

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

**Public Hearing on
Tentative 2024-2025 Millage Rates & District Budget**

July 30, 2024 (6:30 p.m.)

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



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Tuesday, July 30, 2024
Public Hearing on Budget - 6:30 p.m. Time Certain

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

Vision: 100% Student Success

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

1. Opening of Meeting

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

2. Adoption of the Agenda

- 2.1 Adoption of the Agenda

3. Introductory Comments by the Superintendent

- 3.1 Introductory Comments by the Superintendent

4. Overview of Budget Process and Truth in Millage (TRIM) Requirements by the 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 Approval of Discretionary Local Effort Millage
- 5.2 Adoption of Total Millage Rates

6. Tentative 2024-2025 Budget, Including Public Comments

- 6.1 Approve Adoption of the Tentative 2024-2025 Budget
- 6.2 Set the Date of Second Public Hearing
- 6.3 Authorize the Submittal of Certification of School Taxable Value

7. Additional Board Actions

- 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

2024 - 2025 BUDGET CALENDAR

September 12, 2023	2023-24 Budget Adopted
October 13, 2023	FTE 2023-24 Survey 2 “date certain”
January 2024	Second semester staffing review
January 9, 2024	2024 Legislative Session Begins
January 26, 2024	Governor presents 2024-25 Budget Recommendation
January 31, 2024	FTE 2024-25 estimates (per forecast model) to State DOE
February 09, 2024	FTE 2023-24 Survey 3 “date certain”
March 2024	Staffing allocations to schools
March 8, 2024	Legislative Sessions Ends
April 22, 2024	Staff Rosters from schools due to Personnel
June 2024	Discretionary allocations to departments and schools
June 25, 2024	School Board Workshop on budget
July 1, 2024	New fiscal year begins
July 28, 2024	Advertise in Tampa Bay Times
July 30, 2024	First Public Hearing on the 2024-25 Budget and Millage Rates
August 12, 2024	School term begins
August 26, 2024	County Property Appraiser mails TRIM notices
September 10, 2024	Board adopts Tentative Facilities Work Program*
September 10, 2024	Final Public Hearing on the 2024-25 Budget and Millage Rates Adopted budget shall include the district’s facilities work program*

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

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy	<u>\$ 833,235,967</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	<u>\$ 700,071</u>
C. Actual property tax levy	<u>\$ 832,535,896</u>
 This year's proposed tax levy	 <u>\$ 877,032,253</u>

This year's proposed tax levy

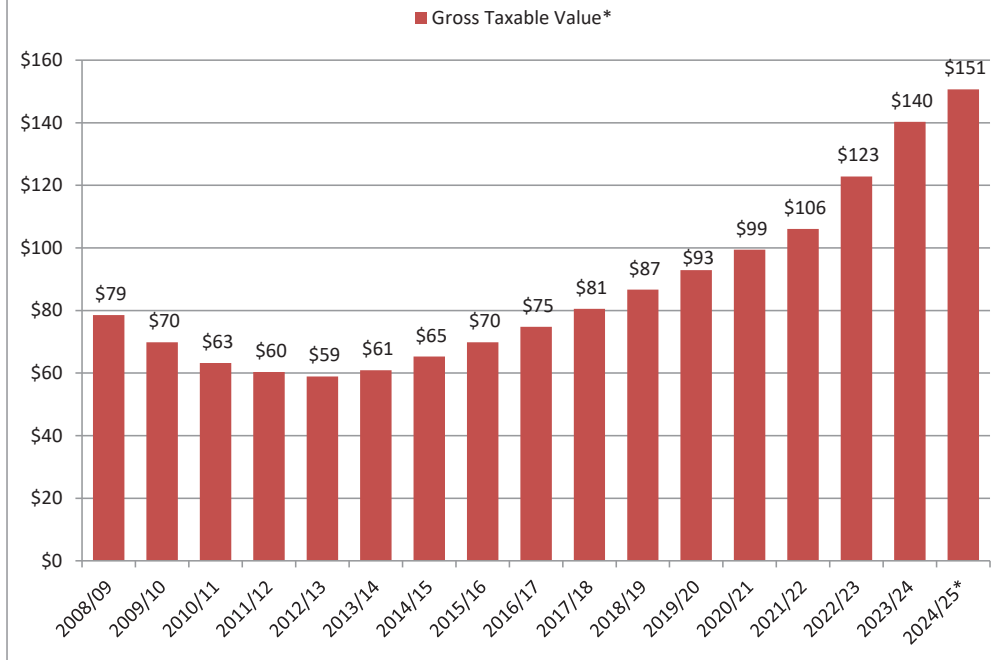
A portion of the tax levy is required under state law in order for the school board to receive \$358,840,219 in state education grants. The required portion has increased by 2.31 percent, and represents approximately five tenths of the total proposed taxes.

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

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

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

Pinellas County Schools Gross Taxable Value Comparison \$Billion



Tax Year	Gross Taxable Value	Incr/(Decr) As Compared to Prior Year	% Incr/(Decr) As Compared to Prior Year
2008/09	78,516,066,700	(1,585,416,981)	-2.0%
2009/10	69,846,303,858	(8,669,762,842)	-11.0%
2010/11	63,254,148,064	(6,592,155,794)	-9.4%
2011/12	60,328,895,475	(2,925,252,589)	-4.6%
2012/13	58,891,093,300	(1,437,802,175)	-2.4%
2013/14	60,915,234,693	2,024,141,393	3.4%
2014/15	65,276,216,864	4,360,982,171	7.2%
2015/16	69,844,411,317	4,568,194,453	7.0%
2016/17	74,769,722,195	4,925,310,878	7.1%
2017/18	80,533,507,010	5,763,784,815	7.7%
2018/19	86,662,845,014	6,129,338,004	7.6%
2019/20	92,860,690,733	6,197,845,719	7.2%
2020/21	99,400,925,955	6,540,235,222	7.0%
2021/22	106,042,089,211	6,641,163,256	6.7%
2022/23	122,829,543,209	16,787,453,998	15.8%
2023/24	140,322,662,036	17,493,118,827	14.2%
2024/25*	150,641,060,300	10,318,398,264	7.4%

*Gross Taxable value as certified on 07/01/24.

PINELLAS COUNTY SCHOOLS

Proposed 2024/2025 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	<u>2023/2024</u>	<u>2024/2025</u>	<u>Change</u>
Gross Taxable Property Value	\$140.30	\$150.64	7.4%
Adjusted Taxable Value (excluding new construction, etc.)	\$139.22 <i>(vs. 2023-24 Final Adjusted Taxable Value)</i>	\$148.86	6.9%

<i>MILLAGE RATE COMPARISONS:</i>			
<u>Proposed 2024/2025 Rates vs. Actual 2023/2024 Millage Rates</u>	<u>2023/2024 Actual</u>	<u>2024/2025 Proposed</u>	<u>Percent Change</u>
Required Local Effort	3.1900	3.0740	-3.64%
Discretionary Local Effort	0.7480	0.7480	0.00%
Local Referendum	0.5000	0.5000	0.00%
Operating Subtotal	4.4380	4.3220	-2.61%
Capital Outlay	1.5000	1.5000	0.00%
Total Millage	5.9380	5.8220	-1.95%
<u>Proposed 2024/2025 Rates vs. Rolled-Back Millage Rates</u>	<u>Rolled Back Rate</u>	<u>2024/2025 Proposed</u>	<u>Percent Change</u>
Required Local Effort	3.0046	3.0740	2.31%
Discretionary Local Effort	0.7045	0.7480	6.17%
Local Referendum	0.4709	0.5000	6.17%
Capital Outlay	1.4128	1.5000	6.17%
Total Millage	5.5928	5.8220	4.10%

School Board of Pinellas County

Explanation of Rolled-Back Millage Rate

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

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

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

**PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2024/25**

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, 2024, was \$150,641,060,300.

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, 2024, was \$150,641,060.
- (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 \$150,641,060 = \$144,615,418.

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 2024/25																																				
		1974/75 through										Proposed																										
		1970/71	1971/72	1972/73	1973/74	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	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	2023/24	2024/25				
		Millage																																				
Operating		Operating																																				
Operating (County)		10.00	10.00	10.00	9.30	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	5.431	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	3.074				
Operating (District)		1.60	1.10			1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	0.719	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	0.748				
Debt Service (County)		0.35	0.35	0.32		8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	6.150	0.141	0.141		0.250																		
Capital Improvement (Dist)		4.00				8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.650	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	0.500				
Total Millage		15.95	11.45	10.32	9.30	8.000	6.750	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.650	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				
		Pinellas County School Property Taxes by Year - 1970/71 to 2024/25																																				
		1989/90 through										Proposed																										
		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	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	2023/24	2024/25	
		Millage																																				
Operating		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	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	3.074	
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	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	0.748	
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	0.141	0.141		0.250															
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	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	
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	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	0.500	
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	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	
		Pinellas County School Property Taxes by Year - 1970/71 to 2024/25																																				
		1989/90 through										Proposed																										
		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	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	2023/24	2024/25	
		Millage																																				
Operating		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	3.074	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	3.074	
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	0.748	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	0.748	
Supplemental Discretionary Critical Needs		0.141	0.141		0.250															0.141	0.141		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	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	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	4.322	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	4.322	
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	1.500	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	0.500	0.500	
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	6.477	6.325	5.963	5.938	5.822	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	6.477	6.325	5.963	5.938	5.822	

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

	BUDGET 2023-2024		BUDGET 2024-2025		FY25 vs FY24 INCREASE/(DECREASE)	
	Rate	Revenue	Rate	Revenue	Amount	Percent
TAX BASE						
Gross Taxable Value		\$140,322,662,036		\$150,641,060,300	\$10,318,398,264	7.4%
Value of 1 mill (@ 96%)		\$134,709,756		\$144,615,418	\$9,905,662	7.4%
MILLAGE RATES AND REVENUE						
Operating						
Required Local Effort	3.190	\$429,724,121	3.074	\$444,547,795	\$14,823,674	3.5%
Discretionary	0.748	100,762,898	0.748	108,172,334	7,409,436	7.4%
Local Referendum	0.500	67,354,878	0.500	72,307,709	4,952,831	7.4%
Total Operating	4.438	\$597,841,897	4.322	\$625,027,838	\$27,185,941	4.6%
Capital	1.500	202,064,634	1.500	216,923,127	14,858,493	7.4%
TOTAL	5.938	\$799,906,531	5.822	\$841,950,965	\$42,044,434	5.3%

PINELLAS COUNTY SCHOOLS
 AN EXAMPLE OF HOW YOUR TAXES MAY CHANGE

	Year	2021/2022	2022/2023	2023/2024	2024/2025
<i>% Change in Assessed Value</i>		6.7%	15.8%	14.2%	7.4%
Assessed Value	\$	400,000	\$ 463,200	\$ 528,974	\$ 568,118
Homestead Exemption		25,000	25,000	25,000	25,000
Taxable Value	\$	375,000	\$ 438,200	\$ 503,974	\$ 543,118
Taxable Value	\$	375,000	\$ 438,200	\$ 503,974	\$ 543,118
Divided by 1,000 (= number of "mills")		375.000	438.200	503.974	543.118
Times Millage Rate		6.325	5.963	5.938	5.822
Property Taxes	\$	2,371.88	\$ 2,612.99	\$ 2,992.60	\$ 3,162.03

Change as compared to the prior year

\$	241.11	\$	379.61	\$	169.43
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Cumulative 3-Year Change

\$	790.15
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PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY

BUDGET SUMMARY

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Funding Source</i>	2024-2025 <i>Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$67,623,556	4.74%
State	289,820,461	20.34%
Local	1,067,984,132	74.92%
<i>Total Revenue</i>	\$1,425,428,149	100.00%
<i>Transfers & Balances</i>	242,154,505	
GRAND TOTAL	\$1,667,582,654	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	2024-2025 <i>Budget</i>	<i>Percent of Total Appropriations</i>
General Operating	\$1,084,924,059	65.06%
Debt Service	8,488,309	0.51%
Capital Outlay	272,238,674	16.33%
Contracted Programs	8,424,867	0.51%
Coronavirus Aid, Relief and Economic Security Act (CARES) (including GEER)	12,072	0.00%
American Rescue Plan ESSER III	82,138	0.00%
Food and Nutrition Fund	68,176,157	4.09%
Self-Insured Workers Comp & Liability Fund	5,724,587	0.34%
Self-Insured Health Fund	199,329,635	11.95%
Permanent Fund	144,550	0.01%
Miscellaneous Special Revenue Fund	20,037,606	1.20%
GRAND TOTAL	\$1,667,582,654	100.00%

2024-2025 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 2.4%
HIGHER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:
REQUIRED LOCAL EFFORT (INCLUDING PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE) 3.074
LOCAL CAPITAL IMPROVEMENT (CAPITAL OUTLAY) 1.500
BASIC DISCRETIONARY OPERATING 0.748
ADDITIONAL DISCRETIONARY (STATUTORY, VOTED) 0.500
TOTAL MILLAGE 5.822

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

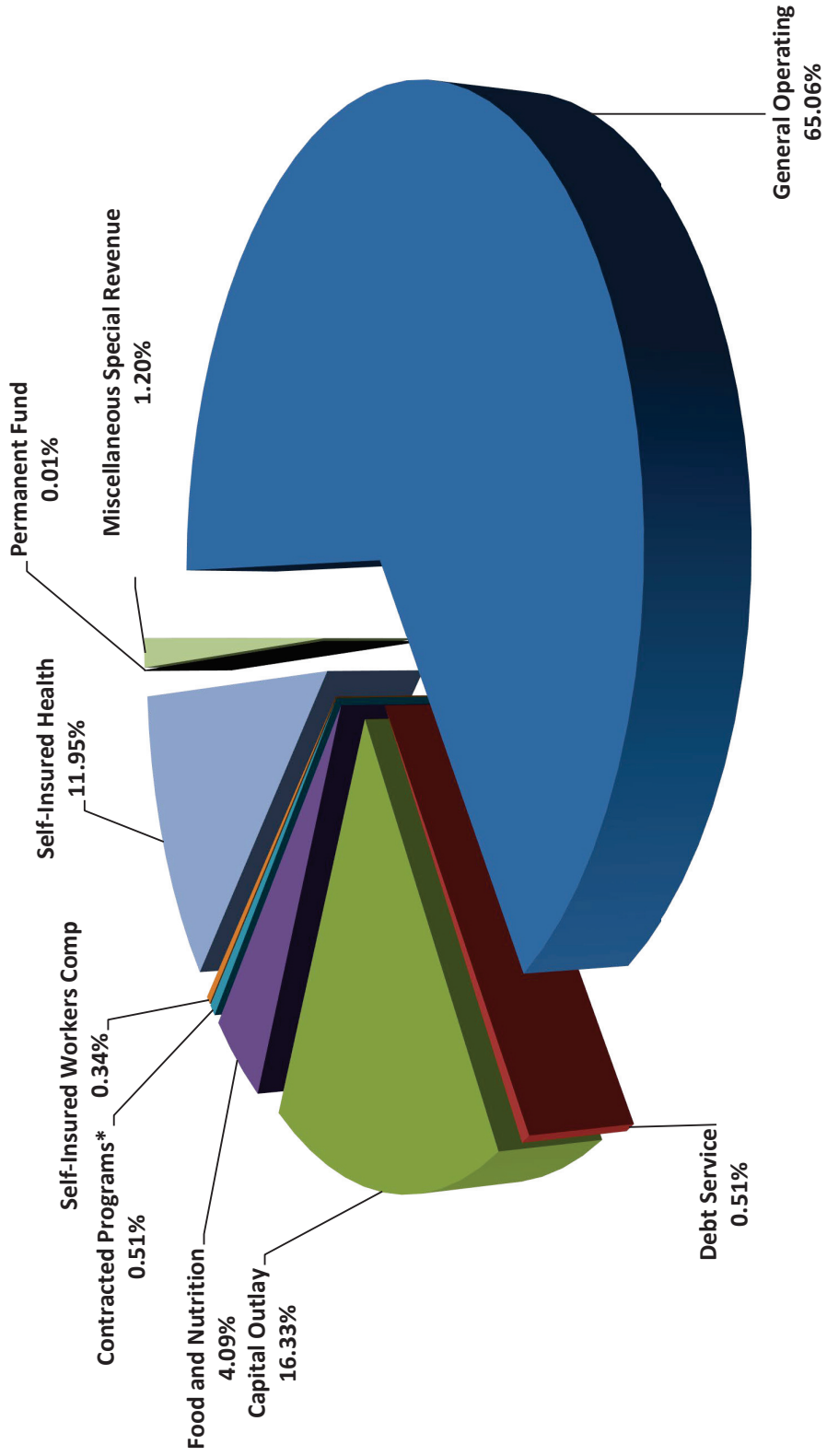
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal (Direct)	\$ 500,000	\$	\$	\$	500,000
Federal (Through State)	4,500,000	62,623,556			67,123,556
State Sources	280,529,176	475,000		8,816,285	289,820,461
Local Sources	667,321,855	12,175,796		220,923,127	900,420,778
TOTAL SOURCES	952,851,031	75,274,352	0	229,739,412	1,257,864,795
Transfers In	60,000,000		8,488,300		68,488,300
Non-Revenue Sources	951,400				951,400
Fund Balances/Net Position - July 1, 2024	71,121,628	21,458,488	9	42,499,262	135,079,387
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 1,084,924,059	\$ 96,732,840	\$ 8,488,309	\$ 272,238,674	\$ 1,462,383,882

