

# **“YELLOW BRICK ROAD”**

## **COMPARATIVE DATA REPORT**

**Three Prior Fiscal Years  
2002/03 through 2004/05**

**Source: Annual Financial Reports (AFRs)**

**Districts (12):**

**Broward  
Duval  
Hillsborough  
Lee  
Miami-Dade  
Orange**

**Palm Beach  
Pasco  
Pinellas  
Polk  
Sarasota  
Seminole**

**Funds  
Operating  
Federal  
“Combo”**

**PCSB/LKJ  
October 2005**

October 17, 2005

TO: School Board Members

FROM: Lansing K. Johansen, CBO

SUBJECT: "Yellow Brick Road" Report

Enclosed is the 2004/05 addition of the "**Yellow Brick Road Report**". This is the third consecutive year I have prepared this information for your review. I hope you continue to find it helpful in securing a better understanding of where our Pinellas School District stands in relation to the eleven other Florida districts we use for comparative purposes.

Some of the trends noted for the past three fiscal years are eye opening to say the least. You will note that the first page of Set Two reflects a **decline for Pinellas** within the operating fund of about 1% in each of the two previous years with respect to the relative percent spent for **direct instruction** (function 5xxx). The two areas with the **largest percent increases** in their share of operating expenditures are **transportation** (function 7800) and **operation of plant** (function 7900). **Plant maintenance** (function 8100) has also increased more than most of the other non-instructional functions. Within the instructional support group, **curriculum** (function 6300) has increased slightly more than the maintenance function.

There are obvious and compelling reasons for the increase in transportation. We all know that diesel fuel prices have recently escalated and we have also been forced to pay overtime to school bus drivers due to a shortage in the number of available drivers. Set Three supports the information in Set Two and itemizes the applicable percentages for each of the functions for all twelve districts. The data for Pinellas is highlighted in yellow in accordance with our "Yellow Brick Road" theme.

**Sets Four and Five** deal with the **major objects** of expenditure, whereas **Sets Two/Three** analyze the functions or purpose of our actual expenditures. The first page of Set Four shows that we "**lead**" (**ranking of #1**) our comparison group in **human resource costs** and in **energy costs**. In contrast, we are "**dead last**" (**twelfth**) in the area of **purchased or contracted services**.

Sets Two and Four reflect how Pinellas ranks for both the **function (purpose)** and **object (what/whom)** within the group of twelve districts. We have **highlighted in yellow** those items in which Pinellas either ranked in the **top two** or the **bottom two** of the district comparison group. At a forthcoming workshop, we will review this report in more detail to assist you to make some informed judgments about how we might need to go about making the budget reductions we must face for the 2006/07 fiscal year. I believe it is very helpful to see how other (large) districts within Florida spent their resources. **In the final analysis, our priorities are where we actually spend our dollars** and this report highlights how we have spent our financial resources in relation to some of our sister districts. This information reports what has happened in the past. The difficult task will be to make critical alterations as to how we expend our scarce resources to address the challenges (in priority order) for the future. This is obviously easier said than done.

To assist your further understanding of what all this information means in relation to our long-standing budget parameter known as “63/37”, I am this year enclosing a **Set Six**, which consists of only two pages. The first page is an analysis that compares Pinellas to Seminole County, which has amazingly been able to maintain a consistently high direct instruction function percent ranging from 64% to 65% for the years we have been preparing the “Yellow Brick Road”. ***This page illustrates how Pinellas would have to realign its operating budget expenditure patterns to achieve an identical proportion of 64.93% in fiscal 2004/05.*** In total, we would be required to move \$33.0 million into the classroom/direct instruction (function 5xxx) and reduce other functional expenditures by an equivalent amount. I chose the seven (7) functions, which displayed the largest disparity in percentage terms, meaning that in 2004/05, Pinellas spent a higher percent in these seven non-instructional categories than did Seminole County. In a sense, ***this page “pretends” that we took on the spending pattern (priorities) of Seminole County in order to improve the proportion of what Pinellas spent in the classroom during last year from our actual percent of 60.94% to the targeted (Seminole) rate of 64.93%.*** There is a separate explanation at the bottom of the first page of set six which I hope will be useful in understanding this “what if” exercise.

I think that the Seminole County comparison with Pinellas is valid in the sense of its proximity and dependence on the larger and dominant Orange County school system. One could argue that this is similar to the proximity and commuter relationship Pinellas residents have with Hillsborough County. The Seminole County School District is growing faster than Pinellas; however, we both exhibit similar transportation characteristics being in the top half of the twelve districts in that highly visible and costly area. Please keep in mind that I am not holding up Seminole to be a perfect role model in all aspects. For example, I am not familiar with their student achievement performance. I do think it is helpful to see what we would have to do to adjust to their expenditure patterns in order to achieve the top ranking of our comparison group in the direct instruction (classroom) function. ***I have to assume that by diverting more dollars to our classrooms that Pinellas could achieve even greater academic success and results for our students.***

Page two of Set Six is simply the operating fund expenditure matrix applicable to Seminole County Schools for fiscal 2004/05. As is the case for all twelve districts included in our comparison group, we have the matrices available for the three fund groups (operating, federal and combo) we used to construct our “Yellow Brick Road” analysis. If you are interested in those dollar details, I can provide them to you upon your request. ***Please keep in mind that we have translated the dollars (which vary considerably from district to district) to percentages*** so that we are all on the ***same playing field*** when analyzing the resources expended.

