

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2000/01 Millage Rates & District Budget

July 25, 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>

SCHOOL BOARD OF PINELLAS COUNTY

**Public Hearing on
Tentative 2000/01 Millage Rates & District Budget**

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

July 25, 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 and Chief Business Officer
5. Overview of Budget Process and Truth in Millage (TRIM) Requirements
6. Millage to Support the Budget
 - a. Explanation of Tentative 2000/01 Millage
 - b. Statements and Questions from the Public
 - c. School Board Discussion of Millage
 - d. Adoption of Tentative Millages for 2000/01
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. Tentative 2000/01 Budget
 - a. Explanation of the Tentative 2000/01 Budget
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budget
 - d. School Board Action on Tentative Budget for 2000/01
 - 1) Additional Amendments to Proposed Budget
 - 2) Adoption of Tentative Budget for 2000/01
8. Additional Board Actions
 - a. Motion to Establish Second Public Hearing
 - b. Motion to Authorize Submittal of "Certification of School Taxable Value"
9. Other Considerations & Concluding Comments
10. 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 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 2000/2001 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	1999/2000	2000/2001	Change
Gross Taxable Property Value	\$36.57	\$39.02	6.7%
Adjusted Taxable Value (excluding new construction, etc.)	\$35.95	\$38.48	5.2%
	<i>(vs. 1999/00 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2000-2001 Rates vs. Actual 1999-2000 Millage Rates</u></i>	<i><u>1999/00 Actual</u></i>	<i><u>2000/2001 Proposed</u></i>	<i><u>Percent Change</u></i>
Required Local Effort	5.997	5.960	-0.6%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.159	0.153	-3.8%
Subtotal, Operating	6.666	6.623	-0.6%
Capital Outlay	2.000	2.000	0.0%
Total Millage	8.666	8.623	-0.5%
<i><u>Proposed 2000/01 Rates vs. Rolled-Back Millage Rates</u></i>	<i><u>Rolled-Back Rate</u></i>	<i><u>2000/2001 Proposed</u></i>	<i><u>Percent Change</u></i>
Required Local Effort	5.694	5.960	4.67%
Discretionary Local Effort	2.534	2.663	5.09%
<i>Including Capital Outlay and Supplemental Discretionary</i>			
Total Millage	8.228	8.623	4.80%

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 (8.433 Mills)	\$210.83	\$505.98	\$843.30	\$1,054.13
1999 Tax (8.666 Mills)	\$216.66	\$519.96	\$866.60	\$1,083.26
Assuming same taxable value				
<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 1999-00		BUDGET 2000-2001		INCREASE/(DECREASE), FY01 vs FY00		
					Amount	Percent	
TAX BASE							
Gross Taxable Value		\$36,571,099,997		\$39,016,510,925	\$2,445,410,928	6.7%	
Value of 1 mill (@ 95%)		\$34,742,545		\$37,065,685	\$2,323,140	6.7%	
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.997	\$208,351,042	5.774	\$214,017,267	-0.223	\$5,666,225	2.7%
Discretionary	0.510	17,718,698	0.510	18,903,500	0.000	\$1,184,802	6.7%
Additional Discretionary	0.159	5,524,065	0.149	5,522,787	-0.010	(\$1,278)	0.0%
Total Operating	6.666	\$231,593,805	6.433	\$238,443,554	-0.233	\$6,849,749	3.0%
Capital	2.000	\$69,485,090	2.000	\$74,131,370	0.000	\$4,646,280	6.7%
TOTAL	8.666	\$301,078,895	8.433	\$312,574,924	-0.233	\$11,496,029	3.8%

NOTE: 1999-2000 figures are original Approved Budget, prior to actions of Property Appraisal Review 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)	\$19,266,756	2.5%
State	404,518,112	51.9%
Local	356,114,881	45.7%
<i>Subtotal, Revenue</i>	\$779,899,749	100.0%
<i>Transfers & Balances</i>	314,596,727	
GRAND TOTAL	<u>\$1,094,496,476</u>	

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	\$669,142,991	\$710,514,208	\$41,371,217	6.2%
Debt Service	817,754	4,513,463	\$3,695,709	451.9%
Capital Outlay	261,449,501	328,344,043	\$66,894,542	25.6%
Contracted Programs (c)	56,846,501	1,179,159	(\$55,667,342)	-97.9%
School Food Service (d)	39,297,843	38,767,844	(\$529,999)	-1.3%
Internal Service	13,159,364	10,468,458	(\$2,690,906)	-20.4%
Trust & Agency	696,790	709,301	\$12,511	1.8%
GRAND TOTAL	\$1,041,410,744	\$1,094,496,476	\$53,085,732	5.1%

(a) 1999/00 Amended Budget, as of Budget Amendment No. 9 May 31, 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.**

PROPOSED MILLAGE LEVY	
OPERATING	
REQUIRED LOCAL EFFORT	5.774
LOCAL DISCRETIONARY	0.659
CAPITAL OUTLAY	2.000
TOTAL	<u>8.433</u>

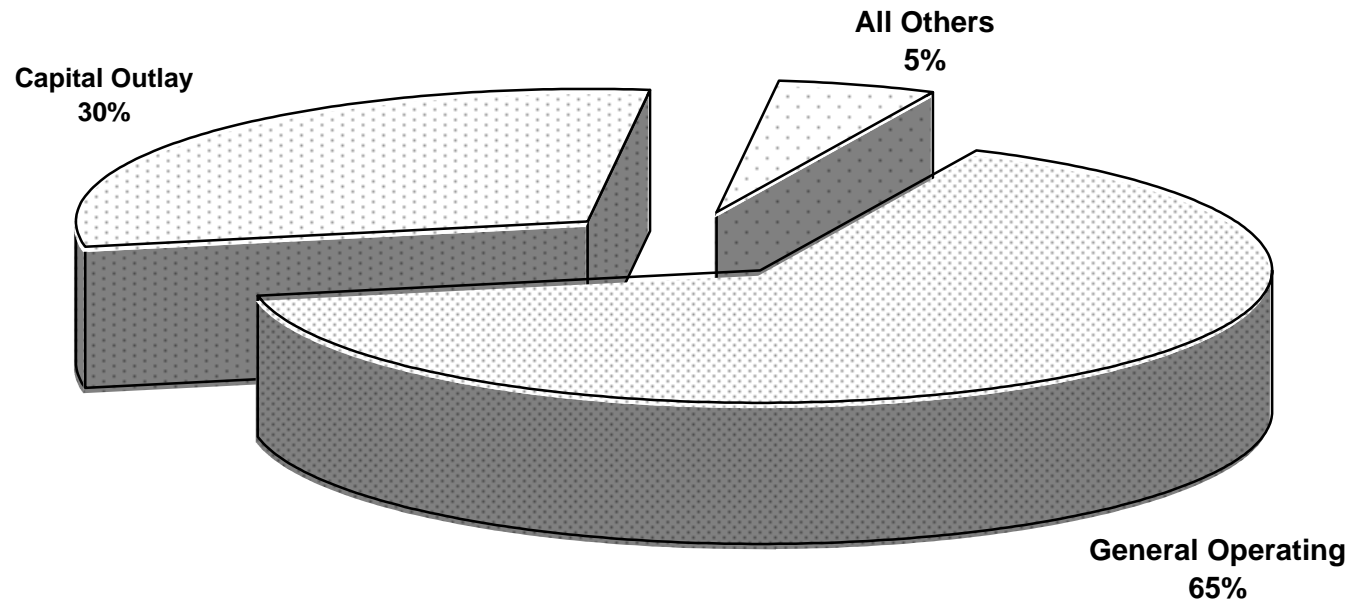
REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
Federal (Direct)	\$ 265,547	\$ 129,230	\$ -	\$	\$	\$	\$ 394,777
Federal (Through State)	500,000	18,371,979					18,871,979
State Sources	373,449,030	706,329	3,831,009	26,531,744			404,518,112
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	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY FUND	TOTAL ALL FUNDS
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

First Public Hearing: July 25, 2000

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
\$1.094 Billion**



First Public Hearing: July 25, 2000

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 ten percent of Florida school districts by focusing on this target for expenditures at the classroom level.
 - B. Ranges of direct costs for each specific program and/or program groups will provide for variations among schools and will be developed utilizing appropriate FEFP program cost data as required.
 - C. Programs funded through grants and fund raising activities will be expected to live within the funds available. Affected programs will be systematically reviewed to determine whether programs no longer funded from their original source are to be continued, modified, or eliminated. This review will utilize the three strategic directions (see IV below) as priorities in making this determination.
- II. 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	406,464,622	412,213,392
Instructional Support	62,778,196	56,850,740
Maintain & Operate Facilities	98,243,718	101,684,199
School Administration	44,192,238	44,089,031
All Other Functions	35,472,785	26,952,174
Encumbrances & Carry Fwds	<i>included in appropriations</i>	24,251,738
Committed Fund Balance	17,889,448	33,972,934
Fund Balance Contingency	4,101,984	10,500,000
TOTAL	\$ 669,142,991	710,514,208

**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	665,547
TOTAL FEDERAL	\$765,547
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.	66,047
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	4,001,489
Teacher Training	1,680,238
Other State Funds	5,776,963
TOTAL STATE	\$373,449,030
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	6,705,000
TOTAL LOCAL	\$252,248,554
TRANSFERS	10,443,000
TOTAL REVENUE AND TRANSFERS	\$636,906,131
BEGINNING FUND BALANCE	
Encumbered	\$9,473,388
Committed Fund Balance	48,899,546
Unobligated Fund Balance	15,235,143
TOTAL BEGINNING FUND BALANCE	\$73,608,077
TOTAL REVENUE & BEGINNING FUND BALANCE	\$710,514,208

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 (5.960 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
1999/00 Operating Levy = \$37,065,685 x 6.623 Mills =	
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	52.6%	\$373,449,030
LOCAL SOURCES	35.5%	252,248,554
TRANSFERS AND BALANCES	11.8%	84,051,077
FEDERAL SOURCES	0.1%	765,547
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$710,514,208

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.

