

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2000/01 Millage Rates & District Budget

September 12, 2000 (7:00 p.m.)

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



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<http://www.pinellas.k12.fl.us/budget/bucover.htm>

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Conference Hall
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301 4th Street SW, Largo, Florida

September 12, 2000 -- 7:00 p.m.

Public Hearing Agenda

1. Invocation
2. Pledge of Allegiance
3. Welcome by the School Board Chairman
4. Introductory Comments by the Superintendent
5. Overview of Budget Process & Truth in Millage (TRIM) Requirements
6. Millage to Support the Budgets
 - a. Explanation of Advertised Percentage Increase
 - b. Statements and Questions from the Public
 - c. School Board Discussion of Millage
 - d. Adoption of Millages for 2000/01
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. 2000/01 Budgets
 - a. Explanation of Proposed 2000/01 Budgets, including Amendments to the Tentative Budgets Approved on July 25, 2000
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budgets
 - d. School Board Action on the Proposed Budgets for 2000/01
 - 1) Adoption of Amendments to the Tentative Budgets
 - 2) Adoption of Final 2000/01 Budgets
 - 3) Adoption of Resolution on 2000/01 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

2000 - 2001 BUDGET CALENDAR

September 7, 1999	1999-00 Budget Approved
Early September 1999	Education Commissioner's 2000-01 Budget Request
October 14, 1999	FTE 1999-00 Survey 2 "date certain"
Nov 16, 1999	School Board Workshop
Dec 1-17, 1999	Detailed budget review meetings with departments
Dec 17, 1999	FTE 2000-01 estimates (per forecast model) to State DOE
January 7, 2000	Forms and instructions distributed to departments
Early January 2000	FTE 1999-00 Third Calculation received from state
January 10, 2000	Second semester staffing review
January 11, 2000	Governor's 2000-01 Budget Recommendations
January 18, 2000	School Board Workshop
January 25, 2000	School Board approves school zones for 2000-01
February 11, 2000	FTE 1999-00 Survey 3 "date certain"
February 18, 2000	Budget requests received from departments
February 25, 2000	School Board workshop on budget priorities
March 7, 2000	2000 Legislative Session Begins
March 21, 2000	Board Workshop Systemic Review
March 24, 2000	Staffing allocations to schools
April 12, 2000	Budget Steering Committee meeting
April 14, 2000	Budget Steering Committee meeting
April 22, 2000	Discretionary and SIP dollar allocations to schools
April 25, 2000	Staff Rosters from schools due to Personnel
April 26, 2000	Budget Steering Committee meeting
May 3, 2000	Budget Steering Committee meeting
May 5, 2000	State Legislature ends regular session (60 calendar days)
May 16, 2000	School Board Workshop
June 6 - 9, 2000	State DOE Presentations to School Finance Officers
July 1, 2000	New fiscal year begins
July 22, 2000	Advertise in St. Petersburg Times
July 25, 2000	First Public Hearing on the 2000-01 Budget and Millage Rates
August 7, 2000	County Property Appraiser mails TRIM notices
August 23, 2000	School term begins
August 29, 2000	Board adopts Tentative District Work Program
September 12, 2000	Final Public Hearing on the 2000-01 Budget and Millage Rates Adopted budget shall include the district's facilities work program

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	\$ 316,925,153
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 330,256
C. Actual property tax levy	\$ 316,594,897
This year's proposed tax levy	\$ 329,026,237

A portion of the tax levy is required under state law in order for the school board to receive \$292,752,031 in state education grants. The required portion has increased by 1.405 percent, and represents approximately seven 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 July 25, 2000, at 7:00 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.

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 dictates the form and placement of the budget advertisements, as well as the order of business during the budget hearings.

PINELLAS COUNTY SCHOOLS

Proposed 2000-01 Millage Rates

PROPERTY TAX ROLL (in \$ Billions)

	1999/2000	2000/2001	Change
Gross Taxable Property Value	\$36.57	\$39.02	6.7%
Adjusted Taxable Value (excluding new construction, etc.)	\$35.95 (vs. 1999-2000 Final Gross Taxable Value)	\$38.48	5.2%

MILLAGE RATE COMPARISONS:

<u>Proposed 2000/2001 Rates vs. Actual 1999/2000 Millage Rates</u>	<u>1999/2000 Actual</u>	<u>2000/2001 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.997	5.774	-3.7%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.159	0.149	-6.3%
Subtotal, Operating	6.666	6.433	-3.5%
Capital Outlay	2.000	2.000	0.0%
Total Millage	8.666	8.433	-2.7%

<u>Proposed 2000/2001 Rates vs. Rolled-Back Millage Rates</u>	<u>Rolled-Back Rate</u>	<u>2000/20001 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.694	5.774	1.40%
Discretionary Local Effort	2.534	2.659	4.93%
Including Capital Outlay and Supplemental Discretionary			
Total Millage	8.228	8.433	2.49%

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2000/01

- 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 June 14, 2000, was \$ 39,016,510,925.
- 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 June 14, 2000, was \$ 39,016,511.
 - (4) The School Board must budget at least 95% of the value of each mill levied for schools. Thus, the value of one mill for School Board budgeting purposes is: 95% x \$ 39,016,511 = \$ 37,065,685.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

School Property Taxes in Pinellas County by Year -- 1970/71 to 1999/00								1974/75 through						
Millage	1970/71	1971/72	1972/73	1973/74	Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	
					Operating									
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	
Debt Service (County)	0.35	0.35	0.32		Subtotal, Operating	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	
Capital Improvemnt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	
Total Millage	15.95	11.45	10.32	9.30	Total Millage	8.00	6.75	8.055	8.112	6.936	7.071	6.899	7.245	

Millage	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	Proposed 2000/01
Operating															
Required Local Effort	5.183	5.018	5.431	5.814	5.947	6.316	6.490	6.572	6.659	6.631	6.479	6.451	6.433	5.997	5.774
Discretionary Local	0.819	0.819	0.719	0.719	1.019	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510	0.510
Supplemental Discretionary									0.190	0.188	0.187	0.172	0.167	0.159	0.149
Subtotal, Operating	6.002	5.837	6.150	6.533	6.966	6.826	7.000	7.082	7.359	7.329	7.176	7.133	7.110	6.666	6.433
Capital Improvement	1.500	1.500	1.500	2.000	1.800	1.800	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Total Millage	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

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED
2000-2001 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 1999	\$50,000	\$85,000	\$125,000	\$150,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value	\$25,000	\$60,000	\$100,000	\$125,000
<i>Taxable Value in \$1,000's</i>	<i>\$25K</i>	<i>\$60K</i>	<i>\$100K</i>	<i>\$125K</i>
2000 Tax:				
Required Local Effort (5.774 Mills)	\$144.35	\$346.44	\$577.40	\$721.75
Discretionary (0.659 Mills)	16.48	39.54	65.90	82.38
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
TOTAL 2000 Tax (8.443 Mills)	\$210.83	\$505.98	\$843.30	\$1,054.13
1999 Tax (8.666 Mills)	\$216.66	\$519.96	\$866.60	\$1,083.26
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>(\$5.83)</i>	<i>(\$13.98)</i>	<i>(\$23.30)</i>	<i>(\$29.13)</i>

**PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 1999-2001		BUDGET 2000-2001		INCREASE/(DECREASE), FY01 vs FY00	
TAX BASE					Amount	Percent
<i>Gross Taxable Value</i>		\$36,571,099,997		\$39,016,510,925	\$2,445,410,928	6.7%
<i>Value of 1 mill (@ 95%)</i>		\$34,742,545		\$37,065,685	\$2,323,140	6.7%
MILLAGE RATES AND REVENUE						
	Rate	Revenue	Rate	Revenue	Rate	Revenue
Operating						
Required Local Effort	5.997	\$208,351,042	5.774	\$214,017,267	-0.223	\$5,666,225
Discretionary	0.510	17,718,698	0.510	18,903,500	0.000	\$1,184,802
Additional Discretionary	0.159	5,524,065	0.149	5,522,787	-0.010	(\$1,278)
Total Operating	6.666	\$231,593,805	6.433	\$238,443,554	-0.233	\$6,849,749
Capital	2.000	\$69,485,090	2.000	\$74,131,370	0.000	\$4,646,280
TOTAL	8.666	\$301,078,895	8.433	\$312,574,924	-0.233	\$11,496,029

NOTE: 1999-2000 figures are original Approved Budget, prior to actions of Value Adjustment Board.

Adjustments approved by the review board decreased the final taxable value for 1999-00 to \$ 36,532,990,623

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY
2000/01 Proposed Budget -- ALL FUNDS

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	<i>2000/01 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$51,337,517	6.3%
State	407,264,108	50.0%
Local	356,191,721	43.7%
<i>Subtotal, Revenue</i>	\$814,793,346	100.0%
<i>Transfers & Balances</i>	312,575,461	
GRAND TOTAL	\$1,127,368,807	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>1999/00 Budget (a)</i>	<i>2000/01 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$674,712,141	\$711,765,935	\$37,053,794	5.5%
Debt Service	1,957,084	5,760,164	\$3,803,080	194.3%
Capital Outlay	298,111,339	326,644,045	\$28,532,706	9.6%
Contracted Programs (c)	57,337,665	33,240,452	(\$24,097,213)	-42.0%
School Food Service (d)	39,368,605	38,275,094	(\$1,093,511)	-2.8%
Internal Service	15,972,453	11,115,516	(\$4,856,937)	-30.4%
Trust & Agency	875,572	567,601	(\$307,971)	-35.2%
GRAND TOTAL	\$1,088,334,859	\$1,127,368,807	\$39,033,948	3.6%

(a) 1999/00 Amended Budget, as of Budget Amendment No. 10 June 30, 2000.

(b) 2000/01 Budget, based on "TRIM" Advertisement of July 22, 2000 for
First Public Hearing on July 25, 2000, and subsequent amendments for
Second (Final) Public Hearing on September 12, 2000

(c) Contracted Program Fund is typically at its lowest point at the beginning of the fiscal year.
The District is permitted to budget fund balances and can only budget anticipated new
contracts or projects when they are actually awarded.

(d) Food Service is a self-supporting fund.

**2000-2001 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 5.92%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

Note: AS PRESENTED AT THE
FIRST PUBLIC HEARING,
JULY 25, 2000

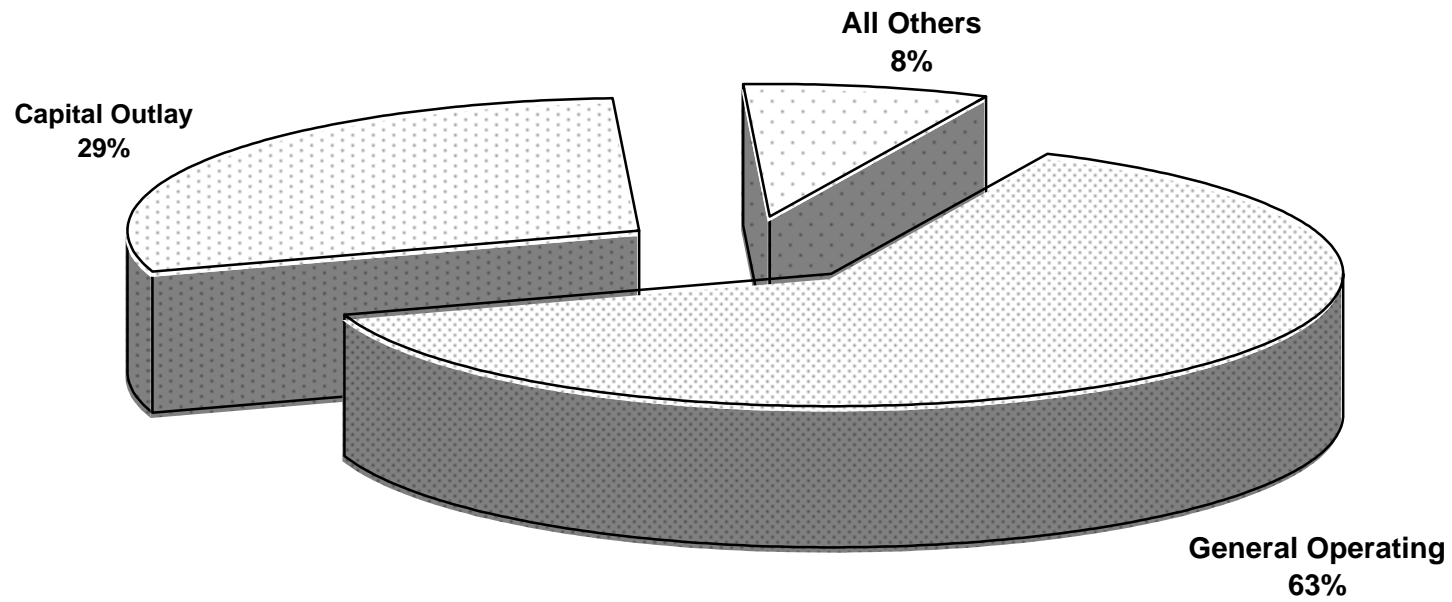
**PROPOSED MILLAGE LEVY
OPERATING
REQUIRED LOCAL EFFORT
LOCAL DISCRETIONARY
CAPITAL OUTLAY
TOTAL**

**5.774
0.659
2.000
8.433**

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
Federal (Direct)	\$ 265,547	\$ 129,230	\$ -	\$	\$	\$	394,777
Federal (Through State)	500,000	18,371,979					18,871,979
State Sources	373,449,030	706,329	3,831,009	26,531,744			404,518,112
Local Sources	252,248,554	13,008,589	17,500	84,081,078	6,759,160		356,114,881
TOTAL REVENUES	626,463,131	32,216,127	3,848,509	110,612,822	6,759,160		779,899,749
Transfers In	10,443,000						10,443,000
Non-Revenue Sources							
FUND BALANCES - July 1, 2000	73,608,077	7,730,876	664,954	217,731,221	3,709,298	709,301	304,153,727
TOTAL REVENUES AND BALANCES	\$ 710,514,208	\$ 39,947,003	\$ 4,513,463	\$ 328,344,043	\$ 10,468,458	\$ 709,301	\$ 1,094,496,476
EXPENDITURES							
Instruction	\$ 412,213,392	\$ 793,073	\$	\$	\$	\$	413,006,465
Pupil Personnel Services	27,609,763						27,609,763
Instructional Media Services	11,926,944						11,926,944
Instructional & Curriculum Development Services	13,916,198	360,692					14,276,890
Instructional Staff Training	3,397,835						3,397,835
Board of Education	1,127,706						1,127,706
General Administration	5,559,771				5,000,000		10,559,771
School Administration	44,089,031	2,397					44,091,428
Facilities Acquisition & Construction	265,867			135,648,623			135,914,490
Fiscal Services	5,511,422						5,511,422
Food Service		33,108,268					33,108,268
Central Services	13,512,193				1,430,381		14,942,574
Pupil Transportation Services	23,817,456						23,817,456
Operation of Plant	58,360,519						58,360,519
Maintenance of Plant	19,506,224						19,506,224
Community Services	975,216	22,996					998,212
Debt Service			3,828,859				3,828,859
TOTAL EXPENDITURES	641,789,537	34,287,426	3,828,859	135,648,623	6,430,381		821,984,826
Transfers Out				10,436,000		7,000	10,443,000
FUND BALANCES - June 30, 2001	68,724,671	5,659,577	684,604	182,259,420	4,038,077	702,301	262,068,650
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 710,514,208	\$ 39,947,003	\$ 4,513,463	\$ 328,344,043	\$ 10,468,458	\$ 709,301	\$ 1,094,496,476

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
2000-01 Budget - All Funds
\$1.127 Billion**



PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2000/2001
BUDGET

Description	1999/2000 Budget (6/30/00)*	2000/2001 First Public Hearing	2000/2001 Final Public Hearing	Increase/ (Decrease)
	<i>*Per Final Amendment</i>	<i>(7/25/00)</i>	<i>(9/12/00)</i>	
I. OPERATING FUND				
(1) Revenues & Transfers In	\$614,582,255	\$636,906,131	\$638,270,838	\$1,364,707
(2) Beginning Fund Balance	60,129,886	73,608,077	73,495,097	(\$112,980)
(3) Total Revenues & Fund Balance	<u>\$674,712,141</u>	<u>\$710,514,208</u>	<u>\$711,765,935</u>	<u>\$1,251,727</u>
(4) Appropriations & Transfers Out	612,120,562	641,789,537	670,058,849	\$28,269,312
(5) Ending Fund Balance	62,591,579	68,724,671	41,707,086	(\$27,017,585)
(6) Total Appropriations & Fund Balance	<u>\$674,712,141</u>	<u>\$710,514,208</u>	<u>\$711,765,935</u>	<u>\$1,251,727</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2000/2001
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 1999/2000
- (c) Encumbrances and Unencumbered Carry-Forwards (\$ 26.8 Million), which were included in 2000/2001 Ending Fund Balance for First Hearing, are now included in appropriations
- (d) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions
- (e) 1999/2000 Budget adjusted to reflect approximate actual expenditures

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$1,324,330	\$3,848,509	\$4,023,618	\$175,109
(2) Beginning Fund Balance	632,754	664,954	1,736,546	\$1,071,592
(3) Total Revenues & Fund Balance	<u>\$1,957,084</u>	<u>\$4,513,463</u>	<u>\$5,760,164</u>	<u>\$1,246,701</u>
(4) Appropriations & Transfers Out	220,539	3,828,859	3,828,859	\$0
(5) Ending Fund Balance	1,736,545	684,604	1,931,305	\$1,246,701
(6) Total Appropriations & Fund Balance	<u>\$1,957,084</u>	<u>\$4,513,463</u>	<u>\$5,760,164</u>	<u>\$1,246,701</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 1999/2000

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2000/2001
BUDGET

Description	1999/2000 Budget (6/30/00)*	2000/2001 First Public Hearing	2000/2001 Final Public Hearing	Increase/ (Decrease)
	<i>*Per Final Amendment</i>	<i>(7/25/00)</i>	<i>(9/12/00)</i>	
III. CAPITAL OUTLAY FUND				
(1) Revenues & Transfers In	\$152,648,568	\$110,612,822	\$111,880,310	\$1,267,488
(2) Beginning Fund Balance	145,462,771	217,731,221	214,763,735	(\$2,967,486)
(3) Total Revenues & Fund Balance	<u>\$298,111,339</u>	<u>\$328,344,043</u>	<u>\$326,644,045</u>	<u>(\$1,699,998)</u>
(4) Appropriations & Transfers Out	283,562,262	146,084,623	310,782,137	\$164,697,514
(5) Ending Fund Balance	14,549,077	182,259,420	15,861,908	(\$166,397,512)
(6) Total Appropriations & Fund Balance	<u>\$298,111,339</u>	<u>\$328,344,043</u>	<u>\$326,644,045</u>	<u>(\$1,699,998)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and appropriations have been updated to reflect final closeou for Fiscal Year 1999/2000.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$57,337,665	\$1,179,159	\$33,240,452	\$32,061,293
(2) Beginning Fund Balance	0	0	0	\$0
(3) Total Revenues & Fund Balance	<u>\$57,337,665</u>	<u>\$1,179,159</u>	<u>\$33,240,452</u>	<u>\$32,061,293</u>
(4) Appropriations & Transfers Out	\$57,337,665	\$1,179,159	\$33,240,452	\$32,061,293
(5) Ending Fund Balance	0	0	0	\$0
(6) Total Appropriations & Fund Balance	<u>\$57,337,665</u>	<u>\$1,179,159</u>	<u>\$33,240,452</u>	<u>\$32,061,293</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations reflect initial grant project balances carried forward from Fiscal Year 1999/2000 to 2000/2001.
- (b) Revenue sources and appropriations reflect receipt of approved grants for Fiscal Year 2000/2001

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2000/2001
BUDGET

Description	1999/2000 Budget (6/30/00)*	2000/2001 First Public Hearing	2000/2001 Final Public Hearing	Increase/ (Decrease)
	<i>*Per Final Amendment</i>	<i>(7/25/00)</i>	<i>(9/12/00)</i>	
V. SCHOOL FOOD SERVICE FUND				
(1) Revenues & Transfers In	\$31,152,954	\$31,036,968	\$31,036,968	\$0
(2) Beginning Fund Balance	8,215,651	7,730,876	7,238,126	(\$492,750)
(3) Total Revenues & Fund Balance	<u>\$39,368,605</u>	<u>\$38,767,844</u>	<u>\$38,275,094</u>	<u>(\$492,750)</u>
(4) Appropriations & Transfers Out	32,712,786	33,108,268	33,690,538	\$582,270
(5) Ending Fund Balance	6,655,819	5,659,576	4,584,556	(\$1,075,020)
(6) Total Appropriations & Fund Balance	<u>\$39,368,605</u>	<u>\$38,767,844</u>	<u>\$38,275,094</u>	<u>(\$492,750)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 1999/2000
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the School Food Services Budget.

VI. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$9,572,249	\$6,759,160	\$6,759,160	\$0
(2) Beginning Fund Balance	6,400,204	3,709,298	4,356,356	\$647,058
(3) Total Revenues & Fund Balance	<u>\$15,972,453</u>	<u>\$10,468,458</u>	<u>\$11,115,516</u>	<u>\$647,058</u>
(4) Appropriations & Transfers Out	11,339,016	6,430,381	6,531,766	\$101,385
(5) Ending Fund Balance	4,633,437	4,038,077	4,583,750	\$545,673
(6) Total Appropriations & Fund Balance	<u>\$15,972,453</u>	<u>\$10,468,458</u>	<u>\$11,115,516</u>	<u>\$647,058</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 1999/2000
- (b) Revenue sources have been adjusted to reflect the latest available information for 2000/2001
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Internal Services Budget.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2000/2001
BUDGET

Description	1999/2000 Budget (6/30/00)*	2000/2001 First Public Hearing	2000/2001 Final Public Hearing	Increase/ (Decrease)
	<i>*Per Final Amendment</i>	<i>(7/25/00)</i>	<i>(9/12/00)</i>	
VII. TRUST & AGENCY FUND				
(1) Revenues & Transfers In	\$458,908	\$0	\$25,000	\$25,000
(2) Beginning Fund Balance	416,664	709,301	542,601	(\$166,700)
(3) Total Revenues & Fund Balance	<u>\$875,572</u>	<u>\$709,301</u>	<u>\$567,601</u>	<u>(\$141,700)</u>
(4) Appropriations & Transfers Out	574,788	0	266,816	\$266,816
(5) Ending Fund Balance	300,784	709,301	300,785	(\$408,516)
(6) Total Appropriations & Fund Balance	<u>\$875,572</u>	<u>\$709,301</u>	<u>\$567,601</u>	<u>(\$141,700)</u>

Reason(s) for Increase/Decrease:

- (a) Revenues and appropriations have been updated to reflect the latest available information
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 1999/2000
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Trust and Agency Budget.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2000/01 Millage Rates & District Budget

WHEREAS, the School Board of Pinellas County, Florida, is authorized under the Constitution and Laws of Florida to levy a tax upon non-exempt real property, lying and situated in Pinellas County, Florida, for public school purposes, and

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2000/01 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2000/01 have been accomplished,

NOW, THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA:

I. That the following millage rates be adopted and levied upon all taxable real property lying and situated in Pinellas County, Florida, for the 2000/01 fiscal year.

A. For the Required Local Effort	5.774 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.149 Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	2.000 Mills
Total Millage Rate	<hr/> 8.433 Mills

The total millage rate for fiscal year 2000/01 of 8.433 mills is 2.49% higher than the rolled-back rate of 8.228 mills.

II. That the tax revenue generated by the millage rate of 2.000 mills adopted herein pursuant to Section 236.25(2), Florida Statutes, shall be expended for the Capital Outlay purposes as set forth in the hereto attached TRIM advertisement, in such amounts as shall be necessary and in accordance with the 2000/01 Budget hereafter adopted by the Board and amended from time to time.

III. That the summary amendments to the proposed 2000/01 budget be adopted as submitted.

IV. That all of the budgets as advertised, discussed and amended by prior Board action be adopted for fiscal year 2000/01 pursuant to Section 200.065(2)(f)(3), Florida Statutes.

V. That a certified copy of this Resolution be delivered to the Property Appraiser, who is hereby ordered to assess the several millages certified herein against the taxable real property within Pinellas County, Florida, pursuant to Section 237.091, Florida Statutes.

VI. That a certified copy of this Resolution be delivered to the Division of Ad Valorem Tax, Florida Department of Revenue, within the provisions of Section 200.065, Florida Statutes. This certification should be accompanied by a statement of compliance, a certification of value, and a copy of the tentative Budget advertisement.

Adopted this 12th day of September, 2000.

Attest: _____
J. Howard Hinesley, Ed.D.

Max R. Gessner, Ph.D.

2000-01 DISTRICT COMPREHENSIVE PLAN STRATEGIC DIRECTIONS / GOALS

HIGHEST STUDENT ACHIEVEMENT

- I. Each student will read and comprehend a variety of materials, locate and apply information at grade level or above.
- II. Each student will write, speak, listen, and use technology to communicate at grade level or above.
- III. Each student will apply mathematical skills to analyze and solve problems at grade level or above.
- IV. Each student will think creatively and analyze tasks to solve problems at grade level or above.
- V. Each student will develop and demonstrate personal responsibility for learning and self-management.

SAFE LEARNING ENVIRONMENT

- VI. The district and the community will work together to provide a safe learning environment.
- VII. Students will demonstrate respect and responsibility for the learning environment.

EFFECTIVE AND EFFICIENT OPERATIONS

Partnerships

- VIII. The district will actively involve the community in assisting schools to accomplish highest student achievement.
- IX. Schools, departments and divisions will communicate and work together to accomplish highest student achievement.

High Performing Work Force

- X. Employees will be involved in decision-making processes that most directly affect them.
- XI. Employee performance, safety, recognition and job satisfaction will be continuously improved.

Integrated Management System

- XII. The IMS will be used as a framework for continuous improvement, decision-making and strategic planning.

Accountability Systems

- XIII. The district and schools will improve performance on accountability measures.
- XIV. The district will provide systems which ensure equality of opportunities with regard to student learning, facilities, resources, student assignment, extra-curricular activities, transportation, administrative staff, and faculty.
- XV. The district will develop, monitor, and improve systems for gathering, analyzing and deploying key data for each level of the organization.
- XVI. The district will ensure that student and employee work systems align to the strategic plan.
- XVII. Business and administrative systems throughout the district will continue to be aligned with valid customer requirements and continuously improved.

PINELLAS COUNTY SCHOOL BOARD 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 direct instructional expenditures will be 63% of the resources appropriated/available within the operating budget. Research indicates that Pinellas should be able to maintain its position in the upper 10% of Florida school districts by focusing on this target for expenditures at the classroom level.
 - B. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
 - C. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. To the extent resources are available, the operating fund unobligated contingency should be incrementally increased by approximately 1/2% each year until it reaches a level of 3% of the proposed operating budget. This reserve should be utilized as a "rainy day fund" to offset potential fluctuations in revenue and unanticipated/extraordinary expenditure needs.
- III. The district should create a reserve to fund the initial operational costs of opening new and remodeled schools for unitary status. The reserve should include administrative/support staff, plant operations, transportation, and supplemental land purchase support.
- IV. The district's core curriculum needs to be preserved and related needs should be prioritized utilizing our three strategic directions:
 - A. Highest Student Achievement
 - B. Safe Learning Environment
 - C. Effective and Efficient Operation
- V. 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.
- VI. The school board will make every attempt to honor multi-year budget commitments to curriculum and staffing initiatives.
 - A. For example, for fiscal year 2000-01 the commitments include completion of and funding for, elementary strategic planning process budget, continued funding of Read 180, expansion of Success for Algebra, continuation of high school remedial units and middle school technology specialist units.
 - B. The staffing levels, including pupil teacher ratios funded through the basic FEFP in effect for the 1999-00 school year, will be the basis for the continuing staffing plan for the subsequent school year.
- VII. As part of board budget workshops, the board will undertake a systematic rotating review by division. The review cycle will be designed to be completed within a four-year period of time. This review will

include present operations and alignment to the district's strategic directions, as well as anticipated future budget requirements.

- VIII. Given that the State of Florida funds less than sixty percent of the 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.
- IX. The School Board will continue its commitment to adequately and fairly compensate its employees. 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. Every reasonable effort will be made to maintain the present level of benefits. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system. It remains the annual goal of the board to settle all labor contracts prior to the end of the school year within anticipated available resources.

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 cannot budget anticipated new contracts or projects until they are actually awarded.

**School Food Service Fund
(A Special Revenue Fund)**

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

Internal Services Fund

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. Self-insurance funds are included in this Fund.

Trust & Agency Fund

Trust and Agency funds are for the purpose of accounting for money and property received from non-enterprise fund sources which are held by a governmental unit in the capacity of trustee, custodian, or agent for other governmental entities, individuals, and non-public organizations.

**PINELLAS COUNTY
SCHOOL BOARD**

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 or Regular (K - 12) Instructional Programs
- 5200 Exceptional Student Education Programs
- 5300 Vocational-Technical Education Programs
- 5400 Adult General Education Programs
- 5500 Other Direct Instruction Programs (such as Pre-Kindergarten)

6000 Instructional Support Services

- 6100 Pupil Personnel Services, including:
 - 6110 Attendance and Social Work
 - 6120 Guidance Services
 - 6130 Health Services
 - 6140 Psychological Services
 - 6190 Other Pupil Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services

7000 General Support Services

- 7100 School Board
- 7200 General Administration (including Superintendent)
- 7300 School Administration (including Principals)
- 7400 Facilities Acquisition & Construction
- 7500 Fiscal Services
- 7600 School Food Services
- 7700 Central Services, including:
 - 7710 Planning, Research, Development, and Evaluation Services
 - 7720 Information Services
 - 7730 Staff Services
 - 7740 Statistical Services
 - 7750 Data Processing Services
 - 7760 Internal Services
 - 7790 Other Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant

8000 Maintenance

- 8100 Maintenance of Plant

9000 Community Services, Debt Service, & Transfers

- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

**PINELLAS COUNTY
SCHOOL BOARD**

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.

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

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 schools bases funding allocations on the number of students (**FTE**), rather than on the number of teachers or school facilities. 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**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2000-01 state categoricals are Instructional Technology, Transportation, and Instructional Materials funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

OPERATING REVENUE COMPARISON

	1999-00 Original Budget	2000-01 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	110,519	110,636
Weighted FTE	142,402	121,427 *
Base Student Allocation	\$ 3,228	\$ 3,417
Value of One FTE to Pinellas	\$ 3,284	\$ 3,499
FEFP K-12 Revenue	\$ 471,155,585	\$ 506,769,298**
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 24,839,163	\$ 27,174,545

* Reduced weighted FTE for the 2000-01 budget reflects the removal of exceptional weighted program categories by the state.

**Includes Base FEFP Revenue, Safe Schools Allocation, the ESE Guarantee, and the Supplemental Academic Instruction allocation which was not included in the same line in the 1999-00 Original Budget.

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.