Thank you for your patience and interest in looking at data, which will guide us as we contemplate our budget priorities and alignment guidelines in the near future.

cc: Dr. Clayton Wilcox, Superintendent  
Dr. Nancy Zambito, Deputy Superintendent  
Superintendent’s Cabinet Members

**SET ONE**

**Pinellas Expenditure Matrix**

**Fiscal Year 2004/05**

**Fund 100 Operating  
Fund 420 Federal Projects  
"Combo" 100 + 420 Combined**

AFR Exhibit K1 Doe pg.2 Fund 0100 09-16-05.xls  
Pinellas 0100

EXPENDITURES

	ACCOUNT NUMBER		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	ENERGY SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	Percentage of Total Expended
CURRENT:		TOTAL	100	200	300	400	500	600	700	
Instruction	5000	440,677,676.03	325,624,868.45	86,304,064.10	11,445,690.92	29,543.61	15,087,515.39	1,920,213.25	265,780.31	60.39%
Pupil Personnel Services	6100	31,966,271.76	24,734,494.95	6,650,603.33	232,149.90	71.25	304,009.40	40,018.08	4,924.85	4.38%
Instructional Media Services	6200	11,838,911.86	8,184,004.24	2,257,184.67	190,443.56	1,506.65	137,062.79	1,066,762.95	1,947.00	1.62%
Instruction & Curriculum Dev.	6300	13,058,715.36	9,156,188.56	2,340,947.10	778,712.89	0.00	574,411.65	189,344.66	19,110.50	1.79%
Instructional Staff Training	6400	2,297,849.93	1,021,309.38	186,149.10	681,613.66	0.00	303,754.63	101,679.52	3,343.64	0.31%
Board	7100	1,347,533.81	696,599.32	385,433.54	145,485.73	0.00	15,736.46	9,698.37	94,580.39	0.18%
General Administration	7200	6,201,885.44	4,513,339.93	1,003,577.56	491,278.85	324.20	94,669.40	38,697.39	59,998.11	0.85%
School Administration	7300	52,445,040.37	39,929,322.16	11,373,246.92	530,749.43	0.00	447,467.77	88,427.61	75,826.48	7.19%
Facilities Acquisition and Co	7410	805,843.08	543,968.84	158,257.36	87,890.41	140.71	10,420.62	4,694.88	470.26	0.11%
Fiscal Services	7500	4,406,042.75	3,001,445.79	876,679.81	413,046.14	0.00	40,534.59	8,973.74	65,362.68	0.60%
Food Services Expenditures	7600	0.00								0.00%
Central Services	7700	18,072,368.20	9,633,372.03	3,100,427.51	2,814,271.09	1,001,414.17	1,390,762.95	107,345.26	24,775.19	2.48%
Pupil Transportation Services	7800	40,083,196.38	22,749,901.55	9,504,314.40	3,386,913.71	2,897,954.68	1,490,356.75	33,029.59	20,725.70	5.49%
Operation of Plant	7900	75,122,012.96	25,231,046.59	14,899,895.09	11,765,318.48	21,994,581.32	1,018,027.99	96,947.59	116,195.90	10.29%
Maintenance of Plant	8100	25,320,197.55	7,805,427.96	3,168,111.44	5,887,076.66	227,957.32	4,270,301.12	69,932.05	3,891,391.00	3.47%
Community Services	9100	741,774.98	358,143.22	135,688.32	137,641.94	0.00	62,246.22	7,404.63	40,650.65	0.10%
CAPITAL OUTLAY:										
Facilities Acquisition and Co	7420	229,247.60						229,247.60		0.03%
Other Capital Outlay	9300	4,422,870.83						4,422,870.83		0.61%
DEBT SERVICE: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	716,000.00							716,000.00	0.10%
TOTAL EXPENDITURES	0000	729,753,438.89	483,183,432.97	142,344,580.25	38,988,283.37	26,153,493.91	25,247,277.73	8,435,288.00	5,401,082.66	100.00%
Object Percentages		100.00%	66.21%	19.51%	5.34%	3.58%	3.46%	1.16%	0.74%	

AFR Exhibit K3 Doe pg.7 Fund 0420 09-16-05.xls  
Pinellas 0420

EXPENDITURES

	ACCOUNT NUMBER	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700	Percentage of Total Expended
CURRENT:										
Instruction	5000	34,088,833.68	20,496,919.95	6,045,645.51	2,145,319.36		1,844,678.00	3,514,325.55	41,945.31	48.38%
Pupil Personnel Services	6100	5,879,420.68	4,386,374.54	1,187,171.61	63,415.64		213,595.09	28,838.80	25.00	8.34%
Instructional Media Services	6200	637,813.17	417,408.24	129,109.89	11,487.96		3,539.71	76,267.37	0.00	0.91%
Instruction & Curriculum Dev.	6300	18,972,310.93	13,833,831.85	3,740,436.67	694,965.28		133,817.99	566,591.14	2,668.00	26.92%
Instructional Staff Training	6400	3,100,550.55	1,399,821.26	267,313.90	822,648.95		404,890.97	142,592.03	63,283.44	4.40%
Board	7100	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
General Administration	7200	2,241,643.41	160,692.59	39,389.57	3,639.89		0.00	0.00	2,037,921.36	3.18%
School Administration	7300	279,400.41	137,132.74	33,877.04	78,942.88		19,320.14	8,597.61	1,530.00	0.40%
Facilities Acquisition and Co	7410	359,620.69	0.00	0.00	0.00		0.00	359,620.69	0.00	0.51%
Fiscal Services	7500	37,252.06	31,177.58	6,074.48	0.00		0.00	0.00	0.00	0.05%
Food Services Expenditures	7600	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Central Services	7700	730,516.75	319,515.95	62,876.49	292,215.03		14,045.46	0.00	41,863.82	1.04%
Pupil Transportation Services	7800	39,279.10	28,601.20	4,129.53	0.00	2,663.80	3,884.57	0.00	0.00	0.06%
Operation of Plant	7900	151,117.50	37,311.13	11,600.87	84,731.46	14,946.42	2,527.62	0.00	0.00	0.21%
Maintenance of Plant	8100	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%
Community Services	9100	1,073,769.55	131,969.45	38,141.42	77,089.54	243.16	133,993.94	32,814.12	659,517.92	1.52%
CAPITAL OUTLAY:										
Facilities Acquisition and Co	7420									0.00%
Other Capital Outlay	9300	2,872,141.03						2,872,141.03		4.08%
DEBT SERVICE: (Function 9200)										
Redemption of Principal	710									0.00%
Interest	720									0.00%
TOTAL EXPENDITURES	0000	70,463,669.51	41,380,756.48	11,565,766.98	4,274,455.99	17,853.38	2,774,293.49	7,601,788.34	2,848,754.85	100.00%
Object Percentages		100.00%	58.73%	16.41%	6.07%	0.03%	3.94%	10.79%	4.04%	

