

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2001/02 Millage Rates & District Budget

July 31, 2001 (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 2001/02 Millage Rates & District Budget**

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

July 31, 2001 -- 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 2001/02 Millage
 - b. Statements and Questions from the Public
 - c. School Board Discussion of Millage
 - d. Adoption of Tentative Millages for 2001/02
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. Tentative 2001/02 Budget
 - a. Explanation of the Tentative 2001/02 Budget
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budget
 - d. School Board Action on Tentative Budget for 2001/02
 - 1) Additional Amendments to Proposed Budget
 - 2) Adoption of Tentative Budget for 2001/02
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

2001 - 2002 BUDGET CALENDAR

September 12, 2000 Mid September 2000	2000-01 Budget Approved Education Commissioner's 2001-02 Budget Request
October 14, 2000	FTE 2000-01 Survey 2 "date certain"
Nov - Dec 2000	Detailed budget review meetings with departments
January 8, 2001 January 8, 2001 January 11, 2001 January 15, 2001 January 17, 2001	Forms and instructions distributed to departments FTE 2000-01 Third Calculation received from state FTE 2001-02 estimates (per forecast model) to State DOE Second semester staffing review Governor 's 2001-02 Budget Recommendations
February 11, 2001 February 19, 2001 February 20, 2001 February 27, 2001	FTE 2000-01 Survey 3 "date certain" Budget requests received from departments School Board workshop on budget priorities School Board approves school zones for 2001-02
March 6, 2001 March 6, 2001	2001 Legislative Session Begins Board Workshop Systematic Review
April 5, 2001 April 23, 2001 April 27, 2001	Staffing allocations to schools Staff Rosters from schools due to Personnel Discretionary and SIP dollar allocations to schools
May 2, 2001 May 4, 2001 May 9, 2001 May 15, 2001	Budget Steering Committee meeting State Legislature ends regular session (60 calendar days) Budget Steering Committee meeting School Board Workshop
June 12 - 15, 2001	State DOE Presentations to School Finance Officers
July 1, 2001 July 28, 2001 July 31, 2001	New fiscal year begins Advertise in St. Petersburg Times First Public Hearing on the 2001-02 Budget and Millage Rates
August 6, 2001 August 22, 2001	County Property Appraiser mails TRIM notices School term begins
September 11, 2001 September 11, 2001	Board adopts Tentative District Work Program Final Public Hearing on the 2001-02 Budget and Millage Rates Adopted budget shall include the district's facilities work program

NOTICE OF PROPOSED TAX INCREASE

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

Last Year's property tax levy

A. Initially proposed tax levy	\$ 329,026,237
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 402,531
C. Actual property tax levy	\$ 328,623,706
This year's proposed tax levy	\$ 360,675,908

A portion of the tax levy is required under state law in order for the school board to receive \$272,183,666 in state education grants. The required portion has increased by 8.55 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 31, 2001, 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 dictate the form and placement of the budget advertisements, as well as the order of business during the budget hearings.

PINELLAS COUNTY SCHOOLS

Proposed 2001/2002 Millage Rates

PROPERTY TAX ROLL (in \$ Billions)			
	2000/2001	2001/2002	Change
Gross Taxable Property Value	\$39.02	\$42.50	8.9%
Adjusted Taxable Value (excluding new construction, etc.)	\$38.48	\$41.83	7.2%
	<i>(vs. 2000-01 Final Gross Taxable Value)</i>		

MILLAGE RATE COMPARISONS:			
<u>Proposed 2001-2002 Rates vs. Actual 2000-2001 Millage Rates</u>	<u>2000/2001 Actual</u>	<u>2001/2002 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.774	5.839	1.1%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.149	0.138	-7.4%
Operating Subtotal	6.433	6.487	0.8%
Capital Outlay	2.000	2.000	0.0%
Total Millage	8.433	8.487	0.6%
<u>Proposed 2001/02 Rates vs. Rolled-Back Millage Rates</u>	<u>Rolled-Back Rate</u>	<u>2001/2002 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.379	5.839	8.55%
Discretionary Local Effort	2.477	2.648	6.90%
<i>Including Capital Outlay and Supplemental Discretionary</i>			
Total Millage	7.856	8.487	8.03%

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2001/02

SUMMARY OF PROPERTY TAXES

2001-02

- 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 13, 2001, was \$ 42,497,455,980.
- 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 13, 2001, was \$ 42,497,456.
- (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 \$ 42,497,456 = \$ 40,372,583.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970

Pinellas County School Property Taxes by Year - 1970/71 to 2000/01															
Millage	1970/71	1971/72	1972/73	1973/74	1974/75 through										
					Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	
					Operating										
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	
Debt Service (County)	0.35	0.35	0.32		Operating Subtotal	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	
Capital Improvemt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	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	7.502	
Millage	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	2000/01	Proposed 2001/02
Operating															
Required Local Effort	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	5.839
Discretionary Local	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	0.510
Supplemental Discretionary								0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138
Operating Subtotal	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	6.487
Capital Improvement	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	2.000
Total Millage	7.337	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED 2001/2002 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2000	\$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>
2001 Tax:				
Required Local Effort (5.839 Mills)	\$145.98	\$350.34	\$583.90	\$729.88
Discretionary (.648Mills)	16.20	38.88	64.80	81.00
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
TOTAL 2001 Tax (8.487 Mills)	\$212.18	\$509.22	\$848.70	\$1,060.88
2000 Tax (8.433Mills)	\$210.83	\$505.98	\$843.30	\$1,054.13
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>\$1.35</i>	<i>\$3.24</i>	<i>\$5.40</i>	<i>\$6.75</i>

**PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 2000-2001		BUDGET 2001-2002		INCREASE/(DECREASE), FY02 vs FY01		
TAX BASE					Amount	Percent	
Gross Taxable Value	\$39,016,510,925		\$42,497,455,980		\$3,480,945,055		8.9%
Value of 1 mill (@ 95%)	\$37,065,685		\$40,372,583		\$3,306,898		8.9%
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.774	\$214,017,267	5.839	\$235,735,513	0.065	\$21,718,246	10.1%
Discretionary	0.510	18,903,500	0.510	20,590,017	0.000	\$1,686,517	8.9%
Additional Discretionary	0.149	5,522,787	0.138	5,571,416	-0.011	\$48,629	0.9%
Total Operating	6.433	\$238,443,554	6.487	\$261,896,946	0.054	\$23,453,392	9.8%
Capital	2.000	\$74,131,370	2.000	\$80,745,166	0.000	\$6,613,796	8.9%
TOTAL	8.433	\$312,574,924	8.487	\$342,642,112	0.054	\$30,067,188	9.6%

*NOTE: 2000-2001 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 2000-01 to \$ 38,968,778,067*

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY
2001/02 Proposed Budget -- ALL FUNDS

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	<u>2001/02 Budget</u>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$19,276,674	2.3%
State	410,327,392	50.0%
Local	391,649,313	47.7%
<i>Subtotal, Revenue</i>	\$821,253,379	100.0%
<i>Transfers & Balances</i>	338,062,714	
GRAND TOTAL	<u>\$1,159,316,093</u>	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2000/01 Budget (a)</i>	<i>2001/02 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$721,386,666	\$740,669,339	\$19,282,673	2.7%
Debt Service	5,760,164	4,893,949	(\$866,215)	-15.0%
Capital Outlay	327,228,478	360,789,829	\$33,561,351	10.3%
Contracted Programs (c)	60,389,392	1,094,769	(\$59,294,623)	-98.2%
School Food Service (d)	38,220,433	41,738,754	\$3,518,321	9.2%
Internal Service	11,115,516	10,129,453	(\$986,063)	-8.9%
Trust & Agency	906,148		(\$906,148)	-100.0%
GRAND TOTAL	\$1,165,006,797	\$1,159,316,093	(\$5,690,704)	-0.5%

(a) 2000/01 Amended Budget, as of Budget Amendment No. 9 May 31, 2001.

(b) 2001/02 Budget, based on "TRIM" Advertisement of July 28, 2001 for
First Public Hearing on July 31, 2001, and subsequent amendments for
Second (Final) Public Hearing on September 11, 2001

(c) Contracted Program Fund is typically at its lowest point at the beginning of the fiscal year.