OPERATING BUDGET IN BRIEF

	1999-00 Amended Budget	2000-01 Budget
Direct Instruction	381,365,709	429,273,516
Instructional Support	57,103,346	62,234,542
Maintain & Operate Facilities	94,885,417	103,901,255
School Administration	43,130,057	44,877,134
All Other Functions	35,636,033	29,772,402
Restricted Carry Forwards	16,088,093	<i>Appropriated</i>
Other Obligated	6,335,551	6,335,551
Committed Fund Balance	24,650,000	24,871,535
Fund Balance Contingency	15,517,935	10,500,000
TOTAL	\$674,712,141	\$711,765,935

**PINELLAS COUNTY SCHOOL BOARD
2000/01 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2000/01 BUDGET
FEDERAL SOURCES	
Federal Impact Funds	\$100,000
Other Federal, including Federal-Through-State	675,015
TOTAL FEDERAL	\$775,015
STATE SOURCES	
Net State FEFP	\$210,822,121 <i>a</i>
Supplemental Academic Instruction	24,909,067 <i>b</i>
ESE Guaranteed Allocation	53,151,854 <i>c</i>
Safe Schools	3,868,989 <i>d</i>
Workforce Development (Adult Education)	27,174,545
Discretionary Enhancement (Lottery)	9,150,906
C.O. & D.S.	67,581
Florida Teacher Lead Program	702,153
Instructional Materials	8,667,646
Transportation	17,118,676
Educational Technology	2,913,068
Teacher Recruitment and Retention	3,445,268
Pre-K Intervention	3,924,543
Teacher Training	1,680,238
Other State Funds	7,155,774
TOTAL STATE	\$374,752,429
LOCAL SOURCES	
District School Taxes	\$238,443,554 <i>f</i>
Vocational & Other Course Fees	1,800,000
Interest Income	5,300,000
Other Local Sources	6,756,840
TOTAL LOCAL	\$252,300,394
TRANSFERS	10,443,000
TOTAL REVENUE AND TRANSFERS	\$638,270,838
BEGINNING FUND BALANCE	
Obligated Fund Balance	\$33,087,630
Committed Fund Balance	24,650,000
Unobligated Fund Balance	15,757,467
TOTAL BEGINNING FUND BALANCE	\$73,495,097
TOTAL REVENUE & BEGINNING FUND BALANCE	\$711,765,935

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2000-01	121,426.69
Times: Base Student Allocation (BSA)	\$3,416.73
	\$414,882,215
Times: District Cost Differential	1.0240
BASE FEFP	\$424,839,388
Less: Required Local Effort Property Taxes (5.774 Mills)	(214,017,267) <i>e</i>
BASE STATE FEFP	\$210,822,121 <i>a</i>
Plus: Supplemental Academic Instruction Allocation	24,909,067 <i>b</i>
Plus: ESE Guaranteed Allocation	53,151,854 <i>c</i>
Plus: Safe Schools Allocation	3,868,989 <i>d</i>
NET STATE FEFP	292,752,031
TOTAL STATE ALLOCATION	\$292,752,031
<i>as shown in TRIM advertisement</i>	

LOCAL REVENUE: OPERATING PROPERTY TAXES	
Gross Taxable Value for Pinellas County, as certified to F.D.O.E.	
on July 17, 2000, by F.D.O.R.:	\$39,016,510,925
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
\$39,016,511 x 95% =	\$37,065,685
<i>2000/01 Operating Levy = \$37,065,685 x 6.433 Mills =</i>	
Required Local Effort 5.774	\$214,017,267 <i>e</i>
Discretionary 0.510	18,903,500
Supplemental Discretionary 0.149	5,522,787
TOTAL DISTRICT SCHOOL TAXES	\$238,443,554 <i>f</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	52.7%	\$374,752,429
LOCAL SOURCES	35.4%	252,300,394
TRANSFERS AND BALANCES	11.8%	83,938,097
FEDERAL SOURCES	0.1%	775,015
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$711,765,935

Revenue Summary based on the latest available information from the Florida Department of Education and other sources

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2000-01
As of July 25, 2000

	<u>CATEGORY</u>	<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	26,303.16	1.036	27,250.07	\$ 95,340,679
102	BASIC 4-8	29,749.16	1.000	29,749.16	104,084,324
103	BASIC 9-12	23,326.92	1.096	25,566.30	89,449,620
111	BASIC K-3 WITH ESE	6,810.90	1.036	7,056.09	\$ 24,687,364
112	BASIC 4-8 WITH ESE	12,571.28	1.000	12,571.28	43,983,534
113	BASIC 9-12 WITH ESE	4,818.09	1.096	5,280.63	18,475,505.63
	Subtotal	103,579.51		107,473.53	\$ 376,021,027
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL K-12	1,911.33	1.226	2,343.29	\$ 8,198,543
	Subtotal	1,911.33		2,343.29	\$ 8,198,543
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	1,114.62	3.948	4,400.52	15,396,238
255	SUPPORT LEVEL V	370.75	5.591	2,072.86	7,252,381
	Subtotal	1,485.37		6,473.38	\$ 22,648,619
	<i>VOCATIONAL 7-12</i>				
300	VOCATIONAL 7-12	3,659.65	1.211	4,431.84	\$ 15,505,818
	Subtotal	3,659.65		4,431.84	\$ 15,505,818
	ADVANCED PLACEMENT/IB ADJUSTMENT			704.64	\$ 2,465,381
	TOTAL - K-12	110,635.86		121,426.68	\$ 424,839,388
	ESE Guaranteed Allocation				53,151,854
	Supplemental Academic Instruction				24,909,067
	Safe Schools Allocation				3,868,989
	Gross State and Local FEFP				506,769,298

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2000-01, the proposed **BSA** is **\$ 3,416.73**; the **DCD** is **1.024**. This means that **each weighted FTE generates \$ 3,498.73** in FEFP revenue for Pinellas.

Discretionary Lottery Revenue and Expenditures

The School Board has adopted the policy that Discretionary Lottery revenues are to be used for the following expenditures:

1 Previously funded state categoricals

Prior to the identification of discretionary lottery funds, the state supported a number of categorical programs, including Student Development Services and Compensatory Education. Expenditures in this category are for continuation of similar programs within available resources.

2 Supplementing partially funded state categorical (Transportation)

The state Transportation categorical does not provide full funding of transportation expenses. Expenditures in this category are for transportation costs not covered by state categorical funds.

3 Enhancements to existing programs

Expenditures in this category are to provide partial support for various cultural enrichment programs, academic competitions, and the testing program for students.

4 Employee compensation increases

Expenditures in this category are to help provide increases in salaries and benefits for personnel.

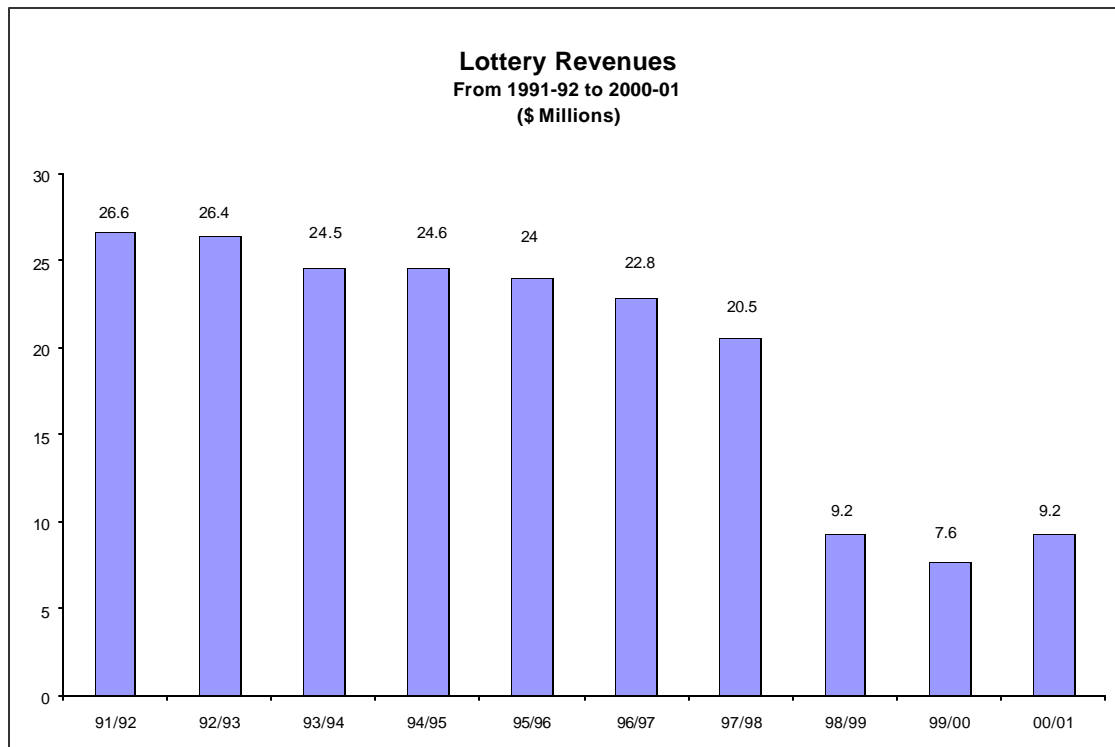
5 Innovative programs

Expenditures in this category are to provide partial support for innovative programs in the schools.

6 School Improvement

Expenditures in this category provide schools with an annual per student allocation and flexible staffing units to support local school improvement plans. **The Legislature has mandated that \$10 per student be allocated for this purpose.** Also included are expenditures to support the state's mandated Blueprint 2000 initiative.

For 2000-01, the District will receive \$ 9,150,906 of Lottery dollars for the above purposes. This represents only 1.3% of the total \$ 711 million General Operating budget.



PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$225,426	\$265,547	\$40,121
FEDERAL THRU STATE	2,124,007	509,468	(1,614,539)
STATE SOURCES	347,382,659	374,752,429	27,369,770
LOCAL SOURCES	251,208,341	252,300,394	1,092,053
TRANSFERS	13,467,106	10,443,000	(3,024,106)
OTHER FINANCING SOURCES	174,716		(174,716)
ESTIMATED REVENUE	<u>\$614,582,255</u>	<u>\$638,270,838</u>	<u>\$23,688,583</u>
BEGINNING FUND BALANCE	60,129,886	73,495,097	13,365,211
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$674,712,141</u></u>	<u><u>\$711,765,935</u></u>	<u><u>\$37,053,794</u></u>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$265,465,513	\$298,221,844	\$32,756,331
SPECIAL EDUCATION	84,904,018	95,402,111	10,498,093
VOCATIONAL EDUCATION	23,126,825	26,080,321	2,953,496
ADULT CONTINUED EDUCATION	4,275,064	5,255,258	980,194
OTHER INSTRUCTION	3,594,289	4,313,982	719,693
ATTENDANCE & SOCIAL WORK	3,845,429	3,988,766	143,337
GUIDANCE SERVICES	14,063,568	15,019,961	956,393
HEALTH SERVICES	1,390,789	1,113,262	(277,527)
PSYCHOLOGICAL SERVICES	3,354,250	3,512,874	158,624
PARENTAL INVOLVEMENT	14,061	69,561	55,500
OTHER PUPIL PERSONNEL SVC	4,464,772	4,661,337	196,565
INSTRUCTIONAL MEDIA	12,006,221	12,480,935	474,714
CURRICULUM & INSTRUCTION	13,589,355	15,425,491	1,836,136
STAFF DEVELOPMENT	4,374,901	5,962,355	1,587,454
SCHOOL BOARD	1,178,526	1,149,932	(28,594)
GENERAL ADMINISTRATION	5,580,409	6,122,034	541,625
SCHOOL ADMINISTRATION	43,130,057	44,877,134	1,747,077
FACILITIES ACQ. & CONST.	906,648	933,088	26,440

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
FISCAL SERVICES	4,910,629	5,691,570	780,941
PLANNING, RESEARCH & EVALUATION	974,998	1,101,317	126,319
INFORMATION SERVICES	226,852	301,891	75,039
STAFF PERSONNEL SERVICES	4,367,628	5,824,866	1,457,238
DATA PROCESSING SERVICES	5,046,369	5,532,099	485,730
OTHER CENTRAL SERVICES	3,269,316	1,957,836	(1,311,480)
PUPIL TRANSPORTATION	26,082,104	23,616,738	(2,465,366)
OPERATION OF PLANT	51,935,363	59,940,937	8,005,574
MAINTENANCE OF PLANT	16,867,950	20,343,580	3,475,630
COMMUNITY SERVICES	1,080,829	1,157,769	76,940
OTHER EXPENSES	56,010		(56,010)
TRANSFER OF FUNDS	8,037,819		(8,037,819)
APPROPRIATIONS	\$612,120,562	\$670,058,849	\$57,938,287
ENDING FUND BALANCE	62,591,579	41,707,086	(20,884,493)
APPROPRIATIONS & ENDING FUND BALANCE	\$674,712,141	\$711,765,935	\$37,053,794

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	209,617,892	51,243,817	7,483,548	25,401	19,165,364	10,532,694	153,128		298,221,844	44.51%
5200 SPECIAL EDUCATION	72,775,790	18,949,161	2,845,678		681,772	146,406	3,304		95,402,111	14.24%
5300 VOCATIONAL EDUCATION	18,981,462	4,344,319	619,326	270	1,216,803	904,949	13,192		26,080,321	3.89%
5400 ADULT CONTINUED EDUCATION	4,116,427	932,392	37,678		146,588	22,173			5,255,258	0.78%
5500 OTHER INSTRUCTION	1,926,934	519,602	1,032,386		831,545	3,515			4,313,982	0.64%
SUB TOTALS	307,418,505	75,989,291	12,018,616	25,671	22,042,072	11,609,737	169,624	0	429,273,516	64.07%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	2,869,713	707,201	70,088		294,731	46,768	265		3,988,766	0.60%
6120 GUIDANCE SERVICES	11,979,872	2,917,167	30,173		67,639	22,116	2,994		15,019,961	2.24%
6130 HEALTH SERVICES	799,762	192,222	27,858		90,222	1,179	2,019		1,113,262	0.17%
6140 PSYCHOLOGICAL SERVICES	2,645,002	611,460	81,617		142,791	32,004			3,512,874	0.52%
6150 PARENTAL INVOLVEMENT			198		69,363				69,561	0.01%
6190 OTHER PUPIL PERSONNEL SVC	3,575,067	934,518	22,655		59,689	69,044	364		4,661,337	0.70%
6200 INSTRUCTIONAL MEDIA	8,544,784	2,212,279	161,903		227,492	1,332,643	1,834		12,480,935	1.86%
6300 CURRICULUM & INSTRUCTION	10,409,336	2,818,263	959,580		1,072,308	148,329	17,675		15,425,491	2.30%
6400 STAFF DEVELOPMENT	1,656,468	204,832	1,063,643		2,390,692	615,690	31,030		5,962,355	0.89%
SUB TOTALS	42,480,004	10,597,942	2,417,715	0	4,414,927	2,267,773	56,181	0	62,234,542	9.29%
GENERAL SUPPORT										
7100 SCHOOL BOARD	602,421	269,128	219,327		22,401	3,939	32,716		1,149,932	0.17%
7200 GENERAL ADMINISTRATION	3,964,032	965,784	587,852	625	366,534	118,754	118,453		6,122,034	0.91%
7300 SCHOOL ADMINISTRATION	34,612,474	8,785,797	830,925		468,271	150,024	29,643		44,877,134	6.70%
7400 FACILITIES ACQ. & CONST.		19,727	50,634	49	17,245	845,233	200		933,088	0.14%
7500 FISCAL SERVICES	2,277,000	579,416	272,071		52,040	23,287	2,487,756		5,691,570	0.85%
7710 PLANNING, RESEARCH & EVALUATION	714,518	173,972	45,635		105,327	61,770	95		1,101,317	0.16%
7720 INFORMATION SERVICES	111,413	29,473	126,818		18,755	4,877	10,555		301,891	0.05%
7730 STAFF PERSONNEL SERVICES	3,492,863	920,056	1,022,776		300,303	81,681	7,187		5,824,866	0.87%
7750 DATA PROCESSING SERVICES	2,719,500	688,359	1,369,153	500	185,627	568,460	500		5,532,099	0.83%
7760 OTHER CENTRAL SERVICES	1,464,763	409,382	4,591	21,761	55,128	1,286	925		1,957,836	0.29%
7800 PUPIL TRANSPORTATION	15,225,526	5,290,804	268,870	1,602,023	1,180,908	35,271	13,336		23,616,738	3.52%
7900 OPERATION OF PLANT	21,970,767	7,825,551	11,216,150	16,333,013	1,083,772	152,929	1,358,755		59,940,937	8.95%
SUB TOTALS	87,155,277	25,957,449	16,014,802	17,957,971	3,856,311	2,047,511	4,060,121	0	157,049,442	23.44%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	4,800,198	2,366,063	2,495,409	95,007	4,031,423	169,722	6,385,758		20,343,580	3.04%
SUB TOTALS	4,800,198	2,366,063	2,495,409	95,007	4,031,423	169,722	6,385,758	0	20,343,580	3.04%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	629,978	198,764	106,009		201,906	5,353	15,759		1,157,769	0.17%
SUB TOTALS	629,978	198,764	106,009	0	201,906	5,353	15,759	0	1,157,769	0.17%
TOTAL APPROPRIATIONS	\$442,483,962	\$115,109,509	\$33,052,551	\$18,078,649	\$34,546,639	\$16,100,096	\$10,687,443	\$0	\$670,058,849	100.00%

PINELLAS COUNTY SCHOOLS

2000-01 LEGISLATIVE CHANGES

*** INCREASE IN BSA**

INCREASED \$188.99 OR 5.9% ABOVE 1999-00

*** ESE GUARANTEED ALLOCATION**

LEVELS I, II, III FUNDED FROM ALLOCATION AND FROM
BASIC FEFP FUNDING.

