</i>	<i>\$3,419,462</i>	<i>\$534,695</i>
6120	100	GUIDANCE SERVICES SALARIES		19,990	19,990
	TOTAL	GUIDANCE SERVICES	\$0	\$19,990	\$19,990
6140	300	PSYCHOLOGICAL SERVICES PURCHASED SERVICES	80,317		(80,317)
6140	500	MATERIALS & SUPPLIES	33,374		(33,374)
	TOTAL	PSYCHOLOGICAL SERVICES	\$113,691	\$0	(\$113,691)
6200	500	INSTRUCTIONAL MEDIA SERVICES MATERIALS & SUPPLIES		61,970	61,970
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$0	\$61,970	\$61,970
6300	100	INSTRUCTION & CURRICULUM DVLP SVCS SALARIES		6,357	6,357
6300	200	EMPLOYEE BENEFITS		1,728	1,728
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$0	\$8,085	\$8,085
6400	100	INSTRUCTIONAL STAFF TRAINING SERVICES SALARIES	486,321	63,507	(422,814)
6400	200	EMPLOYEE BENEFITS	198,477	13,476	(185,001)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$684,798	\$76,983	(\$607,815)
6500	500	INSTRUCTION-RELATED TECH MATERIALS & SUPPLIES		2,000	2,000
	TOTAL	INSTRUCTION-RELATED TECH	\$0	\$2,000	\$2,000
	<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>		<i>\$798,489</i>	<i>\$169,028</i>	<i>(\$629,461)</i>
7200	700	GENERAL ADMINISTRATION OTHER EXPENSE	141,031	701,236	560,205
	TOTAL	GENERAL ADMINISTRATION	\$141,031	\$701,236	\$560,205

FUNCTION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		SCHOOL ADMINISTRATION			
7300	100	SALARIES		349	349
		TOTAL SCHOOL ADMINISTRATION	\$0	\$349	\$349
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$141,031</i>	<i>\$701,585</i>	<i>\$560,554</i>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	5,687,310		(5,687,310)
		TOTAL TRANSFER OF FUNDS	\$5,687,310	\$0	(\$5,687,310)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$5,687,310</i>	<i>\$0</i>	<i>(\$5,687,310)</i>
		TOTAL APPROPRIATIONS	\$9,511,597	\$4,290,075	(\$5,221,522)

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>OTHER CRRSA ACT RELIEF - GEER II- ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3272	000	EDUC. STABIL. FUNDS WORKFORCE	\$820,204	\$296,408	(\$523,796)
3273	000	EDUC. STABIL. VPK	3,125	4,602	1,477
3280	000	FEDERAL THROUGH LOCAL	91,282	53,718	(37,564)
	TOTAL	FEDERAL THRU STATE	\$914,611	\$354,728	(\$559,883)
	TOTAL	ESTIMATED REVENUE	\$914,611	\$354,728	(\$559,883)

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CRRSA ACT RELIEF - GEER II- APPROPRIATIONS</u>					
		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES	\$551		(\$551)
5100	600	CAPITAL EXPENDITURES	2,574		(2,574)
	TOTAL	BASIC (FEFP K-12)	\$3,125	\$0	(\$3,125)
		CAREER EDUCATION			
5300	300	PURCHASED SERVICES	28,853	20,406	(8,447)
5300	500	MATERIALS & SUPPLIES	80,942	36,744	(44,198)
5300	600	CAPITAL EXPENDITURES	564,601	106,012	(458,589)
5300	700	OTHER EXPENSE	221,605	64,784	(156,821)
	TOTAL	CAREER EDUCATION	\$896,001	\$227,946	(\$668,055)
	<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>		<i>\$899,126</i>	<i>\$227,946</i>	<i>(\$671,180)</i>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES		32,500	32,500
6400	200	EMPLOYEE BENEFITS		4,930	4,930
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$0	\$37,430	\$37,430
	<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>		<i>\$0</i>	<i>\$37,430</i>	<i>\$37,430</i>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	14,550	24,307	9,757
	TOTAL	GENERAL ADMINISTRATION	\$14,550	\$24,307	\$9,757
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES		26,000	26,000
	TOTAL	FACILITIES ACQ. & CONST.	\$0	\$26,000	\$26,000
		STUDENT TRANSPORTATION SERVICES			
7800	300	PURCHASED SERVICES	935	39,045	38,110
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$935	\$39,045	\$38,110
	<i>SUBTOTAL - GENERAL SUPPORT</i>		<i>\$15,485</i>	<i>\$89,352</i>	<i>\$73,867</i>
	TOTAL	APPROPRIATIONS	\$914,611	\$354,728	(\$559,883)