APPROPRIATIONS/EXPENDITURES

Instruction	\$ 632,932,402	7,264,619	\$	\$	640,197,021
Student Personnel Services	46,373,565	405,151			46,778,716
Instructional Media Services	6,902,909				6,902,909
Instruction & Curriculum Development Services	17,279,555	111,425			17,390,980
Instructional Staff Training Services	9,145,484	520,820			9,666,304
Instruction-Related Technology	11,880,761				11,880,761
School Board	8,448,273				8,448,273
General Administration	3,729,416	57,955			3,787,371
School Administration	71,398,268	13,203			71,411,471
Facilities Acquisition & Construction	6,914,916			180,999,498	187,914,414
Fiscal Services	5,699,467	5,901			5,705,368
Food Service	717,400	56,842,671			57,560,071
Central Services	15,336,805	698			15,337,503
Student Transportation Services	39,079,211	139,289			39,218,500
Operation of Plant	104,692,677	16			104,692,693
Maintenance of Plant	23,908,608				23,908,608
Administrative Technology Services	5,761,936				5,761,936
Community Services	1,811,006	10,210,796		707,912	12,021,802
Debt Service	1,500,000		8,488,300		10,696,212
TOTAL APPROPRIATIONS/EXPENDITURES	1,013,512,659	75,572,544	8,488,300	181,707,410	1,279,280,913
Transfers Out				68,488,300	68,488,300
Fund Balances/Net Position - June 30, 2025	71,411,400	21,160,296	9	22,042,964	114,614,669
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$ 1,084,924,059	\$ 96,732,840	\$ 8,488,309	\$ 272,238,674	\$ 1,462,383,882

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

**Pinellas County Schools
2024-25 Budget
All Funds \$1.667 Billion**



*including ESSER and CARES Act funds



PINELLAS COUNTY
SCHOOL BOARD

STRATEGIC DIRECTIONS BUDGET PARAMETERS

2023-26 DISTRICT STRATEGIC PLAN

STRATEGIC PRIORITY / 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:

Strategic Priority 1: 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 through 3

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

Objective 4: Earn a district grade of an A

Strategic Priority 2: 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

Strategic Priority 3: 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

Strategic Priority 4: Positive staff experiences

Objective 9: Attract and retain outstanding faculty and staff

Objective 10: Invest in all staff through continuous professional learning

Strategic Priority 5: 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

Strategic Priority 6: 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.

2023-26 DISTRICT STRATEGIC PLAN STRATEGIC PRIORITY / BUDGET PARAMETERS

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

PINELLAS COUNTY
SCHOOL BOARD

OPERATING FUND SUMMARY

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 by 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 Educational Enrichment, which combines Supplemental Academic Instruction and Turnaround Supplemental Services Allocations. In the 2024-25 fiscal year there are no changes to the categorical structure of the funding provided by the state. 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.

2024-25 Legislative Changes Affecting the Operating Fund

Increase in Total State Funding Statewide of \$1.8 Billion

Increase in District Share of Revenue of \$50.9 Million

Increase in BSA to \$5,330.98

Increased \$191.25 or 3.7%, from 2023-24 aims to support various educational initiatives and operational needs within the school districts.

Florida Retirement System (FRS)

Approximately a \$300 Thousand increase in expenditures due to changes in the contribution rate.

Teacher Salary Increase Allocation

Maintains teacher salary allocation in the amount of \$1.05 Billion statewide with an increase of \$201.6 Million for the current year, for a total allocation of \$1.3 billion. Pinellas' share of this allocation is \$39.3 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 \$616 million has been obligated to mitigate the impact of Family Empowerment Scholarships on districts' funding. This is a non-recurring funding source.

**PINELLAS COUNTY SCHOOLS
KEY INDICATORS**

	PROJECTED 2023-24	PLAN 2024-25	INCREASE/(DECREASE)	
			Value	Percent
<u>TAX-RELATED</u>				
Required Local Effort (RLE) Millage Rate	3.1900	3.0740	(0.1160)	-3.64%
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	5.9380	5.8220	(0.1160)	-1.95%
TAX ROLL	\$ 140,322,662,036	\$ 150,641,060,300	\$ 10,318,398,264	7.35%
VALUE OF 1.000 MILL (@ 96%)	\$ 134,709,756	\$ 144,615,418	\$ 9,905,662	7.35%
<u>STUDENT DATA, including Charter Schools & Family Empowerment Scholarships</u>				
Unweighted FTE (UFTE)	96,850.68	99,443.08	2,592.40	2.68%
Weighted FTE (WFTE)	104,390.81	110,304.92	5,914.11	5.67%
<u>GENERAL OPERATING FUND</u>				
Revenue & Transfers	\$ 997,749,524	\$ 1,013,802,431	\$ 16,052,907	1.61%
Beginning Fund Balance	\$ 66,604,071	\$ 71,121,628	\$ 4,517,557	6.78%
Total Available Funds	\$ 1,064,353,595	\$ 1,084,924,059	\$ 20,570,464	1.93%
AVAILABLE FUNDS PER UFTE	\$ 10,989.63	\$ 10,910.00	\$ (79.63)	-0.72%
AVAILABLE FUNDS PER WFTE	\$ 10,195.86	\$ 9,835.68	\$ (360.17)	-3.53%
<u>OTHER INDICATORS</u>				
Base Student Allocation (BSA)	\$ 5,139.73	\$ 5,330.98	\$ 191.25	3.72%
Comparable Wage Factor (CWF)	1.0030	1.0035	0.0005	0.05%
State Categorical Funds	\$ 93,541,207	\$ 98,033,952	\$ 4,492,745	4.80%
Class Size Reduction Funds	\$ 85,971,447	\$ 84,024,821	\$ (1,946,626)	-2.26%
State Funds as a % of Total Estimated General Operating Resources*	30.66%	29.42%		-1.24%

- Tax Roll for 2024-25 is the certified value as of 07/01/24.

- *Total State Sources divided by Total General Operating Resources, not including transfers and fund balance.

Fiscal Year 2023-24 information is a projection as the year is not yet complete.

**Florida Education Finance Program (FEFP)
State Funding Formula Flowchart
Based on Calc 2 2024-25**

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 99,443.08		Pinellas 1.109		Pinellas 110,304.92		Pinellas \$ 5,330.98		Pinellas 1.0035		Pinellas \$ 590,091,439		
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 \$ 23,626,832		Pinellas \$ 45,438,923		Pinellas \$ 10,071,606		Pinellas \$ 133,424		Pinellas \$ 5,249,078		Pinellas \$ 13,514,089		Pinellas \$ 688,125,391

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 \$ 688,125,391		Pinellas \$ 444,258,564		Pinellas \$ -		Pinellas \$ 726,328		Pinellas \$ 243,140,499
Net State FEFP Allocation	-	Prior Year Adjustments	+	Class Size Reduction Allocation	+	State-Funded Discretionary Supplement ⁸	=	TOTAL STATE ALLOCATION
Pinellas \$ 243,140,499		Pinellas \$ -		Pinellas \$ 84,024,821		Pinellas \$ 31,674,899		Pinellas \$ 358,840,219

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

²FY 2024-25 Program Cost Factors:

Basic Education (PK-3)	1.118	ESE Level IV	3.697
Basic Education (4-8)	1.000	ESE Level V	5.992
Basic Education (9-12)	0.978	Vocational (9-12)	1.079
ESOL	1.192		

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

⁴Comparable Wage Factor: 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 2024 - 2025
As of Calc 2

CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
BASIC PROGRAMS				
101 BASIC K-3	20,717.23	1.118	23,161.87	\$ 123,907,603
102 BASIC 4-8	25,767.09	1.000	25,767.09	137,844,615
103 BASIC 9-12	22,820.79	0.978	22,318.74	119,397,162
111 BASIC K-3 WITH ESE	7,319.11	1.118	8,182.77	43,774,834
112 BASIC 4-8 WITH ESE	10,674.92	1.000	10,674.92	57,106,962
113 BASIC 9-12 WITH ESE	4,288.49	0.978	4,194.15	22,437,159
Subtotal	91,587.63		94,299.52	\$ 504,468,336
AT-RISK PROGRAMS				
130 INTENSIVE ENGLISH/ESOL K-12	3,888.97	1.192	4,635.65	\$ 24,799,051
Subtotal	3,888.97		4,635.65	\$ 24,799,051
EXCEPTIONAL PROGRAMS				
254 SUPPORT LEVEL IV	1,017.13	3.697	3,760.33	\$ 20,116,406
255 SUPPORT LEVEL V	173.77	5.992	1,041.23	5,570,204
Subtotal	1,190.90		4,801.56	\$ 25,686,610
VOCATIONAL 9-12				
300 VOCATIONAL 9-12	2,775.58	1.079	2,994.85	\$ 16,021,365
Subtotal	2,775.58		2,994.85	\$ 16,021,365
ADD-ON WFTE ADJUSTMENT				
ADVANCED PLACEMENT			1,136.54	\$ 6,080,078
INTERNATIONAL BACCALAUREATE			249.96	1,337,196
AICE			623.16	3,333,681
EARLY GRADUATION (UNPAID HS CREDITS)			103.75	555,025
INDUSTRY CERTIFICATION			791.95	4,236,646
DUAL ENROLLMENT			667.98	3,573,451
Subtotal			3,573.34	\$ 19,116,077
TOTAL - K-12	99,443.08		110,304.92	\$ 590,091,439
ESE Guaranteed Allocation	22,102.29			45,438,923
Educational Enrichment Allocation	99,443.08			23,227,452
Safe Schools Allocation	99,443.08			10,071,606
Mental Health Assistance Allocation	99,443.08			5,249,078
Transportation	99,443.08			13,514,089
DJJ Supplemental Allocation	148.25			133,424
Turnaround Supplemental Services Alloc.	798.76			399,380
Gross State and Local FEFP				\$ 688,125,391

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times Comparable Wage Factor (CWF). For fiscal year 2024-25, the proposed **BSA** is **\$5,330.98**; the **CWF** is 1.0035. This means that **each unweighted FTE generates \$5,349.64** in FEFP revenue for Pinellas.

FEFP REVENUE PER UNWEIGHTED FTE BY TYPE				
101	BASIC K-3			\$ 6,504.43
102	BASIC 4-8			\$ 5,873.18
103/300	BASIC 9-12/VOCATIONAL 9-12			\$ 5,755.48
103/300	BASIC 9-12/VOCATIONAL 9-12 INCLUDING ADD-ON FTE			\$ 6,502.31
111	BASIC K-3 WITH ESE			\$ 8,560.28
112	BASIC 4-8 WITH ESE			\$ 7,929.02
113	BASIC 9-12 WITH ESE			\$ 7,811.33
130	INTENSIVE ENGLISH/ESOL K-12			\$ 6,900.30
254	SUPPORT LEVEL IV			\$ 20,301.15
255	SUPPORT LEVEL V			\$ 32,578.58
N/A	VIRTUAL EDUCATION STUDENT			\$ 6,176.54
102	DJJ STUDENT			\$ 6,773.17
102	TURNAROUND SCHOOL STUDENT			\$ 6,373.18

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$450,000	\$500,000	\$50,000
FEDERAL THRU STATE	4,500,000	4,500,000	0
STATE SOURCES	287,542,207	280,529,176	(7,013,031)
LOCAL SOURCES	636,248,339	667,321,855	31,073,516
OTHER	1,630,776	951,400	(679,376)
ESTIMATED REVENUE	\$930,371,322	\$953,802,431	\$23,431,109
TRANSFERS	67,378,202	60,000,000	(7,378,202)
BEGINNING FUND BALANCE	66,604,071	71,121,628	4,517,557
TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$1,064,353,595	\$1,084,924,059	\$20,570,464

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$460,081,214	\$465,969,600	\$5,888,386
EXCEPTIONAL	120,534,564	122,048,992	1,514,428
CAREER EDUCATION	29,197,072	30,094,361	897,289
ADULT GENERAL	5,185,877	5,369,059	183,182
PRE KINDERGARTEN	6,761,941	9,265,964	2,504,023
OTHER INSTRUCTION	178,165	184,426	6,261
ATTENDANCE & SOCIAL WORK	7,235,335	7,386,934	151,599
GUIDANCE SERVICES	19,783,979	20,492,469	708,490
HEALTH SERVICES	4,644,318	4,414,844	(229,474)
PSYCHOLOGICAL SERVICES	6,704,293	9,403,519	2,699,226
PARENTAL INVOLVEMENT	1,946,749	2,015,858	69,109
OTHER STUDENT PERSONNEL SVC	3,441,033	2,659,941	(781,092)
INSTRUCTIONAL MEDIA SERVICES	6,907,624	6,902,909	(4,715)
INSTRUCTION & CURRICULUM DVLP SVCS	17,173,805	17,279,555	105,750
INSTRUCTIONAL STAFF TRAINING SERVICES	8,873,015	9,145,484	272,469
INSTRUCTION-RELATED TECH	11,645,265	11,880,761	235,496
SCHOOL BOARD	3,881,893	8,448,273	4,566,380
GENERAL ADMINISTRATION	3,614,187	3,729,416	115,229
SCHOOL ADMINISTRATION	69,698,329	71,398,268	1,699,939
FACILITIES ACQ. & CONST.	2,684,980	2,770,104	85,124
FACIL ACQ & CONSTR-CURR EXPEND	4,144,812	4,144,812	0