GUARANTEES FUNDING FOR ESE STUDENTS

REDUCES TEACHER PAPERWORK.

*** SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH INCREASED FUNDING OF \$4.4 MILLION
FOR PINELLAS COUNTY.

*** LOTTERY FUNDS**

INCREASE IN FUNDING FROM \$151 MILLION
TO \$190 MILLION STATEWIDE

*** TEACHER RECRUITMENT AND RETENTION**

\$60 MILLION STATEWIDE FOR RECRUITMENT AND
RETENTION BONUSES
LIMITED TO SECONDARY TEACHERS
CRITICAL SHORTAGE AREAS DEFINED IN STATUTE

*** EXTENDED SCHOOL YEAR PILOT**

TWENTY-ONE PILOT SCHOOLS FUNDED STATEWIDE,
INCLUDING THREE IN PINELLAS COUNTY

*** REDUCTION IN FRS CONTRIBUTION**

CONTRIBUTION REDUCED AN ADDITIONAL PERCENTAGE
POINT AND INCLUDED IN THE CONFERENCE REPORT.

PINELLAS COUNTY SCHOOLS

OPERATING FUND- AVAILABLE NEW RESOURCES 2000/01

	<u>(\$ millions)</u>
Legislative Conference Report Budget *	\$ 37.9
Less: Categorical increases with restrictions	(3.7)
Redirect Existing Teacher Training Categorical	1.6
Add: Recurring Fund Balance	5.2
Total	\$ <u>41.0</u>

OPERATING FUND NEEDS- 2000/01

Multi-year Board Priority/BSC Commitments	\$ 1.6
New Funding of Budget Steering Priorities	1.5
Staffing Plan	0.3
District-wide Cost Inflation	1.6
Employee Insurance Benefits	3.5
Salary/Benefit Increases (average 6% increase)	27.3
Two Additional Teacher Work Days	3.2
Beginning Teacher Equalized Bonus	0.3
Assistant Principal 11 Month Contracts	0.5
Critical Needs Staff Reclassifications	0.1
Elementary Plan Additional Staff	0.6
Increased Substitute Compensation	0.5
Restore FTE Reserve	0.0
Restore Contingency Reserve	0.0
Total	\$ <u>41.0</u>

* Conference budget total assumes full discretionary levy.

**BOARD PRIORITIES/BUDGET STEERING
RECOMMENDED FOR INCLUSION IN 2000-01 BUDGET**

<u>DESCRIPTION</u>	<u>(\$000)</u>	<u>Additional Positions</u>
Salary Increases	27,300	
Budget Model-Staffing Plan, Health/Vision, Inflation Staffing Plan: Enrollment growth 11.6 units Continued from 1999-00 budget: Secondary schedule adjustments 21.4 units C& I "pool" units- 15.0 units C& I "hotspot" units- 5.0 units	9,500	11.6
Read 180 Maintain present level 12.5 teacher units Purchase additional materials Add 20.5 teacher units, 3.0 TSA	1,191	23.5
Success for Algebra Maintain present level 7.0 teacher units, 1.0 TSA Purchase additional materials Add 9.0 teacher units	427	9.0
High School Remedial Maintain present level 28.0 teacher units		
Technology Specialists-Middle Schools Maintain present level 11.5 teacher units		
Elementary Plan Maintain present level 35.0 units Add 16.0 units distributed among 16 schools with priority based on plan criteria	594	16.0
Increase Substitute Pay	500	
Chief Business Officer Increase Financial Aid printing budget	3	
Human Resources Financial literacy program	34	
Curriculum/Instruction FCAT practice materials CLS network enhancements	273 129	

**BOARD PRIORITIES/BUDGET STEERING
RECOMMENDED FOR INCLUSION IN 2000-01 BUDGET**

<u>DESCRIPTION</u>	<u>(\$000)</u>	<u>Additional Positions</u>
Area/Operations		
Increase base budget for PATA at Gibbs	2	
Finance/MIS		
Roadrunner Internet Service	300	
Additional telephone lines	57	
Institutional Services		
Maintenance department school project materials	550	
Maintenance department district-wide repair contracts	152	
<hr/>		
TOTAL BOARD/BUDGET STEERING	41,012	60.1

CAPITAL OUTLAY FUND SUMMARY

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction and renovation projects and certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. For the last two decades the Pinellas County School District has financed capital projects on a pay-as-you-go basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In addition, the district will bond the annual distribution from "Classrooms First" allocations as funds are needed to complete planned projects. The District develops a multi-year capital outlay plan which is reviewed 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 prior to adoption of the district school budget. 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; and options for generating additional revenues. The District is required to hold a public hearing addressing the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of preparing its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and a hearing will be held on it prior to the adoption of the final budget on September 12, 2000.

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

Local Option Property Taxes, also known as Two-Mill Funds or Section 236.25(2) Funds.

The District is permitted to levy property taxes in support of capital outlay projects. This levy has been capped at two mills since 1989-90. Before these funds can be expended on a project, the public must be notified through newspaper advertisements which follow prescribed state 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.

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 amount 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.

Other Capital Funds

Other resources for capital outlay projects include State Capital Outlay and Debt Service (CO&DS) allocations of motor vehicle license revenues; Racing Commission funds; and State grant funds.

MAJOR NEW CAPITAL OUTLAY REVENUES

	1999-00 Amended Budget	2000-01 Budget
Two-Mill Funds	\$ 69,485,090	\$ 74,131,371
PECO	11,278,429	15,816,378
CO&DS	46,200,000	596,724
TOTAL	\$ 126,963,519	\$ 90,544,473

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Pinellas County School Board will soon consider a measure to continue to impose a 2.000 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.433 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$74,131,371 to be used for the following projects:

CONSTRUCTION & REMODELING

Elementary "C"
Elementary "D"
Fairmount Park Elementary
Campbell Park Elementary
Gulfport Elementary
Stephens ESE Center
Sanders Exceptional
Largo Middle
Maximo Elementary
Melrose Elementary
Gibbs High
PTEC St Pete (Gibbs/PATA)
Dunedin Elementary
Dunedin Middle
Lake St. George Elementary
Meadowlawn Middle
Middle School "BB"
Nina Harris ESE Center
San Jose Elementary
Shore Acres Elementary
Sunset Hills Elementary
Eisenhower Elementary
Cypress Woods Elementary
Site Acquisitions
Relocatables

MOTOR VEHICLE PURCHASES

Purchase of fifty-seven (57) Buses
Maintenance/Utility Vehicles
Operating Transfer

NEW AND REPLACEMENT EQUIPMENT

Telecommunication Equipment
Various Locations
Operating Transfer

MAINTENANCE, RENOVATION AND REPAIR

Fire, Health, Safety
HVAC
Roofs/Covered Walkways
Drainage
Painting
Sites/Grounds Improvement
Intercoms
Fire Alarms
Technology/TV Distribution
Ceilings/Lights
Floor Covering
Paving
Plumbing
Restroom Renovation
EPA Compliance
Handicapped Accessibility
Gym/Stage Floors
Spectator Seating
Window Replacement/Blinds
Electrical Distribution/Upgrade
Lockers/Repair/Replace
Stage Curtains
Operating Transfer

PAYMENT OF COSTS OF LEASING

RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

All concerned citizens are invited to a public hearing to be held on July 25, 2000, at 7:00 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

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$19,394,748	\$27,448,939	\$8,054,191
LOCAL SOURCES	81,285,901	84,431,371	3,145,470
TRANSFERS	5,840,000		(5,840,000)
OTHER FINANCING SOURCES	46,127,919		(46,127,919)
ESTIMATED REVENUE	<u>\$152,648,568</u>	<u>\$111,880,310</u>	<u>(\$40,768,258)</u>
BEGINNING FUND BALANCE	145,462,771	214,763,735	69,300,964
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$298,111,339</u></u>	<u><u>\$326,644,045</u></u>	<u><u>\$28,532,706</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$273,544,346	\$300,294,401	\$26,750,055
TRANSFER OF FUNDS	10,017,916	10,487,736	469,820
APPROPRIATIONS	<u>\$283,562,262</u>	<u>\$310,782,137</u>	<u>\$27,219,875</u>
ENDING FUND BALANCE	14,549,077	15,861,908	1,312,831
APPROPRIATIONS & FD BALANCE	<u><u>\$298,111,339</u></u>	<u><u>\$326,644,045</u></u>	<u><u>\$28,532,706</u></u>

Project	Capital Outlay Allocation 2000-01 Description of Activities	2000-01 Allocation
School & Center Projects		
Azalea Middle	Furnish & Equip	\$525,900
	Technology	\$440,200
Bay Point Elementary	Furnish & Equip	\$180,582
	Technology	\$158,087
Bay Point Middle	Furnish & Equip	\$358,468
	Technology	\$313,813
Dunedin High	Furnish & Equip	\$422,000
	Technology	\$369,300
Northeast High	Furnish & Equip	\$401,100
	Technology	\$355,900
Tarpon Springs High	Furnish & Equip	\$350,000
	Technology	\$350,000
Alternative High	Planning	\$2,000,000
UPARC	Planning, Construction, Site Acquisition	\$51,736
Elementary "C"	Construction	\$6,750,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Elementary "D"	Construction	\$6,620,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Fairmount Park Elementary	Construction	\$6,690,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Campbell Park Elementary	Construction, Renovate, Remodel	\$2,000,000
Gulfport Elementary	Construction	\$2,100,000
Middle School "BB"	Construction, Renovate, Remodel	\$5,000,000
Gibbs High	Construction, Renovate, Remodel	\$4,100,000
	Furnish & Equip	\$400,000
	Technology	\$400,000
Gibbs High PATA	Renovate & Remodel	\$340,000
	Furnish & Equip	\$32,000
	Technology	\$28,000

Project	Capital Outlay Allocation 2000-01 Description of Activities	2000-01 Allocation
Nina Harris ESE Center	Planning	\$3,222,100
	Furnish & Equip	\$319,800
	Technology	\$286,100
Stephens ESE Center	Planning	\$5,778,930
	Furnish & Equip	\$382,300
	Technology	\$334,500
Meadowlawn Middle	Planning	\$8,639,640
	Furnish & Equip	\$225,000
	Technology	\$225,000
Largo Middle	Planning	\$1,392,323
	Furnish & Equip	\$109,150
	Technology	\$108,000
Sanders ESE Center	Planning	\$8,289,210
	Furnish & Equip	\$239,250
	Technology	\$228,050
Maximo Elementary	Planning	\$7,454,883
	Renovate & Remodel	\$55,700
	Furnish & Equip	\$268,250
	Technology	\$266,030
Dunedin Middle	Planning	\$2,423,085
	Furnish & Equip	\$150,000
	Technology	\$150,000
Melrose Elementary	Planning	\$3,963,855
	Renovate & Remodel	\$48,000
	Furnish & Equip	\$213,100
	Technology	\$186,450
Lake St George Elementary	Planning	\$272,000
	Renovate & Remodel	\$21,193
Shore Acres Elementary	Planning	\$218,000
	Renovate & Remodel	\$57,400
Sunset Hills Elementary	Planning	\$92,000
	Renovate & Remodel	\$45,500
Eisenhower Elementary	Planning	\$360,500
Cypress Woods Elementary	Planning	\$309,000
Dunedin Elementary	Planning	\$313,500
	Renovate & Remodel	\$35,000

Pinellas County School Board

Project	Capital Outlay Allocation 2000-01 Description of Activities	2000-01 Allocation
San Jose Elementary	Planning	\$421,000
	Renovate & Remodel	\$43,400
Starkey Elementary	Renovate & Remodel	\$44,100
Lakewood High	Furnish, Equip & Technology	\$51,735
School and Center Projects - Subtotal		\$89,480,120
Other		
Relocatables	Lease/Purchase	\$824,000
Site Acquisitions	Land Acquisition for Future Sites	\$5,924,000
Minor Capital Projects	Maintenance projects - Capital Fd	\$15,450,000
	Maintenance - Transfer to Gen Fd	\$5,708,000
Instructional Equipment	Vocational Replacement	\$1,319,500
	Musical Instruments Replacement	\$387,400
Maintenance Equipment	Replacement (Heavy Equipment)	\$530,000
Budget Steering Process		\$1,049,365
District - Wide Technology		\$745,000
Technology & Equipment		\$3,090,000
School Buses	Replacement & Additional	\$3,935,000
Infrastructure Needs	Maintenance Dept.	\$6,180,000
Facilities Design & Construction	Overhead (cost transfer from Gen Fund)	\$1,442,000
Other Capital Projects Staff	Overhead (cost transfer from Gen Fd)	\$206,000
Capital Outlay Contingency		\$7,955,201
Other Capital Project, Total		\$54,745,466
Total, Capital Projects for FY 2000/01		\$144,225,586
Projects Continued from Previous Year		\$166,556,551
Grand Total, Capital Outlay & Appropriations & Transfers		\$310,782,137

OTHER FUNDS SUMMARIES

DEBT SERVICE FUNDS

Debt Service Funds are used to 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 are used to finance capital improvements. For the last two decades the Pinellas County School District has financed capital projects on a pay-as-you-go basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. These bond proceeds will be used for construction projects found in the district facilities work program.

There are presently two outstanding debt issue for the Pinellas District:

State Board of Education (SBE) Series 2000-A (issued 2000)

The district participated in this State bond issue. Capital Outlay and Debt Service (CO&DS) revenue from motor vehicle licenses is pledged to support the debt requirements. This is the first bond issue on behalf of the district since a similar issue in 1979.