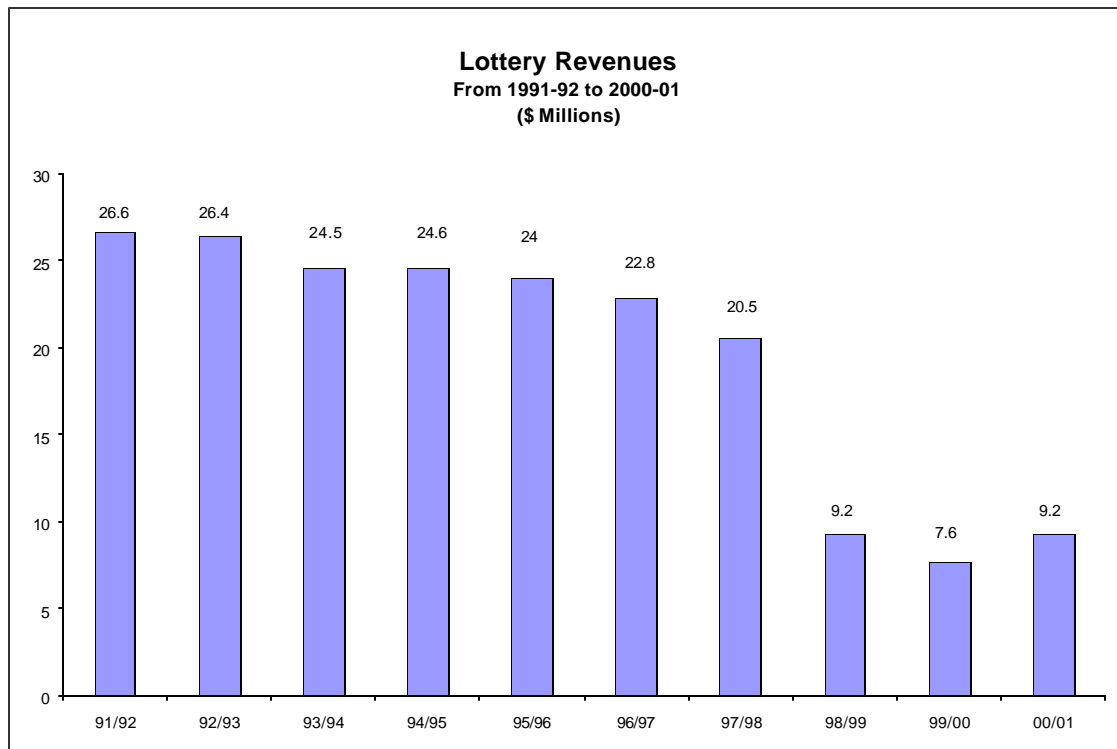
5 Innovative programs

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	\$265,547	\$265,547	\$0
FEDERAL THRU STATE	1,501,204	500,000	(1,001,204)
STATE SOURCES	352,481,849	373,449,030	20,967,181
LOCAL SOURCES	246,204,509	252,248,554	6,044,045
TRANSFERS	8,559,996	10,443,000	1,883,004
ESTIMATED REVENUE	<hr/> \$609,013,105	<hr/> \$636,906,131	<hr/> \$27,893,026
BEGINNING FUND BALANCE	60,129,886	73,608,077	13,478,191
ANTICIPATED REVENUE AND FUND BALANCE	<hr/> <hr/> \$669,142,991	<hr/> <hr/> \$710,514,208	<hr/> <hr/> \$41,371,217

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$277,577,973	\$286,648,956	\$9,070,983
SPECIAL EDUCATION	92,730,019	93,634,541	904,522
VOCATIONAL EDUCATION	26,387,640	24,138,129	(2,249,511)
ADULT CONTINUED EDUCATION	5,554,793	4,282,068	(1,272,725)
OTHER INSTRUCTION	4,214,197	3,509,697	(704,500)
ATTENDANCE & SOCIAL WORK	3,953,022	3,742,932	(210,090)
GUIDANCE SERVICES	14,246,970	14,961,077	714,107
HEALTH SERVICES	1,174,643	1,022,991	(151,652)
PSYCHOLOGICAL SERVICES	3,675,442	3,286,670	(388,772)
PARENTAL INVOLVEMENT	81,304		(81,304)
OTHER PUPIL PERSONNEL SVC	5,058,616	4,596,093	(462,523)
INSTRUCTIONAL MEDIA	11,971,127	11,926,944	(44,183)
CURRICULUM & INSTRUCTION	14,733,289	13,916,198	(817,091)
STAFF DEVELOPMENT	7,883,783	3,397,835	(4,485,948)
SCHOOL BOARD	1,249,403	1,127,706	(121,697)
GENERAL ADMINISTRATION	6,327,191	5,559,771	(767,420)
SCHOOL ADMINISTRATION	44,192,238	44,089,031	(103,207)
FACILITIES ACQ. & CONST.	1,922,779	265,867	(1,656,912)
FISCAL SERVICES	3,954,489	5,511,422	1,556,933
PLANNING, RESEARCH & EVALUATION	1,088,453	1,056,470	(31,983)
INFORMATION SERVICES	336,004	162,427	(173,577)
STAFF PERSONNEL SERVICES	4,844,004	5,572,406	728,402

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
DATA PROCESSING SERVICES	5,931,121	4,766,256	(1,164,865)
OTHER CENTRAL SERVICES	1,823,502	1,954,635	131,133
PUPIL TRANSPORTATION	25,424,666	23,817,456	(1,607,210)
OPERATION OF PLANT	56,908,145	58,360,519	1,452,374
MAINTENANCE OF PLANT	15,910,914	19,506,224	3,595,310
COMMUNITY SERVICES	1,448,013	975,216	(472,798)
TRANSFER OF FUNDS	6,537,819		(6,537,819)
APPROPRIATIONS	\$647,141,559	\$641,789,537	(5,352,022)
ENDING FUND BALANCE	22,001,432	68,724,671	46,723,239
APPROPRIATIONS & ENDING FUND BALANCE	\$669,142,991	\$710,514,208	\$41,371,217

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY								TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	
5100 DIRECT INSTRUCTION									
5200 REGULAR EDUCATION	208,986,167	51,173,474	6,506,090	25,401	12,854,160	6,957,970	145,694		286,648,956
5300 SPECIAL EDUCATION	72,736,444	18,945,121	1,632,322	285,706	31,743	3,205			93,634,541
5400 VOCATIONAL EDUCATION	18,945,786	4,340,799	143,600	30	679,742	26,404	1,768		24,138,129
5500 ADULT CONTINUED EDUCATION	3,478,264	793,570	1,101		8,852	281			4,282,068
5500 OTHER INSTRUCTION	1,902,268	518,028			1,089,401				3,509,697
SUB TOTALS	306,048,929	75,770,992	8,283,113	311,137	14,663,898	6,987,860	147,462	0	412,213,392
6110 INSTRUCTIONAL SUPPORT									
6120 ATTENDANCE & SOCIAL WORK	2,868,125	699,271	51,355		123,981		200		3,742,932
6130 GUIDANCE SERVICES	11,976,694	2,907,086	17,909		56,650	2,077	661		14,961,077
6140 HEALTH SERVICES	774,185	206,442	21,681		18,392	272	2,019		1,022,991
6150 PSYCHOLOGICAL SERVICES	2,552,763	588,618	73,275		70,014	2,000			3,286,670
6150 PARENTAL INVOLVEMENT									0
6190 OTHER PUPIL PERSONNEL SVC	3,569,942	931,873	18,850		58,239	16,875	314		4,596,093
6200 INSTRUCTIONAL MEDIA	8,543,614	2,212,279	70,553	500	177,558	920,738	1,702		11,926,944
6300 CURRICULUM & INSTRUCTION	10,354,784	2,775,497	499,439		239,907	28,320	18,251		13,916,198
6400 STAFF DEVELOPMENT	1,519,468	188,868	121,761		1,519,405	20,173	28,160		3,397,835
SUB TOTALS	42,159,575	10,509,934	874,823	500	2,264,146	990,455	51,307	0	56,850,740
7100 GENERAL SUPPORT									
7200 SCHOOL BOARD	602,421	269,128	203,053		20,323	65	32,716		1,127,706
7300 GENERAL ADMINISTRATION	3,854,609	941,961	528,780	625	149,848	5,430	78,518		5,559,771
7400 SCHOOL ADMINISTRATION	34,604,074	8,785,466	274,153		331,200	75,165	18,973		44,089,031
7500 FACILITIES ACQ. & CONST.			37,350		15,035	213,282	200		265,867
7700 FISCAL SERVICES	2,277,000	579,416	112,053		53,586	3,000	2,486,367		5,511,422
7710 PLANNING, RESEARCH & EVALUATION	714,518	173,972	38,885		105,550	23,450	95		1,056,470
7720 INFORMATION SERVICES	111,413	29,473	810		18,376	1,500	855		162,427
7730 STAFF PERSONNEL SERVICES	3,486,363	920,056	789,972		321,333	47,800	6,882		5,572,406
7750 DATA PROCESSING SERVICES	2,719,500	688,359	1,185,500	500	148,372	23,525	500		4,766,256
7760 OTHER CENTRAL SERVICES	1,464,763	409,382	3,473	21,761	54,331		925		1,954,635
7800 PUPIL TRANSPORTATION	15,225,451	5,556,940	247,746	1,601,999	1,168,956		16,364		23,817,456
7900 OPERATION OF PLANT	21,970,767	7,325,551	10,577,569	16,332,341	800,220	2,272	1,351,799		58,360,519
SUB TOTALS	87,030,879	25,679,704	13,999,344	17,957,226	3,187,130	395,489	3,994,194	0	152,243,966
8100 MAINTENANCE									
8100 MAINTENANCE OF PLANT	4,800,198	2,441,063	1,917,976	95,173	3,842,680	29,372	6,379,762		19,506,224
SUB TOTALS	4,800,198	2,441,063	1,917,976	95,173	3,842,680	29,372	6,379,762	0	19,506,224
9100 COMM & DEBT SERV & TRANSFERS									
9100 COMMUNITY SERVICES	629,978	198,764	99,055		32,209	4,000	11,210		975,216
SUB TOTALS	629,978	198,764	99,055	0	32,209	4,000	11,210	0	975,216
TOTAL APPROPRIATIONS	\$440,669,559	\$114,600,457	\$25,174,311	\$18,364,036	\$23,990,063	\$8,407,176	\$10,583,935	\$0	\$641,789,537