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	5,520,617	5,699,467	178,850
FOOD SERVICE	716,997	717,400	403
PLANNING, RESEARCH, DEVELOPMENT & EVAL	2,410,081	2,484,196	74,115
INFORMATION SERVICES	1,509,038	1,552,919	43,881
PERSONNEL SERVICES	7,153,775	7,093,049	(60,726)
INTERNAL SERVICES	3,721,718	3,817,710	95,992
OTHER CENTRAL SERVICES	375,948	388,931	12,983
STUDENT TRANSPORTATION SERVICES	44,669,067	39,079,211	(5,589,856)
OPERATION OF PLANT	101,347,378	104,692,677	3,345,299
MAINTENANCE OF PLANT	23,524,231	23,908,608	384,377
ADMINISTRATIVE TECHNOLOGY SERVICES	5,620,391	5,761,936	141,545
COMMUNITY SERVICES	761,833	1,811,006	1,049,173
OTHER EXPENSES	1,500,000	1,500,000	0
APPROPRIATIONS	\$993,149,524	\$1,013,512,659	\$20,363,135
ENDING FUND BALANCE	71,204,071	71,411,400	207,329
TOTAL APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	\$1,064,353,595	\$1,084,924,059	\$20,570,464

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

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

FUNCTION	OBJECT CATEGORY										TOTAL	% OF TOTAL
	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												
5100	\$277,605,810	\$101,120,683	\$72,801,858	\$19,104	\$8,209,104	\$3,781,284	\$2,431,757			\$465,969,600	45.98%	
5200	87,081,105	32,564,548	1,655,781		485,223	262,189	146			122,048,992	12.04%	
5300	19,261,995	6,627,275	1,567,367	23,235	723,226	1,438,873	452,390			30,094,361	2.97%	
5400	4,021,835	1,251,821	13,956		53,279	28,168				5,369,059	0.53%	
5500	7,071,762	2,163,601	3,085		27,242	274				9,265,964	0.91%	
5900	153,757	24,357			6,312					184,426	0.02%	
SUB TOTALS	\$395,196,264	\$143,752,285	\$76,042,047	\$42,339	\$9,504,366	\$5,510,788	\$2,884,293	\$0		\$632,932,402	62.45%	
INSTRUCTIONAL SUPPORT												
6110	5,397,484	1,980,404	7,022		2,024					7,386,934	0.73%	
6120	15,184,735	5,260,324	33,564		12,907	403	536			20,492,469	2.02%	
6130	2,892,211	1,288,249	204,277		22,980	3,985	3,142			4,414,844	0.44%	
6140	6,627,864	2,179,166	579,039		17,209	241				9,403,519	0.93%	
6150	1,316,620	699,066			152					2,015,858	0.20%	
6190	1,803,895	808,271	26,400		13,639	4,325	3,411			2,659,941	0.26%	
6200	4,897,981	1,968,032	11,299		16,375	8,098	1,124			6,902,909	0.68%	
6300	12,049,697	4,383,191	359,738		166,843	67,799	252,287			17,279,555	1.70%	
6400	6,226,902	1,585,438	1,188,869		119,323	19,052	5,900			9,145,484	0.90%	
6500	7,254,041	2,739,636	699,728		763,371	423,985				11,880,761	1.17%	
SUB TOTALS	\$63,651,430	\$22,891,797	\$3,109,936	\$0	\$1,134,823	\$527,888	\$266,400	\$0		\$91,562,274	9.03%	
GENERAL SUPPORT												
7100	937,224	2,948,938	152,734		5,403		4,403,974			8,448,273	0.83%	
7200	2,496,921	824,702	164,220		106,398	7,216	129,969			3,729,416	0.37%	
7300	51,408,551	19,531,821	244,843	23	164,011	30,704	18,315			71,398,268	7.04%	
7400	1,868,828	581,830	24,512	4,705	8,317	277,958	3,954			2,770,104	0.27%	
7410							4,144,812			4,144,812	0.41%	
7500	3,763,190	1,407,067	375,026		31,188	15,237	107,759			5,699,467	0.56%	
7600	671,116	46,284								717,400	0.07%	
7710	1,615,483	519,740	341,904		6,604	465	2,484,196			2,484,196	0.25%	
7720	919,453	349,563	75,186	1,054	186,157	19,355	2,151			1,552,919	0.15%	
7730	4,015,143	2,110,392	780,375		167,838	8,170	11,131			7,093,049	0.70%	
7760	1,947,778	836,560	760,388	33,421	211,079	21,732	6,752			3,817,710	0.38%	
7790	269,043	106,800	5,567		7,447	74				388,931	0.04%	
7800	23,101,530	8,178,016	3,100,698	2,208,389	1,967,434	490,056	33,088			39,079,211	3.86%	
7900	37,280,138	16,255,778	23,252,074	25,029,082	2,002,577	374,013	499,015			104,692,677	10.33%	
SUB TOTALS	\$130,294,398	\$53,697,491	\$29,277,527	\$27,276,674	\$4,864,453	\$1,244,980	\$9,360,910	\$0		\$256,016,433	25.26%	
MAINTENANCE												
8100	7,623,742	3,548,248	5,545,347	386,639	4,175,425	434,951	2,194,256			23,908,608	2.36%	
SUB TOTALS	\$7,623,742	\$3,548,248	\$5,545,347	\$386,639	\$4,175,425	\$434,951	\$2,194,256	\$0		\$23,908,608	2.36%	
ADMINISTRATIVE TECHNOLOGY												
8200	3,063,783	1,016,929	1,500,712	5,718	150,681	24,113				5,761,936	0.57%	
SUB TOTALS	\$3,063,783	\$1,016,929	\$1,500,712	\$5,718	\$150,681	\$24,113	\$0	\$0		\$5,761,936	0.57%	
COMM & DEBT SERV & TRANSFERS												
9100	1,105,543	327,146			66,258		312,059			1,811,006	0.18%	
SUB TOTALS	\$1,105,543	\$327,146	\$0	\$0	\$66,258	\$0	\$312,059	\$0		\$1,811,006	0.18%	
OTHER EXPENSES												
9200							1,500,000			1,500,000	0.15%	
SUB TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0		\$1,500,000	0.15%	
TOTAL APPROPRIATIONS	\$600,995,160	\$225,233,896	\$115,475,569	\$27,711,370	\$19,896,026	\$7,742,720	\$16,517,918	\$0		\$1,013,512,659	100.00%	
	59.29%	22.22%	11.39%	2.73%	1.96%	0.78%	1.63%	0.00%		100.00%		

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 2024-25 districts will share 40 percent of this revenue, which is estimated to be \$7.3 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 2024-25 fiscal year.**

Capital Outlay and Debt Service (CO & DS)

Since 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. These funds are allocated to the District from the Office of Educational Facilities based on a constitutional formula. This year the District estimates it will receive approximately \$3,472,616 (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 4.322 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 \$216,923,127 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, 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, Technology/TV Distribution Casework, Re-Key, Drainage, Window Replacement, Electrical Distribution, Student Lockers, 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 (5), Purchase Maintenance/Utility Vehicles, Purchase Safety & Security Vehicles, Student Wagons, 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, Safety Equipment-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, July 30, 2024, 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

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$4,892,910		(\$4,892,910)
STATE SOURCES	10,812,843	8,816,285	(1,996,558)
LOCAL SOURCES	212,808,882	217,923,127	5,114,245
OTHER FINANCING SOURCES	1,798,578	3,000,000	1,201,422
ESTIMATED REVENUE	<u>\$230,313,213</u>	<u>\$229,739,412</u>	(\$573,801)
BEGINNING FUND BALANCE	127,468,713	42,499,262	(84,969,451)
ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$357,781,926</u></u>	<u><u>\$272,238,674</u></u>	<u><u>(\$85,543,252)</u></u>

CAPITAL OUTLAY FUND - APPROPRIATIONS

FACILITIES ACQ. & CONST.	\$249,283,086	\$173,685,528	(\$75,597,558)
CHARTER SCHOOL CAPITAL	\$2,418,393	7,313,970	4,895,577
DEBT SERVICES	707,912	707,912	0
TRANSFER OF FUNDS	62,873,273	68,488,300	5,615,027
APPROPRIATIONS	<u>\$315,282,664</u>	<u>\$250,195,710</u>	(\$65,086,954)
ENDING FUND BALANCE	42,499,262	22,042,964	(20,456,298)
APPROPRIATIONS & FD BALANCE	<u><u>\$357,781,926</u></u>	<u><u>\$272,238,674</u></u>	<u><u>(\$85,543,252)</u></u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

Project	Capital Outlay Allocation 2024 - 2025 Description of Activities	2024 - 2025 Allocation
School Projects		
Dunedin High	Enclose Auditorium Entryway	\$3,500,000
Gulf Beaches Elementary	Replace 6 Portable Classrooms	3,750,000
Leadership Center	New Construction	3,000,000
Seminole High	Campus Refresh	15,850,000
Gus Stavros	STEM Innovation Center	1,000,000
	School Projects - Subtotal	<u>\$27,100,000</u>
Other Projects		
Relocatables	Purchase/Lease	\$64,676
Site Acquisitions - Present & Future	Lease/Purchase	15,000
Minor Capital Projects	General Maintenance Projects - Capital Fund	15,730,000
	Maintenance Lifecycle - Capilla Fund	31,485,350
Area Superintendents	Infrastructure	7,985,000
	TBD Special Causes	5,000,000
Furniture, Equipment & Technology	Vocational Replacement	1,350,000
	Musical Instrument Replacement	400,000
	Kindergarten Equipment	150,000
	Furniture Replacement Program	791,704
Budget Steering Process	District Technology & Equipment	5,357,258
	School Safety & Security	1,804,145
	District Technology Refresh	1,720,198
	Business Ed Labs	207,869
	PCS Connects Devices	6,121,333
	Enterprise Resource Software	4,059,109
Buses/Vehicles	Lease/Purchase	2,912,762
Miscellaneous Capital Projects	Two Mill Relief/Overhead transfer	56,500,000
	Instructional Equipment Transfer	3,500,000
	Debt Service for COPs Issued	8,488,300
	Charter District School Tax Allocation	7,313,970
	HS Athletic Restrooms	1,250,000
	Elementary PE Restrooms	650,000
	Contingency	7,000,000
	Other Projects - Subtotal	<u>\$169,856,674</u>
	Total 2024-2025 Capital Projects	<u>\$196,956,674</u>
	Total Capital Projects from FY 2024-2025 Revenue	\$192,675,356
	Total 2024-2025 Capital Projects funded from Prior Year Planned Fund Balances	4,281,318
	Carryover of Prior Projects & Balances	\$53,239,036
	Ending Fund Balance	\$22,042,964
	Grand Total Capital Outlay Appropriations, Transfers & Fund Balance	<u>\$272,238,674</u>

PINELLAS COUNTY
SCHOOL BOARD

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

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

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

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2024	Final Fiscal Year of Debt Payments
COPs Series 2017A	9/7/17	\$ 60,930,000	\$ 48,495,000	2041-2042
COPs Series 2021A	2/3/21	\$ 59,780,000	\$ 53,560,000	2040-2041
TOTAL		\$ 120,710,000	\$ 102,055,000	

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 5.40% 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 2024-25 will be \$8,488,300. This consists of principal payments of \$3,745,000 and interest and payments totaling \$4,743,300.

Legal Debt Limits Calculations:

Local Capital Improvement Millage Proceeds (96%)	\$216,923,127
Available for Debt Service per Florida Statute	x 75%
Maximum Allowed to be used for Debt Service	\$162,692,345.25

Debt service required (COPs)	8,488,300
Percentage of millage funds anticipated to be utilized for COPs debt	5.22%

As of July 1, 2024, the total outstanding debt for the district, including principal and interest, was \$150,094,663. The estimated resident population of Pinellas County as of April 2023 was approximately 974,968. This calculates to approximately **\$153.95 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
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
	48,495,000	30,467,013	78,962,013

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
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
	53,560,000	17,572,650	71,132,650
	53,560,000	17,572,650	71,132,650

PINELLAS COUNTY SCHOOL BOARD
SCHEDULE OF INDEBTEDNESS

Summary of Indebtedness			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2024-2025	3,745,000	4,743,300	8,488,300
2025-2026	3,935,000	4,551,300	8,486,300
2026-2027	4,130,000	4,349,675	8,479,675
2027-2028	4,340,000	4,137,925	8,477,925
2028-2029	4,555,000	3,915,550	8,470,550
2029-2030	4,785,000	3,682,050	8,467,050
2030-2031	5,020,000	3,442,275	8,462,275
2031-2032	5,260,000	3,196,125	8,456,125
2032-2033	5,515,000	2,937,950	8,452,950
2033-2034	5,780,000	2,661,275	8,441,275
2034-2035	6,070,000	2,380,800	8,450,800
2035-2036	6,340,000	2,094,225	8,434,225
2036-2037	6,640,000	1,785,850	8,425,850
2037-2038	6,955,000	1,462,750	8,417,750
2038-2039	7,285,000	1,172,388	8,457,388
2039-2040	7,535,000	868,200	8,403,200
2040-2041	7,895,000	501,275	8,396,275
2041-2042	6,270,000	156,750	6,426,750
Total Indebtedness	<u>102,055,000</u>	<u>48,039,663</u>	<u>150,094,663</u>

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>			
TRANSFERS	\$8,473,273	\$8,488,300	\$15,027
ESTIMATED REVENUE	\$8,473,273	\$8,488,300	\$15,027
BEGINNING FUND BALANCE	22,911	9	(22,902)
ESTIMATED REVENUE AND FUND BALANCE	\$8,496,184	\$8,488,309	(\$7,875)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>			
DEBT SERVICES	\$8,496,175	\$8,488,300	(\$7,875)
APPROPRIATIONS	\$8,496,175	\$8,488,300	(\$7,875)
ENDING FUND BALANCE	9	9	0
APPROPRIATIONS AND ENDING FUND BALANCE	\$8,496,184	\$8,488,309	(\$7,875)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

**PINELLAS COUNTY
SCHOOL BOARD**

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of the public hearing date. Anticipated new contracts or projects cannot be budgeted until they are actually awarded. This situation results in misleading comparisons when the new year's budget is compared to the prior year's amended budget. While it is impossible for the district to accurately predict the amounts of grants which will eventually be awarded by the Federal government, at this time (July 2024) it is anticipated that the eventual total will be similar to the \$108 million to \$119 million received for fiscal years 2005-06 through 2023-24.