Local District Bond Issue (issued 1971)

The District issued these bonds, which are supported by Racing Commission revenue. The final payment on these bonds will be made in November 2000.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2000	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 47,225,000	2019-2020
Local	6/28/71	\$ 2,370,000	\$ 145,000	2000-2001
TOTAL		\$ 49,595,000	\$ 47,370,000	

DEBT PER CAPITA

As of July 1, 2000 the total outstanding debt for the district, including principal and interest, was \$ 79,327,540. The estimated resident population of Pinellas County in 1998 was 892,178. This calculates to approximately \$ 88.91 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

SCHEDULE OF INDEBTEDNESS**Fund 210 - S.B.E. Bonds Series 2000-A**

Original issue

Amount: \$ 47,225,000 Payment Date(s): July 1, 2000
 Date: February 1, 2000 January 1, 2001
 Interest Rate: 4.625% - 6.00%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2000-2001	\$ 1,320,000	\$ 2,346,009	\$ 3,666,009
2001-2002	\$ 1,395,000	\$ 2,480,075	\$ 3,875,075
2002-2003	\$ 1,475,000	\$ 2,396,375	\$ 3,871,375
2003-2004	\$ 1,560,000	\$ 2,328,156	\$ 3,888,156
2004-2005	\$ 1,650,000	\$ 2,254,056	\$ 3,904,056
2005-2006	\$ 1,745,000	\$ 2,175,681	\$ 3,920,681
2006-2007	\$ 1,845,000	\$ 2,090,613	\$ 3,935,613
2007-2008	\$ 1,950,000	\$ 1,998,363	\$ 3,948,363
2008-2009	\$ 2,065,000	\$ 1,900,863	\$ 3,965,863
2009-2010	\$ 2,180,000	\$ 1,797,613	\$ 3,977,613
2010-2011	\$ 2,305,000	\$ 1,685,888	\$ 3,990,888
2011-2012	\$ 2,440,000	\$ 1,564,875	\$ 4,004,875
2012-2013	\$ 2,580,000	\$ 1,436,775	\$ 4,016,775
2013-2014	\$ 2,730,000	\$ 1,298,100	\$ 4,028,100
2014-2015	\$ 2,885,000	\$ 1,134,300	\$ 4,019,300
2015-2016	\$ 3,050,000	\$ 975,625	\$ 4,025,625
2016-2017	\$ 3,225,000	\$ 807,872	\$ 4,032,872
2017-2018	\$ 3,405,000	\$ 622,438	\$ 4,027,438
2018-2019	\$ 3,605,000	\$ 426,650	\$ 4,031,650
2019-2020	\$ 3,815,000	\$ 219,363	\$ 4,034,363
	\$ 47,225,000	\$ 31,939,690	\$ 79,164,690

Fund 240-Local Bond Series 1971

Original Issue

Amount: \$ 2,370,000 Payment Date(s): November 1, 2000
 Date: June 28, 1971
 Interest Rate: 4.85%, 5.35%, 6.0%, 5.4%

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2000-01	145,000	17,850	162,850
	\$ 145,000	\$ 17,850	\$ 162,850

SCHEDULE OF INDEBTEDNESS**Total Outstanding Debt**

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2000-2001	1,465,000	2,363,859	3,828,859
2001-2002	\$ 1,395,000	\$ 2,480,075	\$ 3,875,075
2002-2003	\$ 1,475,000	\$ 2,396,375	\$ 3,871,375
2003-2004	\$ 1,560,000	\$ 2,328,156	\$ 3,888,156
2004-2005	\$ 1,650,000	\$ 2,254,056	\$ 3,904,056
2005-2006	\$ 1,745,000	\$ 2,175,681	\$ 3,920,681
2006-2007	\$ 1,845,000	\$ 2,090,613	\$ 3,935,613
2007-2008	\$ 1,950,000	\$ 1,998,363	\$ 3,948,363
2008-2009	\$ 2,065,000	\$ 1,900,863	\$ 3,965,863
2009-2010	\$ 2,180,000	\$ 1,797,613	\$ 3,977,613
2010-2011	\$ 2,305,000	\$ 1,685,888	\$ 3,990,888
2011-2012	\$ 2,440,000	\$ 1,564,875	\$ 4,004,875
2012-2013	\$ 2,580,000	\$ 1,436,775	\$ 4,016,775
2013-2014	\$ 2,730,000	\$ 1,298,100	\$ 4,028,100
2014-2015	\$ 2,885,000	\$ 1,134,300	\$ 4,019,300
2015-2016	\$ 3,050,000	\$ 975,625	\$ 4,025,625
2016-2017	\$ 3,225,000	\$ 807,872	\$ 4,032,872
2017-2018	\$ 3,405,000	\$ 622,438	\$ 4,027,438
2018-2019	\$ 3,605,000	\$ 426,650	\$ 4,031,650
2019-2020	\$ 3,815,000	\$ 219,363	\$ 4,034,363
Total Indebtedness	\$ 47,370,000	\$ 31,957,540	\$ 79,327,540

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$227,757	\$4,006,118	\$3,778,361
LOCAL SOURCES	31,652	17,500	(14,152)
TRANSFERS	1,064,921		(1,064,921)
ESTIMATED REVENUE	<u>\$1,324,330</u>	<u>\$4,023,618</u>	<u>\$2,699,288</u>
BEGINNING FUND BALANCE	632,754	1,736,546	1,103,792
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$1,957,084</u></u>	<u><u>\$5,760,164</u></u>	<u><u>\$3,803,080</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$220,539	\$3,828,859	\$3,608,320
APPROPRIATIONS	<u>\$220,539</u>	<u>\$3,828,859</u>	<u>\$3,608,320</u>
ENDING FUND BALANCE	1,736,545	1,931,305	194,760
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$1,957,084</u></u>	<u><u>\$5,760,164</u></u>	<u><u>\$3,803,080</u></u>

PINELLAS COUNTY
SCHOOL BOARD

CONTRACTED PROGRAM FUNDS

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

This budget is typically at its lowest point at the beginning of the fiscal year. The district is only permitted to include in the budget the balance of those funds that have been approved and are available as of July 1. 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, 2000) it is anticipated that the eventual total will be similar to the \$ 31 to \$ 56 million received for fiscal years 1995 through 2000.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Final Amended Budget (As of June 30, 2000)
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 57,337,665
2000-01	\$ 1,179,159	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$7,048,197	\$2,305,112	(\$4,743,085)
FEDERAL THROUGH STATE	50,217,123	30,935,340	(19,281,783)
MISCELLANEOUS STATE SOURCES	72,345		(72,345)
ANTICIPATED REVENUE	<u>\$57,337,665</u>	<u>\$33,240,452</u>	<u>(\$24,097,213)</u>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$20,929,509	\$17,909,859	(\$3,019,650)
SPECIAL EDUCATION	4,700,018	696,625	(4,003,393)
VOCATIONAL EDUCATION	2,197,758	673,560	(1,524,198)
ADULT CONTINUED EDUCATION	317,877	114,930	(202,947)
OTHER INSTRUCTION	256,209	825	(255,384)
ATTENDANCE & SOCIAL WORK	666,209	805,942	139,733
GUIDANCE SERVICES	470,505	53,081	(417,424)
HEALTH SERVICES	680,869	123,109	(557,760)
PSYCHOLOGICAL SERVICES	982,273	72,636	(909,637)
PARENTAL INVOLVEMENT	305,124	221,195	(83,929)
OTHER PUPIL PERSONNEL SVC	3,064,655	1,027,137	(2,037,518)
INSTRUCTIONAL MEDIA	943,654	876,532	(67,122)
CURRICULUM & INSTRUCTION	13,233,290	5,468,753	(7,764,537)
STAFF DEVELOPMENT	5,044,937	3,568,548	(1,476,389)
GENERAL ADMINISTRATION	878,042	947,135	69,093
SCHOOL ADMINISTRATION	81,449	33,771	(47,678)
FACILITIES ACQ. & CONST.	90,581	5,000	(85,581)
PLANNING, RESEARCH & EVALUATION	9,599	10,000	401
STAFF PERSONNEL SERVICES	5,000	20,000	15,000
DATA PROCESSING SERVICES	124,536		(124,536)
PUPIL TRANSPORTATION	61,236	8,595	(52,641)
OPERATION OF PLANT	272,781	91,145	(181,636)
MAINTENANCE OF PLANT	21,751	7,545	(14,206)
COMMUNITY SERVICES	1,999,803	504,529	(1,495,274)
APPROPRIATIONS	\$57,337,665	\$33,240,452	(\$24,097,213)

OTHER FUNDS

SCHOOL FOOD SERVICE FUND

This fund is used to account for the operations of the district's School Food Service program. The program, which is self-supporting, is provided through the efforts of approximately 1,259 support service employees and 6 administrative employees. In fiscal year 1999-00, the Food Service operation prepared and served over 10.1 million lunches and more than 2.1 million breakfasts.

For fiscal year 2000-01, lunch prices remain the same as the previous year:

Elementary school students: \$ 1.25

Middle and high school students: \$ 1.50

Adults: \$ 2.25

Breakfast is served in all elementary schools and in 11 other schools/centers. The price for breakfast is 65 cents.

Reduced-price or free lunches are provided for qualifying students based on federal and state eligibility guidelines.

INTERNAL SERVICES FUND

Internal Service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The district's self-insurance funds for Workers' Compensation and Liability Insurance, as well as operation of the Print Shop, are included here. Expenditures in these funds are supported by charges to the appropriate schools or departments in other funds.

TRUST AND AGENCY FUND

No changes are anticipated in the operation of these funds, which account for money or property held by the School Board in the capacity of trustee, custodian, or agent for other governmental entities, individuals, and non-public organizations.

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>			
FEDERAL THROUGH STATE	\$17,087,961	\$17,322,050	\$234,089
STATE SOURCES	696,983	706,329	9,346
LOCAL SOURCES	13,368,010	13,008,589	(359,421)
ESTIMATED REVENUE	<u>\$31,152,954</u>	<u>\$31,036,968</u>	<u>(\$115,986)</u>
BEGINNING FUND BALANCE	8,215,651	7,238,126	(977,525)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$39,368,605</u></u>	<u><u>\$38,275,094</u></u>	<u><u>(\$1,093,511)</u></u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$32,712,786	\$33,690,538	\$977,752
APPROPRIATIONS	<u>\$32,712,786</u>	<u>\$33,690,538</u>	<u>\$977,752</u>
ENDING FUND BALANCE	6,655,819	4,584,556	(2,071,263)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$39,368,605</u></u>	<u><u>\$38,275,094</u></u>	<u><u>(\$1,093,511)</u></u>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$9,572,249	\$6,759,160	(\$2,813,089)
ESTIMATED REVENUE	\$9,572,249	\$6,759,160	(\$2,813,089)
BEGINNING FUND BALANCE	6,400,204	4,356,356	(2,043,848)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$15,972,453</u>	<u>\$11,115,516</u>	<u>(\$4,856,937)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$6,533,666	\$5,000,000	(\$1,533,666)
OTHER CENTRAL SERVICES	1,742,089	1,531,766	(210,323)
OPERATION OF PLANT	1,664		(1,664)
OTHER EXPENSE	61,597		(61,597)
TRANSFERS	3,000,000		(3,000,000)
APPROPRIATIONS	<u>\$11,339,016</u>	<u>\$6,531,766</u>	<u>(\$4,807,250)</u>
ENDING FUND BALANCE	4,633,437	4,583,750	(49,687)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$15,972,453</u>	<u>\$11,115,516</u>	<u>(\$4,856,937)</u>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>TRUST AND AGENCY FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$458,908	\$25,000	(\$433,908)
ESTIMATED REVENUE	\$458,908	\$25,000	(\$433,908)
BEGINNING FUND BALANCE	416,664	542,601	125,937
ANTICIPATED REVENUE AND FUND BALANCE	\$875,572	\$567,601	(\$307,971)
<u>TRUST AND AGENCY FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$284,853	\$136,966	(\$147,887)
SPECIAL EDUCATION	65,980	36,418	(29,562)
VOCATIONAL EDUCATION	2,004	1,022	(982)
OTHER INSTRUCTION	2,246	2,360	114
INSTRUCTIONAL MEDIA	25,040	9,460	(15,580)
CURRICULUM AND INSTRUCTION	3,425	1,387	(2,038)
STAFF DEVELOPMENT	29,840	28,823	(1,017)
GENERAL ADMINISTRATION	1,341	1,341	0
SCHOOL ADMINISTRATION	2,069	2,069	0
OPERATION OF PLANT	19	19	0
COMMUNITY SERVICES	143,861	46,951	(96,910)
TRANSFER OF FUNDS	14,110		(14,110)
APPROPRIATIONS	\$574,788	\$266,816	(\$307,972)
ENDING FUND BALANCE	300,784	300,785	1
APPROPRIATIONS AND ENDING FUND BALANCE	\$875,572	\$567,601	(\$307,971)

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
.		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$19,934	\$100,000	\$80,066
3191	000	R O T C	168,105	165,547	(2,558)
3199	000	MISC FEDERAL DIRECT	37,387		(37,387)
	TOTAL	FEDERAL DIRECT	<u>\$225,426</u>	<u>\$265,547</u>	<u>\$40,121</u>
3202	000	FEDERAL THRU STATE MEDICAID	2,124,007	509,468	(1,614,539)
	TOTAL	FEDERAL THRU STATE	<u>\$2,124,007</u>	<u>\$509,468</u>	<u>(1,614,539)</u>
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	246,849,042	210,822,121	(36,026,921)
3310	000	SAFE SCHOOLS	3,476,101	3,868,989	392,888
3310	000	SUPPLEMENT ACADEMIC INSTRU		24,909,067	24,909,067
3310	000	ESE GUARANTEED ALLOCATION		53,151,854	53,151,854
3315	000	WORKFORCE DEVELOPMENT	24,111,835	26,383,352	2,271,517
3318	000	ADULT HANDICAPPED	791,193	791,193	0
3323	000	CO & DS WITHHELD FOR ADMIN	67,581	67,581	0
3334	000	FLORIDA TEACHERS LEAD PRGM	697,819	702,153	4,334
3336	000	INSTRUCTIONAL MATERIALS	8,890,824	8,667,646	(223,178)
3343	000	STATE LICENSE TAX	625,001	800,000	174,999
3344	000	DISCRETIONARY LOTTERY FUND	7,509,107	9,150,906	1,641,799
3354	000	TRANSPORTATION	16,765,956	17,118,676	352,720
3362	000	TEACHER RECRUITMENT		3,445,268	3,445,268
3372	000	PRE-SCHOOL PROJECTS	4,188,235	3,924,543	(263,692)
3374	000	SUPPLEMENT ACADEMIC INSTRU	20,514,576		(20,514,576)
3375	000	EDUCATIONAL TECHNOLOGIES	2,991,688	2,913,068	(78,620)
3376	000	TEACHER TRAINING	1,604,664	1,680,238	75,574
3378	000	FULL SERVICE SCHOOLS		109,690	109,690
3390	000	MISC. STATE REVENUE	8,299,037	6,246,084	(2,052,953)
	TOTAL	STATE SOURCES	<u>\$347,382,659</u>	<u>\$374,752,429</u>	<u>\$27,369,770</u>
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	234,622,824	238,443,554	3,820,730
3421	000	TAX REDEMPTIONS	510,037	500,000	(10,037)
3424	000	TUITION AND MATRICULATION	8,800	13,000	4,200
3425	000	RENTAL INCOME	855,428	605,000	(250,428)
3430	000	INTEREST INCOME	7,321,625	5,300,000	(2,021,625)
3433	000	NET/INC/DEC FAIR VALUE INVEST	(852,475)		852,475
3440	000	GIFTS, GRANTS, AND BEQUESTS	15,886		(15,886)
3461	000	FEES - REQUIRED LOCAL EFFORT	1,290,935	1,800,000	509,065
3467	000	CONTINUING WORKFORCE EDU FEES	347,984		(347,984)
3468	000	POST-SEC CONSUM SUP FEE	8,638	87,000	78,362
3469	000	OTHER STUDENT FEES	604,830	600,000	(4,830)
3490	000	MISCELLANEOUS LOCAL SOURCES	6,473,829	4,951,840	(1,521,989)
	TOTAL	LOCAL SOURCES	<u>\$251,208,341</u>	<u>\$252,300,394</u>	<u>\$1,092,053</u>
		TRANSFERS			
3610	000	TRANS. FROM GENERAL (WFD)	1,500,000		(1,500,000)
3630	000	TRANS. FROM CAPITAL PROJ. FDS.	8,952,996	10,436,000	1,483,004
3670	000	TRANS FROM INTERNAL SERVICE FD	3,000,000		(3,000,000)
3680	000	TRANS. FROM TRUST & AGENCY FD	14,110	7,000	(7,110)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		TOTAL TRANSFERS	\$13,467,106	\$10,443,000	(\$3,024,106)
		OTHER FINANCING SOURCES			
374X	000	LOSS RECOVERIES	174,716	0	(174,716)
		TOTAL OTHER FINANCING SOURCES	\$174,716	\$0	(\$174,716)
		TOTAL ESTIMATED REVENUE	\$614,582,255	\$638,270,838	\$23,688,583
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	32,422,934	33,087,630	664,696
		COMMITTED	14,200,000	24,650,000	10,450,000
		UNOBLIGATED	13,506,952	15,757,467	2,250,515
		TOTAL BEGINNING FUND BALANCE	\$60,129,886	\$73,495,097	\$13,365,211
		TOTAL ANTICIPATED REVENUE AND FUND BALANCE	\$674,712,141	\$711,765,935	\$37,053,794