2001-2002 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 3.38%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

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

5.839
0.648
2.000
8.487

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal (Direct)	\$ 185,000	\$ 233,394	\$	\$	\$	418,394
Federal (Through State)	800,000	18,058,280				18,858,280
State Sources	361,939,824	651,669	4,019,804	43,716,095		410,327,392
Local Sources	277,769,106	15,017,541	17,500	93,545,166	5,300,000	391,649,313
TOTAL REVENUES	640,693,930	33,960,884	4,037,304	137,261,261	5,300,000	821,253,379
Transfers In	12,936,000					12,936,000
Non-Revenue Sources						0
FUND BALANCES - July 1, 2001	87,039,409	8,872,639	856,645	223,528,568	4,829,453	325,126,714
TOTAL REVENUES AND BALANCES	\$ 740,669,339	\$ 42,833,523	\$ 4,893,949	\$ 360,789,829	\$ 10,129,453	\$ 1,159,316,093
EXPENDITURES						
Instruction	\$ 426,505,703	1,073,174	\$	\$	\$	427,578,877
Pupil Personnel Services	28,302,662					28,302,662
Instructional Media Services	11,341,972					11,341,972
Instructional & Curriculum Development Services	12,938,808	16,670				12,955,478
Instructional Staff Training	3,932,073	4,725				3,936,798
Board of Education	1,070,386					1,070,386
General Administration	5,799,869				5,000,000	10,799,869
School Administration	45,240,476					45,240,476
Facilities Acquisition & Construction	314,945			149,644,693		149,959,638
Fiscal Services	5,655,151					5,655,151
Food Service		35,770,315				35,770,315
Central Services	15,199,547					15,199,547
Pupil Transportation Services	24,201,501					24,201,501
Operation of Plant	60,773,792					60,773,792
Maintenance of Plant	19,267,481					19,267,481
Community Services	755,357	200				755,557
Debt Service			4,037,654			4,037,654
TOTAL EXPENDITURES	661,299,723	36,865,084	4,037,654	149,644,693	5,000,000	856,847,154
Transfers Out				10,436,000	2,500,000	12,936,000
FUND BALANCES - June 30, 2002	79,369,616	5,968,439	856,295	200,709,136	2,629,453	289,532,939
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 740,669,339	\$ 42,833,523	\$ 4,893,949	\$ 360,789,829	\$ 10,129,453	\$ 1,159,316,093

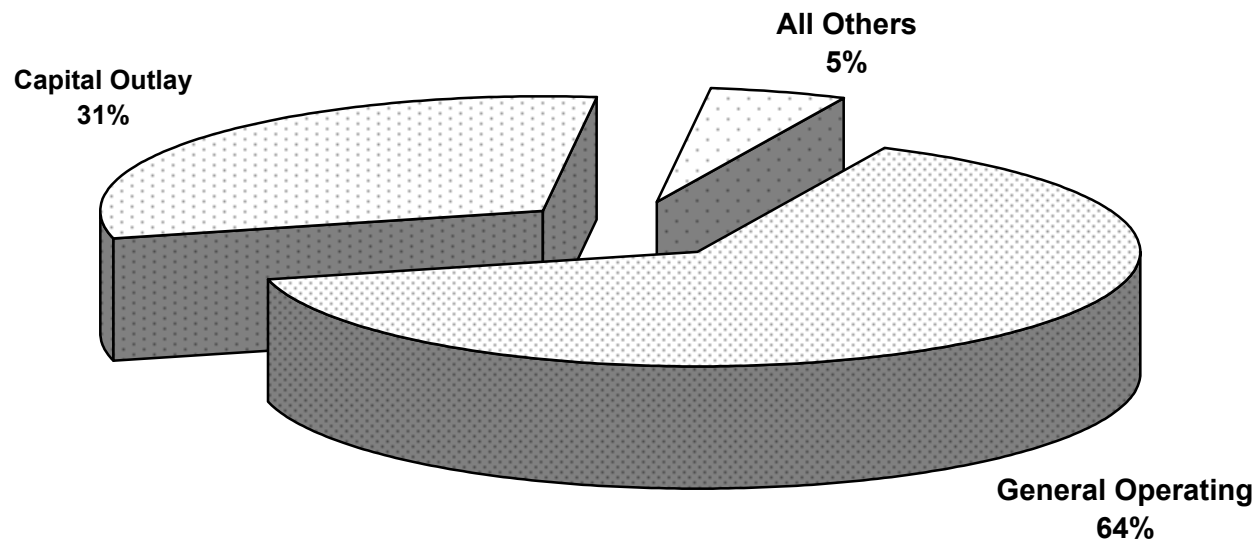
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

This proposed budget reflects an increase in classroom expenditures as a percent of total current operating expenditures of two percent over the 1999-2000 fiscal year. This increase in classroom expenditures is required by the legislature because the district has performed below the required performance standard on two of four student performance standards for the 1999-2000 school year. In order to achieve the legislatively required level of classroom expenditures as a percentage of total operating expenditures, the proposed budget includes an increase in overall classroom expenditures of \$11,161,837 above the amount spent for this same purpose during the 1999-2000 fiscal year. In order to achieve improved student academic performance, this proposed increase is being budgeted for the following activities:

Reassign 79 classroom support and district level staff positions to direct classroom instruction	3,334,618
Classroom staffing model enhancements	1,500,000
Classroom teaching bonuses as part of the total bonuses	6,327,219
Total Redirections	11,161,837

The computation above is based on both statutory and appropriations proviso language and is a "good faith effort" to comply with House Bill 1545.

**Pinellas County Schools
2001-02 Budget - All Funds
\$1.159 Billion**



2001-02 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. These 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

With the implementation of GASB 34 the Trust and Agency fund will be eliminated. The Trust portion will be part of the operating fund. The Agency portion will be reflected as an Agency fund. This fund accounts for money and property received from non-enterprise fund sources held by a governmental unit in the capacity of trustee, custodian, or agent for other governmental entities, individuals, and non-public organizations.

**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 2001-02 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

	2000-01 Original Budget	2001-02 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	110,636	111,811
Weighted FTE	121,427	122,110
Base Student Allocation	\$ 3,417	\$ 3,413
Value of One FTE to Pinellas	\$ 3,499	\$ 3,490
FEFP K-12 Revenue	\$ 506,769,298	\$ 507,919,179*
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 27,174,545	\$ 27,556,330

*Includes Base FEFP Revenue, Safe Schools Allocation, the ESE Guarantee, and the Supplemental Academic Instruction allocation.

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

	2000-01 Amended Budget	2001-02 Budget
Direct Instruction	432,180,972	426,505,703
Instructional Support	65,195,188	56,515,517
Maintain & Operate Facilities	105,598,962	104,242,774
School Administration	45,334,711	45,240,476
All Other Functions	32,244,497	28,795,253
Obligated Fund Balance	<i>Included in appropriations</i>	35,170,394
Committed Fund Balance	30,182,434	33,534,510
Fund Balance Contingency	10,649,902	10,664,712
TOTAL	721,386,666	740,669,339

**PINELLAS COUNTY SCHOOL BOARD
2001/02 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2001/02 BUDGET
FEDERAL SOURCES	
Federal Impact Funds	\$20,000
Other Federal, including Federal-Through-State	965,000
TOTAL FEDERAL	\$985,000
STATE SOURCES	
Base State FEFP	\$190,466,190 <i>a</i>
Supplemental Academic Instruction	25,018,921 <i>b</i>
ESE Guaranteed Allocation	52,826,863 <i>c</i>
Safe Schools	3,871,692 <i>d</i>
Workforce Development (Adult Education)	27,556,330
Discretionary Enhancement (Lottery)	13,277,068
Adults with Disabilities	791,193
C.O. & D.S.	67,581
Florida Teacher Lead Program	705,529
Instructional Materials	9,334,558
Transportation	16,696,767
Educational Technology	2,862,001
Teacher Recruitment and Retention	6,969,778
Pre-K Intervention	4,054,616
Teacher Training	1,650,737
Other State Funds	5,790,000
TOTAL STATE	\$361,939,824
LOCAL SOURCES	
District School Taxes	\$261,896,946 <i>f</i>
Vocational & Other Course Fees	2,470,000
Interest Income	5,800,000
Other Local Sources	7,602,160
TOTAL LOCAL	\$277,769,106
TRANSFERS	12,936,000
TOTAL REVENUE AND TRANSFERS	\$653,629,930
REVENUE AND BALANCE	
Obligated Fund Balance	\$35,338,647
Committed Fund Balance	40,623,892
Unobligated Fund Balance	11,076,870
TOTAL BEGINNING FUND BALANCE	\$87,039,409
TOTAL REVENUE & BEGINNING FUND BALANCE	\$740,669,339

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2001-02	122,109.71
<i>Times: Base Student Allocation (BSA)</i>	<i>\$3,413.18</i>
	\$416,782,420
<i>Times: District Cost Differential</i>	<i>1.0226</i>
BASE FEFP	\$426,201,703
Less: Required Local Effort Property Taxes (5.986 Mills)	(235,735,513) <i>e</i>
BASE STATE FEFP	\$190,466,190 <i>a</i>
Plus: Supplemental Academic Instruction Allocation	25,018,921 <i>b</i>
Plus: ESE Guaranteed Allocation	52,826,863 <i>c</i>
Plus: Safe Schools Allocation	3,871,692 <i>d</i>
NET STATE FEFP	272,183,666
TOTAL STATE ALLOCATION	\$272,183,666
<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, 2001, by F.D.O.R.:	
	\$42,497,455,980
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
\$42,497,455,980 x 95% =	\$40,372,583
<i>2001/02 Operating Levy = \$40,372,583 x 6.487 Mills =</i>	
Required Local Effort	5.839
Discretionary	0.510
Supplemental Discretionary	0.138
TOTAL DISTRICT SCHOOL TAXES	\$261,896,946 <i>f</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	48.9%	\$361,939,824
LOCAL SOURCES	37.5%	277,769,106
TRANSFERS AND BALANCES	13.5%	99,975,409
FEDERAL SOURCES	0.1%	985,000
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$740,669,339