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

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

	Budget	Amended Budget
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,994,521
2004-05	\$ 15,236,111	\$ 96,122,368
2005-06	\$ 16,132,326	\$ 107,706,303
2006-07	\$ 26,063,026	\$ 80,574,229
2007-08	\$ 27,625,504	\$ 73,218,082
2008-09	\$ 11,809,840	\$ 75,425,538
2009-10	\$ 7,934,792	\$ 67,071,856
2010-11	\$ 40,217,416	\$ 69,321,763
2011-12	\$ 16,176,225	\$ 75,215,342
2012-13	\$ 72,170,163	\$ 68,682,452
2013-14	\$ 20,542,486	\$ 76,124,518
2014-15	\$ 17,979,496	\$ 80,929,935
2015-16	\$ 54,681,692	\$ 86,130,057
2016-17	\$ 82,691,800	\$ 71,313,361
2017-18	\$ 46,284,326	\$ 70,942,642
2018-19	\$ 40,066,857	\$ 84,195,144
2019-20	\$ 43,380,709	\$ 86,693,993
2020-21	\$ 10,847,588	\$ 88,930,845
2021-22	\$ 15,100,599	\$ 71,356,533
2022-23	\$ 27,134,677	\$ 101,571,529
2023-24	\$ 7,113,834	\$ 119,610,420
2024-25	\$ 8,424,867	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	<u>2023-24</u>	<u>2024-25</u>	
	<u>PROPOSED</u>	<u>RECOMMENDED</u>	<u>INCREASE/</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
<u>CONTRACTED PROGRAM FUND - ESTIMATED REVENUE</u>			
FEDERAL DIRECT	\$6,138,735	\$0	(\$6,138,735)
FEDERAL THROUGH STATE	113,471,685	8,424,867	(105,046,818)
ESTIMATED REVENUE	<u>\$119,610,420</u>	<u>\$8,424,867</u>	<u>(\$111,185,553)</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$35,757,431	\$5,335,981	(\$30,421,450)
EXCEPTIONAL	13,664,347	1,665,251	(11,999,096)
CAREER EDUCATION	2,476,101	56,080	(2,420,021)
ADULT GENERAL	559,349	37,659	(521,690)
PRE KINDERGARTEN	1,984,067	75,438	(1,908,629)
ATTENDANCE & SOCIAL WORK	4,796,898	12,593	(4,784,305)
GUIDANCE SERVICES	92,815	90	(92,725)
HEALTH SERVICES	183,568		(183,568)
PSYCHOLOGICAL SERVICES	697,911		(697,911)
PARENTAL INVOLVEMENT	1,356,333	392,468	(963,865)
OTHER STUDENT PERSONNEL SVC	1,626,736		(1,626,736)
INSTRUCTION & CURRICULUM DVLP SVCS	20,477,850	111,425	(20,366,425)
INSTRUCTIONAL STAFF TRAINING SERVICES	25,609,898	520,820	(25,089,078)
INSTRUCTION-RELATED TECH	222,624		(222,624)
GENERAL ADMINISTRATION	3,888,682	57,955	(3,830,727)
SCHOOL ADMINISTRATION	415,361	13,203	(402,158)
FACILITIES ACQ. & CONST.	12,000		(12,000)
FISCAL SERVICES	165,688	5,901	(159,787)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	391,066		(391,066)
PERSONNEL SERVICES	224,411	698	(223,713)
OTHER CENTRAL SERVICES	96,337		(96,337)
STUDENT TRANSPORTATION SERVICES	583,094	139,289	(443,805)
OPERATION OF PLANT	155,786	16	(155,770)
COMMUNITY SERVICES	4,172,067		(4,172,067)
TOTAL APPROPRIATIONS	\$119,610,420	\$8,424,867	(\$111,185,553)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

**PINELLAS COUNTY SCHOOL BOARD
CONTRACTED 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			
DIRECT INSTRUCTION												
5100 BASIC (FEPP K-12)	\$47,741	\$11,661	\$1,891,187		\$3,207,574	\$177,818				\$5,335,981	63.34%	
5200 EXCEPTIONAL STUDENT EDUC					1,663,180	1,324				1,665,251	19.77%	
5300 CAREER EDUCATION			747		56,080					56,080	0.67%	
5400 ADULT GENERAL					37,659					37,659	0.45%	
5500 PRE KINDERGARTEN					75,438					75,438	0.90%	
SUB TOTALS	\$47,741	\$11,661	\$1,891,934	\$0	\$5,039,931	\$179,142	\$0	\$0	\$0	\$7,170,409	85.13%	
INSTRUCTIONAL SUPPORT												
6110 ATTENDANCE & SOCIAL WORK					12,593					12,593	0.15%	
6120 GUIDANCE SERVICES			90							90	0.00%	
6150 PARENTAL INVOLVEMENT	91	22	44,419		343,936	4,000				392,468	4.66%	
6300 INSTRUCTION & CURRICULUM DVLP SVCS	64,037	24,799	20,565		1,643	291	90			111,425	1.32%	
6400 INSTRUCTIONAL STAFF TRAINING SVCS	58,395	31,207	421,747		631	8,840				520,820	6.18%	
SUB TOTALS	\$122,523	\$56,028	\$486,821	\$0	\$358,803	\$13,131	\$90	\$0	\$0	\$1,037,396	12.31%	
GENERAL SUPPORT												
7200 GENERAL ADMINISTRATION							57,955			57,955	0.69%	
7300 SCHOOL ADMINISTRATION	1,687	359			8,729	2,428				13,203	0.14%	
7500 FISCAL SERVICES	3,465	1,221	945		270					5,901	0.07%	
7730 PERSONNEL SERVICES			698							698	0.01%	
7800 STUDENT TRANSPORTATION SERVICES			139,289							139,289	1.65%	
7900 OPERATION OF PLANT		16								16	0.00%	
SUB TOTALS	\$5,152	\$1,596	\$140,932	\$0	\$8,999	\$2,428	\$57,955	\$0	\$0	\$217,062	2.56%	
TOTAL APPROPRIATIONS	\$175,416	\$69,285	\$2,519,687	\$0	\$5,407,733	\$194,701	\$58,045	\$0	\$0	\$8,424,867	100.00%	
	2.08%	0.82%	29.91%	0.00%	64.19%	2.31%	0.69%	0.00%		100.00%		

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>			
FEDERAL THRU STATE	\$908,711	\$12,072	(\$896,639)
ESTIMATED REVENUE	<u>\$908,711</u>	<u>\$12,072</u>	<u>(\$896,639)</u>
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS</u>			
BASIC (FEFP K-12)	\$89	\$12,072	\$11,983
CAREER EDUCATION	2,451		(2,451)
PRE KINDERGARTEN	842,324		(842,324)
INSTRUCTIONAL STAFF TRAINING SERVICES	8,740		(8,740)
COMMUNITY SERVICES	55,107		(55,107)
TOTAL APPROPRIATIONS	<u>\$908,711</u>	<u>\$12,072</u>	<u>(\$896,639)</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

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

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	TOTAL		
OTHER CARES ACT RELIEF (INCLUDING GEER)												
DIRECT INSTRUCTION												
BASIC (FEPP K-12)	\$0	\$0	\$0	\$0	\$12,072	\$0	\$0	\$0	\$0	\$0	\$0	\$12,072
SUB TOTALS	\$0	\$0	\$0	\$0	\$12,072	\$0	\$0	\$0	\$0	\$0	\$0	\$12,072
TOTAL APPROPRIATIONS	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

PINELLAS COUNTY SCHOOL BOARD

2023-24	2024-25	
PROPOSED	RECOMMENDED	INCREASE/
ACTUAL	BUDGET	(DECREASE)

AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE

FEDERAL THRU STATE	\$64,201,450	\$82,138	(\$64,119,312)
TOTAL ESTIMATED REVENUE	<u>\$64,201,450</u>	<u>\$82,138</u>	<u>(\$64,119,312)</u>

AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS

BASIC (FEFP K-12)	\$21,505,318	\$82,138	(\$21,423,180)
EXCEPTIONAL	2,699,978		(2,699,978)
CAREER EDUCATION	138,027		(138,027)
ADULT GENERAL	20,912		(20,912)
PRE KINDERGARTEN	6,344,647		(6,344,647)
ATTENDANCE & SOCIAL WORK	704,196		(704,196)
GUIDANCE SERVICES	104,527		(104,527)
HEALTH SERVICES	956,012		(956,012)
PSYCHOLOGICAL SERVICES	4,587,440		(4,587,440)
PARENTAL INVOLVEMENT	260,116		(260,116)
OTHER STUDENT PERSONNEL SVC	443,479		(443,479)
INSTRUCTIONAL MEDIA SERVICES	59,529		(59,529)
INSTRUCTION & CURRICULUM DVLP SVCS	1,093,129		(1,093,129)
INSTRUCTIONAL STAFF TRAINING SERVICES	3,321,272		(3,321,272)
INSTRUCTION-RELATED TECH	123,946		(123,946)
GENERAL ADMINISTRATION	2,972,549		(2,972,549)
SCHOOL ADMINISTRATION	66,535		(66,535)

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PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	100,140		(100,140)
FISCAL SERVICES	172,756		(172,756)
PLANNING, RESEARCH, DEVELOPMENT & EVAL	114,982		(114,982)
INFORMATION SERVICES	59,428		(59,428)
PERSONNEL SERVICES	3,000		(3,000)
OTHER CENTRAL SERVICES	19,518		(19,518)
STUDENT TRANSPORTATION SERVICES	1,897,676		(1,897,676)
OPERATION OF PLANT	202,662		(202,662)
MAINTENANCE OF PLANT	9,150		(9,150)
ADMINISTRATIVE TECHNOLOGY SERVICES	3,242,324		(3,242,324)
TRANSFER OF FUNDS	12,978,202		(12,978,202)
TOTAL APPROPRIATIONS	\$64,201,450	\$82,138	(\$64,119,312)

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

FUNCTION	OBJECT CATEGORY										TOTAL	% OF TOTAL	
	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)													
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$82,138	\$0	\$0	\$0	\$0	\$0	\$0	\$82,138	100.00%
	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$82,138	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 807 support service and 29 administrative/professional/technical employees. Through June 30, 2024, the Food and Nutrition operation prepared and served over 8.45 million lunches, more than 4.7 million breakfasts and more than 809,200 snacks in the After-School Snack Program. Over 535,280 dinner meals were served at 70 schools.

For the 2024-2025 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 \$3.50 and lunch: \$5.00.

The program participates in the Community Eligible Program (CEP) for the National School Lunch Program. For the 2024-2025 school year, 123 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

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD AND NUTRITION FUND - ESTIMATED REVENUE</u>			
FEDERAL THROUGH STATE	\$56,328,646	\$54,104,479	(\$2,224,167)
STATE SOURCES	475,000	475,000	0
LOCAL SOURCES	1,965,000	1,965,000	0
ESTIMATED REVENUE	\$58,768,646	\$56,544,479	(\$2,224,167)
BEGINNING FUND BALANCE	16,048,353	11,631,678	(4,416,675)
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$74,816,999</u>	<u>\$68,176,157</u>	<u>(\$6,640,842)</u>
<u>FOOD AND NUTRITION FUND - APPROPRIATIONS</u>			
FOOD SERVICE	\$63,185,321	\$56,842,671	(\$6,342,650)
TOTAL APPROPRIATIONS	\$63,185,321	\$56,842,671	(\$6,342,650)
ENDING FUND BALANCE	11,631,678	11,333,486	(298,192)
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$74,816,999</u>	<u>\$68,176,157</u>	<u>(\$6,640,842)</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$5,200,000	\$5,200,000	\$0
ESTIMATED REVENUE	\$5,200,000	\$5,200,000	\$0
BEGINNING FUND BALANCE	324,587	524,587	\$200,000
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,524,587</u>	<u>\$5,724,587</u>	<u>\$200,000</u>

<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS</u>			
SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
ENDING FUND BALANCE	524,587	724,587	200,000
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$5,524,587</u>	<u>\$5,724,587</u>	<u>\$200,000</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$160,163,354	\$165,363,354	\$5,200,000
ESTIMATED REVENUE	\$160,163,354	\$165,363,354	\$5,200,000
BEGINNING FUND BALANCE	21,444,549	33,966,281	12,521,732
TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$181,607,903</u>	<u>\$199,329,635</u>	<u>\$17,721,732</u>
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>			
INTERNAL SERVICES	\$147,641,622	\$155,500,000	\$7,858,378
APPROPRIATIONS	\$147,641,622	\$155,500,000	\$7,858,378
ENDING FUND BALANCE	33,966,281	43,829,635	9,863,354
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$181,607,903</u>	<u>\$199,329,635</u>	<u>\$17,721,732</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$0		0
ESTIMATED REVENUE	\$0		0
BEGINNING FUND BALANCE	\$144,550	\$144,550	0
ESTIMATED REVENUE AND FUND BALANCE	<u>\$144,550</u>	<u>\$144,550</u>	<u>0</u>
<u>PERMANENT FUND - APPROPRIATIONS</u>			
ENDING FUND BALANCE	\$144,550	\$144,550	0
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$144,550</u>	<u>\$144,550</u>	<u>0</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u>			
LOCAL SOURCES	\$10,210,796	\$10,210,796	\$0
ESTIMATED REVENUE	\$10,210,796	\$10,210,796	\$0
BEGINNING FUND BALANCE	9,826,810	9,826,810	0
TOTAL ESTIMATED REVENUE AND FUND BALANCE	\$20,037,606	\$20,037,606	\$0

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

COMMUNITY SERVICES	\$10,210,796	\$10,210,796	\$0
APPROPRIATIONS	\$10,210,796	\$10,210,796	\$0
ENDING FUND BALANCE	9,826,810	9,826,810	0
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$20,037,606	\$20,037,606	\$0

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY
SCHOOL BOARD

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>				
	FEDERAL DIRECT			
3191 000	RESERVE OFFICERS TRAINING CORPS (ROTC)	\$450,000	\$500,000	\$50,000
	TOTAL FEDERAL DIRECT	\$450,000	\$500,000	\$50,000
	FEDERAL THRU STATE			
3202 000	MEDICAID	4,500,000	4,500,000	0
	TOTAL FEDERAL THRU STATE	\$4,500,000	\$4,500,000	\$0
	STATE SOURCES			
3310 000	FLA EDUC FINANCE PROGRAM	147,558,460	176,781,446	29,222,986
3310 000	SAFE SCHOOLS	8,773,480	10,071,606	1,298,126
3310 000	EDUCATIONAL ENRICHMENT ALLOCATION	23,015,584	23,626,832	611,248
3310 000	ESE GUARANTEED ALLOCATION	43,829,850	45,438,923	1,609,073
3310 000	DJJ SUPPLEMENTAL ALLOCATION	139,816	133,424	(6,392)
3310 000	TRANSPORTATION	13,153,180	13,514,089	360,909
3310 000	MENTAL HEALTH ASSISTANCE ALLOCATION	4,795,182	5,249,078	453,896
3310 000	FAMILY EMPOWERMENT SCHOLARSHIPS	(87,903,576)	(124,056,023)	(36,152,447)
3315 000	WORKFORCE DEVELOPMENT	27,500,000	27,911,793	411,793
3317 000	WORKFORCE EDUC PERFORMANCE INCENTIVES	500,000	660,000	160,000
3343 000	STATE LICENSE TAX	581,861	570,339	(11,522)
3355 000	CLASS SIZE REDUCTION	85,971,447	84,024,821	(1,946,626)
3361 000	SCHOOL RECOGNITION FUNDS	7,519,966		(7,519,966)
3371 000	VOLUNTARY PRE-K PROGRAM	5,000,000	6,000,000	1,000,000
3399 000	MISCELLANEOUS STATE REVENUE	7,106,957	10,602,848	3,495,891
	TOTAL STATE SOURCES	\$287,542,207	\$280,529,176	(\$7,013,031)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ESTIMATED REVENUE</u>				
	LOCAL SOURCES			
3411 000	DISTRICT SCHOOL TAXES	530,352,307	552,430,897	22,078,590
3411 000	TAX REFERENDUM	67,354,878	72,307,709	4,952,831
3411 000	PRIOR PERIOD ADJUSTMENT	134,712	289,231	154,519
3425 000	LEASE REVENUE	2,707,209	2,825,000	117,791
3431 000	INVESTMENT INCOME	10,500,000	12,500,000	2,000,000
3440 000	GIFTS, GRANTS, AND BEQUESTS	607,964		(607,964)
346X 000	STUDENT FEES	4,307,388	3,750,000	(557,388)
3481 000	CHARGES FOR SERVICES	1,865,394	2,250,000	384,606
349X 000	MISCELLANEOUS LOCAL SOURCES	18,418,487	20,969,018	2,550,531
	TOTAL LOCAL SOURCES	\$636,248,339	\$667,321,855	\$31,073,516
	<i>TOTAL ESTIMATED REVENUE</i>	\$928,740,546	\$952,851,031	\$24,110,485
	TRANSFERS			
3630 000	TRANS. FROM CAPITAL PROJECTS	54,400,000	60,000,000	5,600,000
3640 000	TRANS. FROM SPEC REV	12,978,202		(12,978,202)
	TOTAL TRANSFERS	\$67,378,202	\$60,000,000	(\$7,378,202)
	OTHER FINANCING SOURCES			
3740 000	LOSS RECOVERIES	1,630,776	951,400	(679,376)
	TOTAL OTHER FINANCING SOURCES	\$1,630,776	\$951,400	(\$679,376)
	TOTAL ESTIMATED RESOURCES	\$997,749,524	\$1,013,802,431	\$16,052,907
	FUND BALANCE			
000	BUDGET FUND BALANCES-BEGIN			
	NON-SPENDABLE	5,729,642	3,500,000	(2,229,642)
	RESTRICTED	20,999,628	16,300,000	(4,699,628)
	ASSIGNED	35,894,826	35,100,000	(794,826)
	UNASSIGNED	3,979,975	16,221,628	12,241,653
	TOTAL BEGINNING FUND BALANCE	\$66,604,071	\$71,121,628	\$4,517,557
	TOTAL ESTIMATED REVENUE AND FUND BALANCE - OPERATING FUND	\$1,064,353,595	\$1,084,924,059	\$20,570,464