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$98,653,065	\$64,025,022	(\$34,628,043)
	TOTAL	FEDERAL THRU STATE	\$98,653,065	\$64,025,022	(\$34,628,043)
	TOTAL	ESTIMATED REVENUE	\$98,653,065	\$64,025,022	(\$34,628,043)

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$18,072,188	\$5,156,259	(\$12,915,929)
5100	200	EMPLOYEE BENEFITS	3,907,482	1,374,082	(2,533,400)
5100	300	PURCHASED SERVICES	14,114,736	4,438,264	(9,676,472)
5100	500	MATERIALS & SUPPLIES	6,948,765	3,756,717	(3,192,048)
5100	600	CAPITAL EXPENDITURES	2,557,711	4,109,326	1,551,615
5100	700	OTHER EXPENSE	7,191	82,549	75,358
	TOTAL	BASIC (FEFP K-12)	\$45,608,073	\$18,917,197	(\$26,690,876)
		EXCEPTIONAL			
5200	100	SALARIES	4,140,591	366,621	(3,773,970)
5200	200	EMPLOYEE BENEFITS	1,246,027	1,610,318	364,291
5200	300	PURCHASED SERVICES	14,483	206,467	191,984
5200	500	MATERIALS & SUPPLIES	30,366	18,821	(11,545)
5200	600	CAPITAL EXPENDITURES	41,233	50,358	9,125
	TOTAL	EXCEPTIONAL	\$5,472,700	\$2,252,585	(\$3,220,115)
		CAREER EDUCATION			
5300	100	SALARIES	292,125	42,678	(249,447)
5300	200	EMPLOYEE BENEFITS	44,059	90,725	46,666
	TOTAL	CAREER EDUCATION	\$336,184	\$133,403	(\$202,781)
		ADULT GENERAL			
5400	100	SALARIES	42,144		(42,144)
5400	200	EMPLOYEE BENEFITS	5,422		(5,422)
	TOTAL	ADULT GENERAL	\$47,566	\$0	(\$47,566)
		PRE KINDERGARTEN			
5500	100	SALARIES	3,973,559	3,446,498	(527,061)
5500	200	EMPLOYEE BENEFITS	1,463,724	1,891,456	427,732
5500	500	MATERIALS & SUPPLIES	151,991	554,358	402,367
5500	600	CAPITAL EXPENDITURES		9,500	9,500
	TOTAL	PRE KINDERGARTEN	\$5,589,274	\$5,901,812	\$312,538
		SUBTOTAL - INSTRUCTIONAL SERVICES	\$57,053,797	\$27,204,997	(\$29,848,800)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	621,230	314,033	(307,197)
6110	200	EMPLOYEE BENEFITS	190,593	131,103	(59,490)
6110	300	PURCHASED SERVICES	6,279	7,522	1,243
6110	500	MATERIALS & SUPPLIES	1,535	9,596	8,061
	TOTAL	ATTENDANCE & SOCIAL WORK	\$819,637	\$462,254	(\$357,383)