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$187,226,068	\$209,617,892	\$22,391,824
5100	200	EMPLOYEE BENEFITS	46,669,492	51,243,817	4,574,325
5100	300	PURCHASED SERVICES	7,348,803	7,483,548	134,745
5100	400	ENERGY SERVICES	16,022	25,401	9,379
5100	500	MATERIALS & SUPPLIES	13,956,336	19,165,364	5,209,028
5100	600	CAPITAL EXPENDITURES	10,061,886	10,532,694	470,808
5100	700	OTHER EXPENSE	186,906	153,128	(33,778)
	TOTAL	REGULAR EDUCATION	<u>\$265,465,513</u>	<u>\$298,221,844</u>	<u>\$32,756,331</u>
		SPECIAL EDUCATION			
5200	100	SALARIES	64,741,391	72,775,790	8,034,399
5200	200	EMPLOYEE BENEFITS	17,463,498	18,949,161	1,485,663
5200	300	PURCHASED SERVICES	2,049,934	2,845,678	795,744
5200	500	MATERIALS & SUPPLIES	427,652	681,772	254,120
5200	600	CAPITAL EXPENDITURES	219,475	146,406	(73,069)
5200	700	OTHER EXPENSE	2,068	3,304	1,236
	TOTAL	SPECIAL EDUCATION	<u>\$84,904,018</u>	<u>\$95,402,111</u>	<u>\$10,498,093</u>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	16,394,319	18,981,462	2,587,143
5300	200	EMPLOYEE BENEFITS	3,824,358	4,344,319	519,961
5300	300	PURCHASED SERVICES	670,641	619,326	(51,315)
5300	400	ENERGY SERVICES	1,117	270	(847)
5300	500	MATERIALS & SUPPLIES	548,085	1,216,803	668,718
5300	600	CAPITAL EXPENDITURES	1,669,132	904,949	(764,183)
5300	700	OTHER EXPENSE	19,173	13,192	(5,981)
	TOTAL	VOCATIONAL EDUCATION	<u>\$23,126,825</u>	<u>\$26,080,321</u>	<u>\$2,953,496</u>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,372,659	4,116,427	743,768
5400	200	EMPLOYEE BENEFITS	715,276	932,392	217,116
5400	300	PURCHASED SERVICES	55,271	37,678	(17,593)
5400	500	MATERIALS & SUPPLIES	86,877	146,588	59,711
5400	600	CAPITAL EXPENDITURES	44,731	22,173	(22,558)
5400	700	OTHER EXPENSE	250		(250)
	TOTAL	ADULT CONTINUED EDUCATION	<u>\$4,275,064</u>	<u>\$5,255,258</u>	<u>\$980,194</u>
		OTHER INSTRUCTION			
5500	100	SALARIES	1,903,754	1,926,934	23,180
5500	200	EMPLOYEE BENEFITS	510,344	519,602	9,258
5500	300	PURCHASED SERVICES	1,114,894	1,032,386	(82,508)
5500	500	MATERIALS & SUPPLIES	43,651	831,545	787,894
5500	600	CAPITAL EXPENDITURES	21,368	3,515	(17,853)
5500	700	OTHER SERVICES	278		(278)
	TOTAL	OTHER INSTRUCTION	<u>\$3,594,289</u>	<u>\$4,313,982</u>	<u>\$719,693</u>
	<u>SUBTOTAL - INSTRUCTIONAL SERVICES</u>		<u>\$381,365,709</u>	<u>\$429,273,516</u>	<u>\$47,907,807</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	2,916,763	2,869,713	(47,050)
6110	200	EMPLOYEE BENEFITS	739,903	707,201	(32,702)
6110	300	PURCHASED SERVICES	56,446	70,088	13,642
6110	400	ENERGY SERVICES	42		(42)
6110	500	MATERIALS & SUPPLIES	16,639	294,731	278,092
6110	600	CAPITAL EXPENDITURES	115,488	46,768	(68,720)
6110	700	OTHER EXPENSE	148	265	117
	TOTAL	ATTENDANCE & SOCIAL WORK	\$3,845,429	\$3,988,766	\$143,337
		GUIDANCE SERVICES			
6120	100	SALARIES	11,243,798	11,979,872	736,074
6120	200	EMPLOYEE BENEFITS	2,724,899	2,917,167	192,268
6120	300	PURCHASED SERVICES	30,381	30,173	(208)
6120	500	MATERIALS & SUPPLIES	50,244	67,639	17,395
6120	600	CAPITAL EXPENDITURES	13,284	22,116	8,832
6120	700	OTHER EXPENSE	962	2,994	2,032
	TOTAL	GUIDANCE SERVICES	\$14,063,568	\$15,019,961	\$956,393
		HEALTH SERVICES			
6130	100	SALARIES	1,033,850	799,762	(234,088)
6130	200	EMPLOYEE BENEFITS	289,539	192,222	(97,317)
6130	300	PURCHASED SERVICES	26,430	27,858	1,428
6130	500	MATERIALS & SUPPLIES	18,502	90,222	71,720
6130	600	CAPITAL OUTLAY	22,276	1,179	(21,097)
6130	700	OTHER EXPENSE	192	2,019	1,827
	TOTAL	HEALTH SERVICES	\$1,390,789	\$1,113,262	(\$277,527)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,550,089	2,645,002	94,913
6140	200	EMPLOYEE BENEFITS	585,083	611,460	26,377
6140	300	PURCHASED SERVICES	44,249	81,617	37,368
6140	500	MATERIALS & SUPPLIES	112,248	142,791	30,543
6140	600	CAPITAL EXPENDITURES	62,531	32,004	(30,527)
6140	700	OTHER EXPENSE	50		(50)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,354,250	\$3,512,874	\$158,624
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	1,871		(1,871)
6150	200	EMPLOYEE BENEFITS	359		(359)
6150	300	PURCHASED SERVICES	4,125	198	(3,927)
6150	500	MATERIALS & SUPPLIES	7,706	69,363	61,657
	TOTAL	PARENTAL INVOLVEMENT	\$14,061	\$69,561	\$55,500

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,452,563	3,575,067	122,504
6190	200	EMPLOYEE BENEFITS	859,234	934,518	75,284
6190	300	PURCHASED SERVICES	24,274	22,655	(1,619)
6190	500	MATERIALS & SUPPLIES	66,776	59,689	(7,087)
6190	600	CAPITAL EXPENDITURES	61,535	69,044	7,509
6190	700	OTHER EXPENSE	390	364	(26)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,464,772	\$4,661,337	\$196,565
<i>SUBTOTAL - PUPIL SERVICES</i>			\$27,132,869	\$28,365,761	\$1,232,892
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,256,710	8,544,784	288,074
6200	200	EMPLOYEE BENEFITS	2,059,711	2,212,279	152,568
6200	300	PURCHASED SERVICES	217,927	161,903	(56,024)
6200	400	ENERGY SERVICES	1,006		(1,006)
6200	500	MATERIALS & SUPPLIES	177,538	227,492	49,954
6200	600	CAPITAL EXPENDITURES	1,293,235	1,332,643	39,408
6200	700	OTHER EXPENSE	94	1,834	1,740
	TOTAL	INSTRUCTIONAL MEDIA	\$12,006,221	\$12,480,935	\$474,714
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	9,821,659	10,409,336	587,677
6300	200	EMPLOYEE BENEFITS	2,335,172	2,818,263	483,091
6300	300	PURCHASED SERVICES	890,604	959,580	68,976
6300	500	MATERIALS & SUPPLIES	295,809	1,072,308	776,499
6300	600	CAPITAL EXPENDITURES	213,100	148,329	(64,771)
6300	700	OTHER EXPENSE	33,011	17,675	(15,336)
	TOTAL	CURRICULUM & INSTRUCTION	\$13,589,355	\$15,425,491	\$1,836,136
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,728,958	1,656,468	(72,490)
6400	200	EMPLOYEE BENEFITS	251,202	204,832	(46,370)
6400	300	PURCHASED SERVICES	1,136,085	1,063,643	(72,442)
6400	500	MATERIALS & SUPPLIES	636,349	2,390,692	1,754,343
6400	600	CAPITAL EXPENDITURES	606,112	615,690	9,578
6400	700	OTHER EXPENSE	16,195	31,030	14,835
	TOTAL	STAFF DEVELOPMENT	\$4,374,901	\$5,962,355	\$1,587,454
		SCHOOL BOARD			
7100	100	SALARIES	563,504	602,421	38,917
7100	200	EMPLOYEE BENEFITS	249,071	269,128	20,057
7100	300	PURCHASED SERVICES	340,764	219,327	(121,437)
7100	500	MATERIALS & SUPPLIES	17,368	22,401	5,033
7100	600	CAPITAL EXPENDITURES	7,254	3,939	(3,315)
7100	700	OTHER EXPENSE	565	32,716	32,151
	TOTAL	SCHOOL BOARD	\$1,178,526	\$1,149,932	(\$28,594)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	3,670,184	3,964,032	293,848
7200	200	EMPLOYEE BENEFITS	866,524	965,784	99,260
7200	300	PURCHASED SERVICES	646,686	587,852	(58,834)
7200	400	ENERGY SERVICES	388	625	237
7200	500	MATERIALS & SUPPLIES	164,527	366,534	202,007
7200	600	CAPITAL EXPENDITURES	196,837	118,754	(78,083)
7200	700	OTHER EXPENSE	35,263	118,453	83,190
	TOTAL	GENERAL ADMINISTRATION	\$5,580,409	\$6,122,034	\$541,625
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	32,870,981	34,612,474	1,741,493
7300	200	EMPLOYEE BENEFITS	8,450,587	8,785,797	335,210
7300	300	PURCHASED SERVICES	1,092,362	830,925	(261,437)
7300	500	MATERIALS & SUPPLIES	391,253	468,271	77,018
7300	600	CAPITAL EXPENDITURES	257,229	150,024	(107,205)
7300	700	OTHER EXPENSE	67,645	29,643	(38,002)
	TOTAL	SCHOOL ADMINISTRATION	\$43,130,057	\$44,877,134	\$1,747,077
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	9,997		(9,997)
7400	200	EMPLOYEE BENEFITS	3,485	19,727	16,242
7400	300	PURCHASED SERVICES	14,343	50,634	36,291
7400	400	ENERGY SERVICES	428	49	(379)
7400	500	MATERIALS	7,155	17,245	10,090
7400	600	CAPITAL EXPENDITURES	871,108	845,233	(25,875)
7400	700	OTHER EXPENSE	132	200	68
	TOTAL	FACILITIES ACQ. & CONST.	\$906,648	\$933,088	\$26,440
		FISCAL SERVICES			
7500	100	SALARIES	1,984,154	2,277,000	292,846
7500	200	EMPLOYEE BENEFITS	529,484	579,416	49,932
7500	300	PURCHASED SERVICES	282,836	272,071	(10,765)
7500	500	MATERIALS	39,929	52,040	12,111
7500	600	CAPITAL EXPENDITURES	45,248	23,287	(21,961)
7500	700	OTHER EXPENSE	2,028,978	2,487,756	458,778
	TOTAL	FISCAL SERVICES	\$4,910,629	\$5,691,570	\$780,941
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	654,259	714,518	60,259
7710	200	EMPLOYEE BENEFITS	157,089	173,972	16,883
7710	300	PURCHASED SERVICES	58,850	45,635	(13,215)
7710	500	MATERIALS & SUPPLIES	17,561	105,327	87,766
7710	600	CAPITAL EXPENDITURES	84,764	61,770	(22,994)
7710	700	OTHER EXPENSE	2,475	95	(2,380)
	TOTAL	PLANNING, RESEARCH & EVAL	\$974,998	\$1,101,317	\$126,319

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		INFORMATION SERVICES			
7720	100	SALARIES	105,595	111,413	5,818
7720	200	EMPLOYEE BENEFITS	28,218	29,473	1,255
7720	300	PURCHASED SERVICES	50,072	126,818	76,746
7720	500	MATERIALS & SUPPLIES	31,408	18,755	(12,653)
7720	600	CAPITAL EXPENDITURES	10,492	4,877	(5,615)
7720	700	OTHER EXPENSE	1,067	10,555	9,488
	TOTAL	INFORMATION SERVICES	\$226,852	\$301,891	\$75,039
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	2,888,789	3,492,863	604,074
7730	200	EMPLOYEE BENEFITS	721,763	920,056	198,293
7730	300	PURCHASED SERVICES	508,095	1,022,776	514,681
7730	500	MATERIALS & SUPPLIES	142,914	300,303	157,389
7730	600	CAPITAL EXPENDITURES	64,417	81,681	17,264
7730	700	OTHER EXPENSE	41,650	7,187	(34,463)
	TOTAL	STAFF PERSONNEL SERVICES	\$4,367,628	\$5,824,866	\$1,457,238
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,413,532	2,719,500	305,968
7750	200	EMPLOYEE BENEFITS	591,306	688,359	97,053
7750	300	PURCHASED SERVICES	1,422,766	1,369,153	(53,613)
7750	400	ENERGY SERVICES	264	500	236
7750	500	MATERIALS & SUPPLIES	160,214	185,627	25,413
7750	600	CAPITAL EXPENDITURES	458,087	568,460	110,373
7750	700	OTHER EXPENSE	200	500	300
	TOTAL	DATA PROCESSING SERVICES	\$5,046,369	\$5,532,099	\$485,730
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,350,705	1,464,763	114,058
7760	200	EMPLOYEE BENEFITS	374,378	409,382	35,004
7760	300	PURCHASED SERVICES	3,063	4,591	1,528
7760	400	ENERGY SERVICES	57,343	21,761	(35,582)
7760	500	MATERIALS & SUPPLIES	1,479,479	55,128	(1,424,351)
7760	600	CAPITAL EXPENDITURES	3,668	1,286	(2,382)
7760	700	OTHER EXPENSE	680	925	245
	TOTAL	OTHER CENTRAL SERVICES	\$3,269,316	\$1,957,836	(\$1,311,480)
	SUBTOTAL - CENTRAL SERVICES		\$13,885,163	\$14,718,009	\$832,846
		PUPIL TRANSPORTATION			
7800	100	SALARIES	16,198,200	15,225,526	(972,674)
7800	200	EMPLOYEE BENEFITS	5,010,675	5,290,804	280,129
7800	300	PURCHASED SERVICES	1,531,528	268,870	(1,262,658)
7800	400	ENERGY SERVICES	1,726,424	1,602,023	(124,401)
7800	500	MATERIALS & SUPPLIES	1,266,605	1,180,908	(85,697)
7800	600	CAPITAL EXPENDITURES	255,942	35,271	(220,671)
7800	700	OTHER EXPENSE	92,730	13,336	(79,394)
	TOTAL	PUPIL TRANSPORTATION	\$26,082,104	\$23,616,738	(\$2,465,366)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		OPERATION OF PLANT			
7900	100	SALARIES	21,252,083	21,970,767	718,684
7900	200	EMPLOYEE BENEFITS	6,316,787	7,825,551	1,508,764
7900	300	PURCHASED SERVICES	9,192,134	11,216,150	2,024,016
7900	400	ENERGY SERVICES	13,805,288	16,333,013	2,527,725
7900	500	MATERIALS & SUPPLIES	899,027	1,083,772	184,745
7900	600	CAPITAL EXPENDITURES	410,223	152,929	(257,294)
7900	700	OTHER EXPENSE	59,821	1,358,755	1,298,934
	TOTAL	OPERATION OF PLANT	\$51,935,363	\$59,940,937	\$8,005,574
		MAINTENANCE OF PLANT			
8100	100	SALARIES	4,025,686	4,800,198	774,512
8100	200	EMPLOYEE BENEFITS	1,333,360	2,366,063	1,032,703
8100	300	PURCHASED SERVICES	2,725,263	2,495,409	(229,854)
8100	400	ENERGY SERVICES	134,039	95,007	(39,032)
8100	500	MATERIALS & SUPPLIES	3,929,411	4,031,423	102,012
8100	600	CAPITAL EXPENDITURES	402,633	169,722	(232,911)
8100	700	OTHER EXPENSE	4,317,558	6,385,758	2,068,200
	TOTAL	MAINTENANCE OF PLANT	\$16,867,950	\$20,343,580	\$3,475,630
		COMMUNITY SERVICES			
9100	100	SALARIES	609,598	629,978	20,380
9100	200	EMPLOYEE BENEFITS	159,250	198,764	39,514
9100	300	PURCHASED SERVICES	223,157	106,009	(117,148)
9100	500	MATERIALS & SUPPLIES	66,328	201,906	135,578
9100	600	CAPITAL EXPENDITURES	5,564	5,353	(211)
9100	700	OTHER EXPENSE	16,932	15,759	(1,173)
	TOTAL	COMMUNITY SERVICES	\$1,080,829	\$1,157,769	\$76,940
		OTHER EXPENSES			
9200	700	OTHER EXPENSE	56,010	0	(56,010)
	TOTAL	OTHER EXPENSES	\$56,010	\$0	(\$56,010)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS (WFD)	\$1,500,000		(\$1,500,000)
9700	900	TRANSFERS (FL TEACHER LEAD)	697,819		(697,819)
9700	900	TRANSFERS UNITARY)	2,200,000		(2,200,000)
9700	900	TRANSFERS (CAPITAL OUTLAY)	3,640,000		(3,640,000)
	TOTAL	TRANSFER OF FUNDS	\$8,037,819	\$0	(\$8,037,819)
	TOTAL	APPROPRIATIONS	\$612,120,562	\$670,058,849	\$57,938,287