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS				
	BASIC (FEFP K-12)			
5100 100	SALARIES	\$277,816,629	\$277,605,810	(\$210,819)
5100 200	EMPLOYEE BENEFITS	97,698,941	101,120,683	3,421,742
5100 300	PURCHASED SERVICES	70,124,395	72,801,858	2,677,463
5100 400	ENERGY SERVICES	19,104	19,104	0
5100 500	MATERIALS & SUPPLIES	8,209,104	8,209,104	0
5100 600	CAPITAL EXPENDITURES	3,781,284	3,781,284	0
5100 700	OTHER EXPENSE	2,431,757	2,431,757	0
TOTAL	BASIC (FEFP K-12)	\$460,081,214	\$465,969,600	\$5,888,386
	EXCEPTIONAL			
5200 100	SALARIES	86,833,921	87,081,105	247,184
5200 200	EMPLOYEE BENEFITS	31,297,304	32,564,548	1,267,244
5200 300	PURCHASED SERVICES	1,655,781	1,655,781	0
5200 500	MATERIALS & SUPPLIES	485,223	485,223	0
5200 600	CAPITAL EXPENDITURES	262,189	262,189	0
5200 700	OTHER EXPENSE	146	146	0
TOTAL	EXCEPTIONAL	\$120,534,564	\$122,048,992	\$1,514,428
	CAREER EDUCATION			
5300 100	SALARIES	18,700,966	19,261,995	561,029
5300 200	EMPLOYEE BENEFITS	6,291,015	6,627,275	336,260
5300 300	PURCHASED SERVICES	1,567,367	1,567,367	0
5300 400	ENERGY SERVICES	23,235	23,235	0
5300 500	MATERIALS & SUPPLIES	723,226	723,226	0
5300 600	CAPITAL EXPENDITURES	1,438,873	1,438,873	0
5300 700	OTHER EXPENSE	452,390	452,390	0
TOTAL	CAREER EDUCATION	\$29,197,072	\$30,094,361	\$897,289
	ADULT GENERAL			
5400 100	SALARIES	3,904,694	4,021,835	117,141
5400 200	EMPLOYEE BENEFITS	1,185,780	1,251,821	66,041
5400 300	PURCHASED SERVICES	13,956	13,956	0
5400 500	MATERIALS & SUPPLIES	53,279	53,279	0
5400 600	CAPITAL EXPENDITURES	28,168	28,168	0
TOTAL	ADULT GENERAL	\$5,185,877	\$5,369,059	\$183,182
	PRE KINDERGARTEN			
5500 100	SALARIES	4,925,385	7,071,762	2,146,377
5500 200	EMPLOYEE BENEFITS	1,805,955	2,163,601	357,646
5500 300	PURCHASED SERVICES	3,085	3,085	0
5500 500	MATERIALS & SUPPLIES	27,242	27,242	0
5500 600	CAPITAL EXPENDITURES	274	274	0
TOTAL	PRE KINDERGARTEN	\$6,761,941	\$9,265,964	\$2,504,023

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		OTHER INSTRUCTION			
5900	100	SALARIES	149,279	153,757	4,478
5900	200	EMPLOYEE BENEFITS	22,574	24,357	1,783
5900	500	SUPPLIES	6,312	6,312	0
	TOTAL	OTHER INSTRUCTION	\$178,165	\$184,426	\$6,261
<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>			<i>\$621,938,833</i>	<i>\$632,932,402</i>	<i>\$10,993,569</i>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	5,323,639	5,397,484	73,845
6110	200	EMPLOYEE BENEFITS	1,902,650	1,980,404	77,754
6110	300	PURCHASED SERVICES	7,022	7,022	0
6110	500	MATERIALS & SUPPLIES	2,024	2,024	0
	TOTAL	ATTENDANCE & SOCIAL WORK	\$7,235,335	\$7,386,934	\$151,599
		GUIDANCE SERVICES			
6120	100	SALARIES	14,742,461	15,184,735	442,274
6120	200	EMPLOYEE BENEFITS	4,994,108	5,260,324	266,216
6120	300	PURCHASED SERVICES	33,564	33,564	0
6120	500	MATERIALS & SUPPLIES	12,907	12,907	0
6120	600	CAPITAL EXPENDITURES	403	403	0
6120	700	OTHER EXPENSE	536	536	0
	TOTAL	GUIDANCE SERVICES	\$19,783,979	\$20,492,469	\$708,490
		HEALTH SERVICES			
6130	100	SALARIES	3,115,765	2,892,211	(223,554)
6130	200	EMPLOYEE BENEFITS	1,294,169	1,288,249	(5,920)
6130	300	PURCHASED SERVICES	204,277	204,277	0
6130	500	MATERIALS & SUPPLIES	22,980	22,980	0
6130	600	CAPITAL OUTLAY	3,985	3,985	0
6130	700	OTHER EXPENSE	3,142	3,142	0
	TOTAL	HEALTH SERVICES	\$4,644,318	\$4,414,844	(\$229,474)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	4,305,668	6,627,864	2,322,196
6140	200	EMPLOYEE BENEFITS	1,802,136	2,179,166	377,030
6140	300	PURCHASED SERVICES	579,039	579,039	0
6140	500	MATERIALS & SUPPLIES	17,209	17,209	0
6140	600	CAPITAL EXPENDITURES	241	241	0
	TOTAL	PSYCHOLOGICAL SERVICES	\$6,704,293	\$9,403,519	\$2,699,226
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,278,272	1,316,620	38,348
6150	200	EMPLOYEE BENEFITS	668,325	699,086	30,761
6150	500	MATERIALS & SUPPLIES	152	152	0
	TOTAL	PARENTAL INVOLVEMENT	\$1,946,749	\$2,015,858	\$69,109

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	2,469,332	1,803,895	(665,437)
6190	200	EMPLOYEE BENEFITS	923,926	808,271	(115,655)
6190	300	PURCHASED SERVICES	26,400	26,400	0
6190	500	MATERIALS & SUPPLIES	13,639	13,639	0
6190	600	CAPITAL EXPENDITURES	4,325	4,325	0
6190	700	OTHER EXPENSE	3,411	3,411	0
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$3,441,033	\$2,659,941	(\$781,092)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	4,955,335	4,897,981	(57,354)
6200	200	EMPLOYEE BENEFITS	1,915,393	1,968,032	52,639
6200	300	PURCHASED SERVICES	11,299	11,299	0
6200	500	MATERIALS & SUPPLIES	16,375	16,375	0
6200	600	CAPITAL EXPENDITURES	8,098	8,098	0
6200	700	OTHER EXPENSE	1,124	1,124	0
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$6,907,624	\$6,902,909	(\$4,715)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,080,707	12,049,697	(31,010)
6300	200	EMPLOYEE BENEFITS	4,246,431	4,383,191	136,760
6300	300	PURCHASED SERVICES	359,738	359,738	0
6300	500	MATERIALS & SUPPLIES	166,843	166,843	0
6300	600	CAPITAL EXPENDITURES	67,799	67,799	0
6300	700	OTHER EXPENSE	252,287	252,287	0
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$17,173,805	\$17,279,555	\$105,750
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	6,045,536	6,226,902	181,366
6400	200	EMPLOYEE BENEFITS	1,494,335	1,585,438	91,103
6400	300	PURCHASED SERVICES	1,188,869	1,188,869	0
6400	500	MATERIALS & SUPPLIES	119,323	119,323	0
6400	600	CAPITAL EXPENDITURES	19,052	19,052	0
6400	700	OTHER EXPENSE	5,900	5,900	0
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$8,873,015	\$9,145,484	\$272,469
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	7,131,396	7,254,041	122,645
6500	200	EMPLOYEE BENEFITS	2,626,785	2,739,636	112,851
6500	300	PURCHASED SERVICES	699,728	699,728	0
6500	500	SUPPLIES	763,371	763,371	0
6500	600	CAPITAL EXPENDITURES	423,985	423,985	0
	TOTAL	INSTRUCTION-RELATED TECH	\$11,645,265	\$11,880,761	\$235,496
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$88,355,416</i>	<i>\$91,582,274</i>	<i>\$3,226,858</i>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL BOARD			
7100	100	SALARIES	920,528	937,224	16,696
7100	200	EMPLOYEE BENEFITS	2,851,757	2,948,938	97,181
7100	300	PURCHASED SERVICES	52,734	152,734	100,000
7100	500	MATERIALS & SUPPLIES	5,403	5,403	0
7100	700	OTHER EXPENSE	51,471	4,403,974	4,352,503
	TOTAL	SCHOOL BOARD	\$3,881,893	\$8,448,273	\$4,566,380
		GENERAL ADMINISTRATION			
7200	100	SALARIES	2,424,195	2,496,921	72,726
7200	200	EMPLOYEE BENEFITS	782,199	824,702	42,503
7200	300	PURCHASED SERVICES	164,220	164,220	0
7200	500	MATERIALS & SUPPLIES	106,398	106,398	0
7200	600	CAPITAL EXPENDITURES	7,216	7,216	0
7200	700	OTHER EXPENSE	129,959	129,959	0
	TOTAL	GENERAL ADMINISTRATION	\$3,614,187	\$3,729,416	\$115,229
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	50,479,770	51,408,551	928,781
7300	200	EMPLOYEE BENEFITS	18,760,663	19,531,821	771,158
7300	300	PURCHASED SERVICES	244,843	244,843	0
7300	400	ENERGY SERVICES	23	23	0
7300	500	MATERIALS & SUPPLIES	164,011	164,011	0
7300	600	CAPITAL EXPENDITURES	30,704	30,704	0
7300	700	OTHER EXPENSE	18,315	18,315	0
	TOTAL	SCHOOL ADMINISTRATION	\$69,698,329	\$71,398,268	\$1,699,939
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	1,814,396	1,868,828	54,432
7400	200	EMPLOYEE BENEFITS	551,138	581,830	30,692
7400	300	PURCHASED SERVICES	24,512	24,512	0
7400	400	ENERGY SERVICES	4,705	4,705	0
7400	500	MATERIALS	8,317	8,317	0
7400	600	CAPITAL EXPENDITURES	277,958	277,958	0
7400	700	OTHER EXPENSE	3,954	3,954	0
	TOTAL	FACILITIES ACQ. & CONST.	\$2,684,980	\$2,770,104	\$85,124
		FACIL ACQ & CONSTR-CURR EXPEND			
7410	700	OTHER EXPENSE	4,144,812	4,144,812	0
	TOTAL	FACILITIES ACQ. & CONST.	\$4,144,812	\$4,144,812	\$0