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, FTE Reserve Staffing Plan:	9,500	11.6
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		
 Read 180	1,191	23.5
Maintain present level 12.5 teacher units		
Purchase additional materials		
Add 20.5 teacher units, 3.0 TSA		
 Success for Algebra	427	9.0
Maintain present level 7.0 teacher units, 1.0 TSA		
Purchase additional materials		
Add 9.0 teacher units		
 High School Remedial		
Maintain present level 28.0 teacher units		
 Technology Specialists-Middle Schools		
Maintain present level 11.5 teacher units		
 Elementary Plan	594	16.0
Maintain present level 35.0 units		
Add 16.0 units distributed among 16 schools with priority based on plan criteria		
 Increase Substitute Pay	500	
 Chief Business Officer		
Increase Financial Aid printing budget	3	
 Human Resources		
Financial literacy program	34	
 Curriculum/Instruction		
FCAT practice materials	273	
CLS network enhancements	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 software	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	14,000,000	
TOTAL	\$ 94,763,519	\$ 89,947,749

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	\$34,637,339	\$26,531,744	(\$8,105,595)
LOCAL SOURCES	75,509,391	84,081,078	8,571,687
TRANSFERS	5,840,000		
ESTIMATED REVENUE	<u>\$115,986,730</u>	<u>\$110,612,822</u>	<u>(\$5,373,908)</u>
BEGINNING FUND BALANCE	145,462,771	217,731,221	72,268,450
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$261,449,501</u></u>	<u><u>\$328,344,043</u></u>	<u><u>\$66,894,542</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$239,863,920	\$135,648,623	(\$104,215,297)
TRANSFER OF FUNDS	8,552,996	10,436,000	1,883,004
APPROPRIATIONS	<u>\$248,416,916</u>	<u>\$146,084,623</u>	<u>(\$102,332,293)</u>
ENDING FUND BALANCE	13,032,585	182,259,421	169,226,836
APPROPRIATIONS & FD BALANCE	<u><u>\$261,449,501</u></u>	<u><u>\$328,344,043</u></u>	<u><u>\$66,894,542</u></u>

Capital Outlay Allocation 2000-01

Project	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	\$4,000,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Elementary "D"	Construction	\$4,000,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Fairmount Park Elementary	Construction	\$4,000,000
	Furnish & Equip	\$260,000
	Technology	\$240,000
Campbell Park Elementary	Construction, Renovate, Remodel	\$250,000
Gulfport Elementary	Construction	\$300,000
Middle School "BB"	Construction, Renovate, Remodel	\$9,000,000
	Furnish & Equip	\$400,000
	Technology	\$350,000
Gibbs High	Construction, Renovate, Remodel	\$2,000,000
	Furnish & Equip	\$300,000
	Technology	\$300,000

Capital Outlay Allocation 2000-01

Project	Description of Activities	2000-01 Allocation
Gibbs High PATA	Renovate & Remodel	\$340,000
	Furnish & Equip	\$32,000
	Technology	\$28,000
Nina Harris ESE Center	Planning	\$3,222,100
	Furnish & Equip	\$169,800
	Technology	\$136,100
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	\$6,542,323
	Furnish & Equip	\$109,150
	Technology	\$108,000
Sanders ESE Center	Planning	\$7,989,210
	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	\$7,573,085
	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	\$206,000

Capital Outlay Allocation 2000-01

Project	Description of Activities	2000-01 Allocation
Cypress Woods Elementary	Planning	\$103,000
Dunedin Elementary	Planning	\$313,500
	Renovate & Remodel	\$35,000
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		\$89,659,620
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)	\$450,000
Budget Steering Process		\$1,089,365
District - Wide Technology		\$745,000
Technology & Equipment		\$3,090,000
School Buses	Replacement & Additional	\$4,015,000
Infrastructure Needs	Maintenance Dept.	\$6,180,000
Facilities Design & Construction	Overhead (cost trf from Gen Fd)	\$1,442,000
Other Capital Projects Staff	Overhead (cost trf from Gen Fd)	\$206,000
Capital Outlay Contingency		\$7,064,937
Other Capital Project, Total		\$53,895,202
Total, Capital Projects for FY 1999/00		\$143,554,822
Projects Continued from Previous Year		\$2,529,801
Grand Total, Capital Outlay Budget		\$146,084,623

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	\$165,000	\$3,831,009	\$3,666,009
LOCAL SOURCES	20,000	17,500	(2,500)
ESTIMATED REVENUE	<u>\$185,000</u>	<u>\$3,848,509</u>	<u>\$3,663,509</u>
BEGINNING FUND BALANCE	632,754	664,954	32,200
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$817,754</u></u>	<u><u>\$4,513,463</u></u>	<u><u>\$3,695,709</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$157,635	\$3,828,859	\$3,671,224
APPROPRIATIONS	<u>\$157,635</u>	<u>\$3,828,859</u>	<u>\$3,671,224</u>
ENDING FUND BALANCE	660,119	684,604	24,485
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$817,754</u></u>	<u><u>\$4,513,463</u></u>	<u><u>\$3,695,709</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)	Amendment 9 Budget (As of May 31, 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	\$ 56,848,501
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	\$6,567,033	\$129,230	(\$6,437,803)
FEDERAL THROUGH STATE	50,207,123	1,049,929	(\$49,157,194)
MISCELLANEOUS STATE SOURCES	72,345		(\$72,345)
ANTICIPATED REVENUE	<u>\$56,846,501</u>	<u>\$1,179,159</u>	<u>(\$55,667,342)</u>

PINELLAS COUNTY SCHOOL BOARD

	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$21,366,663	\$646,079	(\$20,720,584)
SPECIAL EDUCATION	4,597,969	71,051	(4,526,918)
VOCATIONAL EDUCATION	2,195,441	58,421	(2,137,020)
ADULT CONTINUED EDUCATION	314,877	17,522	(297,355)
OTHER INSTRUCTION	256,209		(256,209)
ATTENDANCE & SOCIAL WORK	669,036	93,205	(575,831)
GUIDANCE SERVICES	393,629		(393,629)
HEALTH SERVICES	680,869		(680,869)
PSYCHOLOGICAL SERVICES	897,579		(897,579)
PARENTAL INVOLVEMENT	306,266		(306,266)
OTHER PUPIL PERSONNEL SVC	3,005,505		(3,005,505)
INSTRUCTIONAL MEDIA	741,611		(741,611)
CURRICULUM & INSTRUCTION	13,341,208	179,089	(13,162,119)
STAFF DEVELOPMENT	5,026,404	88,399	(4,938,005)
GENERAL ADMINISTRATION	934,069		(934,069)
SCHOOL ADMINISTRATION	75,975	2,397	(73,578)
FACILITIES ACQ. & CONST.	91,725		(91,725)
PLANNING, RESEARCH & EVALUATION	9,599		(9,599)
STAFF PERSONNEL SERVICES	5,000		(5,000)
DATA PROCESSING SERVICES	124,536		(124,536)
PUPIL TRANSPORTATION	60,192		(60,192)
OPERATION OF PLANT	211,844		(211,844)
MAINTENANCE OF PLANT	21,751		(21,751)
COMMUNITY SERVICES	1,518,544	22,996	(1,495,548)
APPROPRIATIONS	\$56,846,501	\$1,179,159	(\$55,667,342)

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	\$17,501,736	\$17,322,050	(\$179,686)
STATE SOURCES	706,329	706,329	0
LOCAL SOURCES	12,874,127	13,008,589	134,462
ESTIMATED REVENUE	<u>\$31,082,192</u>	<u>\$31,036,968</u>	<u>(\$45,224)</u>
BEGINNING FUND BALANCE	8,215,651	7,730,876	(484,775)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$39,297,843</u></u>	<u><u>\$38,767,844</u></u>	<u><u>(\$529,999)</u></u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$34,416,769	\$33,108,268	(\$1,308,501)
APPROPRIATIONS	<u>\$34,416,769</u>	<u>\$33,108,268</u>	<u>(\$1,308,501)</u>
ENDING FUND BALANCE	4,881,074	5,659,577	778,503
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$39,297,843</u></u>	<u><u>\$38,767,844</u></u>	<u><u>(\$529,999)</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	\$6,759,160	\$6,759,160	\$0
ESTIMATED REVENUE	\$6,759,160	\$6,759,160	\$0
BEGINNING FUND BALANCE	6,400,204	3,709,298	(2,690,906)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$13,159,364</u>	<u>\$10,468,458</u>	<u>(2,690,906)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
OTHER CENTRAL SERVICES	1,851,998	1,430,381	(421,617)
OPERATION OF PLANT	1,380		(1,380)
APPROPRIATIONS	<u>\$6,853,378</u>	<u>\$6,430,381</u>	<u>(422,997)</u>
ENDING FUND BALANCE	6,305,986	4,038,077	(2,267,909)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$13,159,364</u>	<u>\$10,468,458</u>	<u>(2,690,906)</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	\$280,126		(\$280,126)
ESTIMATED REVENUE	\$280,126	\$0	(\$280,126)
BEGINNING FUND BALANCE	416,664	709,301	\$292,637
ANTICIPATED REVENUE AND FUND BALANCE	\$696,790	\$709,301	\$12,511
<u>TRUST AND AGENCY FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$280,692		(\$280,692)
SPECIAL EDUCATION	59,580		(59,580)
VOCATIONAL EDUCATION	2,001		(2,001)
OTHER INSTRUCTION	2,246		(2,246)
INSTRUCTIONAL MEDIA	24,091		(24,091)
CURRICULUM AND INSTRUCTION	3,425		(3,425)
STAFF DEVELOPMENT	28,492		(28,492)
GENERAL ADMINISTRATION	1,341		(1,341)
SCHOOL ADMINISTRATION	2,069		(2,069)
OPERATION OF PLANT	19		(19)
COMMUNITY SERVICES	115,727		(115,727)
TRANSFER OF FUNDS	7,000		(7,000)
APPROPRIATIONS	\$526,683	\$0	(\$526,683)
ENDING FUND BALANCE	170,107	709,301	539,194
APPROPRIATIONS AND ENDING FUND BALANCE	\$696,790	\$709,301	\$12,511