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2001-02
As of July 31, 2001

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
	<i>BASIC PROGRAMS</i>				
101	BASIC K-3	25,916.02	1.007	26,097.43	\$ 91,088,326
102	BASIC 4-8	30,715.19	1.000	30,715.19	107,205,776
103	BASIC 9-12	23,842.13	1.113	26,536.29	92,620,087
111	BASIC K-3 WITH ESE	6,564.81	1.007	6,610.76	\$ 23,073,654
112	BASIC 4-8 WITH ESE	12,625.68	1.000	12,625.68	44,067,636
113	BASIC 9-12 WITH ESE	4,861.81	1.113	5,411.19	18,886,772.14
	Subtotal	104,525.64		107,996.54	\$ 376,942,251
	<i>AT-RISK PROGRAMS</i>				
130	INTENSIVE ENGLISH/ESOL K-12	2,293.08	1.265	2,900.75	\$ 10,124,540
	Subtotal	2,293.08		2,900.75	\$ 10,124,540
	<i>EXCEPTIONAL PROGRAMS</i>				
254	SUPPORT LEVEL IV	1,109.29	3.948	4,379.48	15,285,777
255	SUPPORT LEVEL V	316.77	5.591	1,771.06	6,181,562
	Subtotal	1,426.06		6,150.54	\$ 21,467,339
	<i>VOCATIONAL 7-12</i>				
300	VOCATIONAL 7-12	3,565.84	1.206	4,300.40	\$ 15,009,763
	Subtotal	3,565.84		4,300.40	\$ 15,009,763
	ADVANCED PLACEMENT/IB ADJUSTMENT			761.46	\$ 2,657,810
	TOTAL - K-12	111,810.62		122,109.71	\$ 426,201,703
	ESE Guaranteed Allocation				52,826,863
	Supplemental Academic Instruction				25,018,921
	Safe Schools Allocation				3,871,692
	Gross State and Local FEFP				507,919,179

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2001-02, the proposed **BSA** is **\$ 3,413.18**; the **DCD** is **1.0226**. This means that **each weighted FTE generates \$ 3,490.32** 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.

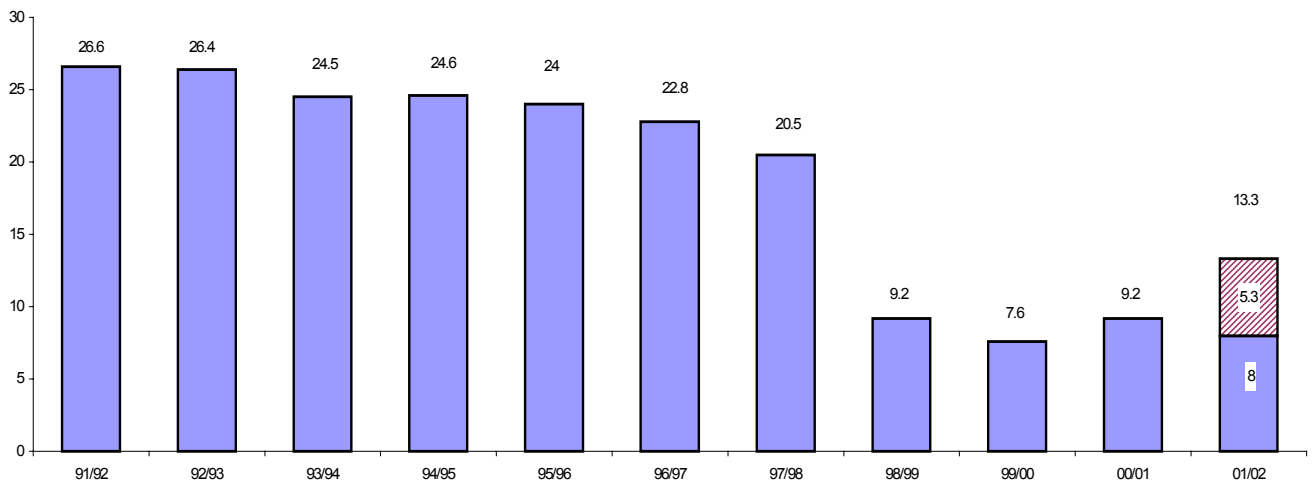
6 School Improvement

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 2001-02 the district will receive \$13,277,068 or 1.8% of the total operating budget from lottery dollars, of which forty percent, or \$5,310,827, is earmarked for school recognition awards.

**Lottery Revenues
From 1991-92 to 2001-02**

(\$ Millions)



PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$265,547	\$185,000	(\$80,547)
FEDERAL THRU STATE	2,073,270	800,000	(1,273,270)
STATE SOURCES	380,055,771	361,939,824	(18,115,947)
LOCAL SOURCES	254,836,353	277,769,106	22,932,753
TRANSFERS	10,599,627	12,936,000	2,336,373
OTHER FINANCING SOURCES	61,001		(61,001)
ESTIMATED REVENUE	<u>\$647,891,569</u>	<u>\$653,629,930</u>	<u>\$5,738,361</u>
BEGINNING FUND BALANCE	73,495,097	87,039,409	13,544,312
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$721,386,666</u></u>	<u><u>\$740,669,339</u></u>	<u><u>\$19,282,673</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$299,923,060	\$294,495,834	(\$5,427,226)
SPECIAL EDUCATION	95,798,155	99,748,141	3,949,986
VOCATIONAL EDUCATION	26,552,523	24,951,096	(1,601,427)
ADULT CONTINUED EDUCATION	5,492,721	3,776,626	(1,716,095)
OTHER INSTRUCTION	4,414,513	3,534,006	(880,507)
ATTENDANCE & SOCIAL WORK	4,021,101	3,840,167	(180,934)
GUIDANCE SERVICES	15,078,845	14,600,863	(477,982)
HEALTH SERVICES	1,504,047	1,565,058	61,011
PSYCHOLOGICAL SERVICES	3,757,707	3,228,219	(529,488)
PARENTAL INVOLVEMENT	68,890		(68,890)
OTHER PUPIL PERSONNEL SVC	5,087,944	5,068,357	(19,587)
INSTRUCTIONAL MEDIA	13,324,879	11,341,972	(1,982,907)
CURRICULUM & INSTRUCTION	15,869,148	12,938,808	(2,930,340)
STAFF DEVELOPMENT	6,482,627	3,932,073	(2,550,554)
SCHOOL BOARD	1,755,881	1,070,386	(685,495)
GENERAL ADMINISTRATION	6,720,618	5,799,869	(920,749)
SCHOOL ADMINISTRATION	45,334,711	45,240,476	(94,235)
FACILITIES ACQ. & CONST.	1,536,085	314,945	(1,221,140)
FISCAL SERVICES	5,727,669	5,655,151	(72,518)

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PLANNING, RESEARCH & EVALUATION	1,324,016	1,057,997	(266,019)
INFORMATION SERVICES	342,796	166,167	(176,629)
STAFF PERSONNEL SERVICES	5,863,810	5,800,742	(63,068)
DATA PROCESSING SERVICES	5,469,200	4,721,148	(748,052)
OTHER CENTRAL SERVICES	2,261,741	3,453,491	1,191,750
PUPIL TRANSPORTATION	23,984,007	24,201,501	217,494
OPERATION OF PLANT	61,036,437	60,773,792	(262,645)
MAINTENANCE OF PLANT	20,578,518	19,267,481	(1,311,037)
COMMUNITY SERVICES	1,242,681	755,357	(487,324)
TRANSFER OF FUNDS			
APPROPRIATIONS	\$680,554,330	\$661,299,723	(\$19,254,607)
ENDING FUND BALANCE	40,832,336	79,369,616	38,537,280
APPROPRIATIONS &	<u>\$721,386,666</u>	<u>\$740,669,339</u>	<u>\$19,282,673</u>