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		<u>UNAPPROPRIATED FUND BALANCE</u>			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRYFORWARDS	16,088,093	(APPROPRIATED)	(\$16,088,093)
		INVENTORY	3,935,551	3,935,551	0
		INSURANCE RESERVES	2,400,000	2,400,000	0
		ENCUMBRANCES (\$10,663,986)	(APPROPRIATED)	(APPROPRIATED)	
TOTAL		OBLIGATED	22,423,644	\$6,335,551	(\$16,088,093)
		<u>COMMITTED</u>			
		UNITARY STATUS	9,000,000	9,000,000	0
		RESERVE FOR PERFORMANCE	700,000	921,535	221,535
		TERMINAL PAY (DROP) RESERVE	7,100,000	7,100,000	0
		RESERVE FOR OUTSIDE AUDITORS	500,000	500,000	0
		LEGAL SETTLEMENT RESERVE	600,000	600,000	0
		FEFP ADJUSTMENT RESERVE	5,500,000	5,500,000	0
		FTE AUDIT RESERVE	750,000	750,000	0
		STORMWATER/MEDICAID	500,000	500,000	0
TOTAL		COMMITTED	\$24,650,000	\$24,871,535	\$221,535
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1 1/2 %)	10,500,000	10,500,000	0
		UNOBLIGATED - LAPSE	5,017,935		(5,017,935)
TOTAL		UNOBLIGATED	\$15,517,935	\$10,500,000	(\$5,017,935)
TOTAL		ENDING FUND BALANCE	\$62,591,579	\$41,707,086	(\$20,884,493)
TOTAL		APPROPRIATIONS & FUND BALANCE	\$674,712,141	\$711,765,935	\$37,053,794

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	(\$147)	\$3,841,118	\$3,841,265
3324	000	COST OF ISSUING SBE/COBI BONDS	62,904		(62,904)
3341	000	RACING COMMISSION FUNDS	165,000	165,000	0
	TOTAL	STATE SOURCES	<u>\$227,757</u>	<u>\$4,006,118</u>	<u>\$3,778,361</u>
		LOCAL SOURCES			
3431	000	INTEREST	16,387	17,500	1,113
3433	000	NET INC/DEC FAIR VALUE INVEST	15,265		(15,265)
	TOTAL	LOCAL SOURCES	<u>\$31,652</u>	<u>\$17,500</u>	<u>(14,152)</u>
		TRANSFERS			
3620	000	TRANSFERS FROM DEBT SERVICE	1,064,921		(1,064,921)
	TOTAL	TRANSFERS	<u>1,064,921</u>	<u>\$0</u>	<u>(1,064,921)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$1,324,330</u>	<u>\$4,023,618</u>	<u>\$2,699,288</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	632,754	664,954	32,200
		UNOBLIGATED		1,071,592	1,071,592
	TOTAL	BEGINNING FUND BALANCE	<u>\$632,754</u>	<u>\$1,736,546</u>	<u>\$1,103,792</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$1,957,084</u></u>	<u><u>\$5,760,164</u></u>	<u><u>\$3,803,080</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$220,539	\$3,828,859	\$3,608,320
	TOTAL	DEBT SERVICES	<u>\$220,539</u>	<u>\$3,828,859</u>	<u>\$3,608,320</u>
	TOTAL	APPROPRIATIONS	<u>\$220,539</u>	<u>\$3,828,859</u>	<u>\$3,608,320</u>
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	1,736,545	1,931,305	194,760
		UNOBLIGATED			0
	TOTAL	ENDING FUND BALANCE	<u>\$1,736,545</u>	<u>\$1,931,305</u>	<u>\$194,760</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$1,957,084</u></u>	<u><u>\$5,760,164</u></u>	<u><u>\$3,803,080</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3296	000	CLASS SIZE REDUCTION/ CAP OUT		\$350,293	\$350,293
3321	000	CO/DS DISTR TO DISTRICTS	4,437,989	596,724	(3,841,265)
3325	000	INTEREST ON UNDISTRIBUTED	78,286		(78,286)
3341	000	RACING COMMISSION FUNDS	58,250	58,000	(250)
3391	000	PUBLIC EDUCATION CAPITAL	14,151,129	15,466,085	1,314,956
		OUTLAY (PECO)			
3392	000	CLASSROOMS FIRST		9,947,730	9,947,730
3393	000	SCHOOL INFRASTRUCTURE	669,094	1,030,107	361,013
	TOTAL	STATE SOURCES	\$19,394,748	\$27,448,939	\$8,054,191
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	70,400,090	74,131,371	3,731,281
3421	000	TAX REDEMPTIONS	126,076		(126,076)
3418	000	LOCAL SALES TAX	800,000	1,700,000	900,000
3431	400	INTEREST ON INVESTMENTS	10,704,396	8,600,000	(2,104,396)
3433	000	NET INC/DEC FAIR VALUE INVEST	(1,029,340)		1,029,340
3493	000	SALE OF JUNK	195,378		(195,378)
3497	000	REFUNDS OF PRIOR YEAR	89,301		(89,301)
	TOTAL	LOCAL SOURCES	\$81,285,901	\$84,431,371	\$3,145,470
		TRANSFERS			
3610	000	TRANSFERS FROM GENERAL FUND	5,840,000		(5,840,000)
	TOTAL	TRANSFERS	\$5,840,000	\$0	(\$5,840,000)
		OTHER FINANCING SOURCES			
3711	000	SBE / COBI BONDS	\$46,124,919		(46,124,919)
3732	000	SALE OF BUILDINGS	3,000		(3,000)
	TOTAL	OTHER FINANCING SOURCES	\$46,127,919	\$0	(\$46,127,919)
	TOTAL	ESTIMATED REVENUE	\$152,648,568	\$111,880,310	(\$40,768,258)
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	31,406,646	58,340,368	26,933,722
		COMMITTED	702,989	156,423,367	155,720,378
		UNOBLIGATED	113,353,136		(113,353,136)
	TOTAL	BEGINNING FUND BALANCE	\$145,462,771	\$214,763,735	\$69,300,964
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$298,111,339	\$326,644,045	\$28,532,706

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$273,544,346	\$300,294,401	\$26,750,055
	TOTAL	FACILITIES ACQ. & CONST.	\$273,544,346	\$300,294,401	\$26,750,055
9700	900	TRANSFER OF FUNDS TRANSFERS	10,017,916	10,487,736	469,820
	TOTAL	TRANSFER OF FUNDS	\$10,017,916	\$10,487,736	\$469,820
*	TOTAL	APPROPRIATIONS	\$283,562,262	\$310,782,137	\$27,219,875
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	(APPROPRIATED)	6,359,330	6,359,330
		UNOBLIGATED	14,549,077	9,502,578	(5,046,499)
*	TOTAL	ENDING FUND BALANCE	\$14,549,077	\$15,861,908	\$1,312,831
	TOTAL	APPROPRIATIONS & FD BALANCE	\$298,111,339	\$326,644,045	\$28,532,706

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$7,048,197	\$2,305,112	(\$4,743,085)
	TOTAL	FEDERAL DIRECT	\$7,048,197	\$2,305,112	(\$4,743,085)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,450,414	656,396	(1,794,018)
3220	000	COMP EMPLOY TRAINING ACT	46,689		(46,689)
3226	000	EISENHOWER MATH & SCIENCE	827,875	689,446	(138,429)
3227	000	DRUG FREE SCHOOLS	1,135,489	306,663	(828,826)
3230	000	DISABILITIES EDUCATION ACT	35,461,281	2,612,378	(32,848,903)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	3,951,787	21,538,433	17,586,646
3251	000	ADULT BASIC EDUCATION	605,617	125,014	(480,603)
3266	000	CASH IN LIEU OF DONAT. FOOD		100,226	100,226
3270	000	ELEM & SECOND EDUC ACT TITLE 2	3,398,992	3,856,985	457,993
3290	000	OTHER FEDERAL THRU STATE	2,338,979	1,048,988	(1,289,991)
3293	000	EMERGENCY IMMIGRANT EDUC. PROG.		811	811
	TOTAL	FEDERAL THRU STATE	\$50,217,123	\$30,935,340	(\$19,281,783)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	72,345		(72,345)
			\$72,345	\$0	(\$72,345)
	TOTAL	ANTICIPATED REVENUE	\$57,337,665	\$33,240,452	(\$24,097,213)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$10,485,987	\$8,414,672	(\$2,071,315)
5100	200	EMPLOYEE BENEFITS	1,174,675	2,431,236	1,256,561
5100	300	PURCHASED SERVICES	984,963	490,745	(494,218)
5100	500	MATERIALS & SUPPLIES	5,147,135	5,806,944	659,809
5100	600	CAPITAL EXPENDITURES	3,132,045	736,262	(2,395,783)
5100	700	OTHER EXPENSE	4,704	30,000	25,296
	TOTAL	REGULAR EDUCATION	\$20,929,509	\$17,909,859	(\$3,019,650)
		SPECIAL EDUCATION			
5200	100	SALARIES	2,433,654		(2,433,654)
5200	200	EMPLOYEE BENEFITS	731,519		(731,519)
5200	300	PURCHASED SERVICES	378,410	46,564	(331,846)
5200	500	MATERIALS & SUPPLIES	481,076	527,649	46,573
5200	600	CAPITAL EXPENDITURES	673,755	122,412	(551,343)
5200	700	OTHER EXPENSE	1,604		(1,604)
	TOTAL	SPECIAL EDUCATION	\$4,700,018	\$696,625	(\$4,003,393)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	564,607	17,310	(547,297)
5300	200	EMPLOYEE BENEFITS	33,364	3,013	(30,351)
5300	300	PURCHASED SERVICES	314,142	56,227	(257,915)
5300	500	MATERIALS & SUPPLIES	367,803	387,338	19,535
5300	600	CAPITAL EXPENDITURES	911,381	206,172	(705,209)
5300	700	OTHER EXPENSE	6,461	3,500	(2,961)
	TOTAL	VOCATIONAL EDUCATION	\$2,197,758	\$673,560	(\$1,524,198)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	102,456	312	(102,144)
5400	200	EMPLOYEE BENEFITS	17,326	56	(17,270)
5400	300	PURCHASED SERVICES	20,937	3,997	(16,940)
5400	500	MATERIALS & SUPPLIES	83,902	108,875	24,973
5400	600	CAPITAL EXPENDITURES	93,211	1,490	(91,721)
5400	700	OTHER EXPENSE	45	200	155
	TOTAL	ADULT CONTINUED EDUCATION	\$317,877	\$114,930	(\$202,947)
		OTHER INSTRUCTION			
5500	100	SALARIES	75,464		(75,464)
5500	200	EMPLOYEE BENEFITS	19,108		(19,108)
5500	300	PURCHASED SERVICES	11,520		(11,520)
5500	500	MATERIALS & SUPPLIES	99,498	545	(98,953)
5500	600	CAPITAL EXPENDITURES	50,419	280	(50,139)
5500	700	OTHER EXPENSE	200		(200)
	TOTAL	OTHER INSTRUCTION	\$256,209	\$825	(\$255,384)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$28,401,371	\$19,395,799	(\$9,005,572)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	505,606	64,237	(441,369)
6110	200	EMPLOYEE BENEFITS	153,874	19,413	(134,461)
6110	300	PURCHASED SERVICES	6,729	4,200	(2,529)
6110	500	MATERIALS & SUPPLIES		718,092	718,092
	TOTAL	ATTENDANCE & SOCIAL WORK	\$666,209	\$805,942	\$139,733
		GUIDANCE SERVICES			

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
6120	100	SALARIES	404,500	32,519	(371,981)
6120	200	EMPLOYEE BENEFITS	45,603	13,008	(32,595)
6120	300	PURCHASED SERVICES	20,402	7,554	(12,848)
	TOTAL	GUIDANCE SERVICES	\$470,505	\$53,081	(\$417,424)
		HEALTH SERVICES			
6130	100	SALARIES	399,397	98,090	(301,307)
6130	200	EMPLOYEE BENEFITS	137,472	25,000	(112,472)
6130	300	PURCHASED SERVICES	7,500		(7,500)
6130	500	MATERIALS & SUPPLIES	1,672		(1,672)
6130	600	CAPITAL OUTLAY	134,828	19	(134,809)
	TOTAL	HEALTH SERVICES	\$680,869	\$123,109	(\$557,760)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	743,105	48,668	(694,437)
6140	200	EMPLOYEE BENEFITS	218,918	17,906	(201,012)
6140	300	PURCHASED SERVICES	20,250	6,062	(14,188)
	TOTAL	PSYCHOLOGICAL SERVICES	\$982,273	\$72,636	(\$909,637)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	102,776	45,000	(57,776)
6150	200	EMPLOYEE BENEFITS	31,744	18,000	(13,744)
6150	300	PURCHASED SERVICES	11,975	100	(11,875)
6150	400	ENERGY	500	500	0
6150	500	MATERIALS & SUPPLIES	149,052	156,950	7,898
6150	600	CAPITAL OUTLAY	9,077	645	(8,432)
	TOTAL	PARENTAL INVOLVEMENT	\$305,124	\$221,195	(\$83,929)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,398,268	112,083	(1,286,185)
6190	200	EMPLOYEE BENEFITS	387,522	30,214	(357,308)
6190	300	PURCHASED SERVICES	1,153,145	832,305	(320,840)
6190	500	MATERIALS & SUPPLIES	63,441	23,919	(39,522)
6190	600	CAPITAL OUTLAY	50,957	13,575	(37,382)
6190	700	OTHER EXPENSES	11,322	15,041	3,719
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$3,064,655	\$1,027,137	(\$2,037,518)
	SUBTOTAL - PUPIL SERVICES		\$6,169,635	\$2,303,100	(\$3,866,535)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	634,502	676,353	41,851
6200	200	EMPLOYEE BENEFITS	163,392	190,488	27,096
6200	300	PURCHASED SERVICES	3,288	542	(2,746)
6200	500	MATERIALS & SUPPLIES	6,539		(6,539)
6200	600	CAPITAL EXPENDITURES	135,933	9,149	(126,784)
	TOTAL	INSTRUCTIONAL MEDIA	\$943,654	\$876,532	(\$67,122)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,920,829	3,904,693	(4,016,136)
6300	200	EMPLOYEE BENEFITS	2,647,648	837,643	(1,810,005)
6300	300	PURCHASED SERVICES	841,146	359,058	(482,088)
6300	500	MATERIALS & SUPPLIES	830,697	242,752	(706,942)
6300	600	CAPITAL EXPENDITURES	974,777	123,755	(851,022)
6300	700	OTHER EXPENSE	18,193	852	(17,341)
	TOTAL	CURRICULUM & INSTRUCTION	\$13,233,290	\$5,468,753	(\$7,764,537)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,156,174	841,133	(315,041)
6400	200	EMPLOYEE BENEFITS	119,719	130,761	11,042
6400	300	PURCHASED SERVICES	1,946,104	849,459	(1,096,645)
6400	500	MATERIALS & SUPPLIES	1,061,816	1,110,972	49,156
6400	600	CAPITAL EXPENDITURES	690,890	601,179	(89,711)
6400	700	OTHER EXPENSE	70,234	35,044	(35,190)
	TOTAL	STAFF DEVELOPMENT	\$5,044,937	\$3,568,548	(\$1,476,389)
		GENERAL ADMINISTRATION			
7200	500	MATERIALS & SUPPLIES	985	5,000	4,015
7200	700	OTHER EXPENSE	877,057	942,135	65,078
	TOTAL	GENERAL ADMINISTRATION	\$878,042	\$947,135	\$69,093