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	\$100,000	\$100,000	\$0
3191	000	R O T C	165,547	165,547	0
	TOTAL	FEDERAL DIRECT	<u>\$265,547</u>	<u>\$265,547</u>	<u>\$0</u>
3202	000	FEDERAL THRU STATE MEDICAID	1,501,204	500,000	(1,001,204)
	TOTAL	FEDERAL THRU STATE	<u>\$1,501,204</u>	<u>\$500,000</u>	<u>(1,001,204)</u>
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	247,667,501	210,822,121	(36,845,380)
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	24,047,970	26,383,352	2,335,382
3318	000	ADULT HANDICAPPED	791,193	791,193	0
3323	000	CO & DS WITHHELD FOR ADMIN	66,047	66,047	0
3334	000	FLORIDA TEACHERS LEAD PRGM	697,819	702,153	4,334
3336	000	INSTRUCTIONAL MATERIALS	8,869,546	8,667,646	(201,900)
3343	000	STATE LICENSE TAX	800,000	800,000	0
3344	000	DISCRETIONARY LOTTERY FUND	7,623,824	9,150,906	1,527,082
3354	000	TRANSPORTATION	18,062,297	17,118,676	(943,621)
3362	000	TEACHER RECRUITMENT		3,445,268	3,445,268
3372	000	PRE-SCHOOL PROJECTS	4,000,183	4,001,489	1,306
3374	000	SUPPLEMENT ACADEMIC INSTRU	20,514,576		
3375	000	EDUCATIONAL TECHNOLOGIES	2,948,253	2,913,068	(35,185)
3376	000	TEACHER TRAINING	1,606,053	1,680,238	74,185
3378	000	FULL SERVICE SCHOOLS		109,690	109,690
3390	000	MISC. STATE REVENUE	11,310,486	4,867,273	(6,443,213)
	TOTAL	STATE SOURCES	<u>\$352,481,849</u>	<u>\$373,449,030</u>	<u>\$20,967,181</u>
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	231,352,470	238,443,554	7,091,084
3421	000	TAX REDEMPTIONS	500,000	500,000	0
3424	000	TUITION AND MATRICULATION	13,000	13,000	0
3425	000	RENTAL INCOME	784,323	605,000	(179,323)
3430	000	INTEREST INCOME	4,000,000	5,300,000	1,300,000
3461	000	FEES - REQUIRED LOCAL EFFORT	1,856,623	1,800,000	(56,623)
3468	000	POST-SEC CONSUM SUP FEE	8,638	87,000	78,362
3469	000	OTHER STUDENT FEES	841,735	600,000	(241,735)
3490	000	MISCELLANEOUS LOCAL SOURCES	6,847,720	4,900,000	(1,947,720)
	TOTAL	LOCAL SOURCES	<u>\$246,204,509</u>	<u>\$252,248,554</u>	<u>\$6,044,045</u>

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>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJ. FDS.	8,552,996	10,436,000	1,883,004
3680	000	TRANS. FROM TRUST & AGENCY FD	7,000	7,000	0
	TOTAL	TRANSFERS	<u>\$8,559,996</u>	<u>\$10,443,000</u>	<u>\$1,883,004</u>
	TOTAL	ESTIMATED REVENUE	<u>\$609,013,105</u>	<u>\$636,906,131</u>	<u>\$27,893,026</u>
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		ENCUMBERED	9,473,388	9,473,388	0
		COMMITTED	37,149,546	48,899,546	11,750,000
		UNOBLIGATED	13,506,952	15,235,143	1,728,191
	TOTAL	BEGINNING FUND BALANCE	<u>\$60,129,886</u>	<u>\$73,608,077</u>	<u>\$13,478,191</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$669,142,991</u>	<u>\$710,514,208</u>	<u>\$41,371,217</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>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$192,325,953	\$208,986,167	\$16,660,214
5100	200	EMPLOYEE BENEFITS	47,023,893	51,173,474	4,149,581
5100	300	PURCHASED SERVICES	8,583,220	6,506,090	(2,077,130)
5100	400	ENERGY SERVICES	25,733	25,401	(332)
5100	500	MATERIALS & SUPPLIES	17,263,050	12,854,160	(4,408,890)
5100	600	CAPITAL EXPENDITURES	12,111,680	6,957,970	(5,153,710)
5100	700	OTHER EXPENSE	244,444	145,694	(98,750)
	TOTAL	REGULAR EDUCATION	<u>\$277,577,973</u>	<u>\$286,648,956</u>	<u>\$9,070,983</u>
		SPECIAL EDUCATION			
5200	100	SALARIES	70,167,797	72,736,444	2,568,647
5200	200	EMPLOYEE BENEFITS	19,043,662	18,945,121	(98,541)
5200	300	PURCHASED SERVICES	2,623,550	1,632,322	(991,228)
5200	500	MATERIALS & SUPPLIES	548,995	285,706	(263,289)
5200	600	CAPITAL EXPENDITURES	341,337	31,743	(309,594)
5200	700	OTHER EXPENSE	4,678	3,205	(1,473)
	TOTAL	SPECIAL EDUCATION	<u>\$92,730,019</u>	<u>\$93,634,541</u>	<u>\$904,522</u>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	18,151,465	18,945,786	794,321
5300	200	EMPLOYEE BENEFITS	4,278,803	4,340,799	61,996
5300	300	PURCHASED SERVICES	731,392	143,600	(587,792)
5300	400	ENERGY SERVICES	551	30	(521)
5300	500	MATERIALS & SUPPLIES	1,137,567	679,742	(457,825)
5300	600	CAPITAL EXPENDITURES	2,070,326	26,404	(2,043,922)
5300	700	OTHER EXPENSE	17,536	1,768	(15,768)
	TOTAL	VOCATIONAL EDUCATION	<u>\$26,387,640</u>	<u>\$24,138,129</u>	<u>(\$2,249,511)</u>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,273,270	3,478,264	(795,006)
5400	200	EMPLOYEE BENEFITS	996,934	793,570	(203,364)
5400	300	PURCHASED SERVICES	66,053	1,101	(64,952)
5400	500	MATERIALS & SUPPLIES	170,604	8,852	(161,752)
5400	600	CAPITAL EXPENDITURES	47,782	281	(47,501)
5400	700	OTHER EXPENSE	150		(150)
	TOTAL	ADULT CONTINUED EDUCATION	<u>\$5,554,793</u>	<u>\$4,282,068</u>	<u>(\$1,272,725)</u>
		OTHER INSTRUCTION			
5500	100	SALARIES	1,958,288	1,902,268	(56,020)
5500	200	EMPLOYEE BENEFITS	478,375	518,028	39,653
5500	300	PURCHASED SERVICES	1,172,147		(1,172,147)
5500	500	MATERIALS & SUPPLIES	579,147	1,089,401	510,254
5500	600	CAPITAL EXPENDITURES	25,936		(25,936)
5500	700	OTHER SERVICES	304		(304)
	TOTAL	OTHER INSTRUCTION	<u>\$4,214,197</u>	<u>\$3,509,697</u>	<u>(\$704,500)</u>
	SUBTOTAL - INSTRUCTIONAL SERVICES		<u>\$406,464,622</u>	<u>\$412,213,392</u>	<u>\$5,748,770</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	2,822,613	2,868,125	45,512
6110	200	EMPLOYEE BENEFITS	727,287	699,271	(28,016)
6110	300	PURCHASED SERVICES	67,838	51,355	(16,483)
6110	400	ENERGY SERVICES			0
6110	500	MATERIALS & SUPPLIES	193,610	123,981	(69,629)
6110	600	CAPITAL EXPENDITURES	141,374		(141,374)
6110	700	OTHER EXPENSE	300	200	(100)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$3,953,022	\$3,742,932	(\$210,090)
		GUIDANCE SERVICES			
6120	100	SALARIES	11,288,050	11,976,694	688,644
6120	200	EMPLOYEE BENEFITS	2,810,674	2,907,086	96,412
6120	300	PURCHASED SERVICES	40,678	17,909	(22,769)
6120	500	MATERIALS & SUPPLIES	72,279	56,650	(15,629)
6120	600	CAPITAL EXPENDITURES	32,513	2,077	(30,436)
6120	700	OTHER EXPENSE	2,776	661	(2,115)
	TOTAL	GUIDANCE SERVICES	\$14,246,970	\$14,961,077	\$714,107
		HEALTH SERVICES			
6130	100	SALARIES	800,272	774,185	(26,087)
6130	200	EMPLOYEE BENEFITS	222,674	206,442	(16,232)
6130	300	PURCHASED SERVICES	38,025	21,681	(16,344)
6130	500	MATERIALS & SUPPLIES	88,433	18,392	(70,041)
6130	600	CAPITAL OUTLAY	23,260	272	(22,988)
6130	700	OTHER EXPENSE	1,979	2,019	40
	TOTAL	HEALTH SERVICES	\$1,174,643	\$1,022,991	(\$151,652)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,738,751	2,552,763	(185,988)
6140	200	EMPLOYEE BENEFITS	649,018	588,618	(60,400)
6140	300	PURCHASED SERVICES	90,475	73,275	(17,200)
6140	500	MATERIALS & SUPPLIES	129,167	70,014	(59,153)
6140	600	CAPITAL EXPENDITURES	67,981	2,000	(65,981)
6140	700	OTHER EXPENSE	50		(50)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,675,442	\$3,286,670	(\$388,772)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES			
6150	200	EMPLOYEE BENEFITS			
6150	300	PURCHASED SERVICES	4,045		(4,045)
6150	500	MATERIALS & SUPPLIES	77,259		(77,259)
6150	600	CAPITAL EXPENDITURES			
6150	700	OTHER EXPENSE			
	TOTAL	PARENTAL INVOLVEMENT	\$81,304	\$0	(\$81,304)