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY								TOTAL	% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
DIRECT INSTRUCTION										
REGULAR EDUCATION	219,347,569	52,012,060	7,102,611	25,400	10,188,033	5,678,668	141,493		294,495,834	44.53%
SPECIAL EDUCATION	76,737,304	20,806,877	1,742,451	436,605	21,700	3,204			99,748,141	15.08%
VOCATIONAL EDUCATION	19,496,755	4,375,593	93,217	30	971,021	12,772	1,708		24,951,096	3.77%
ADULT CONTINUED EDUCATION	3,109,182	655,660	175		11,328	281			3,776,626	0.57%
OTHER INSTRUCTION	1,898,968	528,008	1,106,526		504				3,534,006	0.53%
SUB TOTALS	320,589,778	78,378,198	10,044,980	462,035	11,192,586	5,694,925	143,201	0	426,505,703	64.50%
INSTRUCTIONAL SUPPORT										
ATTENDANCE & SOCIAL WORK	3,028,171	749,366	48,272		14,158		200		3,840,167	0.58%
GUIDANCE SERVICES	11,716,684	2,811,393	17,238		52,967	1,922	659		14,600,863	2.21%
HEALTH SERVICES	1,186,550	339,179	20,451		16,619	240	2,019		1,565,058	0.24%
PSYCHOLOGICAL SERVICES	2,504,376	582,781	72,848		66,214	2,000			3,228,219	0.49%
PARENTAL INVOLVEMENT								0	0	0.00%
OTHER PUPIL PERSONNEL SVC	3,966,976	1,020,891	17,473		45,851	16,852	314		5,068,357	0.77%
INSTRUCTIONAL MEDIA	8,086,007	2,151,933	74,433	700	150,847	876,350	1,702		11,341,972	1.72%
CURRICULUM & INSTRUCTION	9,617,593	2,429,746	390,783		449,388	27,709	23,589		12,938,808	1.96%
STAFF DEVELOPMENT	1,424,143	261,870	779,870		1,411,627	25,403	29,160		3,932,073	0.59%
SUB TOTALS	41,530,500	10,347,159	1,421,368	700	2,207,671	950,476	57,643	0	56,515,517	8.55%
GENERAL SUPPORT										
SCHOOL BOARD	616,475	255,747	143,486		21,267	65	33,346		1,070,386	0.16%
GENERAL ADMINISTRATION	3,938,150	959,306	669,682	625	145,173	4,430	82,503		5,799,869	0.88%
SCHOOL ADMINISTRATION	35,288,858	9,180,599	393,923		293,153	60,759	23,184		45,240,476	6.84%
FACILITIES ACQ. & CONST.			33,850		13,245	267,650	200		314,945	0.05%
FISCAL SERVICES	2,324,157	598,542	109,848		97,670	3,000	2,521,934		5,655,151	0.86%
PLANNING, RESEARCH & EVALUATION	739,461	170,817	29,585		94,289	23,350	495		1,057,997	0.16%
INFORMATION SERVICES	114,393	30,562	810		18,047	1,500	855		166,167	0.03%
STAFF PERSONNEL SERVICES	3,598,008	948,928	874,986		320,838	50,600	7,382		5,800,742	0.88%
DATA PROCESSING SERVICES	2,801,882	687,315	1,085,500	500	119,675	25,776	500		4,721,148	0.71%
OTHER CENTRAL SERVICES	1,932,112	544,491	369,365	21,761	415,697	42,500	127,565		3,453,491	0.52%
PUPIL TRANSPORTATION	15,635,482	5,727,700	90,760		1,600,999	1,140,560	6,000		24,201,501	3.66%
OPERATION OF PLANT	21,818,137	7,993,335	10,928,292	16,382,818	797,217	2,194	2,851,799		60,773,792	9.19%
SUB TOTALS	88,807,115	27,097,342	14,730,087	18,006,703	3,476,831	481,824	5,655,763	0	158,255,665	23.93%
MAINTENANCE										
MAINTENANCE OF PLANT	4,448,676	2,599,168	1,792,716	95,149	3,868,539	29,372	6,433,861		19,267,481	2.91%
SUB TOTALS	4,448,676	2,599,168	1,792,716	95,149	3,868,539	29,372	6,433,861	0	19,267,481	2.91%
COMM & DEBT SERV & TRANSFERS										
COMMUNITY SERVICES	575,956	49,312	82,723		32,106	4,000	11,260		755,357	0.11%
SUB TOTALS	575,956	49,312	82,723	0	32,106	4,000	11,260	0	755,357	0.11%
TOTAL APPROPRIATIONS	\$455,952,025	\$118,471,179	\$28,071,874	\$18,564,587	\$20,777,733	\$7,160,597	\$12,301,728	\$0	\$661,299,723	100.00%

PINELLAS COUNTY SCHOOLS

2001-02 LEGISLATIVE CHANGES

* **DECREASE IN BSA**

DECREASED \$3.55 OR 0.1% BELOW 2000-01

* **ESE GUARANTEED ALLOCATION**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH WORKLOAD ADJUSTMENTS

* **EXTENDED SCHOOL YEAR PILOT**

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

* **LOTTERY FUNDS**

INCREASE IN FUNDING FROM \$190 MILLION
TO \$284 MILLION STATEWIDE

UP TO 40% RESERVED FOR SCHOOL RECOGNITION PAYMENTS

* **TEACHER RECRUITMENT AND RETENTION**

\$152 MILLION STATEWIDE FOR RECRUITMENT AND
RETENTION BONUSES

AVAILABLE TO ALL INSTRUCTIONAL STAFF MEETING CRITERIA

BONUS FIXED AT \$850 PER ELIGIBLE STAFF MEMBER

* **REDUCTION IN FRS CONTRIBUTION**

CONTRIBUTION REDUCED AN ADDITIONAL \$8.0 MILLION FOR
PINELLAS COUNTY AND INCLUDED IN THE CONFERENCE REPORT

* **"DOLLARS TO THE CLASSROOM"**

REQUIRES REDIRECTION OF DOLLARS FROM SUPPORT TO
DIRECT CLASSROOM INSTRUCTION

ESTABLISHES CRITERIA FOR TEST PERFORMANCE, RETENTION
RATE, AND GROWTH OF BUDGET RESERVES

PINELLAS COUNTY REQUIRED TO REDIRECT \$11.2 MILLION

* **"JOHN MCKAY SCHOLARSHIPS"**

ESE STUDENTS MAY TRANSFER TO PRIVATE SCHOOLS WITH
TUITION PAID BY SCHOOL DISTRICT

FOR PINELLAS COUNTY, THE ESTIMATED VALUE OF EACH
SCHOLARSHIP IS OVER \$ 6,000 FOR MOST STUDENTS

PINELLAS COUNTY SCHOOLS

OPERATING FUND- AVAILABLE NEW RESOURCES 2001/02

	<u>(\$ millions)</u>
Conference Report	\$ 18.9
Less: Categorical increases with restrictions (Instructional Materials, Retention/Recruitment)	(8.5)
Budget Realignment	12.8
Add: Recurring Fund Balance	2.0
Total	\$ <u>25.2</u>

OPERATING FUND NEEDS- 2001/02

Multi-year Board Priority/BSC Commitments	\$ 0.2
New Funding of Budget Steering Priorities	0.0
Staffing Plan & Growth	2.5
Employee Insurance Benefits	8.5
Salary/Benefit Increases (2.50% increase)	12.5
Staff Reclassifications/Study Implementation	0.0
District-wide Cost Inflation	1.5
Choice Plan Grant Restoration	0.0
Restore FEFP Reserve **	0.0
Additional Unitary Status Reserve **	0.0
Additional Contingency Reserve **	0.0
Total	\$ <u>25.2</u>

* Assumes full discretionary levy.

** Assumes balances restoration via closing process.

**CONTINUING BOARD PRIORITIES
RECOMMENDED FOR INCLUSION IN 2001-02 BUDGET**

<u>DESCRIPTION</u>	<u>(\$000)</u>	<u>Additional Positions</u>
Salary Increases	12,500	
Budget Model		
Health/Vision, Inflation, FTE Reserve	10,000	
Staffing Plan:	2,500	63.3
Enrollment growth 49.5 units		
Other program growth 13.8 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	 200	 15.0
Maintain present level 33.0 teacher units		
Maintain 3.0 TSA		
Add 15.0 teacher units		
 Success for Algebra		
Maintain present level 16.0 teacher units, 1.0 TSA		
<hr/>		
TOTAL BOARD PRIORITIES	25,200	78.3

CAPITAL OUTLAY FUND SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

CAPITAL OUTLAY FUNDS

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. 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 has bonded its annual distribution from "Classrooms First" allocations as funds are needed to complete planned projects. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program 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; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment prior to the adoption of the final budget on September 11, 2001.

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; Classroom First funds; "Penny for Pinellas" funds; Racing Commission funds; and State grant funds.

MAJOR NEW CAPITAL OUTLAY REVENUES

	2000-01 Budget	2001-02 Budget
Two-Mill Funds	\$ 74,131,371	\$ 80,745,166
PECO	15,816,378	16,158,095
Classroom First	9,947,730	26,500,000
Penny for Pinellas	1,700,000	6,000,000
CO&DS	14,000,000	1,000,000
TOTAL	\$115,595,479.	\$130,403,261.