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		FISCAL SERVICES			
7500	100	SALARIES	3,653,583	3,763,190	109,607
7500	200	EMPLOYEE BENEFITS	1,337,824	1,407,067	69,243
7500	300	PURCHASED SERVICES	375,026	375,026	0
7500	500	MATERIALS	31,188	31,188	0
7500	600	CAPITAL EXPENDITURES	15,237	15,237	0
7500	700	OTHER EXPENSE	107,759	107,759	0
	TOTAL	FISCAL SERVICES	\$5,520,617	\$5,699,467	\$178,850
		FOOD SERVICE			
7600	100	SALARIES	671,116	671,116	0
7600	200	EMPLOYEE BENEFITS	45,881	46,284	403
	TOTAL	FOOD SERVICE	\$716,997	\$717,400	\$403
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	1,568,430	1,615,483	47,053
7710	200	EMPLOYEE BENEFITS	492,678	519,740	27,062
7710	300	PURCHASED SERVICES	341,904	341,904	0
7710	500	MATERIALS & SUPPLIES	6,604	6,604	0
7710	600	CAPITAL EXPENDITURES	465	465	0
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$2,410,081	\$2,484,196	\$74,115
		INFORMATION SERVICES			
7720	100	SALARIES	892,673	919,453	26,780
7720	200	EMPLOYEE BENEFITS	332,462	349,563	17,101
7720	300	PURCHASED SERVICES	75,186	75,186	0
7720	400	ENERGY SERVICES	1,054	1,054	0
7720	500	MATERIALS & SUPPLIES	186,157	186,157	0
7720	600	CAPITAL EXPENDITURES	19,355	19,355	0
7720	700	OTHER EXPENSE	2,151	2,151	0
	TOTAL	INFORMATION SERVICES	\$1,509,038	\$1,552,919	\$43,881
		PERSONNEL SERVICES			
7730	100	SALARIES	4,122,226	4,015,143	(107,083)
7730	200	EMPLOYEE BENEFITS	2,064,035	2,110,392	46,357
7730	300	PURCHASED SERVICES	780,375	780,375	0
7730	500	MATERIALS & SUPPLIES	167,838	167,838	0
7730	600	CAPITAL EXPENDITURES	8,170	8,170	0
7730	700	OTHER EXPENSE	11,131	11,131	0
	TOTAL	PERSONNEL SERVICES	\$7,153,775	\$7,093,049	(\$60,726)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INTERNAL SVC			
7760	100	SALARIES	1,891,047	1,947,778	56,731
7760	200	EMPLOYEE BENEFITS	797,299	836,560	39,261
7760	300	PURCHASED SERVICES	760,388	760,388	0
7760	400	ENERGY SERVICES	33,421	33,421	0
7760	500	MATERIALS & SUPPLIES	211,079	211,079	0
7760	600	CAPITAL EXPENDITURES	21,732	21,732	0
7760	700	OTHER EXPENSE	6,752	6,752	0
	TOTAL	INTERNAL SVC	<u>\$3,721,718</u>	<u>\$3,817,710</u>	<u>\$95,992</u>
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	261,207	269,043	7,836
7790	200	EMPLOYEE BENEFITS	101,653	106,800	5,147
7790	300	PURCHASED SERVICES	5,567	5,567	0
7790	500	MATERIALS & SUPPLIES	7,447	7,447	0
7790	600	CAPITAL EXPENDITURES	74	74	0
	TOTAL	OTHER CENTRAL SERVICES	<u>\$375,948</u>	<u>\$388,931</u>	<u>\$12,983</u>
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	23,396,219	23,101,530	(294,689)
7800	200	EMPLOYEE BENEFITS	7,973,183	8,178,016	204,833
7800	300	PURCHASED SERVICES	3,100,698	3,100,698	0
7800	400	ENERGY SERVICES	2,208,389	2,208,389	0
7800	500	MATERIALS & SUPPLIES	1,967,434	1,967,434	0
7800	600	CAPITAL EXPENDITURES	5,990,056	490,056	(5,500,000)
7800	700	OTHER EXPENSE	33,088	33,088	0
	TOTAL	STUDENT TRANSPORTATION SERVICES	<u>\$44,669,067</u>	<u>\$39,079,211</u>	<u>(\$5,589,856)</u>
		OPERATION OF PLANT			
7900	100	SALARIES	36,194,309	37,280,138	1,085,829
7900	200	EMPLOYEE BENEFITS	15,496,308	16,255,778	759,470
7900	300	PURCHASED SERVICES	23,252,074	23,252,074	0
7900	400	ENERGY SERVICES	23,529,082	25,029,082	1,500,000
7900	500	MATERIALS & SUPPLIES	2,002,577	2,002,577	0
7900	600	CAPITAL EXPENDITURES	374,013	374,013	0
7900	700	OTHER EXPENSE	499,015	499,015	0
	TOTAL	OPERATION OF PLANT	<u>\$101,347,378</u>	<u>\$104,692,677</u>	<u>\$3,345,299</u>
		SUBTOTAL - GENERAL SUPPORT	<u>\$251,072,872</u>	<u>\$256,016,433</u>	<u>\$4,567,613</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	7,401,691	7,623,742	222,051
8100	200	EMPLOYEE BENEFITS	3,385,922	3,548,248	162,326
8100	300	PURCHASED SERVICES	5,545,347	5,545,347	0
8100	400	ENERGY SERVICES	386,639	386,639	0
8100	500	MATERIALS & SUPPLIES	4,175,425	4,175,425	0
8100	600	CAPITAL EXPENDITURES	434,951	434,951	0
8100	700	OTHER EXPENSE	2,194,256	2,194,256	0
	TOTAL	MAINTENANCE OF PLANT	\$23,524,231	\$23,908,608	\$384,377
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<i>\$23,524,231</i>	<i>\$23,908,608</i>	<i>\$384,377</i>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	100	SALARIES	2,974,547	3,063,783	89,236
8200	200	EMPLOYEE BENEFITS	964,620	1,016,929	52,309
8200	300	PURCHASED SERVICES	1,500,712	1,500,712	0
8200	400	ENERGY SERVICES	5,718	5,718	0
8200	500	MATERIALS & SUPPLIES	150,681	150,681	0
8200	600	CAPITAL EXPENDITURES	24,113	24,113	0
	TOTAL	ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,620,391	\$5,761,936	\$141,545
		<i>SUBTOTAL - ADMINISTRATIVE TECHNOLOGY</i>	<i>\$5,620,391</i>	<i>\$5,761,936</i>	<i>\$141,545</i>
		COMMUNITY SERVICES			
9100	100	SALARIES	308,805	1,105,543	796,738
9100	200	EMPLOYEE BENEFITS	134,711	327,146	192,435
9100	500	MATERIALS & SUPPLIES	6,258	66,258	60,000
9100	700	OTHER EXPENSE	312,059	312,059	0
	TOTAL	COMMUNITY SERVICES	\$761,833	\$1,811,006	\$1,049,173
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	1,500,000	1,500,000	0
	TOTAL	OTHER EXPENSES	\$1,500,000	\$1,500,000	\$0
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$2,261,833</i>	<i>\$3,311,006</i>	<i>\$1,049,173</i>
		TOTAL APPROPRIATIONS	\$993,149,524	\$1,013,512,659	\$20,363,135

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
	FUND BALANCE			
	BUDGET FUND BALANCE-END			
	<u>NON-SPENDABLE</u>			
	INVENTORY	3,500,000	4,000,000	500,000
TOTAL	NON-SPENDABLE	<u>\$3,500,000</u>	<u>\$4,000,000</u>	<u>\$500,000</u>
	<u>RESTRICTED</u>			
	STATE CARRYFORWARDS	1,100,000	1,500,000	400,000
	REFERENDUM	1,200,000	2,000,000	800,000
	WORKFORCE	14,000,000	15,000,000	1,000,000
TOTAL	RESTRICTED	<u>\$16,300,000</u>	<u>\$18,500,000</u>	<u>\$2,200,000</u>
	<u>ASSIGNED</u>			
	ENCUMBRANCES	10,300,000	10,300,000	0
	CENTRAL PRINTING	800,000	800,000	0
	CARRYFORWARDS	18,000,000	20,000,000	2,000,000
	FTE AUDIT ADJUSTMENTS	4,000,000	4,000,000	0
	FEFP VARIATIONS	2,000,000	2,000,000	0
TOTAL	ASSIGNED	<u>\$35,100,000</u>	<u>\$37,100,000</u>	<u>\$2,000,000</u>
	<u>UNASSIGNED</u>	<u>\$16,304,071</u>	<u>11,811,400</u>	<u>(4,492,671)</u>
TOTAL	UNASSIGNED	<u>\$16,304,071</u>	<u>\$11,811,400</u>	<u>(\$4,492,671)</u>
TOTAL	ENDING FUND BALANCE	<u>\$71,204,071</u>	<u>\$71,411,400</u>	<u>\$207,329</u>
TOTAL	APPROPRIATIONS & ENDING FUND BALANCE - OPERATING FUND	<u><u>\$1,064,353,595</u></u>	<u><u>\$1,084,924,059</u></u>	<u><u>\$20,570,464</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3299	000	MISC FEDERAL THROUGH STATE	\$4,892,910		(\$4,892,910)
	TOTAL	FEDERAL THRU STATE	\$4,892,910	\$0	(\$4,892,910)
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	4,505,012	4,505,012	0
3341	000	SALES TAX DISTRIBUTION	223,250	223,250	0
3397	000	CHARTER SCHOOL CAPITAL OUTLAY	4,088,023	4,088,023	0
3399	000	MISCELLANEOUS STATE REVENUE	1,996,558		(1,996,558)
	TOTAL	STATE SOURCES	\$10,812,843	\$8,816,285	(\$1,996,558)
		LOCAL SOURCES			
3413	000	DIST. LOC. CAP. IMPROVE. TAXES	202,064,634	216,923,127	14,858,493
3431	000	INTEREST ON INVESTMENTS	500,911	1,000,000	499,089
3433	000	NET INC/DEC FAIR VALUE INVEST	501		(501)
3490	000	MISCELLANEOUS LOCAL SOURCES	10,139,470		(10,139,470)
3493	000	SALE OF JUNK	10,896		(10,896)
3497	000	REFUNDS OF PRIOR YEAR	92,470		(92,470)
	TOTAL	LOCAL SOURCES	\$212,808,882	\$217,923,127	\$5,114,245
		OTHER SOURCES			
3731	000	SALE OF LAND	1,798,578	3,000,000	1,201,422
	TOTAL	OTHER FINANCING SOURCES	\$1,798,578	\$3,000,000	\$1,201,422
	TOTAL	ESTIMATED REVENUE	\$230,313,213	\$229,739,412	(\$573,801)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN			
		RESTRICTED	127,445,816	41,786,793	(85,659,023)
		ASSIGNED	22,897	712,469	689,572
	TOTAL	BEGINNING FUND BALANCE	\$127,468,713	\$42,499,262	(\$84,969,451)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$357,781,926	\$272,238,674	(\$85,543,252)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$249,283,086	\$173,685,528	(\$75,597,558)
	TOTAL	FACILITIES ACQ. & CONST.	\$249,283,086	\$173,685,528	(\$75,597,558)
7430	700	CHARTER SCHOOL CAPITAL OTHER EXPENSES	2,418,393	7,313,970	4,895,577
	TOTAL	CHARTER SCHOOL CAPITAL	\$2,418,393	\$7,313,970	\$4,895,577
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	62,873,273	68,488,300	5,615,027
	TOTAL	TRANSFER OF FUNDS	\$62,873,273	\$68,488,300	\$5,615,027
	TOTAL	APPROPRIATIONS	\$315,282,664	\$250,195,710	(\$65,086,954)
	000	FUND BALANCE BUDGET FUND BALANCE-END RESTRICTED	41,786,793	21,542,964	(20,243,829)
		ASSIGNED	712,469	500,000	(212,469)
	TOTAL	ENDING FUND BALANCE	\$42,499,262	\$22,042,964	(\$20,456,298)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$357,781,926	\$272,238,674	(\$85,543,252)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ESTIMATED REVENUE</u>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	\$8,473,273	\$8,488,300	\$15,027
	TOTAL	TRANSFERS	\$8,473,273	\$8,488,300	\$15,027
	TOTAL	ESTIMATED REVENUE	\$8,473,273	\$8,488,300	\$15,027
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	22,911	9	(22,902)
	TOTAL	BEGINNING FUND BALANCE	\$22,911	\$9	(\$22,902)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$8,496,184	\$8,488,309	(\$7,875)
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$8,496,175	\$8,488,300	(\$7,875)
	TOTAL	DEBT SERVICES	\$8,496,175	\$8,488,300	(\$7,875)
	TOTAL	APPROPRIATIONS	\$8,496,175	\$8,488,300	(\$7,875)
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	9	9	0
	TOTAL	ENDING FUND BALANCE	\$9	\$9	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$8,496,184	\$8,488,309	(\$7,875)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - ESTIMATED REVENUE				
	FEDERAL DIRECT			
3192	000 PELL GRANTS	\$4,172,067		(\$4,172,067)
3199	000 MISC FEDERAL DIRECT	1,966,668		(1,966,668)
	TOTAL FEDERAL DIRECT	<u>\$6,138,735</u>	\$0	<u>(\$6,138,735)</u>
	FEDERAL THRU STATE			
3201	000 CAREER AND TECHNICAL EDUCATION	2,944,659	56,080	(2,888,579)
3221	000 ADULT GENERAL EDUCATION	1,122,807	34,755	(1,088,052)
3222	000 ENGLISH LITERACY & CIVICS	159,182	2,904	(156,278)
3225	000 TCHER & PRINCPL TRNING TITLE II	5,641,488	242,948	(5,398,540)
3230	000 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)	39,120,279	1,837,685	(37,282,594)
3240	000 ELEM & SECONDARY EDUC ACT (TITLE I)	54,637,767	6,031,806	(48,605,961)
3241	000 LANGUAGE INSTRUCTION TITLE III	1,244,896	29,722	(1,215,174)
3242	000 TWENTY-FIRST CENTURY SCHOOLS - TITLE IV	4,274,507		(4,274,507)
3299	000 MISC FEDERAL THRU STATE	4,326,100	188,967	(4,137,133)
	TOTAL FEDERAL THRU STATE	<u>\$113,471,685</u>	\$8,424,867	<u>(\$105,046,818)</u>
	TOTAL ESTIMATED REVENUE	<u><u>\$119,610,420</u></u>	\$8,424,867	<u><u>(\$111,185,553)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS				
	BASIC (FEFP K-12)			
5100 100	SALARIES	\$11,209,906	\$47,741	(\$11,162,165)
5100 200	EMPLOYEE BENEFITS	3,908,463	11,661	(3,896,802)
5100 300	PURCHASED SERVICES	7,538,036	1,891,187	(5,646,849)
5100 500	MATERIALS & SUPPLIES	11,413,861	3,207,574	(8,206,287)
5100 600	CAPITAL EXPENDITURES	1,683,890	177,818	(1,506,072)
5100 700	OTHER EXPENSE	3,275		(3,275)
TOTAL	BASIC (FEFP K-12)	\$35,757,431	\$5,335,981	(\$30,421,450)
	EXCEPTIONAL			
5200 100	SALARIES	7,871,859		(7,871,859)
5200 200	EMPLOYEE BENEFITS	3,777,592		(3,777,592)
5200 300	PURCHASED SERVICES	794,924	747	(794,177)
5200 500	MATERIALS & SUPPLIES	1,169,497	1,663,180	493,683
5200 600	CAPITAL EXPENDITURES	50,475	1,324	(49,151)
TOTAL	EXCEPTIONAL	\$13,664,347	\$1,665,251	(\$11,999,096)
	CAREER EDUCATION			
5300 100	SALARIES	249,435		(249,435)
5300 200	EMPLOYEE BENEFITS	61,051		(61,051)
5300 300	PURCHASED SERVICES	603,738		(603,738)
5300 500	MATERIALS & SUPPLIES	1,398,843	56,080	(1,342,763)
5300 600	CAPITAL EXPENDITURES	161,834		(161,834)
5300 700	OTHER EXPENSE	1,200		(1,200)
TOTAL	CAREER EDUCATION	\$2,476,101	\$56,080	(\$2,420,021)
	ADULT GENERAL			
5400 100	SALARIES	180,550		(180,550)
5400 200	EMPLOYEE BENEFITS	38,185		(38,185)
5400 300	PURCHASED SERVICES	197,580		(197,580)
5400 500	MATERIALS & SUPPLIES	5,364	37,659	32,295
5400 600	CAPITAL EXPENDITURES	132,670		(132,670)
5400 700	OTHER EXPENSE	5,000		(5,000)
TOTAL	ADULT GENERAL	\$559,349	\$37,659	(\$521,690)
	PRE KINDERGARTEN			
5500 100	SALARIES	1,099,817		(1,099,817)
5500 200	EMPLOYEE BENEFITS	876,146		(876,146)
5500 500	MATERIALS & SUPPLIES	8,104	75,438	67,334
TOTAL	PRE KINDERGARTEN	\$1,984,067	\$75,438	(\$1,908,629)
SUBTOTAL - INSTRUCTIONAL SERVICES		\$54,441,295	\$7,170,409	(\$47,270,886)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,759,389		(2,759,389)
6110	200	EMPLOYEE BENEFITS	2,015,355		(2,015,355)
6110	300	PURCHASED SERVICES	4,500		(4,500)
6110	500	MATERIALS & SUPPLIES	17,654	12,593	(5,061)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$4,796,898</u>	<u>\$12,593</u>	<u>(\$4,784,305)</u>
		GUIDANCE SERVICES			
6120	100	SALARIES	66,695		(66,695)
6120	200	EMPLOYEE BENEFITS	25,820		(25,820)
6120	300	PURCHASED SERVICES	300	90	(210)
	TOTAL	GUIDANCE SERVICES	<u>\$92,815</u>	<u>\$90</u>	<u>(\$92,725)</u>
		HEALTH SERVICES			
6130	100	SALARIES	32,000		(32,000)
6130	200	EMPLOYEE BENEFITS	7,088		(7,088)
6130	300	PURCHASED SERVICES	144,480		(144,480)
	TOTAL	HEALTH SERVICES	<u>\$183,568</u>	<u>\$0</u>	<u>(\$183,568)</u>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	480,548		(480,548)
6140	200	EMPLOYEE BENEFITS	217,263		(217,263)
6140	300	PURCHASED SERVICES	100		(100)
	TOTAL	PSYCHOLOGICAL SERVICES	<u>\$697,911</u>	<u>\$0</u>	<u>(\$697,911)</u>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	255,998	91	(255,907)
6150	200	EMPLOYEE BENEFITS	73,267	22	(73,245)
6150	300	PURCHASED SERVICES	265,508	44,419	(221,089)
6150	500	MATERIALS & SUPPLIES	718,486	343,936	(374,550)
6150	600	CAPITAL OUTLAY	43,074	4,000	(39,074)
	TOTAL	PARENTAL INVOLVEMENT	<u>\$1,356,333</u>	<u>\$392,468</u>	<u>(\$963,865)</u>
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	823,061		(823,061)
6190	200	EMPLOYEE BENEFITS	456,553		(456,553)
6190	300	PURCHASED SERVICES	1,000		(1,000)
6190	500	MATERIALS & SUPPLIES	326,122		(326,122)
6190	600	CAPITAL OUTLAY	20,000		(20,000)
	TOTAL	OTHER STUDENT PERSONNEL SVC	<u>\$1,626,736</u>	<u>\$0</u>	<u>(\$1,626,736)</u>
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	12,866,874	64,037	(12,802,837)
6300	200	EMPLOYEE BENEFITS	5,979,668	24,799	(5,954,869)
6300	300	PURCHASED SERVICES	1,184,973	20,565	(1,164,408)
6300	500	MATERIALS & SUPPLIES	332,482	1,643	(330,839)
6300	600	CAPITAL EXPENDITURES	111,753	291	(111,462)
6300	700	OTHER EXPENSE	2,100	90	(2,010)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	<u>\$20,477,850</u>	<u>\$111,425</u>	<u>(\$20,366,425)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	15,242,142	58,395	(15,183,747)
6400	200	EMPLOYEE BENEFITS	5,656,532	31,207	(5,625,325)
6400	300	PURCHASED SERVICES	4,048,169	421,747	(3,626,422)
6400	500	MATERIALS & SUPPLIES	491,601	631	(490,970)
6400	600	CAPITAL EXPENDITURES	171,454	8,840	(162,614)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$25,609,898</u>	<u>\$520,820</u>	<u>(\$25,089,078)</u>
		INSTRUCTION-RELATED TECH			
6500	100	SALARIES	161,017		(161,017)
6500	200	EMPLOYEE BENEFITS	61,607		(61,607)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$222,624</u>	<u>\$0</u>	<u>(\$222,624)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$55,064,633</i></u>	<u><i>\$1,037,396</i></u>	<u><i>(\$54,027,237)</i></u>
		GENERAL ADMINISTRATION			
7200	700	OTHER EXPENSE	3,888,682	57,955	(3,830,727)
	TOTAL	GENERAL ADMINISTRATION	<u>\$3,888,682</u>	<u>\$57,955</u>	<u>(\$3,830,727)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	306,996	1,687	(305,309)
7300	200	EMPLOYEE BENEFITS	48,213	359	(47,854)
7300	300	PURCHASED SERVICES	398		(398)
7300	500	MATERIALS & SUPPLIES	49,231	8,729	(40,502)
7300	600	CAPITAL EXPENDITURES	10,523	2,428	(8,095)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$415,361</u>	<u>\$13,203</u>	<u>(\$402,158)</u>
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	12,000		(12,000)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$12,000</u>	<u>\$0</u>	<u>(\$12,000)</u>
		FISCAL SERVICES			
7500	100	SALARIES	97,444	3,465	(93,979)
7500	200	EMPLOYEE BENEFITS	51,177	1,221	(49,956)
7500	300	PURCHASED SERVICES	12,100	945	(11,155)
7500	500	MATERIALS & SUPPLIES	3,207	270	(2,937)
7500	600	CAPITAL EXPENDITURES	1,760		(1,760)
	TOTAL	FISCAL SERVICES	<u>\$165,688</u>	<u>\$5,901</u>	<u>(\$159,787)</u>
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	100	SALARIES	283,712		(283,712)
7710	200	EMPLOYEE BENEFITS	107,354		(107,354)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	<u>\$391,066</u>	<u>\$0</u>	<u>(\$391,066)</u>
		PERSONNEL SERVICES			
7730	100	SALARIES	149,080		(149,080)
7730	200	EMPLOYEE BENEFITS	51,317		(51,317)
7730	300	PURCHASED SERVICES	23,840	698	(23,142)
7730	700	OTHER EXPENSE	174		(174)
	TOTAL	PERSONNEL SERVICES	<u>\$224,411</u>	<u>\$698</u>	<u>(\$223,713)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- OBJECT TION	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
	OTHER CENTRAL SERVICES			
7790 100	SALARIES	69,951		(69,951)
7790 200	EMPLOYEE BENEFITS	26,386		(26,386)
	TOTAL OTHER CENTRAL SERVICES	<u>\$96,337</u>	<u>\$0</u>	<u>(\$96,337)</u>
	STUDENT TRANSPORTATION SERVICES			
7800 300	PURCHASED SERVICES	574,162	139,289	(434,873)
7800 400	ENERGY SERVICES	8,932		(8,932)
	TOTAL STUDENT TRANSPORTATION SERVICES	<u>\$583,094</u>	<u>\$139,289</u>	<u>(\$443,805)</u>
	OPERATION OF PLANT			
7900 100	SALARIES	50,395		(50,395)
7900 200	EMPLOYEE BENEFITS	15,412	16	(15,396)
7900 300	PURCHASED SERVICES	7,803		(7,803)
7900 600	CAPITAL EXPENDITURES	82,176		(82,176)
	TOTAL OPERATION OF PLANT	<u>\$155,786</u>	<u>\$16</u>	<u>(\$155,770)</u>
	<i>SUBTOTAL - GENERAL SUPPORT</i>	<u><i>\$5,932,425</i></u>	<u><i>\$217,062</i></u>	<u><i>(\$5,715,363)</i></u>
	COMMUNITY SERVICES			
9100 500	MATERIALS & SUPPLIES	344,314		(344,314)
9100 700	OTHER EXPENSE	3,827,753		(3,827,753)
	TOTAL COMMUNITY SERVICES	<u>\$4,172,067</u>	<u>\$0</u>	<u>(\$4,172,067)</u>
	<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$4,172,067</i></u>	<u><i>\$0</i></u>	<u><i>(\$4,172,067)</i></u>
	TOTAL APPROPRIATIONS	<u><u>\$119,610,420</u></u>	<u><u>\$8,424,867</u></u>	<u><u>(\$111,185,553)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OTHER CARES ACT RELIEF (INCLUDING GEER) - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3272	000	EDUC. STABIL. FUNDS WORKFORCE	\$57,559	\$12,072	(\$45,487)
3273	000	EDUC. STABIL. VPK	851,152		(851,152)
	TOTAL	FEDERAL THRU STATE	<u>\$908,711</u>	\$12,072	<u>(\$896,639)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$908,711</u>	\$12,072	<u>(\$896,639)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
OTHER CARES ACT RELIEF (INCLUDING GEER) - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	500	MATERIALS & SUPPLIES		\$12,072	\$12,072
5100	600	CAPITAL EXPENDITURES	89		(89)
	TOTAL	BASIC (FEFP K-12)	\$89	\$12,072	\$11,983
		CAREER EDUCATION			
5300	500	MATERIALS & SUPPLIES	80		(80)
5300	600	CAPITAL EXPENDITURES	2,371		(2,371)
	TOTAL	CAREER EDUCATION	\$2,451	\$0	(\$2,451)
		PRE KINDERGARTEN			
5500	100	SALARIES	578		(578)
5500	200	EMPLOYEE BENEFITS	44		(44)
5500	300	PURCHASED SERVICES	65,118		(65,118)
5500	500	MATERIALS & SUPPLIES	775,545		(775,545)
5500	600	CAPITAL EXPENDITURES	1,039		(1,039)
	TOTAL	PRE KINDERGARTEN	\$842,324	\$0	(\$842,324)
		<i>SUBTOTAL - INSTRUCTIONAL SERVICES</i>	<i>\$844,864</i>	<i>\$12,072</i>	<i>(\$832,792)</i>
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	8,119		(8,119)
6400	200	EMPLOYEE BENEFITS	621		(621)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	\$8,740	\$0	(\$8,740)
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<i>\$8,740</i>	<i>\$0</i>	<i>(\$8,740)</i>
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	1,483		(1,483)
9100	500	MATERIALS & SUPPLIES	16,744		(16,744)
9100	600	CAPITAL EXPENDITURES	36,880		(36,880)
	TOTAL	COMMUNITY SERVICES	\$55,107	\$0	(\$55,107)
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<i>\$55,107</i>	<i>\$0</i>	<i>(\$55,107)</i>
	TOTAL	APPROPRIATIONS	\$908,711	\$12,072	(\$896,639)