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-5-05.xls  
Pinellas 0100 & 0420

EXPENDITURES

	ACCOUNT NUMBER		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	ENERGY SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	OTHER EXPENSES	Percentage of Total Expended
CURRENT:		TOTAL	100	200	300	400	500	600	700	
Instruction	5000	474,766,509.71	346,121,788.40	92,349,709.61	13,591,010.28	29,543.61	16,932,193.39	5,434,538.80	307,725.62	59.33%
Pupil Personnel Services	6100	37,845,692.44	29,120,869.49	7,837,774.94	295,565.54	71.25	517,604.49	68,856.88	4,949.85	4.73%
Instructional Media Services	6200	12,476,725.03	8,601,412.48	2,386,294.56	201,931.52	1,506.65	140,602.50	1,143,030.32	1,947.00	1.56%
Instruction & Curriculum Dev.	6300	32,031,026.29	22,990,020.41	6,081,383.77	1,473,678.17	0.00	708,229.64	755,935.80	21,778.50	4.00%
Instructional Staff Training	6400	5,398,400.48	2,421,130.64	453,463.00	1,504,262.61	0.00	708,645.60	244,271.55	66,627.08	0.67%
Board	7100	1,347,533.81	696,599.32	385,433.54	145,485.73	0.00	15,736.46	9,698.37	94,580.39	0.17%
General Administration	7200	8,443,528.85	4,674,032.52	1,042,967.13	494,918.74	324.20	94,669.40	38,697.39	2,097,919.47	1.06%
School Administration	7300	52,724,440.78	40,066,454.90	11,407,123.96	609,692.31	0.00	466,787.91	97,025.22	77,356.48	6.59%
Facilities Acquisition and Co	7410	1,165,463.77	543,968.84	158,257.36	87,890.41	140.71	10,420.62	364,315.57	470.26	0.15%
Fiscal Services	7500	4,443,294.81	3,032,623.37	882,754.29	413,046.14	0.00	40,534.59	8,973.74	65,362.68	0.56%
Food Services Expenditures	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Central Services	7700	18,802,884.95	9,952,887.98	3,163,304.00	3,106,486.12	1,001,414.17	1,404,808.41	107,345.26	66,639.01	2.35%
Pupil Transportation Services	7800	40,122,475.48	22,778,502.75	9,508,443.93	3,386,913.71	2,900,618.48	1,494,241.32	33,029.59	20,725.70	5.01%
Operation of Plant	7900	75,273,130.46	25,268,357.72	14,911,495.96	11,850,049.94	22,009,527.74	1,020,555.61	96,947.59	116,195.90	9.41%
Maintenance of Plant	8100	25,320,197.55	7,805,427.96	3,168,111.44	5,887,076.66	227,957.32	4,270,301.12	69,932.05	3,891,391.00	3.16%
Community Services	9100	1,815,544.53	490,112.67	173,829.74	214,731.48	243.16	196,240.16	40,218.75	700,168.57	0.23%
CAPITAL OUTLAY:										
Facilities Acquisition and Co	7420	229,247.60	0.00	0.00	0.00	0.00	0.00	229,247.60	0.00	0.03%
Other Capital Outlay	9300	7,295,011.86	0.00	0.00	0.00	0.00	0.00	7,295,011.86	0.00	0.91%
DEBT SERVICE: (Function 9200)										
Redemption of Principal	710	0.00							0.00	0.00%
Interest	720	716,000.00							716,000.00	0.09%
TOTAL EXPENDITURES	0000	800,217,108.40	524,564,189.45	153,910,347.23	43,262,739.36	26,171,347.29	28,021,571.22	16,037,076.34	8,249,837.51	100.00%
Object Percentages		100.00%	65.55%	19.23%	5.41%	3.27%	3.50%	2.00%	1.03%	

## **SET TWO**

### **AFR Function Data**

#### **Three Fiscal Years**

**2004/05**

**2003/04**

**2002/03**

### **Percent Spent by Function**

**Relative Pinellas Ranking 1 thru 12**

**1 = Highest % within Function**

**12 = Lowest % within Function**

#### **Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**



Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Operating - Functions

<u>Function Category</u>	<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	60.40%	11	61.61%	9	62.60%	2
6100 Pupil Personnel	4.38%	6	4.47%	7	4.46%	9
6200 Media Services	1.62%	9	1.68%	9	1.82%	8
6300 Curriculum	1.79%	4	1.42%	7	1.59%	6
6400 Instr Staff Training	0.31%	9	0.34%	9	0.42%	7
Subtotal Instructional Services	68.50%	11	69.52%	11	70.89%	8
7100 School Board	0.18%	9	0.24%	8	0.20%	9
7200 General Administration	0.85%	1	0.79%	2	0.94%	2
7300 School Administration	7.19%	2	7.33%	2	7.35%	3
7400 Facility Acquisition	0.11%	6	0.53%	3	0.01%	12
7500 Fiscal Services	0.60%	4	0.55%	5	0.56%	6
7600 Food Service	0.00%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	2.48%	7	2.23%	7	2.34%	9
7800 Transportation	5.49%	2	5.21%	2	4.47%	8
7900 Operation of Plant	10.29%	2	9.50%	3	9.26%	3
8100 Plant Maintenance	3.47%	8	3.29%	5	3.11%	7
9100 Community Services	0.10%	9	0.15%	8	0.14%	8
7420 Facilities Capital	0.03%	3 T(3)	0.04%	4	0.06%	5
9300 Other Capital Outlay	0.61%	5	0.53%	8	0.66%	6
74xx Principal/Interest	0.10%	N/A	0.07%	N/A	0.01%	N/A
Subtotal Non-Instructional Services	31.50%	N/A	30.48%	N/A	29.11%	N/A
Total	100.00%	NA	100.00%	N/A	100.00%	N/A

Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Federal Projects - Functions

<u>Function Category</u>	<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	48.38%	8	44.66%	10	45.69%	10
6100 Pupil Personnel	8.34%	7	8.06%	9	10.90%	5
6200 Media Services	0.91%	3	0.84%	3	1.13%	3
6300 Curriculum	26.92%	1	24.90%	1	24.09%	1
6400 Instr Staff Training	4.40%	12	4.06%	11	4.50%	10
Subtotal Instructional Services	88.95%	3	82.52%	11	86.31%	5
7100 School Board	0.00%	N/A	0.00%	N/A	0.00%	12
7200 General Administration	3.18%	7	3.70%	2	4.47%	3
7300 School Administration	0.40%	7	0.57%	5	0.76%	6
7400 Facility Acquisition	0.51%	4	0.00%	11	0.01%	10
7500 Fiscal Services	0.05%	5	0.05%	5	0.06%	7
7600 Food Service	0.00%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	1.04%	2	0.56%	3	0.58%	1
7800 Transportation	0.06%	12	0.05%	12	0.07%	12
7900 Operation of Plant	0.21%	7(T)	0.21%	6	0.35%	5
8100 Plant Maintenance	0.00%	12(T) (7)	0.01%	4	0.00%	12
9100 Community Services	1.52%	7	1.79%	7	2.24%	7
7420 Facilities Capital	0.00%	N/A	0.00%	10(T)	0.43%	5
9300 Other Capital Outlay	4.08%	5	10.53%	1	4.72%	3
74xx Prinicipal/Interest	0.00%	N/A	0.00%	N/A	0.00%	N/A
Subtotal Non-Instructional Services	11.05%	N/A	17.47%	N/A	13.69%	N/A
Total	100.00%	NA	100.00%	N/A	100.00%	N/A

Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Combined - Functions

<u>Function Category</u>	<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
5xxx Direct Instruction	59.32%	11	60.00%	11	61.23%	5
6100 Pupil Personnel	4.73%	7	4.81%	8	4.98%	8
6200 Media Services	1.56%	8	1.60%	8	1.77%	8
6300 Curriculum	4.00%	3	3.67%	4	3.42%	4
6400 Instr Staff Training	0.67%	12	0.69%	11	0.75%	9
Subtotal Instructional Services	<u>70.28%</u>		<u>70.77%</u>	<u>10</u>	<u>72.15%</u>	<u>7</u>
7100 School Board	0.17%	9	0.22%	8	0.18%	9
7200 General Administration	1.06%	1	1.07%	2	1.23%	1
7300 School Administration	6.59%	2	6.69%	3	6.82%	3
7400 Facility Acquisition	0.15%	7	0.48%	4	0.01%	12 (T)
7500 Fiscal Services	0.56%	2 T(3)	0.50%	6	0.52%	7
7600 Food Service	0.00%	N/A	0.00%	N/A	0.00%	N/A
7700 Central Services	2.35%	7	2.07%	8	2.19%	8
7800 Transportation	5.01%	3	4.72%	4	4.12%	9
7900 Operation of Plant	9.41%	2	8.61%	4	8.54%	3
8100 Plant Maintenance	3.16%	8	2.98%	6	2.86%	7
9100 Community Services	0.23%	8	0.30%	8	0.31%	8
7420 Facilities Capital	0.03%	8	0.03%	8	0.09%	6
9300 Other Capital Outlay	0.91%	5	1.49%	1	0.99%	6
74xx Prinicipal/Interest	0.09%	N/A	0.07%	N/A	0.01%	N/A
Subtotal Non-Instructional Services	<u>29.72%</u>	<u>N/A</u>	<u>29.23%</u>	<u>N/A</u>	<u>27.85%</u>	<u>N/A</u>
Total	<u>100.00%</u>	<u>NA</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>