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 6.487 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$80,745,166 to be used for the following projects:

CONSTRUCTION & REMODELING

Bay Point Elementary
Bay Point Middle
Belleair Elementary
Campbell Park Elementary
Cypress Woods Elementary
Dunedin Highland Middle
Eisenhower Elementary
Gulfport Elementary
Lake St. George Elementary
Largo Middle
Lynch Elementary
Meadowlawn Middle
Oak Grove Middle
Rio Vista Elementary
Shore Acres Elementary
Skyview Elementary
Starkey Elementary
Sunset Hills Elementary
Tarpon Springs Fundamental Elem
Bus Service & Storage Facilities
Elementary Covered Play Areas-Variou Locations
Gender Equity Playfields- Various Locations
Relocatables
Site Acquisitions

MAINTENANCE, RENOVATION AND REPAIR

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

MOTOR VEHICLE PURCHASES

Purchase of fifty-four (54) School Buses
Maintenance/Utility Vehicles
Operating Transfer

PAYMENT OF COSTS OF LEASING

RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

NEW AND REPLACEMENT EQUIPMENT

Instructional Equipment- Various Locations
Technology & Telecommunication Equipment- Various Locations
Operating Transfer

All concerned citizens are invited to a public hearing to be held on July 31, 2001, 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

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$26,964,106	\$43,716,095	\$16,751,989
LOCAL SOURCES	84,445,637	93,545,166	9,099,529
OTHER FINANCING SOURCES	1,055,000		(1,055,000)
ESTIMATED REVENUE	<u>\$112,464,743</u>	<u>\$137,261,261</u>	<u>\$24,796,518</u>
BEGINNING FUND BALANCE	214,763,735	223,528,568	8,764,833
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$327,228,478</u></u>	<u><u>\$360,789,829</u></u>	<u><u>\$33,561,351</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$301,527,984	\$149,644,693	(\$151,883,291)
TRANSFER OF FUNDS	10,599,627	10,436,000	(163,627)
APPROPRIATIONS	<u>\$312,127,611</u>	<u>\$160,080,693</u>	<u>(\$152,046,918)</u>
ENDING FUND BALANCE	15,100,867	200,709,136	185,608,269
APPROPRIATIONS & FD BALANCE	<u><u>\$327,228,478</u></u>	<u><u>\$360,789,829</u></u>	<u><u>\$33,561,351</u></u>

Capital Outlay Allocation 2001-02

Project	Description of Activities	2001-02 Allocation
School & Center Projects		
Azalea Middle	Renovate & Remodel	\$1,505,000
	Furniture & Equipment	\$464,100
	Technology	\$369,800
Bay Point Elementary	Replacement School	\$1,606,350
	Furniture & Equipment	\$209,250
	Technology	\$179,240
Bay Point Middle	Replacement School	\$2,983,650
	Furniture & Equipment	\$141,150
	Technology	\$98,510
Bayside High	Planning, Construction, Site	\$6,000,000
Belleair Elementary	Planning	\$477,000
Campbell Park Elementary	Replacement School	\$4,600,000
	Furniture & Equipment	\$150,000
	Technology	\$150,000
Cypress Woods Elementary	Planning, Construction	\$2,474,555
	Furniture & Equipment	\$65,500
	Technology	\$57,300
Dunedin Highland Middle	Planning, Construction (Replacement School)	\$4,304,607
	Furniture & Equipment	\$200,000
	Technology	\$175,000
Dunedin High	Furniture & Equipment	\$158,000
	Technology	\$175,700
Eisenhower Elementary	Planning, Construction	\$2,343,777
	Furniture & Equipment	\$182,450
	Technology	\$159,650
Elementary "C"	Construction	\$250,000
	Furniture & Equipment	\$300,000
	Technology	\$250,000
Elementary "D"	Furniture & Equipment	\$290,000
	Technology	\$240,000
Fairmount Park Elementary	Furnish & Equip	\$320,000
	Technology	\$260,000
Gibbs High	Construction, Renovate, Remodel	\$8,850,000
	Furniture & Equipment	\$300,000
	Technology	\$300,000
Gulfport Elementary	Replacement School	\$3,800,000
	Furniture & Equipment	\$150,000
	Technology	\$150,000

Capital Outlay Allocation 2001-02

Project	Description of Activities	2001-02 Allocation
Lake St George Elementary	Planning, Construction	\$3,487,856
	Furniture & Equipment	\$156,225
	Technology	\$136,675
Largo Middle	Planning, Construction	\$3,710,000
	Furniture & Equipment	\$265,850
	Technology	\$220,150
Lynch Elementary	Planning	\$318,000
Maximo Elementary	Furniture & Equipment	\$336,000
	Technology	\$267,820
Meadowlawn Middle	Planning, Construction	\$2,650,000
	Furniture & Equipment	\$662,200
	Technology	\$551,300
Middle School "BB"	Construction	\$4,865,000
	Furniture & Equipment	\$150,000
	Technology	\$100,000
Nina Harris ESE Center	Furniture & Equipment	\$460,200
	Technology	\$413,900
Northeast High	Furniture & Equipment	\$218,400
	Technology	\$151,450
Oak Grove Middle	Planning	\$636,000
Rio Vista Elementary	Planning	\$371,000
Sanders ESE Center	Planning, Construction	\$1,623,790
	Furniture & Equipment	\$460,750
	Technology	\$371,950
Shore Acres Elementary	Planning, Construction	\$6,389,002
	Furniture & Equipment	\$186,200
	Technology	\$194,200
Skyview Elementary	Planning	\$1,166,000
Starkey Elementary	Planning	\$430,000
Stephens ESE Center	Furniture & Equipment	\$303,100
	Technology	\$288,050
Sunset Hills Elementary	Planning, Construction (Replacement School)	\$6,639,755
	Furniture & Equipment	\$203,800
	Technology	\$248,600
Tarpon Springs Fundamental Elem	Planning, Construction	\$1,895,863
	Furniture & Equipment	\$127,850
	Technology	\$111,900
School and Center Projects - Subtotal		\$85,459,425

Capital Outlay Allocation 2001-02

Project	Description of Activities	2001-02 Allocation
Other		
Relocatables	Lease/Purchase	\$848,000
	Retrofitting per State Mandate	\$7,400,000
Site Acquisitions	Land Acquisition for Future Sites	\$2,740,000
Minor Capital Projects	Maintenance projects - Capital Fd	\$15,150,000
	Maintenance - Transfer to Gen Fd	\$3,816,000
Instructional Equipment	Vocational Replacement	\$1,175,500
	Musical Instruments Replacement	\$330,000
	Kindergarten Equipment	\$58,000
Maintenance Equipment	Replacement (Heavy Equipment)	\$250,000
Technology & Equipment	Instructional Technology Plan	\$3,400,000
Budget Steering Process	Minor Project-Furniture, Equipment & Technology	\$1,744,817
District - Wide Technology	Telecommunications	\$397,863
School Buses & Vehicles	Buses & related equipment	\$2,943,000
	Vehicles Replace/New (Utility/non-buses)	\$580,000
	Bus Service & Storage Facilities	\$350,000
Infrastructure Needs	Maintenance Department (priority basis)	\$6,110,000
Facilities Design & Construction	Overhead (cost trf from Gen Fd)	\$1,484,000
Other Capital Projects/Staff	Overhead (cost trf from Gen Fd)	\$212,000
	Covered Play Areas (Elementary Schools)	\$720,000
	Gender Equity Playfields- various locations	\$180,000
	Capital Outlay Transfers	\$1,774,000
Capital Outlay Contingency	Two Mill	\$2,600,000
Capital Outlay Restricted Reserve	Classrooms First & Two Mill	\$1,232,645
Other Capital Project, Total		\$55,495,825
Total, Capital Projects for FY 2001-02		\$140,955,250
Projects Continued from Previous Year		\$19,125,443
Grand Total, Capital Outlay Appropriations & Transfers		\$160,080,693

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. In July 2001, the district participated in a supplemental bonding of additional CO&DS revenue.

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.

State Board of Education (SBE) Series 2001-A (issued 2001)

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 bond issue represents additional available motor vehicle license revenue which was bonded upon the request of the state.