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	3,616,738	3,569,942	(46,796)
6190	200	EMPLOYEE BENEFITS	1,279,304	931,873	(347,431)
6190	300	PURCHASED SERVICES	25,331	18,850	(6,481)
6190	500	MATERIALS & SUPPLIES	73,558	58,239	(15,319)
6190	600	CAPITAL EXPENDITURES	63,121	16,875	(46,246)
6190	700	OTHER EXPENSE	564	314	(250)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$5,058,616	\$4,596,093	(\$462,523)
	<i>SUBTOTAL - PUPIL SERVICES</i>		\$28,189,997	\$27,609,763	(\$580,234)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,045,204	8,543,614	498,410
6200	200	EMPLOYEE BENEFITS	2,029,255	2,212,279	183,024
6200	300	PURCHASED SERVICES	225,402	70,553	(154,849)
6200	400	ENERGY SERVICES	835	500	(335)
6200	500	MATERIALS & SUPPLIES	226,261	177,558	(48,703)
6200	600	CAPITAL EXPENDITURES	1,443,428	920,738	(522,690)
6200	700	OTHER EXPENSE	742	1,702	960
	TOTAL	INSTRUCTIONAL MEDIA	\$11,971,127	\$11,926,944	(\$44,183)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	9,780,386	10,354,784	574,398
6300	200	EMPLOYEE BENEFITS	2,331,513	2,775,497	443,984
6300	300	PURCHASED SERVICES	945,112	499,439	(445,673)
6300	500	MATERIALS & SUPPLIES	1,380,584	239,907	(1,140,677)
6300	600	CAPITAL EXPENDITURES	270,193	28,320	(241,873)
6300	700	OTHER EXPENSE	25,501	18,251	(7,250)
	TOTAL	CURRICULUM & INSTRUCTION	\$14,733,289	\$13,916,198	(\$817,091)
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,710,487	1,519,468	(1,191,019)
6400	200	EMPLOYEE BENEFITS	338,470	188,868	(149,602)
6400	300	PURCHASED SERVICES	1,794,853	121,761	(1,673,092)
6400	500	MATERIALS & SUPPLIES	1,883,165	1,519,405	(363,760)
6400	600	CAPITAL EXPENDITURES	1,117,414	20,173	(1,097,241)
6400	700	OTHER EXPENSE	39,394	28,160	(11,234)
	TOTAL	STAFF DEVELOPMENT	\$7,883,783	\$3,397,835	(\$4,485,948)
		SCHOOL BOARD			
7100	100	SALARIES	557,776	602,421	44,645
7100	200	EMPLOYEE BENEFITS	279,982	269,128	(10,854)
7100	300	PURCHASED SERVICES	356,974	203,053	(153,921)
7100	500	MATERIALS & SUPPLIES	19,039	20,323	1,284
7100	600	CAPITAL EXPENDITURES	3,904	65	(3,839)
7100	700	OTHER EXPENSE	31,728	32,716	988
	TOTAL	SCHOOL BOARD	\$1,249,403	\$1,127,706	(\$121,697)

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	3,772,835	3,854,609	81,774
7200	200	EMPLOYEE BENEFITS	935,464	941,961	6,497
7200	300	PURCHASED SERVICES	1,042,742	528,780	(513,962)
7200	400	ENERGY SERVICES	625	625	0
7200	500	MATERIALS & SUPPLIES	233,917	149,848	(84,069)
7200	600	CAPITAL EXPENDITURES	266,355	5,430	(260,925)
7200	700	OTHER EXPENSE	75,253	78,518	3,265
	TOTAL	GENERAL ADMINISTRATION	\$6,327,191	\$5,559,771	(\$767,420)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	33,492,304	34,604,074	1,111,770
7300	200	EMPLOYEE BENEFITS	8,634,789	8,785,466	150,677
7300	300	PURCHASED SERVICES	1,246,257	274,153	(972,104)
7300	500	MATERIALS & SUPPLIES	485,350	331,200	(154,150)
7300	600	CAPITAL EXPENDITURES	304,216	75,165	(229,051)
7300	700	OTHER EXPENSE	29,322	18,973	(10,349)
	TOTAL	SCHOOL ADMINISTRATION	\$44,192,238	\$44,089,031	(\$103,207)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	11,475		(11,475)
7400	200	EMPLOYEE BENEFITS	3,587		(3,587)
7400	300	PURCHASED SERVICES	115,358	37,350	(78,008)
7400	400	ENERGY SERVICES	3,443		(3,443)
7400	500	MATERIALS	28,850	15,035	(13,815)
7400	600	CAPITAL EXPENDITURES	1,759,631	213,282	(1,546,349)
7400	700	OTHER EXPENSE	435	200	(235)
	TOTAL	FACILITIES ACQ. & CONST.	\$1,922,779	\$265,867	(\$1,656,912)
		FISCAL SERVICES			
7500	100	SALARIES	2,158,637	2,277,000	118,363
7500	200	EMPLOYEE BENEFITS	539,565	579,416	39,851
7500	300	PURCHASED SERVICES	259,479	112,053	(147,426)
7500	500	MATERIALS	46,196	53,586	7,390
7500	600	CAPITAL EXPENDITURES	36,494	3,000	(33,494)
7500	700	OTHER EXPENSE	914,118	2,486,367	1,572,249
	TOTAL	FISCAL SERVICES	\$3,954,489	\$5,511,422	\$1,556,933
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	747,211	714,518	(32,693)
7710	200	EMPLOYEE BENEFITS	191,134	173,972	(17,162)
7710	300	PURCHASED SERVICES	72,161	38,885	(33,276)
7710	500	MATERIALS & SUPPLIES	36,962	105,550	68,588
7710	600	CAPITAL EXPENDITURES	38,490	23,450	(15,040)
7710	700	OTHER EXPENSE	2,495	95	(2,400)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,088,453	\$1,056,470	(\$31,983)

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	105,073	111,413	6,340
7720	200	EMPLOYEE BENEFITS	27,787	29,473	1,686
7720	300	PURCHASED SERVICES	153,385	810	(152,575)
7720	500	MATERIALS & SUPPLIES	28,599	18,376	(10,223)
7720	600	CAPITAL EXPENDITURES	10,605	1,500	(9,105)
7720	700	OTHER EXPENSE	10,555	855	(9,700)
	TOTAL	INFORMATION SERVICES	\$336,004	\$162,427	(\$173,577)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	2,906,669	3,486,363	579,694
7730	200	EMPLOYEE BENEFITS	733,555	920,056	186,501
7730	300	PURCHASED SERVICES	771,881	789,972	18,091
7730	500	MATERIALS & SUPPLIES	277,816	321,333	43,517
7730	600	CAPITAL EXPENDITURES	113,283	47,800	(65,483)
7730	700	OTHER EXPENSE	40,800	6,882	(33,918)
	TOTAL	STAFF PERSONNEL SERVICES	\$4,844,004	\$5,572,406	\$728,402
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,577,177	2,719,500	142,323
7750	200	EMPLOYEE BENEFITS	664,214	688,359	24,145
7750	300	PURCHASED SERVICES	1,453,675	1,185,500	(268,175)
7750	400	ENERGY SERVICES	500	500	0
7750	500	MATERIALS & SUPPLIES	147,260	148,372	1,112
7750	600	CAPITAL EXPENDITURES	1,087,795	23,525	(1,064,270)
7750	700	OTHER EXPENSE	500	500	0
	TOTAL	DATA PROCESSING SERVICES	\$5,931,121	\$4,766,256	(\$1,164,865)
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,365,102	1,464,763	99,661
7760	200	EMPLOYEE BENEFITS	375,546	409,382	33,836
7760	300	PURCHASED SERVICES	3,785	3,473	(312)
7760	400	ENERGY SERVICES	19,761	21,761	2,000
7760	500	MATERIALS & SUPPLIES	55,976	54,331	(1,645)
7760	600	CAPITAL EXPENDITURES	2,407		(2,407)
7760	700	OTHER EXPENSE	925	925	0
	TOTAL	OTHER CENTRAL SERVICES	\$1,823,502	\$1,954,635	\$131,133
	SUBTOTAL - CENTRAL SERVICES		\$14,023,084	\$13,512,194	(\$510,890)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	16,200,828	15,225,451	(975,377)
7800	200	EMPLOYEE BENEFITS	5,333,946	5,556,940	222,994
7800	300	PURCHASED SERVICES	232,148	247,746	15,598
7800	400	ENERGY SERVICES	1,623,855	1,601,999	(21,856)
7800	500	MATERIALS & SUPPLIES	1,163,134	1,168,956	5,822
7800	600	CAPITAL EXPENDITURES	247,638		(247,638)
7800	700	OTHER EXPENSE	623,117	16,364	(606,753)
	TOTAL	PUPIL TRANSPORTATION	\$25,424,666	\$23,817,456	(\$1,607,210)