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>AMERICAN RESCUE PLAN ESSER III - ESTIMATED REVENUE</u>					
		FEDERAL THRU STATE			
3271	000	EDUC. STABILIZATION FUNDS K-12	\$62,563,974		(\$62,563,974)
3273	000	EDUC. STABIL. VPK	1,637,476	82,138	(1,555,338)
		TOTAL FEDERAL THRU STATE	<u>\$64,201,450</u>	\$82,138	<u>(\$64,119,312)</u>
		TOTAL ESTIMATED REVENUE	<u>\$64,201,450</u>	\$82,138	<u>(\$64,119,312)</u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
AMERICAN RESCUE PLAN ESSER III - APPROPRIATIONS					
		BASIC (FEFP K-12)			
5100	100	SALARIES	\$4,768,755		(\$4,768,755)
5100	200	EMPLOYEE BENEFITS	1,114,515		(1,114,515)
5100	300	PURCHASED SERVICES	11,484,755		(11,484,755)
5100	500	MATERIALS & SUPPLIES	2,395,699	82,138	(2,313,561)
5100	600	CAPITAL EXPENDITURES	1,741,594		(1,741,594)
	TOTAL	BASIC (FEFP K-12)	<u>\$21,505,318</u>	<u>\$82,138</u>	<u>(\$21,423,180)</u>
		EXCEPTIONAL			
5200	100	SALARIES	1,627,161		(1,627,161)
5200	200	EMPLOYEE BENEFITS	808,644		(808,644)
5200	300	PURCHASED SERVICES	189,260		(189,260)
5200	500	MATERIALS & SUPPLIES	72,865		(72,865)
5200	600	CAPITAL EXPENDITURES	2,048		(2,048)
	TOTAL	EXCEPTIONAL	<u>\$2,699,978</u>	<u>\$0</u>	<u>(\$2,699,978)</u>
		CAREER EDUCATION			
5300	100	SALARIES	114,767		(114,767)
5300	200	EMPLOYEE BENEFITS	23,260		(23,260)
	TOTAL	CAREER EDUCATION	<u>\$138,027</u>	<u>\$0</u>	<u>(\$138,027)</u>
		ADULT GENERAL			
5400	100	SALARIES	17,384		(17,384)
5400	200	EMPLOYEE BENEFITS	3,528		(3,528)
	TOTAL	ADULT GENERAL	<u>\$20,912</u>	<u>\$0</u>	<u>(\$20,912)</u>
		PRE KINDERGARTEN			
5500	100	SALARIES	3,668,867		(3,668,867)
5500	200	EMPLOYEE BENEFITS	1,435,338		(1,435,338)
5500	500	MATERIALS & SUPPLIES	916,066		(916,066)
5500	600	CAPITAL EXPENDITURES	324,376		(324,376)
	TOTAL	PRE KINDERGARTEN	<u>\$6,344,647</u>	<u>\$0</u>	<u>(\$6,344,647)</u>
		SUBTOTAL - INSTRUCTIONAL SERVICES	<u>\$30,708,882</u>	<u>\$82,138</u>	<u>(\$30,626,744)</u>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	511,811		(511,811)
6110	200	EMPLOYEE BENEFITS	176,084		(176,084)
6110	300	PURCHASED SERVICES	6,050		(6,050)
6110	500	MATERIALS & SUPPLIES	10,251		(10,251)
	TOTAL	ATTENDANCE & SOCIAL WORK	<u>\$704,196</u>	<u>\$0</u>	<u>(\$704,196)</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		GUIDANCE SERVICES			
6120	100	SALARIES	86,956		(86,956)
6120	200	EMPLOYEE BENEFITS	17,571		(17,571)
	TOTAL	GUIDANCE SERVICES	\$104,527	\$0	(\$104,527)
		HEALTH SERVICES			
6130	100	SALARIES	31,017		(31,017)
6130	200	EMPLOYEE BENEFITS	2,388		(2,388)
6130	300	PURCHASED SERVICES	922,607		(922,607)
	TOTAL	HEALTH SERVICES	\$956,012	\$0	(\$956,012)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,191,758		(3,191,758)
6140	200	EMPLOYEE BENEFITS	1,395,682		(1,395,682)
	TOTAL	PSYCHOLOGICAL SERVICES	\$4,587,440	\$0	(\$4,587,440)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	260,116		(260,116)
	TOTAL	PARENTAL INVOLVEMENT	\$260,116	\$0	(\$260,116)
		OTHER STUDENT PERSONNEL SVC			
6190	100	SALARIES	29,547		(29,547)
6190	200	EMPLOYEE BENEFITS	6,776		(6,776)
6190	300	PURCHASED SERVICES	331,571		(331,571)
6190	500	MATERIALS & SUPPLIES	75,585		(75,585)
	TOTAL	OTHER STUDENT PERSONNEL SVC	\$443,479	\$0	(\$443,479)
		INSTRUCTIONAL MEDIA SERVICES			
6200	100	SALARIES	49,392		(49,392)
6200	200	EMPLOYEE BENEFITS	10,137		(10,137)
	TOTAL	INSTRUCTIONAL MEDIA SERVICES	\$59,529	\$0	(\$59,529)
		INSTRUCTION & CURRICULUM DVLP SVCS			
6300	100	SALARIES	812,764		(812,764)
6300	200	EMPLOYEE BENEFITS	230,909		(230,909)
6300	300	PURCHASED SERVICES	29,850		(29,850)
6300	500	MATERIALS & SUPPLIES	19,155		(19,155)
6300	600	CAPITAL EXPENDITURES	451		(451)
	TOTAL	INSTRUCTION & CURRICULUM DVLP SVCS	\$1,093,129	\$0	(\$1,093,129)