FUNCTION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		GUIDANCE SERVICES			
6120	100	SALARIES	289,111		(289,111)
6120	200	EMPLOYEE BENEFITS	57,183		(57,183)
6120	300	PURCHASED SERVICES	652,462	223,723	(428,739)
	TOTAL	GUIDANCE SERVICES	\$998,756	\$223,723	(\$775,033)
		HEALTH SERVICES			
6130	100	SALARIES	79,786	50,824	(28,962)
6130	200	EMPLOYEE BENEFITS	9,718	10,165	447
6130	300	PURCHASED SERVICES	1,048,570	439,256	(609,314)
6130	600	CAPITAL EXPENDITURES	108,108	112,757	4,649
	TOTAL	HEALTH SERVICES	\$1,246,182	\$613,002	(\$633,180)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	264,840	25,911	(238,929)
6140	200	EMPLOYEE BENEFITS	78,771	7,969	(70,802)
6140	300	PURCHASED SERVICES		205,493	205,493
	TOTAL	PSYCHOLOGICAL SERVICES	\$343,611	\$239,373	(\$104,238)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	59,439	1,062	(58,377)
6150	200	EMPLOYEE BENEFITS	6,000	208	(5,792)
6150	300	PURCHASED SERVICES		260,116	260,116
6150	500	MATERIALS & SUPPLIES		35,625	35,625
	TOTAL	PARENTAL INVOLVEMENT	\$65,439	\$297,011	\$231,572
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	51,130	17,672	(33,458)
6190	200	EMPLOYEE BENEFITS	6,078	4,684	(1,394)
6190	300	PURCHASED SERVICES		780,711	780,711
6190	500	MATERIALS & SUPPLIES	815	75,767	74,952
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$58,023	\$878,834	\$820,811
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	175,928	49,892	(126,036)
6200	200	EMPLOYEE BENEFITS	26,523	10,137	(16,386)
6200	600	CAPITAL OUTLAY		475	475
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$202,451	\$60,504	(\$141,947)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	721,477	346,964	(374,513)
6300	200	EMPLOYEE BENEFITS	204,693	188,512	(16,181)
6300	300	PURCHASED SERVICES	76,422	106,728	30,306
6300	500	MATERIALS & SUPPLIES	26	66,880	66,854
6300	600	CAPITAL EXPENDITURES	4,365	54,191	49,826
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$1,006,983	\$763,275	(\$243,708)

FUNC-TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	3,092,225	3,707,376	615,151
6400	200	EMPLOYEE BENEFITS	575,087	369,669	(205,418)
6400	300	PURCHASED SERVICES	576,800	1,295,746	718,946
6400	500	MATERIALS & SUPPLIES	58,887	153,557	94,670
6400	600	CAPITAL EXPENDITURES		51,052	51,052
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$4,302,999	\$5,577,400	\$1,274,401
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	28,920		(28,920)
6500	200	EMPLOYEE BENEFITS	2,258		(2,258)
6500	300	PURCHASED SERVICES		123,496	123,496
	TOTAL	INSTRUCTION-RELATED TECH	\$31,178	\$123,496	\$92,318
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$9,075,259</i>	<i>\$9,238,872</i>	<i>\$163,613</i>
		SCHOOL BOARD			
7100	100	SALARIES	900		(900)
7100	200	EMPLOYEE BENEFITS	69		(69)
	TOTAL	SCHOOL BOARD	\$969	\$0	(\$969)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	108,304	128,546	20,242
7200	200	EMPLOYEE BENEFITS	36,936	39,252	2,316
7200	300	PURCHASED SERVICES	128,083	28,068	(100,015)
7200	500	MATERIALS & SUPPLIES	3,785	57	(3,728)
7200	600	CAPITAL EXPENDITURES		61,750	61,750
7200	700	OTHER EXPENSE	3,940,603	4,934,927	994,324
	TOTAL	GENERAL ADMINISTRATION	\$4,217,711	\$5,192,600	\$974,889
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	379,488	188,895	(190,593)
7300	200	EMPLOYEE BENEFITS	45,317	40,083	(5,234)
	TOTAL	SCHOOL ADMINISTRATION	\$424,805	\$228,978	(\$195,827)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	4,092	6,972	2,880
7400	200	EMPLOYEE BENEFITS	313	533	220
7400	600	CAPITAL EXPENDITURES	83,123		(83,123)
	TOTAL	FACILITIES ACQ. & CONST.	\$87,528	\$7,505	(\$80,023)
		FISCAL SERVICES			
7500	100	SALARIES	152,135	185,319	33,184
7500	200	EMPLOYEE BENEFITS	49,607	76,769	27,162
	TOTAL	FISCAL SERVICES	\$201,742	\$262,088	\$60,346