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	20,945,750	21,970,767	1,025,017
7900	200	EMPLOYEE BENEFITS	7,168,346	7,325,551	157,205
7900	300	PURCHASED SERVICES	10,822,509	10,577,569	(244,940)
7900	400	ENERGY SERVICES	15,990,008	16,332,341	342,333
7900	500	MATERIALS & SUPPLIES	1,287,327	800,220	(487,107)
7900	600	CAPITAL EXPENDITURES	380,589	2,272	(378,317)
7900	700	OTHER EXPENSE	313,616	1,351,799	1,038,183
	TOTAL	OPERATION OF PLANT	\$56,908,145	\$58,360,519	\$1,452,374
		MAINTENANCE OF PLANT			
8100	100	SALARIES	3,593,036	4,800,198	1,207,162
8100	200	EMPLOYEE BENEFITS	1,378,341	2,441,063	1,062,722
8100	300	PURCHASED SERVICES	2,764,849	1,917,976	(846,873)
8100	400	ENERGY SERVICES	113,130	95,173	(17,957)
8100	500	MATERIALS & SUPPLIES	3,269,152	3,842,680	573,528
8100	600	CAPITAL EXPENDITURES	352,113	29,372	(322,741)
8100	700	OTHER EXPENSE	4,440,293	6,379,762	1,939,469
	TOTAL	MAINTENANCE OF PLANT	\$15,910,914	\$19,506,224	\$3,595,310
		COMMUNITY SERVICES			
9100	100	SALARIES	689,792	629,978	(59,814)
9100	200	EMPLOYEE BENEFITS	197,535	198,764	1,229
9100	300	PURCHASED SERVICES	435,579	99,055	(336,524)
9100	500	MATERIALS & SUPPLIES	96,087	32,209	(63,879)
9100	600	CAPITAL EXPENDITURES	6,494	4,000	(2,494)
9100	700	OTHER EXPENSE	22,526	11,210	(11,316)
	TOTAL	COMMUNITY SERVICES	\$1,448,013	\$975,216	(\$472,798)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	6,537,819		(6,537,819)
	TOTAL	TRANSFER OF FUNDS	\$6,537,819	\$0	(\$6,537,819)
	TOTAL	APPROPRIATIONS	\$647,141,559	\$641,789,537	(\$5,352,022)

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>FUND BALANCE</u>			
2768	000	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	3,282,974	3,300,000	17,026
		STORM WATER MATCHING	1,765,349	1,000,000	(765,349)
		INSURANCE RESERVES	4,800,000	3,300,000	(1,500,000)
		OTHER RESTRICTED RES. (UNITARY)	2,251,125	9,000,000	6,748,875
		RESERVE FOR OUTSIDE AUDITORS	400,000	500,000	100,000
		RESERVE FOR PERFORMANCE	1,900,000	1,822,933	(77,067)
		ENCUMBRANCES/CARRYFORWARDS (APPROPRIATED)		9,351,738	9,351,738
		UNENCUMBERED CARRY-FORWARDS (APPROPRIATED)		14,900,000	14,900,000
		TERMINAL PAY (DROP) RESERVE	3,000,000	8,300,000	5,300,000
		FTE AUDIT RESERVE	500,000	750,000	250,000
		FEFP ADJUSTMENT RESERVE		6,000,000	6,000,000
		SUBTOTAL - COMMITTED	\$17,899,448	\$58,224,671	\$40,325,223
		<u>UNOBLIGATED</u>			
		OPERATING CONTINGENCY	4,000,000	10,500,000	6,500,000
		UNOBLIGATED - LAPSE	101,984		(101,984)
		SUBTOTAL - UNOBLIGATED	\$4,101,984	\$10,500,000	\$6,398,016
TOTAL		ENDING FUND BALANCE	\$22,001,432	\$68,724,671	\$46,723,239
TOTAL		APPROPRIATIONS & FD BALANCE	\$669,142,991	\$710,514,208	\$41,371,217

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	\$2,872,700	\$350,293	(\$2,522,407)
3321	000	CO/DS DISTR TO DISTRICTS	14,000,000		(14,000,000)
3341	000	RACING COMMISSION FUNDS	58,000	58,000	0
3391	000	PUBLIC EDUCATION CAPITAL	11,278,429	15,816,378	4,537,949
		OUTLAY (PECO)			
3392	000	CLASSROOMS FIRST	6,064,000	9,947,730	3,883,730
3393	000	SCHOOL INFRASTRUCTURE	364,210	359,343	(4,867)
	TOTAL	STATE SOURCES	\$34,637,339	\$26,531,744	(\$8,105,595)
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	69,485,090	74,131,371	4,646,281
3418	000	LOCAL SALES TAX	800,000	1,700,000	900,000
3431	400	INTEREST INCOME	5,150,000	8,249,707	3,099,707
3497	000	REFUNDS OF PRIOR YEAR	74,301		(74,301)
	TOTAL	LOCAL SOURCES	\$75,509,391	\$84,081,078	\$8,571,687
		TRANSFERS			
3610	000	TRANSFERS FROM GENERAL FUND	5,840,000		(5,840,000)
	TOTAL	TRANSFERS	\$5,840,000	\$0	(\$5,840,000)
	TOTAL	ESTIMATED REVENUE	\$115,986,730	\$110,612,822	(\$5,373,908)
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		ENCUMBERED	31,406,646	58,340,368	26,933,722
		COMMITTED	702,989	159,390,853	158,687,864
		UNOBLIGATED	113,353,136		(113,353,136)
	TOTAL	BEGINNING FUND BALANCE	\$145,462,771	\$217,731,221	\$72,268,450
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$261,449,501	\$328,344,043	\$66,894,542
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	239,863,920	135,648,623	(104,215,297)
	TOTAL	FACILITIES ACQ. & CONST.	\$239,863,920	\$135,648,623	(\$104,215,297)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	8,552,996	10,436,000	1,883,004
	TOTAL	TRANSFER OF FUNDS	\$8,552,996	\$10,436,000	\$1,883,004
	* TOTAL	APPROPRIATIONS	\$248,416,916	\$146,084,623	(\$102,332,293)
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		COMMITTED	(APPROPRIATED)	175,900,091	175,900,091
		UNOBLIGATED	13,032,585	6,359,330	(6,673,255)
	* TOTAL	ENDING FUND BALANCE	\$13,032,585	\$182,259,421	\$169,226,836
	TOTAL	APPROPRIATIONS & FD BALANCE	\$261,449,501	\$328,344,043	\$66,894,543

* Note: 2000-01 Encumbrances and Unencumbered Carry Forwards are included in Ending Fund Balance; these will be included in appropriations for Final Public Hearing (1999-00 appropriations included carry forwards).

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.		\$3,666,009	\$3,666,009
3341	000	RACING COMMISSION FUNDS	165,000	165,000	0
	TOTAL	STATE SOURCES	<u>\$165,000</u>	<u>\$3,831,009</u>	<u>\$3,666,009</u>
		LOCAL SOURCES			
3431	000	INTEREST	20,000	17,500	(2,500)
	TOTAL	LOCAL SOURCES	<u>\$20,000</u>	<u>\$17,500</u>	<u>(2,500)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$185,000</u>	<u>\$3,848,509</u>	<u>\$3,663,509</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	632,754	664,954	32,200
		UNOBLIGATED			0
	TOTAL	BEGINNING FUND BALANCE	<u>\$632,754</u>	<u>\$664,954</u>	<u>\$32,200</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$817,754</u></u>	<u><u>\$4,513,463</u></u>	<u><u>\$3,695,709</u></u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$157,635	\$3,828,859	\$3,671,224
	TOTAL	DEBT SERVICES	<u>\$157,635</u>	<u>\$3,828,859</u>	<u>\$3,671,224</u>
	TOTAL	APPROPRIATIONS	<u>\$157,635</u>	<u>\$3,828,859</u>	<u>\$3,671,224</u>
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	660,119	684,604	24,485
		UNOBLIGATED			0
	TOTAL	ENDING FUND BALANCE	<u>\$660,119</u>	<u>\$684,604</u>	<u>\$24,485</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$817,754</u></u>	<u><u>\$4,513,463</u></u>	<u><u>\$3,695,709</u></u>