**SET THREE**

**SUPPORTS SET TWO**

**Twelve Districts**

**Percent Spent by Function**

**Pinellas %s and Rankings Highlighted**

**Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**

AFR Exhibit K1 Doe pg.2 Fund 0100 09-16-05.xls  
63-37 Order Function Summary

Function	Direct Instruction	Pupil Personnel Svc	Instr Media Svc	Instrc & Curr Dvlpmnt	Inst Staff Trng	School Board	Gen. Admin. Sppt	Schl Admin
	5000	6100	6200	6300	6400	7100	7200	7300
Seminole	64.93%	3.82%	1.98%	0.93%	0.29%	0.40%	0.45%	6.95%
Hillsborough	64.67%	4.22%	1.89%	1.64%	0.31%	0.39%	0.65%	7.12%
Polk	63.82%	3.78%	1.68%	0.52%	0.25%	0.31%	0.64%	6.36%
Palm Beach	63.20%	3.12%	1.42%	2.76%	1.22%	0.36%	0.59%	7.03%
Orange	62.75%	2.82%	1.25%	4.91%	0.86%	0.18%	0.46%	7.28%
Sarasota	61.75%	6.82%	1.97%	0.82%	1.21%	0.29%	0.63%	4.81%
Duval	61.60%	5.42%	2.19%	1.69%	1.80%	0.25%	0.48%	4.85%
Miami Dade	61.27%	5.09%	2.24%	0.97%	0.51%	0.29%	0.43%	6.50%
Broward	60.68%	5.49%	1.69%	1.80%	0.66%	0.14%	0.58%	6.42%
Pasco	60.59%	5.04%	2.37%	1.54%	2.41%	0.40%	0.15%	6.91%
Pinellas	60.39%	4.38%	1.62%	1.79%	0.31%	0.18%	0.85%	7.19%
Lee	56.79%	4.15%	1.57%	1.46%	0.48%	0.15%	0.64%	6.95%
	7400	7500	7600	7700	7800	7900	8100	9100
	Facility Acquisition	Fiscal Service	Food Svc	Central Svcs	Pupil Transp.	Operation of Plant	Maint of Plant	Cmmnty Svc
Seminole	0.04%	0.44%	0.00%	2.09%	5.04%	9.16%	2.51%	0.30%
Hillsborough	0.07%	0.45%	0.04%	2.06%	5.09%	7.82%	2.52%	0.69%
Polk	0.86%	0.41%	0.00%	2.77%	4.76%	6.95%	5.49%	0.05%
Palm Beach	0.04%	0.37%	0.00%	1.57%	3.40%	9.20%	3.84%	1.69%
Orange	0.89%	0.49%	0.00%	2.61%	4.65%	6.65%	3.45%	0.09%
Sarasota	0.01%	0.56%	0.01%	2.61%	4.40%	8.36%	4.39%	0.45%
Duval	0.26%	0.76%	0.00%	4.05%	5.31%	6.96%	3.77%	0.09%
Miami Dade	0.03%	0.62%	0.00%	2.82%	3.36%	10.00%	3.90%	1.50%
Pasco	0.60%	0.54%	0.05%	2.05%	5.22%	8.90%	2.85%	0.16%
Broward	0.07%	0.50%	0.00%	3.62%	4.16%	8.37%	3.68%	0.91%
Pinellas	0.11%	0.60%	0.00%	2.48%	5.49%	10.29%	3.47%	0.10%
Lee	1.06%	0.61%	0.00%	2.42%	7.43%	11.10%	3.54%	0.82%
	7420	9300	0710	0720				
	Facilities Aquisition	Other Capital Outlay	Redemp of Princ	Interest				
Seminole	0.00%	0.54%	0.00%	0.14%				
Hillsborough	0.03%	0.36%	0.00%	0.00%				
Polk	0.34%	0.75%	0.16%	0.12%				
Palm Beach	0.01%	0.13%	0.00%	0.07%				
Orange	0.03%	0.57%	0.00%	0.07%				
Sarasota	0.00%	0.91%	0.00%	0.00%				
Duval	0.08%	0.45%	0.00%	0.00%				
Miami Dade	0.02%	0.39%	0.05%	0.01%				
Pasco	0.00%	0.23%	0.00%	0.00%				
Broward	0.02%	1.21%	0.00%	0.00%				
Pinellas	0.03%	0.61%	0.00%	0.10%				
Lee	0.12%	0.72%	0.00%	0.00%				

AFR Exhibit K3 Doe pg.7 Fund 0420 09-16-05.xls  
63-37 Summary By Function

District Name	Function	Pupil Personnel Svc	Instr Media Svc	Instrc & Curr Dvlpmnt	Inst Staff Trng	School Board	Gen. Admin. Sppt	Schl Admin
	5000	6100	6200	6300	6400	7100	7200	7300
Miami Dade	65.81%	7.58%	0.66%	8.37%	8.20%	0.00%	3.62%	0.03%
Sarasota	60.27%	8.20%	0.09%	11.91%	7.78%	0.00%	3.66%	0.84%
Broward	59.71%	6.08%	0.10%	12.73%	6.16%	0.00%	4.26%	0.66%
Pasco	58.81%	10.31%	0.73%	9.03%	8.88%	0.00%	2.19%	0.04%
Polk	54.44%	4.57%	1.49%	20.51%	9.20%	0.00%	3.46%	0.00%
Seminole	52.11%	15.06%	0.78%	8.37%	9.24%	0.00%	2.07%	1.56%
Lee	51.96%	7.30%	0.12%	17.55%	9.08%	0.00%	3.49%	0.03%
Pinellas	48.38%	8.34%	0.91%	26.92%	4.40%	0.00%	3.18%	0.40%
Duval	44.28%	15.08%	0.23%	7.42%	21.51%	0.00%	3.42%	0.01%
Palm Beach	41.53%	11.54%	0.02%	17.97%	14.94%	0.00%	2.24%	0.70%
Orange	39.64%	10.65%	0.37%	22.88%	12.29%	0.00%	0.85%	0.43%
Hillsborough	39.57%	8.68%	1.63%	11.65%	4.86%	0.00%	1.76%	0.54%
	7400	7500	7600	7700	7800	7900	8100	9100
	Facility Acquisition	Fiscal Service	Food Svc	Central Svcs	Pupil Transp.	Operation of Plant	Maint of Plant	Cmmnty Svc
Miami Dade	0.44%	0.02%	0.00%	0.25%	0.42%	1.04%	0.00%	0.51%
Sarasota	0.40%	0.04%	0.00%	0.21%	1.81%	0.52%	0.00%	1.39%
Broward	0.45%	0.00%	0.00%	0.38%	1.98%	0.27%	0.01%	2.97%
Pasco	0.02%	0.26%	0.17%	0.48%	1.41%	0.55%	0.22%	0.87%
Seminole	0.28%	0.00%	0.00%	0.00%	2.51%	0.21%	0.00%	2.79%
Polk	0.00%	0.00%	0.00%	0.15%	0.61%	0.20%	0.04%	0.94%
Lee	0.65%	0.00%	0.00%	0.14%	0.41%	0.38%	0.00%	4.44%
Duval	0.02%	0.00%	0.00%	0.37%	4.48%	0.00%	0.00%	0.89%
Palm Beach	0.30%	0.14%	0.00%	2.58%	1.15%	1.70%	0.01%	3.10%
Pinellas	0.51%	0.05%	0.00%	1.04%	0.06%	0.21%	0.00%	1.52%
Orange	1.51%	0.21%	0.00%	0.07%	5.05%	0.12%	0.00%	1.58%
Hillsborough	0.82%	0.37%	0.00%	0.72%	0.79%	0.07%	0.02%	26.35%
	7420	9300	0710	0720				
	Facilities Aquisition	Other Capital Outlay	Redemp of Princ	Interest				
Miami Dade	0.33%	2.73%	0.00%	0.00%				
Sarasota	0.00%	2.89%	0.00%	0.00%				
Broward	1.37%	2.85%	0.00%	0.00%				
Pasco	0.25%	5.79%	0.00%	0.00%				
Seminole	0.00%	5.02%	0.00%	0.00%				
Polk	1.47%	2.90%	0.00%	0.00%				
Lee	0.04%	4.41%	0.00%	0.00%				
Duval	0.00%	2.27%	0.00%	0.00%				
Palm Beach	0.00%	2.07%	0.00%	0.00%				
Pinellas	0.00%	4.08%	0.00%	0.00%				
Orange	0.12%	4.22%	0.00%	0.00%				
Hillsborough	0.38%	1.76%	0.00%	0.00%				