DEBT ISSUES

	Date of Bond Issue	Original Issue Amount	Principal Outstanding July 1, 2001	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 45,905,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 1,055,000	2020-2021
TOTAL		\$ 48,280,000	\$ 46,960,000	

DEBT PER CAPITA

As of July 1, 2001 the total outstanding debt for the district, including principal and interest, was \$ 76,866,482. The estimated resident population of Pinellas County in 1999 was 898,784. This calculates to approximately \$ 85.52 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
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
	\$ 45,905,000	\$ 29,593,681	\$ 75,498,681

SCHEDULE OF INDEBTEDNESS**Fund 360- S.B.E. Bonds Series 2001-A**

Original issue

Amount: \$ 1,055,000 Payment Date(s): July 1, 2001
 Date: July 1, 2001 January 1, 2002
 Interest Rate: 4.10% - 5.25%

	Fiscal Year	Principal Payment		Interest Payment		Total Payment
	2001-2002	\$ 110,000	\$	34,729	\$	144,729
	2002-2003	\$ 120,000	\$	46,317	\$	166,317
	2003-2004	\$ 110,000	\$	40,017	\$	150,017
	2004-2005	\$ 105,000	\$	34,242	\$	139,242
	2005-2006	\$ 95,000	\$	28,729	\$	123,729
	2006-2007	\$ 85,000	\$	23,743	\$	108,743
	2007-2008	\$ 75,000	\$	19,280	\$	94,280
	2008-2009	\$ 65,000	\$	16,205	\$	81,205
	2009-2010	\$ 55,000	\$	13,475	\$	68,475
	2010-2011	\$ 45,000	\$	11,138	\$	56,138
	2011-2012	\$ 35,000	\$	9,169	\$	44,169
	2012-2013	\$ 25,000	\$	7,594	\$	32,594
	2013-2014	\$ 15,000	\$	6,438	\$	21,438
	2014-2015	\$ 20,000	\$	5,725	\$	25,725
	2015-2016	\$ 20,000	\$	4,750	\$	24,750
	2016-2017	\$ 15,000	\$	3,750	\$	18,750
	2017-2018	\$ 15,000	\$	3,000	\$	18,000
	2018-2019	\$ 15,000	\$	2,250	\$	17,250
	2019-2020	\$ 15,000	\$	1,500	\$	16,500
	2020-2021	\$ 15,000	\$	750	\$	15,750
		\$ 1,055,000	\$	312,801	\$	1,367,801

SCHEDULE OF INDEBTEDNESS**Total Outstanding Debt**

	Fiscal Year	Principal Payment	Interest Payment	Total Payment
	2001-2002	\$ 1,505,000	\$ 2,514,804	\$ 4,019,804
	2002-2003	\$ 1,595,000	\$ 2,442,692	\$ 4,037,692
	2003-2004	\$ 1,670,000	\$ 2,368,173	\$ 4,038,173
	2004-2005	\$ 1,755,000	\$ 2,288,298	\$ 4,043,298
	2005-2006	\$ 1,840,000	\$ 2,204,410	\$ 4,044,410
	2006-2007	\$ 1,930,000	\$ 2,114,356	\$ 4,044,356
	2007-2008	\$ 2,025,000	\$ 2,017,643	\$ 4,042,643
	2008-2009	\$ 2,130,000	\$ 1,917,068	\$ 4,047,068
	2009-2010	\$ 2,235,000	\$ 1,811,088	\$ 4,046,088
	2010-2011	\$ 2,350,000	\$ 1,697,026	\$ 4,047,026
	2011-2012	\$ 2,475,000	\$ 1,574,044	\$ 4,049,044
	2012-2013	\$ 2,605,000	\$ 1,444,369	\$ 4,049,369
	2013-2014	\$ 2,745,000	\$ 1,304,538	\$ 4,049,538
	2014-2015	\$ 2,905,000	\$ 1,140,025	\$ 4,045,025
	2015-2016	\$ 3,070,000	\$ 980,375	\$ 4,050,375
	2016-2017	\$ 3,240,000	\$ 811,622	\$ 4,051,622
	2017-2018	\$ 3,420,000	\$ 625,438	\$ 4,045,438
	2018-2019	\$ 3,620,000	\$ 428,900	\$ 4,048,900
	2019-2020	\$ 3,830,000	\$ 220,863	\$ 4,050,863
	2002-2021	\$ 15,000	\$ 750	\$ 15,750
Total Indebtedness		<u>\$ 46,960,000</u>	<u>\$ 29,906,482</u>	<u>\$ 76,866,482</u>

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$4,006,118	\$4,019,804	\$13,686
LOCAL SOURCES	17,500	17,500	0
ESTIMATED REVENUE	<u>\$4,023,618</u>	<u>\$4,037,304</u>	<u>\$13,686</u>
BEGINNING FUND BALANCE	1,736,546	856,645	(879,901)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,760,164</u></u>	<u><u>\$4,893,949</u></u>	<u><u>(\$866,215)</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$3,828,859	\$4,037,654	\$208,795
APPROPRIATIONS	<u>\$3,828,859</u>	<u>\$4,037,654</u>	<u>\$208,795</u>
ENDING FUND BALANCE	1,931,305	856,295	(1,075,010)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,760,164</u></u>	<u><u>\$4,893,949</u></u>	<u><u>(\$866,215)</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, 2001) it is anticipated that the eventual total will be similar to the \$ 31 to \$ 60 million received for fiscal years 1995 through 2001.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amendment 9 Budget (As of May 31, 2001)
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	\$ 60,389,392
2001-02	\$ 1,094,769	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$7,153,508	\$233,394	(\$6,920,114)
FEDERAL THROUGH STATE	53,235,884	861,375	(\$52,374,509)
ANTICIPATED REVENUE	<u>\$60,389,392</u>	<u>\$1,094,769</u>	<u>(\$59,294,623)</u>

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$20,924,442	\$1,070,886	(\$19,853,556)
SPECIAL EDUCATION	5,323,140		(5,323,140)
VOCATIONAL EDUCATION	2,058,099		(2,058,099)
ADULT CONTINUED EDUCATION	406,033	2,288	(403,745)
OTHER INSTRUCTION	254,496		(254,496)
ATTENDANCE & SOCIAL WORK	1,394,632		(1,394,632)
GUIDANCE SERVICES	263,191		(263,191)
HEALTH SERVICES	783,257		(783,257)
PSYCHOLOGICAL SERVICES	943,508		(943,508)
PARENTAL INVOLVEMENT	371,890		(371,890)
OTHER PUPIL PERSONNEL SVC	3,967,835		(3,967,835)
INSTRUCTIONAL MEDIA	1,031,900		(1,031,900)
CURRICULUM & INSTRUCTION	13,731,090	16,670	(13,714,420)
STAFF DEVELOPMENT	5,275,248	4,725	(5,270,523)
GENERAL ADMINISTRATION	1,770,349		(1,770,349)
SCHOOL ADMINISTRATION	108,271		(108,271)
FACILITIES ACQ. & CONST.	19,500		(19,500)
PLANNING, RESEARCH & EVALUATION	19,000		(19,000)
STAFF PERSONNEL SERVICES	124,599		(124,599)
DATA PROCESSING SERVICES	121,766		(121,766)
PUPIL TRANSPORTATION	18,870		(18,870)
OPERATION OF PLANT	238,696		(238,696)
MAINTENANCE OF PLANT	15,800		(15,800)
COMMUNITY SERVICES	1,223,780	200	(1,223,580)
APPROPRIATIONS	\$60,389,392	\$1,094,769	(\$59,294,623)

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 1,150 support service employees and 6 administrative employees. In fiscal year 2000-01, the Food Service operation prepared and served over 10.9 million lunches and more than 2.6 million breakfasts.

For fiscal year 2001-02, lunch prices will be:

Elementary school students: \$ 1.50

Middle and high school students: \$ 1.75

Adults: \$ 2.50

Breakfast is served in all elementary schools and in 39 other schools/centers.

For fiscal year 2001-02, breakfast prices will be:

Elementary school students: \$.75

Middle and high school students: \$1.00

Adults: \$1.50

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 fund for Workers' Compensation and Liability Insurance is included in this fund group. Expenditures in these funds are supported by charges to the appropriate schools or departments in other funds. Due to the implementation of GASB 34, Central Printing, which was once a part of this fund, has been moved to the Operating fund. Central Printing will continue to function as it always has on a self-supporting basis. The only change will be the fund in which it is reported.

TRUST AND AGENCY FUND

With the implementation of GASB 34, the Trust and Agency fund has been eliminated. The Trust portion of this fund has been moved to the Operating fund. The agency fund portion has become its own fund. Since the Board acts in a trustee capacity the agency fund has no budget. Both of these funds will continue to function as they always have, the only change will be fund in which they are reported.