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>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$6,567,033	\$129,230	(\$6,437,803)
	TOTAL	FEDERAL DIRECT	\$6,567,033	\$129,230	(\$6,437,803)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,450,414	55,805	(2,394,609)
3220	000	COMP EMPLOY TRAINING ACT	46,689		(46,689)
3226	000	EISENHOWER MATH & SCIENCE	827,875	32,098	(795,777)
3227	000	DRUG FREE SCHOOLS	1,135,489	38,576	(1,096,913)
3230	000	DISABILITIES EDUCATION ACT	35,461,281	250,019	(35,211,262)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	3,951,787	499,836	(3,451,951)
3251	000	ADULT BASIC EDUCATION	605,617	17,522	(588,095)
3270	000	ECIA CHAPTER II	3,398,992	72,708	(3,326,284)
3290	000	OTHER FEDERAL THRU STATE	2,328,979	82,101	(2,246,878)
3293	000	EMERGENCY IMMIGRANT EDUC. PROG.	0	1,264	1,264
	TOTAL	FEDERAL THRU STATE	\$50,207,123	\$1,049,929	(\$49,157,194)
		STATE SOURCES			
3399	000	MISCELLANEOUS STATE SOURCES	72,345		(72,345)
			\$72,345	\$0	(\$72,345)
	TOTAL	ANTICIPATED REVENUE	\$56,846,501	\$1,179,159	(\$55,667,342)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$9,086,994		(\$9,086,994)
5100	200	EMPLOYEE BENEFITS	3,005,678		(3,005,678)
5100	300	PURCHASED SERVICES	949,186		(949,186)
5100	500	MATERIALS & SUPPLIES	5,174,254	646,079	(4,528,175)
5100	600	CAPITAL EXPENDITURES	3,145,067		(3,145,067)
5100	700	OTHER EXPENSE	5,484		(5,484)
	TOTAL	REGULAR EDUCATION	\$21,366,663	\$646,079	(\$20,720,584)
		SPECIAL EDUCATION			
5200	100	SALARIES	2,434,460		(2,434,460)
5200	200	EMPLOYEE BENEFITS	730,890		(730,890)
5200	300	PURCHASED SERVICES	362,011		(362,011)
5200	500	MATERIALS & SUPPLIES	489,351	71,051	(418,300)
5200	600	CAPITAL EXPENDITURES	580,433		(580,433)
5200	700	OTHER EXPENSE	824		(824)
	TOTAL	SPECIAL EDUCATION	\$4,597,969	\$71,051	(\$4,526,918)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	560,162		(560,162)
5300	200	EMPLOYEE BENEFITS	32,883		(32,883)
5300	300	PURCHASED SERVICES	291,682		(291,682)
5300	500	MATERIALS & SUPPLIES	385,243	58,421	(326,822)
5300	600	CAPITAL EXPENDITURES	919,010		(919,010)
5300	700	OTHER EXPENSE	6,461		(6,461)
	TOTAL	VOCATIONAL EDUCATION	\$2,195,441	\$58,421	(\$2,137,020)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	102,456		(102,456)
5400	200	EMPLOYEE BENEFITS	17,326		(17,326)
5400	300	PURCHASED SERVICES	20,937		(20,937)
5400	500	MATERIALS & SUPPLIES	80,902	17,522	(63,380)
5400	600	CAPITAL EXPENDITURES	93,211		(93,211)
5400	700	OTHER EXPENSE	45		(45)
	TOTAL	ADULT CONTINUED EDUCATION	\$314,877	\$17,522	(\$297,355)
		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		(99,498)
5500	600	CAPITAL EXPENDITURES	50,419		(50,419)
5500	700	OTHER EXPENSE	200		(200)
	TOTAL	OTHER INSTRUCTION	\$256,209	\$0	(\$256,209)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$28,731,159	\$793,073	(\$27,938,086)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	510,161		(510,161)
6110	200	EMPLOYEE BENEFITS	152,171		(152,171)
6110	300	PURCHASED SERVICES	6,704		(6,704)
6110	500	MATERIALS & SUPPLIES		93,205	93,205
	TOTAL	ATTENDANCE & SOCIAL WORK	\$669,036	\$93,205	(\$575,831)
		GUIDANCE SERVICES			

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
6120	100	SALARIES	327,624		(327,624)
6120	200	EMPLOYEE BENEFITS	45,603		(45,603)
6120	300	PURCHASED SERVICES	20,402		(20,402)
	TOTAL	GUIDANCE SERVICES	\$393,629	\$0	(\$393,629)
		HEALTH SERVICES			
6130	100	SALARIES	399,397		(399,397)
6130	200	EMPLOYEE BENEFITS	137,472		(137,472)
6130	300	PURCHASED SERVICES	7,500		(7,500)
6130	500	MATERIALS & SUPPLIES	1,690		(1,690)
6130	600	CAPITAL OUTLAY	134,810		(134,810)
	TOTAL	HEALTH SERVICES	\$680,869	\$0	(\$680,869)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	658,497		(658,497)
6140	200	EMPLOYEE BENEFITS	218,832		(218,832)
6140	300	PURCHASED SERVICES	20,250		(20,250)
	TOTAL	PSYCHOLOGICAL SERVICES	\$897,579	\$0	(\$897,579)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	102,776		(102,776)
6150	200	EMPLOYEE BENEFITS	31,744		(31,744)
6150	300	PURCHASED SERVICES	13,062		(13,062)
6150	400	ENERGY	500		(500)
6150	500	MATERIALS & SUPPLIES	149,107		(149,107)
6150	600	CAPITAL OUTLAY	9,077		(9,077)
	TOTAL	PARENTAL INVOLVEMENT	\$306,266	\$0	(\$306,266)

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	1,339,118		(1,339,118)
6190	200	EMPLOYEE BENEFITS	387,522		(387,522)
6190	300	PURCHASED SERVICES	1,153,145		(1,153,145)
6190	500	MATERIALS & SUPPLIES	63,441		(63,441)
6190	600	CAPITAL OUTLAY	50,957		(50,957)
6190	700	OTHER EXPENSES	11,322		(11,322)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$3,005,505	\$0	(\$3,005,505)
	SUBTOTAL - PUPIL SERVICES		\$5,952,884	\$93,205	(\$5,859,679)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	432,459		(432,459)
6200	200	EMPLOYEE BENEFITS	163,392		(163,392)
6200	300	PURCHASED SERVICES	3,288		(3,288)
6200	500	MATERIALS & SUPPLIES	6,539		(6,539)
6200	600	CAPITAL EXPENDITURES	135,933		(135,933)
	TOTAL	INSTRUCTIONAL MEDIA	\$741,611	\$0	(\$741,611)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	7,940,328		(7,940,328)
6300	200	EMPLOYEE BENEFITS	2,650,634		(2,650,634)
6300	300	PURCHASED SERVICES	809,518	16,464	(793,054)
6300	500	MATERIALS & SUPPLIES	846,516	162,625	(846,516)
6300	600	CAPITAL EXPENDITURES	1,076,044		(1,076,044)
6300	700	OTHER EXPENSE	18,168		(18,168)
	TOTAL	CURRICULUM & INSTRUCTION	\$13,341,208	\$179,089	(\$13,162,119)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,168,287		(1,168,287)
6400	200	EMPLOYEE BENEFITS	121,101		(121,101)
6400	300	PURCHASED SERVICES	1,939,814	19,097	(1,920,717)
6400	500	MATERIALS & SUPPLIES	1,056,748	68,484	(988,264)
6400	600	CAPITAL EXPENDITURES	670,587		(670,587)
6400	700	OTHER EXPENSE	69,867	818	(69,049)
	TOTAL	STAFF DEVELOPMENT	\$5,026,404	\$88,399	(\$4,938,005)
		GENERAL ADMINISTRATION			
7200	100	SALARIES	50,533		(50,533)
7200	200	EMPLOYEE BENEFITS	8,994		(8,994)
7200	500	MATERIALS & SUPPLIES	985		(985)
7200	700	OTHER EXPENSE	873,557		(873,557)
	TOTAL	GENERAL ADMINISTRATION	\$934,069	\$0	(\$934,069)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	21,200		(21,200)
7300	200	EMPLOYEE BENEFITS	1,880		(1,880)
7300	300	PURCHASED SERVICES	46,791		(46,791)
7300	400	ENERGY	1,574		(1,574)
7300	500	MATERIALS & SUPPLIES	4,468	2,397	(2,071)
7300	600	CAPITAL EXPENDITURES	62		(62)
	TOTAL	SCHOOL ADMINISTRATION	\$75,975	\$2,397	(\$73,578)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	1999-00 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	28,000		(28,000)
7400	600	CAPITAL EXPENDITURES	1,030		(1,030)
7400	700	OTHER EXPENSE	62,695		(62,695)
	TOTAL	FACILITIES ACQ. & CONST.	\$91,725	\$0	(\$91,725)
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES	6,400		(6,400)
7710	500	MATERIALS & SUPPLIES	500		(500)
7710	600	CAPITAL EXPENDITURES	2,699		(2,699)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$9,599	\$0	(\$9,599)
		STAFF SERVICES			
7730	300	PURCHASED SERVICES	5,000		(5,000)
	TOTAL STAFF SERVICES		\$5,000	\$0	(\$5,000)
		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	50,192		(50,192)
7800	600	CAPITAL EXPENDITURES	10,000		(10,000)
	TOTAL	PUPIL TRANSPORTATION	\$60,192	\$0	(\$60,192)
		OPERATION OF PLANT			
7900	100	SALARIES	29,101		(29,101)
7900	200	EMPLOYEE BENEFITS	11,437		(11,437)
7900	300	PURCHASED SERVICES	125,107		(125,107)
7900	400	ENERGY SERVICES	29,200		(29,200)
7900	500	MATERIALS & SUPPLIES	1,634		(1,634)
7900	600	CAPITAL EXPENDITURES	15,365		(15,365)
	TOTAL	OPERATION OF PLANT	\$211,844	\$0	(\$211,844)
		MAINTENANCE OF PLANT			
8100	300	PURCHASED SERVICES	21,290		(21,290)
8100	500	MATERIALS & SUPPLIES	28		(28)
8100	600	CAPITAL EXPENDITURES	433		(433)
	TOTAL	MAINTENANCE OF PLANT	\$21,751	\$0	(\$21,751)
		COMMUNITY SERVICES			
9100	100	SALARIES	214,051		(214,051)
9100	200	EMPLOYEE BENEFITS	61,757		(61,757)
9100	300	PURCHASED SERVICES	71,511		(71,511)
9100	500	MATERIALS & SUPPLIES	147,059	22,996	(124,063)
9100	600	CAPITAL EXPENDITURES	2,530		(2,530)
9100	700	OTHER EXPENSE	1,021,636		(1,021,636)
	TOTAL	COMMUNITY SERVICES	\$1,518,544	\$22,996	(\$1,495,548)
	TOTAL	APPROPRIATIONS	\$56,846,501	\$1,179,159	(\$55,667,342)