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		FOOD SERVICE			
7600	100	SALARIES	367,578		(367,578)
7600	200	EMPLOYEE BENEFITS	28,124		(28,124)
	TOTAL	FOOD SERVICE	\$395,702	\$0	(\$395,702)
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	67,451		(67,451)
7710	200	EMPLOYEE BENEFITS	21,425		(21,425)
7710	300	PURCHASED SERVICES	123,775	181,441	57,666
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$212,651	\$181,441	(\$31,210)
		INFORMATION SERVICES			
7720	100	SALARIES	71,501		(71,501)
7720	200	EMPLOYEE BENEFITS	35,358		(35,358)
7720	300	PURCHASED SERVICES	15,424	241,147	225,723
7720	500	MATERIALS & SUPPLIES	3,791	784	(3,007)
7720	600	CAPITAL EXPENDITURES	290,715	101,675	(189,040)
	TOTAL	INFORMATION SERVICES	\$416,789	\$343,606	(\$73,183)
		PERSONNEL SERVICES			
7730	100	SALARIES	18,318		(18,318)
7730	200	EMPLOYEE BENEFITS	1,401		(1,401)
7730	300	PURCHASED SERVICES	1,791	3,049	1,258
	TOTAL	PERSONNEL SERVICES	\$21,510	\$3,049	(\$18,461)
		INTERNAL SVC			
7760	100	SALARIES	18,180		(18,180)
7760	200	EMPLOYEE BENEFITS	1,391		(1,391)
	TOTAL	INTERNAL SVC	\$19,571	\$0	(\$19,571)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	171,788	136,303	(35,485)
7790	200	EMPLOYEE BENEFITS	58,205	41,899	(16,306)
7790	300	PURCHASED SERVICES	888		(888)
	TOTAL	OTHER CENTRAL SERVICES	\$230,881	\$178,202	(\$52,679)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	227,106	1,178,271	951,165
7800	200	EMPLOYEE BENEFITS	17,376	198,778	181,402
7800	300	PURCHASED SERVICES	884,586	3,096,542	2,211,956
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$1,129,068	\$4,473,591	\$3,344,523