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>			
FEDERAL THROUGH STATE	\$17,322,050	\$17,196,905	(\$125,145)
STATE SOURCES	651,668	651,669	1
LOCAL SOURCES	13,008,589	15,017,541	2,008,952
ESTIMATED REVENUE	<u>\$30,982,307</u>	<u>\$32,866,115</u>	<u>\$1,883,808</u>
BEGINNING FUND BALANCE	7,238,126	8,872,639	1,634,513
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$38,220,433</u></u>	<u><u>\$41,738,754</u></u>	<u><u>\$3,518,321</u></u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$33,690,538	\$35,770,315	\$2,079,777
APPROPRIATIONS	<u>\$33,690,538</u>	<u>\$35,770,315</u>	<u>\$2,079,777</u>
ENDING FUND BALANCE	4,529,895	5,968,439	1,438,544
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$38,220,433</u></u>	<u><u>\$41,738,754</u></u>	<u><u>\$3,518,321</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$6,759,160	\$5,300,000	(\$1,459,160)
ESTIMATED REVENUE	\$6,759,160	\$5,300,000	(\$1,459,160)
BEGINNING FUND BALANCE	4,356,356	4,829,453	473,097
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$11,115,516</u>	<u>\$10,129,453</u>	<u>(\$986,063)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
OTHER CENTRAL SERVICES	1,731,766		(1,731,766)
TRANSFERS	0	2,500,000	2,500,000
APPROPRIATIONS	<u>\$6,731,766</u>	<u>\$7,500,000</u>	<u>\$768,234</u>
ENDING FUND BALANCE	4,383,750	2,629,453	(1,754,297)
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$11,115,516</u>	<u>\$10,129,453</u>	<u>(\$986,063)</u>

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ANTICIPATED REVENUE					
.		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$100,000	\$20,000	(\$80,000)
3191	000	R O T C	165,547	165,000	(547)
	TOTAL	FEDERAL DIRECT	\$265,547	\$185,000	(\$80,547)
3202	000	FEDERAL THRU STATE MEDICAID	2,073,270	800,000	(1,273,270)
	TOTAL	FEDERAL THRU STATE	\$2,073,270	\$800,000	(\$1,273,270)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	210,942,229	190,466,190	(20,476,039)
3310	000	SAFE SCHOOLS	3,870,667	3,871,692	1,025
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,909,067	25,018,921	109,854
3310	000	ESE GUARANTEED ALLOCATION	53,151,854	52,826,863	(324,991)
3315	000	WORKFORCE DEVELOPMENT	26,383,352	27,556,330	1,172,978
3318	000	ADULT HANDICAPPED	791,193	791,193	0
3323	000	CO & DS WITHHELD FOR ADMIN	67,581	67,581	0
3334	000	FLORIDA TEACHERS LEAD PRGM	702,153	705,529	3,376
3336	000	INSTRUCTIONAL MATERIALS	8,659,051	9,334,558	675,507
3343	000	STATE LICENSE TAX	800,000	800,000	0
3344	000	DISCRETIONARY LOTTERY FUND	9,160,556	13,277,068	4,116,512
3354	000	TRANSPORTATION	16,424,835	16,696,767	271,932
3361	000	SCHOOL RECOGNITION	3,249,610		(3,249,610)
3362	000	TEACHER RECRUITMENT	3,445,268	6,969,778	3,524,510
3372	000	PRE-SCHOOL PROJECTS	3,924,543	4,054,616	130,073
3375	000	EDUCATIONAL TECHNOLOGIES	2,912,008	2,862,001	(50,007)
3376	000	TEACHER TRAINING	1,679,611	1,650,737	(28,874)
3378	000	FULL SERVICE SCHOOLS	6,716		(6,716)
3390	000	MISC. STATE REVENUE	8,975,477	4,990,000	(3,985,477)
	TOTAL	STATE SOURCES	\$380,055,771	\$361,939,824	(\$18,115,947)
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	238,151,842	261,896,946	23,745,104
3421	000	TAX REDEMPTIONS	500,000	500,000	0
3424	000	TUITION AND MATRICULATION	13,000	13,000	0
3425	000	RENTAL INCOME	823,434	730,000	(93,434)
3430	000	INTEREST INCOME	5,689,182	5,800,000	110,818
346X	000	STUDENT FEES	2,872,924	2,470,000	(402,924)
3481	000	CHARGES FOR SERVICES		1,459,160	1,459,160
3490	000	MISCELLANEOUS LOCAL SOURCES	6,785,971	4,900,000	(1,885,971)
	TOTAL	LOCAL SOURCES	\$254,836,353	\$277,769,106	\$22,932,753