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	\$12,515,578	\$12,368,907	(\$146,671)
3262	000	SCH BRKFST REIMBURSEMENT	2,886,610	3,285,695	399,085
3263	000	AFTER SCHOOL SNACK REIMB	0	142,556	142,556
3265	000	USDA DONATED COMMODITIES	1,467,624	1,467,624	0
3267	000	SUMMER FOOD SERVICE PROGRAM	631,924	57,268	(574,656)
	TOTAL	FEDERAL THRU STATE	\$17,501,736	\$17,322,050	(\$179,686)
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	316,839	316,839	0
3338	000	SCHOOL LUNCH SUPPLEMENT	389,490	389,490	0
	TOTAL	STATE SOURCES	\$706,329	\$706,329	\$0
		LOCAL SOURCES			
3431	000	INTEREST INCOME	400,000	150,000	(250,000)
3451	000	STUDENT LUNCHES	7,590,000	7,473,897	(116,103)
3452	000	STUDENT BREAKFAST	181,250	138,010	(43,240)
3453	000	ADULT BREAKFAST/LUNCHES	572,250	821,925	249,675
3454	000	STUDENT AND ADULT AL A CARTA	3,707,000	3,719,973	12,973
3455	000	STUDENT SNACKS		89,000	89,000
3490	000	MISC LOCAL SOURCES	423,627	615,784	192,157
	TOTAL	LOCAL SOURCES	\$12,874,127	\$13,008,589	\$134,462
	TOTAL	ESTIMATED REVENUE	\$31,082,192	\$31,036,968	(\$45,224)
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		ENCUMBERED	738,328	582,271	(156,057)
		COMMITTED	7,477,323	7,148,605	(328,718)
	TOTAL	BEGINNING FUND BALANCE	\$8,215,651	\$7,730,876	(\$484,775)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$39,297,843	\$38,767,844	(\$529,999)

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	\$11,482,416	\$12,286,544	\$804,128
7600	200	EMPLOYEE BENEFITS	3,799,045	3,340,836	(458,209)
7600	300	PURCHASED SERVICES	2,216,400	1,741,849	(474,551)
7600	400	ENERGY SERVICES	224,200	248,500	24,300
7600	500	MATERIALS & SUPPLIES	13,275,121	14,038,975	763,854
7600	600	CAPITAL EXPENDITURES	3,075,892	1,124,284	(1,951,608)
7600	700	OTHER EXPENSE	343,695	327,280	(16,415)
	TOTAL	FOOD SERVICE	\$34,416,769	\$33,108,268	(\$1,308,501)
	TOTAL	APPROPRIATIONS	\$34,416,769	\$33,108,268	(\$1,308,501)
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	1,345,061	2,061,147	716,086
		EQUIPMENT RESERVE	700,100	988,920	288,820
		SUBTOTAL - COMMITTED	\$2,045,161	\$3,050,067	\$1,004,906
		<u>UNOBLIGATED</u>			
		CONTINGENCY	2,835,913	2,609,510	(226,403)
	TOTAL	ENDING FUND BALANCE	\$4,881,074	\$5,659,577	\$778,503
	TOTAL	APPROPRIATIONS & FD BALANCE	\$39,297,843	\$38,767,844	(\$529,999)

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			
3480	020	WORKERS' COMPENSATION INS	\$4,000,000		(\$4,000,000)
3480	030	LIABILITY INSURANCE-REVENUE	1,000,000	5,000,000	4,000,000
3481	000	CHARGES FOR SERVICES	1,459,160	1,459,160	0
3742	000	INSURANCE LOSS RECOVERIES	300,000	300,000	0
	TOTAL	LOCAL SOURCES	\$6,759,160	\$6,759,160	\$0
	TOTAL	ESTIMATED REVENUE	\$6,759,160	\$6,759,160	\$0
2780	050	BUDGET FUND BALANCE-BEGIN			
		ENCUMBERED	315,627	101,386	(214,241)
		COMMITTED	6,084,577	3,607,912	(2,476,665)
	TOTAL	BEGINNING FUND BALANCE	\$6,400,204	\$3,709,298	(\$2,690,906)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$13,159,364	\$10,468,458	(\$2,690,906)

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)	\$5,000,000	\$5,000,000	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	443,237	478,729	35,492
7760	200	EMPLOYEE BENEFITS	114,032	131,652	17,620
7760	300	PURCHASED SERVICES	692,612	290,860	(401,752)
7760	500	MATERIALS & SUPPLIES	354,167	360,000	5,833
7760	600	CAPITAL EXPENDITURES	121,300	42,500	(78,800)
7760	700	OTHER EXPENSE	126,650	126,640	(10)
	TOTAL	OTHER CENTRAL SERVICES	\$1,851,998	\$1,430,381	(\$421,617)
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	1,380		(1,380)
	TOTAL	OPERATION OF PLANT	\$1,380	\$0	(\$1,380)
	TOTAL	APPROPRIATIONS	\$6,853,378	\$6,430,381	(\$422,997)
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	6,305,986	4,038,077	(2,267,909)
	TOTAL	ENDING FUND BALANCE	\$6,305,986	\$4,038,077	(\$2,267,909)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$13,159,364	\$10,468,458	(\$2,690,906)

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.	\$12,330		(\$12,330)
3462	000	FINANCIAL AID FEES	33,359		(33,359)
3490	000	MISC. LOCAL SOURCES	234,437		(234,437)
	TOTAL	LOCAL SOURCES	\$280,126	\$0	(280,126)
	TOTAL	ESTIMATED REVENUE	\$280,126	\$0	(\$280,126)
		FUND BALANCE			
2769	050	BUDGET FUND BALANCE-BEGIN			
		ENCUMBERED	29,587	32,156	2,569
		COMMITTED	387,077	677,145	290,068
	TOTAL	BEGINNING FUND BALANCE	\$416,664	\$709,301	\$292,637
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$696,790	\$709,301	\$12,511

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	100	SALARIES	\$13,281		(\$13,281)
5100	200	EMPLOYEE BENEFITS	3,115		(3,115)
5100	300	PURCHASED SERVICES	6,749		(6,749)
5100	500	MATERIALS & SUPPLIES	145,484		(145,484)
5100	600	CAPITAL EXPENDITURES	111,674		(111,674)
5100	700	OTHER EXPENSE	389		(389)
	TOTAL	REGULAR EDUCATION	\$280,692	\$0	(\$280,692)
		SPECIAL EDUCATION			
5200	300	PURCHASED SERVICES	6,514		(6,514)
5200	500	MATERIALS & SUPPLIES	34,479		(34,479)
5200	600	CAPITAL EXPENDITURES	18,457		(18,457)
5200	700	OTHER EXPENSE	130		(130)
	TOTAL	SPECIAL EDUCATION	\$59,580	\$0	(\$59,580)
		VOCATIONAL EDUCATION			
5300	300	PURCHASED SERVICES	81		(81)
5300	500	MATERIALS & SUPPLIES	1,147		(1,147)
5300	600	CAPITAL EXPENDITURES	773		(773)
	TOTAL	VOCATIONAL EDUCATION	\$2,001	\$0	(\$2,001)
		OTHER INSTRUCTION			
5500	300	PURCHASED SERVICES	395		(395)
5500	500	MATERIALS & SUPPLIES	1,851		(1,851)
	TOTAL	OTHER INSTRUCTION	\$2,246	\$0	(\$2,246)
		INSTRUCTIONAL MEDIA			
6200	300	PURCHASED SERVICES	4,941		(4,941)
6200	500	MATERIALS & SUPPLIES	12,546		(12,546)
6200	600	CAPITAL EXPENDITURES	6,604		(6,604)
	TOTAL	INSTRUCTIONAL MEDIA	\$24,091	\$0	(\$24,091)
		CURRICULUM AND INSTRUCTION			
6300	300	PURCHASED SERVICES	650		(650)
6300	500	MATERIALS & SUPPLIES	2,775		(2,775)
	TOTAL	CURRICULUM AND INSTRUCTION	\$3,425	\$0	(\$3,425)
		STAFF DEVELOPMENT			
6400	300	PURCHASED SERVICES	24,691		(24,691)
6400	500	MATERIALS & SUPPLIES	801		(801)
6400	600	CAPITAL EXPENDITURES	3,000		(3,000)
	TOTAL	STAFF DEVELOPMENT	\$28,492	\$0	(\$28,492)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	1999-2000 AMENDED BUDGET	2000-01 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES	527		(527)
7200	600	CAPITAL EXPENDITURES	814		(814)
	TOTAL	GENERAL ADMINISTRATION	\$1,341	\$0	(\$1,341)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES			0
7300	600	CAPITAL EXPENDITURES	2,069		(2,069)
			\$2,069	\$0	(\$2,069)
		OPERATION OF PLANT			
7900	300	PURCHASED SERVICES	19		(19)
7900	600	CAPITAL EXPENDITURES			0
	TOTAL	OPERATION OF PLANT	\$19	\$0	(\$19)
		COMMUNITY SERVICES			
9100	300	PURCHASED SERVICES	200		(200)
9100	500	MATERIALS & SUPPLIES	45,540		(45,540)
9100	600	CAPITAL EXPENDITURES	1,211		(1,211)
9100	700	OTHER EXPENSE	68,776		(68,776)
	TOTAL	COMMUNITY SERVICES	\$115,727	\$0	(\$115,727)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	7,000		(7,000)
	TOTAL	TRANSFER OF FUNDS	\$7,000	\$0	(\$7,000)
	TOTAL	APPROPRIATIONS	\$526,683	\$0	(\$526,683)
		FUND BALANCE			
2769	090	BUDGET FUND BALANCE-END	170,107	709,301	539,194
	TOTAL	ENDING FUND BALANCE	\$170,107	\$709,301	\$539,194
	TOTAL	APPROPRIATIONS & FD BALANCE	\$696,790	\$709,301	\$12,511

APPENDIX

PINELLAS COUNTY
SCHOOL BOARD

GLOSSARY

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

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.

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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.

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.

CTAE: Department of Career, Technical, and Adult Education. The Pinellas district department responsible for coordinating vocational and adult education programs.

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

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

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.

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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.

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.

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

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

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

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

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

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.

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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 1994.

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

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

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

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

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

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.

First Public Hearing: July 25, 2000



SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

**Public Hearing on
1996/97 Millage Rates & District Budget**

July 24, 1996 (7:00 p.m.)

**ADDITIONAL SUPPORTING INFORMATION
(Budget Details)**

Pinellas County Schools
301 4th Street, SW
Largo, Florida
Phone: (813) 588-6479