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
		OPERATION OF PLANT			
7900	100	SALARIES	427,224		(427,224)
7900	200	EMPLOYEE BENEFITS	32,686		(32,686)
7900	300	PURCHASED SERVICES	117	87	(30)
7900	500	MATERIALS & SUPPLIES	306,711	140,325	(166,386)
7900	600	CAPITAL EXPENDITURES	672,543	499,857	(172,686)
7900	700	OTHER EXPENSES	10,208	4,579	(5,629)
	TOTAL	OPERATION OF PLANT	\$1,449,489	\$644,848	(\$804,641)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$8,788,845</i>	<i>\$11,515,908</i>	<i>\$2,727,063</i>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	89,112		(89,112)
8100	200	EMPLOYEE BENEFITS	6,818		(6,818)
8100	500	MATERIALS & SUPPLIES	343,309	\$7,851	(335,458)
	TOTAL	MAINTENANCE OF PLANT	\$439,239	\$7,851	(\$431,388)
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$439,239</i>	<i>\$7,851</i>	<i>(\$431,388)</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	107,770		(107,770)
8200	200	EMPLOYEE BENEFITS	21,061		(21,061)
8200	300	PURCHASED SERVICES	115,069	4,390,510	4,275,441
8200	600	CAPITAL EXPENDITURES		166,884	166,884
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$243,900	\$4,557,394	\$4,313,494
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<i>\$243,900</i>	<i>\$4,557,394</i>	<i>\$4,313,494</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	2,418		(2,418)
9100	200	EMPLOYEE BENEFITS	185		(185)
	TOTAL	COMMUNITY SERVICES	\$2,603	\$0	(\$2,603)
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	23,029,851	11,500,000	(11,529,851)
	TOTAL	TRANSFER OF FUNDS	\$23,029,851	\$11,500,000	(\$11,529,851)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$23,029,851</i>	<i>\$11,500,000</i>	<i>(\$11,529,851)</i>
		TOTAL APPROPRIATIONS	\$98,653,065	\$64,025,022	(\$34,628,043)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$32,204,871	\$29,500,000	(\$2,704,871)
3262	000	SCH BRKFST REIMBURSEMENT	10,289,181	13,500,000	3,210,819
3263	000	AFTERSCHOOL SNACK REIMB	851,966	1,400,000	548,034
3264	000	CHILD CARE FOOD PROGRAM	1,782,016	2,100,000	317,984
3265	000	USDA DONATED COMMODITIES	4,346,149	3,750,000	(596,149)
3266	000	CASH IN LIEU OF DONAT. FOOD	131,597	185,000	53,403
3267	000	SUMMER FOOD SERVICE PROGRAM	984,037	1,650,000	665,963
3269	000	OTHER FOOD SERV. REVENUE	813,376	2,019,479	1,206,103
3299	000	MISC FEDERAL THRU STATE	3,702,683		(3,702,683)
	TOTAL	FEDERAL THRU STATE	\$55,105,876	\$54,104,479	(\$1,001,397)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	280,644	275,000	(5,644)
3338	000	SCHOOL LUNCH SUPPLEMENT	206,592	200,000	(6,592)
	TOTAL	STATE SOURCES	\$487,236	\$475,000	(\$12,236)
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	286,953	34,000	(252,953)
3433	000	NET INC/DEC FAIR VALUE INVEST	(431,877)	(109,000)	322,877
3451	000	STUDENT LUNCHES	2,471,721	575,000	(1,896,721)
3452	000	STUDENT BREAKFAST	8,172		(8,172)
3453	000	ADULT BREAKFAST/LUNCHES	109,578	75,000	(34,578)
3454	000	STUDENT AND ADULT A LA CARTE	1,699,093	1,000,000	(699,093)
3455	000	STUDENT SNACKS	92,158	40,000	(52,158)
3456	000	OTHER FOOD SALES	22,171	50,000	27,829
3459	000	ADMINISTRATIVE FEE - CHARTER	58,320	50,000	(8,320)
3490	000	MISC LOCAL SOURCES	443,739	250,000	(193,739)
	TOTAL	LOCAL SOURCES	\$4,760,028	\$1,965,000	(\$2,795,028)
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	96		(96)
	TOTAL	OTHER FINANCING SOURCES	\$96	\$0	(\$96)
	TOTAL	ESTIMATED REVENUE	\$60,353,236	\$56,544,479	(\$3,808,757)
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	14,612,401	16,045,172	1,432,771
	TOTAL	BEGINNING FUND BALANCE	\$14,612,401	\$16,045,172	\$1,432,771
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$74,965,637	\$72,589,651	(\$2,375,986)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$19,085,901	\$19,625,000	\$539,099
7600	200	EMPLOYEE BENEFITS	7,120,801	7,185,000	64,199
7600	300	PURCHASED SERVICES	2,928,312	3,138,189	209,877
7600	400	ENERGY SERVICES	2,711,832	2,377,000	(334,832)
7600	500	MATERIALS & SUPPLIES	24,935,266	22,959,765	(1,975,501)
7600	600	CAPITAL EXPENDITURES	1,813,505	3,540,237	1,726,732
7600	700	OTHER EXPENSE	324,848	110,950	(213,898)
	TOTAL	FOOD SERVICE	<u>\$58,920,465</u>	<u>\$58,936,141</u>	<u>\$15,676</u>
	TOTAL	APPROPRIATIONS	<u>\$58,920,465</u>	<u>\$58,936,141</u>	<u>\$15,676</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	16,045,172	13,653,510	(2,391,662)
	TOTAL	ENDING FUND BALANCE	<u>\$16,045,172</u>	<u>\$13,653,510</u>	<u>(\$2,391,662)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$74,965,637</u></u>	<u><u>\$72,589,651</u></u>	<u><u>(\$2,375,986)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$337,911		(\$337,911)
3433	000	NET INC/DEC FAIR VALUE INVEST	(648,593)		648,593
3484	000	PREMIUM REVENUE (WC)	\$3,993,903	\$5,200,000	\$1,206,097
3497	000	REFUNDS OF PRIOR YEAR EXP	191,772		(191,772)
		TOTAL LOCAL SOURCES	<u>\$3,874,993</u>	<u>\$5,200,000</u>	<u>\$1,325,007</u>
		TOTAL ESTIMATED REVENUE	<u>\$3,874,993</u>	<u>\$5,200,000</u>	<u>\$1,325,007</u>
		BUDGET FUND BALANCE-BEGIN RESTRICTED	443,497	324,587	(118,910)
		TOTAL BEGINNING FUND BALANCE	<u>\$443,497</u>	<u>\$324,587</u>	<u>(118,910)</u>
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$4,318,490</u></u>	<u><u>\$5,524,587</u></u>	<u><u>\$1,206,097</u></u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$3,993,903	\$5,000,000	\$1,006,097
		TOTAL SCHOOL BOARD	<u>\$3,993,903</u>	<u>\$5,000,000</u>	<u>\$1,006,097</u>
		TOTAL APPROPRIATIONS	<u>\$3,993,903</u>	<u>\$5,000,000</u>	<u>\$1,006,097</u>
		FUND BALANCE			
	090	RESTRICTED	324,587	524,587	200,000
		TOTAL ENDING FUND BALANCE	<u>\$324,587</u>	<u>\$524,587</u>	<u>\$200,000</u>
		TOTAL APPROPRIATIONS & FD BALANCE	<u><u>\$4,318,490</u></u>	<u><u>\$5,524,587</u></u>	<u><u>\$1,206,097</u></u>