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		INSTRUCTIONAL STAFF TRAINING SERVICES			
6400	100	SALARIES	1,816,546		(1,816,546)
6400	200	EMPLOYEE BENEFITS	426,765		(426,765)
6400	300	PURCHASED SERVICES	971,848		(971,848)
6400	500	MATERIALS & SUPPLIES	106,113		(106,113)
	TOTAL	INSTRUCTIONAL STAFF TRAINING SERVICES	<u>\$3,321,272</u>	\$0	<u>(\$3,321,272)</u>
		INSTRUCTION-RELATED TECH			
6500	300	PURCHASED SERVICES	123,946		(123,946)
	TOTAL	INSTRUCTION-RELATED TECH	<u>\$123,946</u>	\$0	<u>(\$123,946)</u>
		<i>SUBTOTAL - INSTRUCTIONAL SUPPORT</i>	<u><i>\$11,653,646</i></u>	<u><i>\$0</i></u>	<u><i>(\$11,653,646)</i></u>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	131,682		(131,682)
7200	200	EMPLOYEE BENEFITS	49,042		(49,042)
7200	500	MATERIALS & SUPPLIES	1,998		(1,998)
7200	600	CAPITAL EXPENDITURES	500		(500)
7200	700	OTHER EXPENSE	2,789,327		(2,789,327)
	TOTAL	GENERAL ADMINISTRATION	<u>\$2,972,549</u>	\$0	<u>(\$2,972,549)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	55,231		(55,231)
7300	200	EMPLOYEE BENEFITS	11,304		(11,304)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$66,535</u>	\$0	<u>(\$66,535)</u>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	100,140		(100,140)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$100,140</u>	\$0	<u>(\$100,140)</u>
		FISCAL SERVICES			
7500	100	SALARIES	123,466		(123,466)
7500	200	EMPLOYEE BENEFITS	49,290		(49,290)
	TOTAL	FISCAL SERVICES	<u>\$172,756</u>	\$0	<u>(\$172,756)</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		PLANNING, RESEARCH, DEVELOPMENT & EVAL			
7710	300	PURCHASED SERVICES	114,982		(114,982)
	TOTAL	PLANNING, RESEARCH, DEVELOPMENT & EVAL	\$114,982	\$0	(\$114,982)
		INFORMATION SERVICES			
7720	100	SALARIES	161		(161)
7720	200	EMPLOYEE BENEFITS	2		(2)
7720	300	PURCHASED SERVICES	14,000		(14,000)
7720	500	MATERIALS & SUPPLIES	96		(96)
7720	600	CAPITAL EXPENDITURES	45,169		(45,169)
	TOTAL	INFORMATION SERVICES	\$59,428	\$0	(\$59,428)
		PERSONNEL SERVICES			
7730	300	PURCHASED SERVICES	3,000		(3,000)
	TOTAL	PERSONNEL SERVICES	\$3,000	\$0	(\$3,000)
		OTHER CENTRAL SERVICES			
7790	100	SALARIES	16,807		(16,807)
7790	200	EMPLOYEE BENEFITS	2,711		(2,711)
	TOTAL	OTHER CENTRAL SERVICES	\$19,518	\$0	(\$19,518)
		STUDENT TRANSPORTATION SERVICES			
7800	100	SALARIES	553,598		(553,598)
7800	200	EMPLOYEE BENEFITS	113,002		(113,002)
7800	300	PURCHASED SERVICES	1,231,076		(1,231,076)
	TOTAL	STUDENT TRANSPORTATION SERVICES	\$1,897,676	\$0	(\$1,897,676)
		OPERATION OF PLANT			
7900	100	SALARIES	3,744		(3,744)
7900	200	EMPLOYEE BENEFITS	794		(794)
7900	300	PURCHASED SERVICES	225		(225)
7900	500	MATERIALS & SUPPLIES	150,569		(150,569)
7900	600	CAPITAL EXPENDITURES	47,330		(47,330)
	TOTAL	OPERATION OF PLANT	\$202,662	\$0	(\$202,662)
		<i>SUBTOTAL - GENERAL SUPPORT</i>	<i>\$5,609,246</i>	<i>\$0</i>	<i>(\$5,609,246)</i>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
		MAINTENANCE OF PLANT			
8100	500	MATERIALS & SUPPLIES	9,150		(9,150)
		TOTAL MAINTENANCE OF PLANT	<u>\$9,150</u>	<u>\$0</u>	<u>(\$9,150)</u>
		<i>SUBTOTAL - MAINTENANCE OF PLANT</i>	<u><i>\$9,150</i></u>	<u><i>\$0</i></u>	<u><i>(\$9,150)</i></u>
		ADMINISTRATIVE TECHNOLOGY SERVICES			
8200	300	PURCHASED SERVICES	3,242,324		(3,242,324)
		TOTAL ADMINISTRATIVE TECHNOLOGY SERVICES	<u>\$3,242,324</u>	<u>\$0</u>	<u>(\$3,242,324)</u>
		<i>SUBTOTAL - AMINISTRATIVE TECHNOLOGY</i>	<u><i>\$3,242,324</i></u>	<u><i>\$0</i></u>	<u><i>(\$3,242,324)</i></u>
		TRANSFER OF FUNDS			
9700	700	OTHER EXPENSE	12,978,202		(12,978,202)
		TOTAL TRANSFER OF FUNDS	<u>\$12,978,202</u>	<u>\$0</u>	<u>(\$12,978,202)</u>
		<i>SUBTOTAL - COMM & DEBT SERV & TRANSFERS</i>	<u><i>\$12,978,202</i></u>	<u><i>\$0</i></u>	<u><i>(\$12,978,202)</i></u>
		TOTAL APPROPRIATIONS	<u><u>\$64,201,450</u></u>	<u><u>\$82,138</u></u>	<u><u>(\$64,119,312)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - ESTIMATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$29,500,000	\$29,500,000	\$0
3262	000	SCH BRKFST REIMBURSEMENT	13,500,000	13,500,000	0
3263	000	AFTERSCHOOL SNACK REIMB	1,400,000	1,400,000	0
3264	000	CHILD CARE FOOD PROGRAM	2,100,000	2,100,000	0
3265	000	USDA DONATED COMMODITIES	3,750,000	3,750,000	0
3266	000	CASH IN LIEU OF DONAT. FOOD	185,000	185,000	0
3267	000	SUMMER FOOD SERVICE PROGRAM	1,650,000	1,650,000	0
3269	000	OTHER FOOD SERV. REVENUE	4,243,646	2,019,479	(2,224,167)
	TOTAL	FEDERAL THRU STATE	\$56,328,646	\$54,104,479	(\$2,224,167)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	275,000	275,000	0
3338	000	SCHOOL LUNCH SUPPLEMENT	200,000	200,000	0
	TOTAL	STATE SOURCES	\$475,000	\$475,000	\$0
		LOCAL SOURCES			
3431	000	INTEREST ON INVESTMENTS	34,000	34,000	0
3433	000	NET INC/DEC FAIR VALUE INVEST	(109,000)	(109,000)	0
3451	000	STUDENT LUNCHES	575,000	575,000	0
3453	000	ADULT BREAKFAST/LUNCHES	75,000	75,000	0
3454	000	STUDENT AND ADULT A LA CARTE	1,000,000	1,000,000	0
3455	000	STUDENT SNACKS	40,000	40,000	0
3456	000	OTHER FOOD SALES	50,000	50,000	0
3459	000	ADMINISTRATIVE FEE - CHARTER	50,000	50,000	0
3490	000	MISC LOCAL SOURCES	250,000	250,000	0
	TOTAL	LOCAL SOURCES	\$1,965,000	\$1,965,000	\$0
	TOTAL	ESTIMATED REVENUE	\$58,768,646	\$56,544,479	(\$2,224,167)
		FUND BALANCE			
	050	BUDGET FUND BALANCE - BEGIN RESTRICTED	16,048,353	11,631,678	(4,416,675)
	TOTAL	BEGINNING FUND BALANCE	\$16,048,353	\$11,631,678	(\$4,416,675)
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$74,816,999	\$68,176,157	(\$6,640,842)

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD AND NUTRITION FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$19,625,000	\$20,584,717	\$959,717
7600	200	EMPLOYEE BENEFITS	7,185,000	7,236,959	51,959
7600	300	PURCHASED SERVICES	3,269,465	2,375,190	(894,275)
7600	400	ENERGY SERVICES	2,377,000	2,368,900	(8,100)
7600	500	MATERIALS & SUPPLIES	26,851,633	22,409,655	(4,441,978)
7600	600	CAPITAL EXPENDITURES	3,787,804	1,756,300	(2,031,504)
7600	700	OTHER EXPENSE	89,419	110,950	21,531
	TOTAL	FOOD SERVICE	<u>\$63,185,321</u>	<u>\$56,842,671</u>	<u>(\$6,342,650)</u>
	TOTAL	APPROPRIATIONS	<u>\$63,185,321</u>	<u>\$56,842,671</u>	<u>(\$6,342,650)</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END RESTRICTED	11,631,678	11,333,486	(298,192)
	TOTAL	ENDING FUND BALANCE	<u>\$11,631,678</u>	<u>\$11,333,486</u>	<u>(\$298,192)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$74,816,999</u></u>	<u><u>\$68,176,157</u></u>	<u><u>(\$6,640,842)</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>SELF-INSURED WORKERS COMP & LIABILITY FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
3484	000	PREMIUM REVENUE (WC)	\$5,200,000	\$5,200,000	0
		TOTAL LOCAL SOURCES	\$5,200,000	\$5,200,000	\$0
		TOTAL ESTIMATED REVENUE	\$5,200,000	\$5,200,000	\$0
		BUDGET FUND BALANCE-BEGIN RESTRICTED	324,587	524,587	200,000
		TOTAL BEGINNING FUND BALANCE	\$324,587	\$524,587	\$200,000
		TOTAL ESTIMATED REVENUE AND FUND BALANCE	<u>\$5,524,587</u>	<u>\$5,724,587</u>	<u>\$200,000</u>

SELF-INSURED WORKERS COMP & LIABILITY FUND - APPROPRIATIONS

		SCHOOL BOARD			
9900	700	OTHER EXPENSE	\$5,000,000	\$5,000,000	\$0
		TOTAL SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
		TOTAL APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
		FUND BALANCE			
	090	RESTRICTED	524,587	724,587	200,000
		TOTAL ENDING FUND BALANCE	\$524,587	\$724,587	\$200,000
		TOTAL APPROPRIATIONS & FD BALANCE	<u>\$5,524,587</u>	<u>\$5,724,587</u>	<u>\$200,000</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24	2024-25	INCREASE/ (DECREASE)
			PROPOSED ACTUAL	RECOMMENDED BUDGET	
<u>SELF-INSURED HEALTH FUND - ESTIMATED REVENUE</u>					
3484	000	LOCAL SOURCES PREMIUM REVENUE	\$160,163,354	\$165,363,354	\$5,200,000
	TOTAL	LOCAL SOURCES	<u>\$160,163,354</u>	<u>\$165,363,354</u>	<u>\$5,200,000</u>
	TOTAL	ESTIMATED REVENUE	<u>\$160,163,354</u>	<u>\$165,363,354</u>	<u>\$5,200,000</u>
2780		BUDGET FUND BALANCE-BEGIN RESTRICTED	21,444,549	33,966,281	12,521,732
	TOTAL	BEGINNING FUND BALANCE	<u>\$21,444,549</u>	<u>\$33,966,281</u>	<u>\$12,521,732</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u><u>\$181,607,903</u></u>	<u><u>\$199,329,635</u></u>	<u><u>\$17,721,732</u></u>
<u>SELF-INSURED HEALTH FUND - APPROPRIATIONS</u>					
9900	200	INTERNAL SERVICES EMPLOYEE BENEFITS	\$147,641,622	\$155,500,000	\$7,858,378
	TOTAL	INTERNAL SERVICES	<u>\$147,641,622</u>	<u>\$155,500,000</u>	<u>\$7,858,378</u>
	TOTAL	APPROPRIATIONS	<u>\$147,641,622</u>	<u>\$155,500,000</u>	<u>\$7,858,378</u>
2768		FUND BALANCE RESTRICTED	33,966,281	43,829,635	9,863,354
	TOTAL	ENDING FUND BALANCE	<u>\$33,966,281</u>	<u>\$43,829,635</u>	<u>\$9,863,354</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$181,607,903</u></u>	<u><u>\$199,329,635</u></u>	<u><u>\$17,721,732</u></u>

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PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>PERMANENT FUND - ESTIMATED REVENUE</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN NON-SPENDABLE	\$144,550	\$144,550	\$0
	TOTAL	BEGINNING FUND BALANCE	\$144,550	\$144,550	\$0
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	\$144,550	\$144,550	\$0
<u>PERMANENT FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
	000	BUDGET FUND BALANCE-END NON-SPENDABLE	\$144,550	\$144,550	\$0
	TOTAL	ENDING FUND BALANCE	\$144,550	\$144,550	\$0
	TOTAL	APPROPRIATIONS & FD BALANCE	\$144,550	\$144,550	\$0

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PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2023-24 PROPOSED ACTUAL	2024-25 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>MISCELLANEOUS SPECIAL REVENUE FUND - ESTIMATED REVENUE</u>					
		LOCAL SOURCES			
	000	OTHER LOCAL REVENUE	\$10,210,796	\$10,210,796	\$0
	TOTAL	LOCAL SOURCES	<u>\$10,210,796</u>	<u>\$10,210,796</u>	<u>\$0</u>
	TOTAL	ESTIMATED REVENUE	<u>\$10,210,796</u>	<u>\$10,210,796</u>	<u>\$0</u>
		FUND BALANCE			
	000	BUDGET FUND BALANCE-BEGIN RESTRICTED	9,826,810	9,826,810	0
	TOTAL	BEGINNING FUND BALANCE	<u>\$9,826,810</u>	<u>\$9,826,810</u>	<u>\$0</u>
	TOTAL	ESTIMATED REVENUE AND FUND BALANCE	<u>\$20,037,606</u>	<u>\$20,037,606</u>	<u>\$0</u>

MISCELLANEOUS SPECIAL REVENUE FUND - APPROPRIATIONS

		COMMUNITY SERVICES			
9100	500	MATERIALS & SUPPLIES	10,210,796	10,210,796	0
	TOTAL	COMMUNITY SERVICES	<u>\$10,210,796</u>	<u>\$10,210,796</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS	<u>\$10,210,796</u>	<u>\$10,210,796</u>	<u>\$0</u>
		FUND BALANCE			
	000	RESTRICTED	9,826,810	9,826,810	0
	TOTAL	ENDING FUND BALANCE	<u>\$9,826,810</u>	<u>\$9,826,810</u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$20,037,606</u>	<u>\$20,037,606</u>	<u>\$0</u>

Fiscal year 2023-2024 information is a projection as the year is not yet complete.

APPENDIX

**PINELLAS COUNTY
SCHOOL BOARD**

How To Read The Budget

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

Fund

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

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

Operating Fund

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

Capital Outlay Fund

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

Debt Service Fund

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

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

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

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

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

Elementary and Secondary School Emergency Relief Fund (ESSER) and Elementary and Secondary School Emergency Relief Fund II (ESSER II) (A Special Revenue Fund)

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

American Rescue Plan (ARP)

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

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

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

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

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

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

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

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

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

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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 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)

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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 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.

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

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

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

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

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

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

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

Miscellaneous Special Revenue Fund

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

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

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

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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.

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.

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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 FEPF 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.

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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.

**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.

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Function

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

5000 Direct Instruction

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

6000 Instructional Support Services

6100	Student Support Services, including:
6110	Attendance and Social Work
6120	Guidance Services
6130	Health Services
6140	Psychological Services
6150	Parental Involvement
6190	Other Student Personnel Services
6200	Instructional Media Services
6300	Instruction and Curriculum Development Services
6400	Instructional Staff Training Services
6500	Instruction-Related Technology

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

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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.