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	27,002		(27,002)
7300	200	EMPLOYEE BENEFITS	2,547		(2,547)
7300	300	PURCHASED SERVICES	46,791	16,860	(29,931)
7300	400	ENERGY	1,574		(1,574)
7300	500	MATERIALS & SUPPLIES	3,473	13,913	10,440
7300	600	CAPITAL EXPENDITURES	62	2,998	2,936
	TOTAL	SCHOOL ADMINISTRATION	\$81,449	\$33,771	(\$47,678)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	28,000	5,000	(23,000)
7400	600	CAPITAL EXPENDITURES	1,030		(1,030)
7400	700	OTHER EXPENSE	61,551		(61,551)
	TOTAL	FACILITIES ACQ. & CONST.	\$90,581	\$5,000	(\$85,581)
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES	6,400		(6,400)
7710	500	MATERIALS & SUPPLIES	500	10,000	9,500
7710	600	CAPITAL EXPENDITURES	2,699		(2,699)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$9,599	\$10,000	\$401
		STAFF SERVICES			
7730	300	PURCHASED SERVICES	5,000	20,000	15,000
	TOTAL STAFF SERVICES		\$5,000	\$20,000	\$15,000
		DATA PROCESSING SERVICES			
7750	100	SALARIES	92,850		(92,850)
7750	200	EMPLOYEE BENEFITS	30,686		(30,686)
7750	300	PURCHASED SERVICES	1,000		(1,000)
	TOTAL	DATA PROCESSING SERVICES	\$124,536	\$0	(\$124,536)
		PUPIL TRANSPORTATION			
7800	300	PURCHASED SERVICES	51,236	8,595	(42,641)
7800	600	CAPITAL EXPENDITURES	10,000		(10,000)
	TOTAL	PUPIL TRANSPORTATION	\$61,236	\$8,595	(\$52,641)
		OPERATION OF PLANT			
7900	100	SALARIES	79,749	22,541	(57,208)
7900	200	EMPLOYEE BENEFITS	20,431	8,139	(12,292)
7900	300	PURCHASED SERVICES	126,402	26,539	(99,863)
7900	400	ENERGY SERVICES	29,200	28,699	(501)
7900	500	MATERIALS & SUPPLIES	1,634	5,227	3,593
7900	600	CAPITAL EXPENDITURES	15,365		(15,365)
	TOTAL	OPERATION OF PLANT	\$272,781	\$91,145	(\$181,636)
		MAINTENANCE OF PLANT			
8100	300	PURCHASED SERVICES	21,290	7,545	(13,745)
8100	500	MATERIALS & SUPPLIES	28		(28)
8100	600	CAPITAL EXPENDITURES	433		(433)
	TOTAL	MAINTENANCE OF PLANT	\$21,751	\$7,545	(\$14,206)
		COMMUNITY SERVICES			
9100	100	SALARIES	214,051	63,552	(150,499)
9100	200	EMPLOYEE BENEFITS	61,757	19,278	(42,479)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9100	300	PURCHASED SERVICES	72,106	59,504	(12,602)
9100	500	MATERIALS & SUPPLIES	219,843	199,484	(20,359)
9100	600	CAPITAL EXPENDITURES	2,030	2,000	(30)
9100	700	OTHER EXPENSE	1,430,016	160,711	(1,269,305)
	TOTAL	COMMUNITY SERVICES	<u>\$1,999,803</u>	<u>\$504,529</u>	<u>(\$1,495,274)</u>
	TOTAL	APPROPRIATIONS	<u>\$57,337,665</u>	<u>\$33,240,452</u>	<u>(\$24,097,213)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,051,378	\$12,368,907	\$317,529
3262	000	SCH BRKFST REIMBURSEMENT	2,791,903	3,285,695	493,792
3263	000	AFTER SCHOOL SNACK REIMB	167,234	142,556	(24,678)
3265	000	USDA DONATED COMMODITIES	1,901,450	1,467,624	(433,826)
3267	000	SUMMER FOOD SERVICE PROGRAM	175,996	57,268	(118,728)
	TOTAL	FEDERAL THRU STATE	\$17,087,961	\$17,322,050	\$234,089
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	307,022	316,839	9,817
3338	000	SCHOOL LUNCH SUPPLEMENT	389,961	389,490	(471)
	TOTAL	STATE SOURCES	\$696,983	\$706,329	\$9,346
		LOCAL SOURCES			
3431	000	INTEREST INCOME	247,494	150,000	(97,494)
3433	000	NET INC/DEC FAIR VALUE INVEST	(36,502)		36,502
3451	000	STUDENT LUNCHES	7,594,900	7,473,897	(121,003)
3452	000	STUDENT BREAKFAST	144,096	138,010	(6,086)
3453	000	ADULT BREAKFAST/LUNCHES	761,747	821,925	60,178
3454	000	STUDENT AND ADULT AL A CARTA	3,749,503	3,719,973	(29,530)
3455	000	STUDENT SNACKS	94,373	88,935	(5,438)
3456	000	OTHER FOOD SALES		65	65
3490	000	MISC LOCAL SOURCES	802,388	615,784	(186,604)
3493	000	SALE OF JUNK	4,661		(4,661)
3497	000	REFUNDS OF PRIOR YEAR EXP	5,350		(5,350)
	TOTAL	LOCAL SOURCES	\$13,368,010	\$13,008,589	(\$359,421)
	TOTAL	ESTIMATED REVENUE	\$31,152,954	\$31,036,968	(\$115,986)
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED	738,328	582,271	(156,057)
		COMMITTED	7,477,323	6,655,855	(821,468)
	TOTAL	BEGINNING FUND BALANCE	\$8,215,651	\$7,238,126	(\$977,525)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$39,368,605	\$38,275,094	(\$1,093,511)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$11,609,140	\$12,286,543	\$677,403
7600	200	EMPLOYEE BENEFITS	3,152,574	3,340,836	188,262
7600	300	PURCHASED SERVICES	2,145,859	1,989,075	(156,784)
7600	400	ENERGY SERVICES	237,725	248,500	10,775
7600	500	MATERIALS & SUPPLIES	13,973,372	14,051,592	78,220
7600	600	CAPITAL EXPENDITURES	1,319,110	1,446,712	127,602
7600	700	OTHER EXPENSE	275,006	327,280	52,274
	TOTAL	FOOD SERVICE	\$32,712,786	\$33,690,538	\$977,752
	TOTAL	APPROPRIATIONS	\$32,712,786	\$33,690,538	\$977,752
		<u>FUND BALANCE</u>			
2768	090	<u>BUDGET FUND BALANCE-END</u>			
		<u>COMMITTED</u>			
		INVENTORY	1,776,397	1,776,397	(0)
		EQUIPMENT RESERVE	988,920	988,920	0
		<u>SUBTOTAL - COMMITTED</u>	<u>\$2,765,317</u>	<u>\$2,765,317</u>	<u>(\$0)</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	3,890,502	1,819,239	(2,071,263)
	TOTAL	ENDING FUND BALANCE	\$6,655,819	\$4,584,556	(\$2,071,263)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$39,368,605	\$38,275,094	(\$1,093,511)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	\$899,578		(\$899,578)
3433	020	NET INC/DEC FAIR VALUE INVEST	(104,747)		104,747
3480	030	LIABILITY INSURANCE-REVENUE	8,197,212	5,000,000	(3,197,212)
3481	000	CHARGES FOR SERVICES		1,459,160	1,459,160
3497	000	REFUNDS OF PRIOR YEAR	580,206		(580,206)
3742	000	INSURANCE LOSS RECOVERIES		300,000	300,000
	TOTAL	LOCAL SOURCES	\$9,572,249	\$6,759,160	(\$2,813,089)
	TOTAL	ESTIMATED REVENUE	\$9,572,249	\$6,759,160	(\$2,813,089)
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	315,627	101,386	(214,241)
		COMMITTED	6,084,577	4,254,970	(1,829,607)
	TOTAL	BEGINNING FUND BALANCE	\$6,400,204	\$4,356,356	(\$2,043,848)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$15,972,453	\$11,115,516	(\$4,856,937)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$6,533,666	\$5,000,000	(\$1,533,666)
	TOTAL	SCHOOL BOARD	\$6,533,666	\$5,000,000	(\$1,533,666)
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	467,373	478,728	11,355
7760	200	EMPLOYEE BENEFITS	120,034	131,652	11,618
7760	300	PURCHASED SERVICES	575,331	384,451	(190,880)
7760	500	MATERIALS & SUPPLIES	366,764	367,467	703
7760	600	CAPITAL EXPENDITURES	103,266	42,828	(60,438)
7760	700	OTHER EXPENSE	109,321	126,640	17,319
	TOTAL	OTHER CENTRAL SERVICES	\$1,742,089	\$1,531,766	(\$210,323)
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	1,664		(1,664)
	TOTAL	OPERATION OF PLANT	\$1,664	\$0	(\$1,664)
		OTHER EXPENSE			
9200	700	OTHER EXPENSE	\$61,597	0	(61,597)
	TOTAL	OTHER EXPENSE	\$61,597	\$0	(\$61,597)
		TRANSFERS			
9700	900	TRANSFERS	\$3,000,000		(\$3,000,000)
	TOTAL	TRANSFERS	\$3,000,000	\$0	(\$3,000,000)
	TOTAL	APPROPRIATIONS	\$11,339,016	\$6,531,766	(\$4,807,250)
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	4,633,437	4,583,750	(49,687)
	TOTAL	ENDING FUND BALANCE	\$4,633,437	\$4,583,750	(\$49,687)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$15,972,453	\$11,115,516	(\$4,856,937)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	1999-2000 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>TRUST AND AGENCY FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	000	INTEREST ON INVEST-REG.	\$37,171		(\$37,171)
3433	000	NET INC/DEC FAIR VALUE INVEST	204		(204)
3462	000	FINANCIAL AID FEES	182,138		(182,138)
3490	000	MISC. LOCAL SOURCES	239,395	25,000	(214,395)
	TOTAL	LOCAL SOURCES	\$458,908	\$25,000	(433,908)
	TOTAL	ESTIMATED REVENUE	\$458,908	\$25,000	(\$433,908)
		FUND BALANCE			
2769	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	29,587	32,156	2,569
		COMMITTED	387,077	510,445	123,368
	TOTAL	BEGINNING FUND BALANCE	\$416,664	\$542,601	\$125,937
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$875,572	\$567,601	(\$307,971)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	1999-2000 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>TRUST AND AGENCY FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	300	PURCHASED SERVICES	\$26,103	\$12,431	(\$13,672)
5100	500	MATERIALS & SUPPLIES	144,211	74,413	(69,798)
5100	600	CAPITAL EXPENDITURES	114,058	49,808	(64,250)
5100	700	OTHER EXPENSE	481	314	(167)
	TOTAL	REGULAR EDUCATION	\$284,853	\$136,966	(\$147,887)
		SPECIAL EDUCATION			
5200	300	PURCHASED SERVICES	6,514	801	(5,713)
5200	500	MATERIALS & SUPPLIES	40,879	34,675	(6,204)
5200	600	CAPITAL EXPENDITURES	18,457	812	(17,645)
5200	700	OTHER EXPENSE	130	130	0
	TOTAL	SPECIAL EDUCATION	\$65,980	\$36,418	(\$29,562)
		VOCATIONAL EDUCATION			
5300	300	PURCHASED SERVICES	81	81	0
5300	500	MATERIALS & SUPPLIES	1,147	908	(239)
5300	600	CAPITAL EXPENDITURES	776	33	(743)
	TOTAL	VOCATIONAL EDUCATION	\$2,004	\$1,022	(\$982)
		OTHER INSTRUCTION			
5500	300	PURCHASED SERVICES	395	1,984	1,589
5500	500	MATERIALS & SUPPLIES	1,851	376	(1,475)
	TOTAL	OTHER INSTRUCTION	\$2,246	\$2,360	\$114
		INSTRUCTIONAL MEDIA			
6200	300	PURCHASED SERVICES	4,941	6,689	1,748
6200	500	MATERIALS & SUPPLIES	13,504	107	(13,397)
6200	600	CAPITAL EXPENDITURES	6,595	2,664	(3,931)
	TOTAL	INSTRUCTIONAL MEDIA	\$25,040	\$9,460	(\$15,580)
		CURRICULUM AND INSTRUCTION			
6300	300	PURCHASED SERVICES	650		(650)
6300	500	MATERIALS & SUPPLIES	2,775	1,387	(1,388)
	TOTAL	CURRICULUM AND INSTRUCTION	\$3,425	\$1,387	(\$2,038)
		STAFF DEVELOPMENT			
6400	300	PURCHASED SERVICES	26,039	28,022	1,983
6400	500	MATERIALS & SUPPLIES	801	801	0
6400	600	CAPITAL EXPENDITURES	3,000		(3,000)
	TOTAL	STAFF DEVELOPMENT	\$29,840	\$28,823	(\$1,017)
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES	527	527	0
7200	600	CAPITAL EXPENDITURES	814	814	0
	TOTAL	GENERAL ADMINISTRATION	\$1,341	\$1,341	\$0
		SCHOOL ADMINISTRATION			
7300	600	CAPITAL EXPENDITURES	2,069	2,069	0
			\$2,069	\$2,069	\$0
		OPERATION OF PLANT			

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FUNC- TION	OBJECT	DESCRIPTION	1999-2000 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
7900	300	PURCHASED SERVICES	19		(19)
7900	500	MATERIALS & SUPPLIES		19	19
	TOTAL	OPERATION OF PLANT	\$19	\$19	\$0
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	200	200	0
9100	500	MATERIALS & SUPPLIES	45,540	45,540	0
9100	600	CAPITAL EXPENDITURES	1,211	1,211	0
9100	700	OTHER EXPENSE	96,910		(96,910)
	TOTAL	COMMUNITY SERVICES	\$143,861	\$46,951	(\$96,910)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	14,110		(14,110)
	TOTAL	TRANSFER OF FUNDS	\$14,110	\$0	(\$14,110)
	TOTAL	APPROPRIATIONS	\$574,788	\$266,816	(\$307,972)
		FUND BALANCE			
2769	090	BUDGET FUND BALANCE-END	300,784	300,785	1
	TOTAL	ENDING FUND BALANCE	\$300,784	\$300,785	\$1
	TOTAL	APPROPRIATIONS & FD BALANCE	\$875,572	\$567,601	(\$307,971)

APPENDIX

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GLOSSARY

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

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 (Deputy 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*, and *Two-Mill* funds.

Categoricals: State revenue sources which are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals are Instructional Technology, Safe Schools, and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

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C&I: Division of Curriculum and Instruction. The Pinellas district division with overall responsibility for coordinating curriculum and instruction programs.

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).

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

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

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

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

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.

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

DOR: Department of Revenue (a state agency).

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.

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.

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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, 2001, is Fiscal Year 2001.

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 a entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be *committed* (e.g., encumbrances) or *designated* (e.g., contingency) for specific purposes.

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

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

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

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

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

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

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

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.

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 Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2000-01, the state has defined 10 FEFP programs.

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

Purchased Services (object of expenditure): Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. Examples are the costs of repair and maintenance services (not materials), utilities, rentals, communications, training, travel, legal, and fiscal services.

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 1997.

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

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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.

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.

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.

Two Mill Funds: 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 two mills since 1989-90 by the state legislature.

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

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

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