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FUNC- TION	OBJECT	DESCRIPTION	2022-23	2023-24	INCREASE/ (DECREASE)
			ACTUAL	RECOMMENDED BUDGET	
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$645,188		(\$645,188)
3433	000	NET INC/DEC FAIR VALUE INVEST	(374,870)		374,870
3484	000	PREMIUM REVENUE	140,824,744	149,965,099	9,140,355
3497	000	REFUNDS OF PRIOR YEAR EXP	1,129,240		(1,129,240)
	TOTAL	LOCAL SOURCES	<u>\$142,224,302</u>	<u>\$149,965,099</u>	<u>\$7,740,797</u>
	TOTAL	ESTIMATED REVENUE			
			<u>\$142,224,302</u>	<u>\$149,965,099</u>	<u>\$7,740,797</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	18,570,738	24,855,026	6,284,288
	TOTAL	BEGINNING FUND BALANCE	<u>\$18,570,738</u>	<u>\$24,855,026</u>	<u>\$6,284,288</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$160,795,040</u>	<u>\$174,820,125</u>	<u>\$14,025,085</u>
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
		INTERNAL SERVICES			
9900	200	EMPLOYEE BENEFITS	\$135,940,014	\$147,641,622	\$11,701,608
	TOTAL	INTERNAL SERVICES	<u>\$135,940,014</u>	<u>\$147,641,622</u>	<u>\$11,701,608</u>
	TOTAL	APPROPRIATIONS	<u>\$135,940,014</u>	<u>\$147,641,622</u>	<u>\$11,701,608</u>
2768		FUND BALANCE RESTRICTED	24,855,026	27,178,503	2,323,477
	TOTAL	ENDING FUND BALANCE	<u>\$24,855,026</u>	<u>\$27,178,503</u>	<u>\$2,323,477</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$160,795,040</u>	<u>\$174,820,125</u>	<u>\$14,025,085</u>

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FUNC- TION	OBJECT	DESCRIPTION	2022-23 ACTUAL	2023-24 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	\$4,177		(\$4,177)
3433	000	NET INC/DEC FAIR VALUE INVEST	(7,933)		7,933
	TOTAL	LOCAL SOURCES	(\$3,756)	\$0	\$3,756
	TOTAL	ESTIMATED REVENUE	(\$3,756)	\$0	\$3,756
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		NON-SPENDABLE	\$148,056	\$144,300	(\$3,756)
	TOTAL	BEGINNING FUND BALANCE	\$148,056	\$144,300	(\$3,756)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$144,300	\$144,300	\$0
<u>PERMANENT FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END			
		NON-SPENDABLE	\$144,300	\$144,300	\$0
	TOTAL	ENDING FUND BALANCE	\$144,300	\$144,300	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$144,300	\$144,300	\$0

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

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

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

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APPENDIX

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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

7000 General Support Services

7100	School Board
7200	General Administration (including Superintendent)
7300	School Administration (including Principals)
7400	Facilities Acquisition & Construction
7410	Facilities Acquisition & Construction – Current Expenditures
7500	Fiscal Services
7600	School Food Services
7700	Central Services, including:
7710	Planning, Research, Development, and Evaluation Services
7720	Information Services
7730	Personnel Services
7740	Statistical Services
7760	Internal Services
7790	Other Central Services
7800	Student Transportation Services
7900	Operation of Plant

8000 Maintenance

8100	Maintenance of Plant
8200	Administrative Technology Services

9000 Community Services, Debt Service, & Transfers

9100	Community Services
9200	Debt Service
9299	Issuance Discounts and Payments to Escrow Agent
9700	Transfer of Funds
9900	Proprietary and Fiduciary Expenses

Object

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

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

Cost Center

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

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

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GLOSSARY

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

American Rescue Plan (ARP)

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

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

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

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

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

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

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

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

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

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

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

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

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

COPs (Certificates of Participation):

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

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Miscellaneous Special Revenue Fund

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

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

Operating Fund: See *General Fund*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