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-5-05.xls  
63-37 Order Function Summary

Function	Direct	Pupil	Instr	Instrc &	Inst Staff	School	Gen.	Schl
	Instruction	Personnel	Media	Curr	Trng	Board	Admin.	Admin
	5000	6100	6200	6300	6400	7100	7200	7300
Seminole	64.04%	4.60%	1.90%	1.44%	0.91%	0.37%	0.56%	6.57%
Polk	62.83%	3.86%	1.66%	2.64%	1.20%	0.27%	0.94%	5.68%
Miami Dade	61.75%	5.35%	2.08%	1.75%	1.32%	0.26%	0.77%	5.82%
Sarasota	61.67%	6.90%	1.87%	1.46%	1.59%	0.27%	0.80%	4.58%
Palm Beach	61.41%	3.82%	1.31%	4.02%	2.35%	0.33%	0.72%	6.50%
Hillsborough	61.11%	4.85%	1.85%	3.06%	0.96%	0.34%	0.81%	6.19%
Orange	60.74%	3.50%	1.17%	6.48%	1.86%	0.16%	0.49%	6.68%
Broward	60.59%	5.54%	1.55%	2.76%	1.14%	0.12%	0.91%	5.91%
Pasco	60.45%	5.45%	2.24%	2.13%	2.92%	0.37%	0.31%	6.37%
Duval	60.03%	6.30%	2.01%	2.21%	3.59%	0.23%	0.75%	4.41%
Pinellas	59.33%	4.73%	1.56%	4.00%	0.67%	0.17%	1.06%	6.59%
Lee	56.36%	4.43%	1.44%	2.87%	1.24%	0.13%	0.89%	6.34%

	7400	7500	7600	7700	7800	7900	8100	9100
	Facility			Central	Pupil	Operation	Maint of	Cmmnty
	Acquisition	Fiscal Service	Food Svc	Svcs	Transp.	of Plant	Plant	Svc
Seminole	0.05%	0.41%	0.00%	1.95%	4.86%	8.53%	2.34%	0.48%
Miami Dade	0.07%	0.56%	0.00%	2.55%	3.05%	9.05%	3.49%	1.40%
Polk	0.77%	0.37%	0.00%	2.49%	4.32%	6.23%	4.91%	0.14%
Sarasota	0.03%	0.53%	0.01%	2.47%	4.25%	7.91%	4.14%	0.50%
Palm Beach	0.06%	0.35%	0.00%	1.65%	3.22%	8.58%	3.53%	1.81%
Hillsborough	0.17%	0.44%	0.03%	1.87%	4.48%	6.72%	2.17%	4.33%
Orange	0.95%	0.46%	0.00%	2.39%	4.68%	6.08%	3.15%	0.22%
Broward	0.11%	0.46%	0.00%	3.34%	3.97%	7.66%	3.35%	1.09%
Pasco	0.56%	0.52%	0.06%	1.93%	4.92%	8.24%	2.64%	0.22%
Duval	0.24%	0.69%	0.00%	3.71%	5.24%	6.32%	3.43%	0.16%
Pinellas	0.15%	0.56%	0.00%	2.35%	5.01%	9.41%	3.16%	0.23%
Lee	1.03%	0.56%	0.00%	2.22%	6.81%	10.16%	3.23%	1.14%

	7420	9300	0710	0720
	Facilities	Other Capital	Redemp	
	Aquisition	Outlay	of Princ	Interest
Seminole	0.00%	0.85%	0.00%	0.13%
Miami Dade	0.05%	0.64%	0.04%	0.01%
Polk	0.46%	0.98%	0.14%	0.11%
Sarasota	0.00%	1.02%	0.00%	0.00%
Palm Beach	0.01%	0.29%	0.00%	0.06%
Hillsborough	0.08%	0.56%	0.00%	0.00%
Orange	0.04%	0.89%	0.00%	0.07%
Broward	0.14%	1.36%	0.00%	0.00%
Pasco	0.02%	0.67%	0.00%	0.00%
Duval	0.07%	0.61%	0.00%	0.00%
Pinellas	0.03%	0.91%	0.00%	0.09%
Lee	0.11%	1.04%	0.00%	0.00%

**SET FOUR**

**AFR OBJECT DATA**

**Three Fiscal Years**

**2004/05**

**2003/04**

**2002/03**

**Percent Spent by Major Object**

**Relative Pinellas Ranking 1 thru 12**

**1 = Highest % within Major Object**

**12 = Lowest % within Major Object**

**Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**



Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Operating - Objects

<u>Object Category</u>		<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	66.21%	3	67.38%	3	68.29%	2
200	Benefits	19.51%	1	19.78%	1	18.38%	1
Subtotal HR		85.72%	1	87.16%	1	86.67%	1
300	Purchased Services	5.34%	12	4.67%	12	4.84%	12
400	Energy Services	3.58%	1	3.12%	3	2.88%	4
500	Materials/Supplies	3.46%	7	3.17%	10	3.38%	10
600	Capital Outlay	1.16%	8	1.14%	7	1.36%	6
700	All Other	0.74%	9	0.74%	9	0.88%	9
		14.28%	N/A	12.84%	N/A	13.33%	N/A
Total		<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	N/A	<u>100.00%</u>	<u>N/A</u>

Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Federal Projects - Objects

<u>Object Category</u>		<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
		<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100	Salaries	58.72%	1	54.10%	4	60.09%	3
200	Benefits	16.41%	4	14.95%	6	14.57%	5
Subtotal HR		75.13%	2	69.05%	6	74.66%	3
300	Purchased Services	6.07%	12	5.08%	11	6.76%	10
400	Energy Services	0.03%	6	0.02%	7	0.02%	4
500	Materials/Supplies	3.94%	12	4.98%	10	5.13%	10
600	Capital Outlay	10.79%	2	16.22%	1	7.74%	5
700	All Other	4.04%	9	4.64%	8	5.68%	7
		24.87%	N/A	30.94%	N/A	25.34%	N/A
Total		<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>	<u>100.00%</u>	<u>N/A</u>

Pinellas Comparisons  
Twelve District  
AFR Data - Three Years

Combined Funds Projects - Objects

<u>Object Category</u>	<u>04/05</u>		<u>03/04</u>		<u>02/03</u>	
	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>	<u>%</u>	<u>Rank</u>
100 Salaries	65.56%	2	66.11%	2	67.62%	2
200 Benefits	19.23%	1	19.32%	1	18.07%	1
Subtotal HR	84.79%	1	85.43%	1	85.69%	1
300 Purchased Services	5.41%	12	4.71%	12	4.99%	12
400 Energy Services	3.27%	1	2.82%	3	2.64%	3
500 Materials/Supplies	3.50%	11	3.34%	10	3.52%	10
600 Capital Outlay	2.00%	7	2.58%	6	1.88%	6
700 All Other	1.03%	9	1.12%	7	1.27%	7
	15.21%	N/A	14.56%	N/A	14.31%	N/A
Total	100.00%	N/A	100.00%	N/A	100.00%	N/A

**SET FIVE**

**SUPPORTS SET FOUR**

**Twelve Districts**

**Percent Spent by Major Object**

**Pinellas %s and Rankings Highlighted**

**Funds**

**Operating (100)**

**Federal (420)**

**Combo (100 + 420)**

AFR Exhibit K1 Doe pg.2 Fund 0100 09-16-05.xls  
Sal-Ben Order Object Summary

Object								
	Salaries 100	Benefits 200	Subtotal Sal-Ben	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Pinellas	66.21%	19.51%	85.72%	5.34%	3.58%	3.46%	1.16%	0.74%
Hillsborough	66.71%	18.39%	85.10%	5.41%	3.06%	4.15%	1.14%	1.14%
Seminole	67.12%	17.76%	84.88%	6.14%	3.50%	3.28%	1.29%	0.91%
Miami Dade	65.26%	19.02%	84.28%	8.06%	2.43%	3.48%	1.31%	0.43%
Pasco	65.03%	18.69%	83.71%	8.60%	2.82%	3.10%	0.84%	0.92%
Sarasota	64.10%	18.30%	82.41%	9.16%	2.93%	3.61%	1.74%	0.15%
Orange	62.31%	18.74%	81.06%	8.61%	2.86%	3.34%	2.48%	1.66%
Palm Beach	62.06%	17.97%	80.03%	8.95%	3.00%	3.11%	0.37%	4.53%
Duval	60.69%	18.51%	79.19%	12.40%	2.24%	3.71%	1.11%	1.35%
Broward	61.97%	16.78%	78.75%	11.97%	3.03%	4.19%	1.85%	0.21%
Lee	59.94%	16.42%	76.35%	12.83%	3.55%	3.45%	2.56%	1.26%
Polk	57.89%	17.89%	75.79%	14.63%	2.50%	3.71%	1.61%	1.76%

AFR Exhibit K3 Doe pg.7 Fund 0420 09-16-05.xls  
Sal-Ben Order Object Summary

Object								
	Salaries 100	Benefits 200	Subtotal Sal-Ben	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Broward	58.55%	17.77%	76.32%	6.65%	0.00%	5.60%	5.74%	5.70%
Pinellas	58.73%	16.41%	75.14%	6.07%	0.03%	3.94%	10.79%	4.04%
Seminole	58.43%	14.58%	73.00%	7.89%	0.04%	6.90%	8.64%	3.52%
Sarasota	54.94%	16.03%	70.98%	11.00%	1.56%	5.94%	5.30%	5.22%
Palm Beach	53.85%	16.91%	70.76%	10.68%	0.07%	8.20%	5.28%	5.01%
Pasco	53.85%	16.91%	70.76%	10.68%	0.07%	8.20%	5.28%	5.01%
Miami Dade	52.82%	15.03%	67.85%	6.18%	0.01%	10.40%	10.96%	4.61%
Orange	50.78%	15.71%	66.49%	11.68%	0.01%	8.62%	9.39%	3.82%
Duval	48.86%	15.08%	63.94%	20.48%	0.03%	7.16%	4.17%	4.22%
Lee	47.11%	15.06%	62.17%	16.07%	0.03%	7.79%	7.81%	6.13%
Polk	43.40%	13.15%	56.55%	17.95%	0.04%	11.83%	7.93%	5.68%
Hillsborough	41.58%	10.39%	51.98%	31.71%	0.02%	4.29%	8.59%	3.42%

AFR Exhibit K1and K3 Doe Combined Funds 0100 and 0420 10-5-05.xls  
Sal-Ben Order Object Summary

Object								
	Salaries 100	Benefits 200	Subtotal Sal-Ben	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other Expenses 700
Pinellas	65.55%	19.23%	84.79%	5.41%	3.27%	3.50%	2.00%	1.03%
Seminole	66.51%	17.54%	84.05%	6.27%	3.26%	3.53%	1.81%	1.09%
Pasco	64.47%	18.53%	83.01%	8.59%	2.64%	3.24%	1.45%	1.08%
Miami Dade	63.95%	18.60%	82.55%	7.86%	2.18%	4.21%	2.32%	0.87%
Sarasota	63.58%	18.17%	81.75%	9.27%	2.85%	3.74%	1.95%	0.44%
Hillsborough	63.15%	17.25%	80.40%	9.14%	2.63%	4.17%	2.20%	1.46%
Orange	61.31%	18.48%	79.79%	8.88%	2.61%	3.80%	3.08%	1.85%
Palm Beach	61.38%	17.88%	79.26%	9.10%	2.76%	3.54%	0.78%	4.57%
Broward	61.67%	16.87%	78.54%	11.50%	2.76%	4.32%	2.19%	0.69%
Duval	59.61%	18.20%	77.81%	13.13%	2.04%	4.03%	1.39%	1.61%
Lee	58.81%	16.30%	75.11%	13.12%	3.24%	3.83%	3.02%	1.68%
Polk	56.36%	17.39%	73.75%	14.98%	2.24%	4.57%	2.28%	2.18%

## **SET SIX**

### **Alignment “what if” to Seminole County**

**This analysis/exercise illustrates that Pinellas County would need to shift \$33 million in 2004/05 to the classroom to meet the “65/35” standard set by the Seminole County School District.**

- (1) Shift/Reduction Analysis**
- (2) Fund 100 Matrix, Seminole District**



**Major Alignment Functions**  
**Seminole (64.93%) vs. Pinellas (60.40%) 2004/05 Results**  
**To Explain Direct Instruction % Differences**  
**4.53% = \$33.0 Million Shift**

<b>Reductions Needed</b>		
<u>WPSC</u>		
1) Plant Operations *	1.13% =	\$8.2 million
2) Plant Maintenance	0.96% =	7.0 million
5) Transportation	0.45% =	3.3 million
	<u>2.54%</u>	<u>18.5 million</u>
 <u>Instructional Support</u>		
3) C & I	0.86% =	\$6.3
4) Pupil Personnel	0.56% =	4.1
	<u>1.42%</u>	<u>\$10.4</u>
 <u>Administration</u>		
6) District General	0.40% =	\$2.9
7) School Administration	0.24% =	1.8
	<u>0.64%</u>	<u>\$4.7</u>
 Sub-total	 4.60%	 \$33.6 million
 All other (13) Functions (Net)	 <u>-0.07%</u>	 <u>-0.6</u>
 Total Reductions Needed	 <u><u>4.53%</u></u>	 <u><u>\$33.0 million</u></u>

\* Currently reports to the three Area Superintendents (ELT)  
LKJ recommends this function report to Institutional Services.

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This analysis illustrates the alignments by function that Pinellas would be required to make in order to meet the functional percents experienced by the Seminole County Public School District. We chose Seminole since that district has led the state for the past several years in terms of the highest percent of its operation expenditures devoted to the direct instruction function (5xxx). The above percent/dollar reductions for Pinellas channeled into the classroom would increase our direct instruction to the % level of Seminole County. I used the seven largest areas of differences to theoretically align ourselves to the Seminole County Schools expenditure pattern. By making the above adjustments during the 2004/05 fiscal year, Pinellas would have realized an actual percentage of 64.93% using our familiar "63/37" methodology.

AFR Exhibit K1 Doe pg.2 Fund 0100 09-16-05.xls  
Seminole 0100

EXPENDITURES

	ACCOUNT NUMBER	TOTAL	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS & SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700	of Total Expended
CURRENT:										
Instruction	5000	240,720,208.00	174,911,510.00	44,539,060.00	8,704,674.00	5,884.00	8,400,339.00	1,534,933.00	2,623,808.00	64.93%
Pupil Personnel Services	6100	14,165,417.00	10,332,744.00	2,621,693.00	1,008,022.00	38.00	170,207.00	3,000.00	29,713.00	3.82%
Instructional Media Services	6200	7,341,630.00	5,184,244.00	1,298,926.00	116,284.00		88,872.00	646,201.00	7,103.00	1.98%
Instruction & Curriculum Dev.	6300	3,432,168.00	2,516,475.00	617,461.00	220,197.00		24,918.00	28,442.00	24,675.00	0.93%
Instructional Staff Training	6400	1,068,021.00	678,986.00	154,470.00	139,056.00		58,506.00	14,102.00	22,901.00	0.29%
Board	7100	1,490,469.00	561,855.00	149,851.00	713,792.00		31,070.00	644.00	33,257.00	0.40%
General Administration	7200	1,670,728.00	1,244,775.00	285,987.00	92,246.00		26,222.00	1,408.00	20,090.00	0.45%
School Administration	7300	25,761,493.00	20,241,577.00	5,210,093.00	193,708.00	31.00	72,261.00	42,943.00	880.00	6.95%
Facilities Acquisition and Co	7410	132,922.00	50,093.00	11,817.00	34,704.00		6,075.00	30,233.00		0.04%
Fiscal Services	7500	1,624,370.00	1,216,196.00	325,073.00	41,808.00	1,364.00	24,130.00	1,103.00	14,696.00	0.44%
Food Services Expenditures	7600	0.00								0.00%
Central Services	7700	7,760,265.00	4,214,000.00	1,273,106.00	1,918,054.00	15,339.00	60,466.00	243,526.00	35,774.00	2.09%
Pupil Transportation Services	7800	18,678,671.00	11,432,444.00	4,096,160.00	376,947.00	2,003,883.00	739,270.00	29,924.00	43.00	5.04%
Operation of Plant	7900	33,941,299.00	10,443,040.00	3,721,806.00	7,562,943.00	10,927,483.00	1,122,259.00	161,850.00	1,918.00	9.16%
Maintenance of Plant	8100	9,312,373.00	5,066,399.00	1,386,752.00	1,504,850.00	4,813.00	1,269,534.00	73,427.00	6,598.00	2.51%
Community Services	9100	1,123,252.00	719,852.00	159,677.00	151,427.00		56,298.00	988.00	35,010.00	0.30%
CAPITAL OUTLAY:										
Facilities Acquisition and Co	7420	0.00								0.00%
Other Capital Outlay	9300	1,985,481.00						1,985,481.00		0.54%
DEBT SERVICE: (Function 9200)										
Redemption of Principal	710	0.00								0.00%
Interest	720	507,003.00							507,003.00	0.14%
TOTAL EXPENDITURES	0000	370,715,770.00	248,814,190.00	65,851,932.00	22,778,712.00	12,958,835.00	12,150,427.00	4,798,205.00	3,363,469.00	100.00%
Object Percentages		100.00%	67.12%	17.76%	6.14%	3.50%	3.28%	1.29%	0.91%	