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - ANTICIPATED REVENUE					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	10,599,627	10,436,000	(163,627)
3670	000	TRANS FROM INTERNAL SERVICE FD		2,500,000	2,500,000
	TOTAL	TRANSFERS	<u>\$10,599,627</u>	<u>\$12,936,000</u>	<u>\$2,336,373</u>
		OTHER FINANCING SOURCES			
3740	000	LOSS RECOVERIES	61,001	0	(61,001)
	TOTAL	OTHER FINANCING SOURCES	<u>\$61,001</u>	<u>\$0</u>	<u>(\$61,001)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$647,891,569</u>	<u>\$653,629,930</u>	<u>\$5,738,361</u>
OPERATING (GENERAL) FUND - ANTICIPATED REVENUE					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		ENCUMBERED	33,087,630	35,338,647	2,251,017
		COMMITTED	24,650,000	40,623,892	15,973,892
		UNOBLIGATED	15,757,467	11,076,870	(4,680,597)
	TOTAL	BEGINNING FUND BALANCE	<u>\$73,495,097</u>	<u>\$87,039,409</u>	<u>\$13,544,312</u>
	TOTAL	ANTICIPATED REVENUE	<u>\$721,386,666</u>	<u>\$740,669,339</u>	<u>\$19,282,673</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$208,865,648	\$219,347,569	\$10,481,921
5100	200	EMPLOYEE BENEFITS	51,060,420	52,012,060	951,640
5100	300	PURCHASED SERVICES	8,229,098	7,102,611	(1,126,487)
5100	400	ENERGY SERVICES	25,401	25,400	(1)
5100	500	MATERIALS & SUPPLIES	20,740,877	10,188,033	(10,552,844)
5100	600	CAPITAL EXPENDITURES	10,697,233	5,678,668	(5,018,565)
5100	700	OTHER EXPENSE	304,383	141,493	(162,890)
	TOTAL	REGULAR EDUCATION	\$299,923,060	\$294,495,834	(\$5,427,226)
		SPECIAL EDUCATION			
5200	100	SALARIES	73,088,236	76,737,304	3,649,068
5200	200	EMPLOYEE BENEFITS	18,975,314	20,806,877	1,831,563
5200	300	PURCHASED SERVICES	2,547,464	1,742,451	(805,013)
5200	500	MATERIALS & SUPPLIES	829,845	436,605	(393,240)
5200	600	CAPITAL EXPENDITURES	353,480	21,700	(331,780)
5200	700	OTHER EXPENSE	3,816	3,204	(612)
	TOTAL	SPECIAL EDUCATION	\$95,798,155	\$99,748,141	\$3,949,986
		VOCATIONAL EDUCATION			
5300	100	SALARIES	18,995,100	19,496,755	501,655
5300	200	EMPLOYEE BENEFITS	4,349,685	4,375,593	25,908
5300	300	PURCHASED SERVICES	642,712	93,217	(549,495)
5300	400	ENERGY SERVICES	485	30	(455)
5300	500	MATERIALS & SUPPLIES	1,193,162	971,021	(222,141)
5300	600	CAPITAL EXPENDITURES	1,353,638	12,772	(1,340,866)
5300	700	OTHER EXPENSE	17,741	1,708	(16,033)
	TOTAL	VOCATIONAL EDUCATION	\$26,552,523	\$24,951,096	(\$1,601,427)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,204,059	3,109,182	(1,094,877)
5400	200	EMPLOYEE BENEFITS	938,968	655,660	(283,308)
5400	300	PURCHASED SERVICES	76,195	175	(76,020)
5400	500	MATERIALS & SUPPLIES	205,530	11,328	(194,202)
5400	600	CAPITAL EXPENDITURES	67,969	281	(67,688)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,492,721	\$3,776,626	(\$1,716,095)
		OTHER INSTRUCTION			
5500	100	SALARIES	2,080,053	1,898,968	(181,085)
5500	200	EMPLOYEE BENEFITS	527,829	528,008	179
5500	300	PURCHASED SERVICES	1,032,833	1,106,526	73,693
5500	500	MATERIALS & SUPPLIES	738,379	504	(737,875)
5500	600	CAPITAL EXPENDITURES	35,419		(35,419)
	TOTAL	OTHER INSTRUCTION	\$4,414,513	\$3,534,006	(\$880,507)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$432,180,972	\$426,505,703	(\$5,675,269)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,061,898	3,028,171	(33,727)
6110	200	EMPLOYEE BENEFITS	726,503	749,366	22,863
6110	300	PURCHASED SERVICES	78,287	48,272	(30,015)
6110	500	MATERIALS & SUPPLIES	41,509	14,158	(27,351)
6110	600	CAPITAL EXPENDITURES	112,770		(112,770)
6110	700	OTHER EXPENSE	134	200	66
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,021,101	\$3,840,167	(\$180,934)
		GUIDANCE SERVICES			
6120	100	SALARIES	11,959,191	11,716,684	(242,507)
6120	200	EMPLOYEE BENEFITS	2,919,538	2,811,393	(108,145)
6120	300	PURCHASED SERVICES	63,191	17,238	(45,953)
6120	500	MATERIALS & SUPPLIES	92,885	52,967	(39,918)
6120	600	CAPITAL EXPENDITURES	40,956	1,922	(39,034)
6120	700	OTHER EXPENSE	3,084	659	(2,425)
	TOTAL	GUIDANCE SERVICES	\$15,078,845	\$14,600,863	(\$477,982)
		HEALTH SERVICES			
6130	100	SALARIES	1,154,374	1,186,550	32,176
6130	200	EMPLOYEE BENEFITS	214,348	339,179	124,831
6130	300	PURCHASED SERVICES	26,953	20,451	(6,502)
6130	500	MATERIALS & SUPPLIES	66,623	16,619	(50,004)
6130	600	CAPITAL OUTLAY	39,177	240	(38,937)
6130	700	OTHER EXPENSE	2,572	2,019	(553)
	TOTAL	HEALTH SERVICES	\$1,504,047	\$1,565,058	\$61,011
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,736,350	2,504,376	(231,974)
6140	200	EMPLOYEE BENEFITS	620,482	582,781	(37,701)
6140	300	PURCHASED SERVICES	86,817	72,848	(13,969)
6140	500	MATERIALS & SUPPLIES	225,476	66,214	(159,262)
6140	600	CAPITAL EXPENDITURES	88,582	2,000	(86,582)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,757,707	\$3,228,219	(\$529,488)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES			
6150	200	EMPLOYEE BENEFITS			
6150	300	PURCHASED SERVICES	3,389		(3,389)
6150	500	MATERIALS & SUPPLIES	65,089		(65,089)
6150	600	CAPITAL EXPENDITURES	412		(412)
	TOTAL	PARENTAL INVOLVEMENT	\$68,890	\$0	(\$68,890)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,940,433	3,966,976	26,543
6190	200	EMPLOYEE BENEFITS	971,066	1,020,891	49,825
6190	300	PURCHASED SERVICES	25,008	17,473	(7,535)
6190	500	MATERIALS & SUPPLIES	61,639	45,851	(15,788)
6190	600	CAPITAL EXPENDITURES	89,215	16,852	(72,363)
6190	700	OTHER EXPENSE	583	314	(269)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$5,087,944	\$5,068,357	(\$19,587)
	SUBTOTAL - PUPIL SERVICES		\$29,518,534	\$28,302,664	(\$1,215,870)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,666,924	8,086,007	(580,917)
6200	200	EMPLOYEE BENEFITS	2,229,388	2,151,933	(77,455)
6200	300	PURCHASED SERVICES	214,961	74,433	(140,528)
6200	400	ENERGY SERVICES	769	700	(69)
6200	500	MATERIALS & SUPPLIES	303,422	150,847	(152,575)
6200	600	CAPITAL EXPENDITURES	1,907,391	876,350	(1,031,041)
6200	700	OTHER EXPENSE	2,024	1,702	(322)
	TOTAL	INSTRUCTIONAL MEDIA	\$13,324,879	\$11,341,972	(\$1,982,907)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	10,750,103	9,617,593	(1,132,510)
6300	200	EMPLOYEE BENEFITS	2,910,959	2,429,746	(481,213)
6300	300	PURCHASED SERVICES	1,106,233	390,783	(715,450)
6300	500	MATERIALS & SUPPLIES	871,538	449,388	(422,150)
6300	600	CAPITAL EXPENDITURES	207,830	27,709	(180,121)
6300	700	OTHER EXPENSE	22,485	23,589	1,104
	TOTAL	CURRICULUM & INSTRUCTION	\$15,869,148	\$12,938,808	(\$2,930,340)
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,009,111	1,424,143	(584,968)
6400	200	EMPLOYEE BENEFITS	327,293	261,870	(65,423)
6400	300	PURCHASED SERVICES	2,034,715	779,870	(1,254,845)
6400	500	MATERIALS & SUPPLIES	1,670,620	1,411,627	(258,993)
6400	600	CAPITAL EXPENDITURES	427,278	25,403	(401,875)
6400	700	OTHER EXPENSE	13,610	29,160	15,550
	TOTAL	STAFF DEVELOPMENT	\$6,482,627	\$3,932,073	(\$2,550,554)
		SCHOOL BOARD			
7100	100	SALARIES	595,211	616,475	21,264
7100	200	EMPLOYEE BENEFITS	279,129	255,747	(23,382)
7100	300	PURCHASED SERVICES	818,444	143,486	(674,958)
7100	500	MATERIALS & SUPPLIES	18,926	21,267	2,341
7100	600	CAPITAL EXPENDITURES	7,854	65	(7,789)
7100	700	OTHER EXPENSE	36,317	33,346	(2,971)
	TOTAL	SCHOOL BOARD	\$1,755,881	\$1,070,386	(\$685,495)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,021,842	3,938,150	(83,692)
7200	200	EMPLOYEE BENEFITS	975,812	959,306	(16,506)
7200	300	PURCHASED SERVICES	939,073	669,682	(269,391)
7200	400	ENERGY SERVICES	643	625	(18)
7200	500	MATERIALS & SUPPLIES	319,405	145,173	(174,232)
7200	600	CAPITAL EXPENDITURES	375,212	4,430	(370,782)
7200	700	OTHER EXPENSE	88,631	82,503	(6,128)
	TOTAL	GENERAL ADMINISTRATION	<u>\$6,720,618</u>	<u>\$5,799,869</u>	<u>(920,749)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	34,762,566	35,288,858	526,292
7300	200	EMPLOYEE BENEFITS	8,805,833	9,180,599	374,766
7300	300	PURCHASED SERVICES	906,904	393,923	(512,981)
7300	500	MATERIALS & SUPPLIES	577,132	293,153	(283,979)
7300	600	CAPITAL EXPENDITURES	244,299	60,759	(183,540)
7300	700	OTHER EXPENSE	37,977	23,184	(14,793)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$45,334,711</u>	<u>\$45,240,476</u>	<u>(94,235)</u>
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	300,434	33,850	(266,584)
7400	400	ENERGY SERVICES	1,116		(1,116)
7400	500	MATERIALS	55,179	13,245	(41,934)
7400	600	CAPITAL EXPENDITURES	1,178,638	267,650	(910,988)
7400	700	OTHER EXPENSE	718	200	(518)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$1,536,085</u>	<u>\$314,945</u>	<u>(\$1,221,140)</u>
		FISCAL SERVICES			
7500	100	SALARIES	2,277,000	2,324,157	47,157
7500	200	EMPLOYEE BENEFITS	579,416	598,542	19,126
7500	300	PURCHASED SERVICES	371,809	109,848	(261,961)
7500	500	MATERIALS	63,678	97,670	33,992
7500	600	CAPITAL EXPENDITURES	38,447	3,000	(35,447)
7500	700	OTHER EXPENSE	2,397,319	2,521,934	124,615
	TOTAL	FISCAL SERVICES	<u>\$5,727,669</u>	<u>\$5,655,151</u>	<u>(\$72,518)</u>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	727,398	739,461	12,063
7710	200	EMPLOYEE BENEFITS	174,842	170,817	(4,025)
7710	300	PURCHASED SERVICES	240,974	29,585	(211,389)
7710	500	MATERIALS & SUPPLIES	46,867	94,289	47,422
7710	600	CAPITAL EXPENDITURES	132,281	23,350	(108,931)
7710	700	OTHER EXPENSE	1,654	495	(1,159)
	TOTAL	PLANNING, RESEARCH & EVAL	<u>\$1,324,016</u>	<u>\$1,057,997</u>	<u>(\$266,019)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		INFORMATION SERVICES			
7720	100	SALARIES	111,413	114,393	2,980
7720	200	EMPLOYEE BENEFITS	29,473	30,562	1,089
7720	300	PURCHASED SERVICES	143,261	810	(142,451)
7720	500	MATERIALS & SUPPLIES	42,680	18,047	(24,633)
7720	600	CAPITAL EXPENDITURES	5,555	1,500	(4,055)
7720	700	OTHER EXPENSE	10,414	855	(9,559)
	TOTAL	INFORMATION SERVICES	\$342,796	\$166,167	(\$176,629)
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,464,240	3,598,008	133,768
7730	200	EMPLOYEE BENEFITS	916,874	948,928	32,054
7730	300	PURCHASED SERVICES	1,103,506	874,986	(228,520)
7730	500	MATERIALS & SUPPLIES	284,166	320,838	36,672
7730	600	CAPITAL EXPENDITURES	88,683	50,600	(38,083)
7730	700	OTHER EXPENSE	6,341	7,382	1,041
	TOTAL	STAFF PERSONNEL SERVICES	\$5,863,810	\$5,800,742	(\$63,068)
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,719,500	2,801,882	82,382
7750	200	EMPLOYEE BENEFITS	688,359	687,315	(1,044)
7750	300	PURCHASED SERVICES	1,445,724	1,085,500	(360,224)
7750	400	ENERGY SERVICES	500	500	0
7750	500	MATERIALS & SUPPLIES	148,758	119,675	(29,083)
7750	600	CAPITAL EXPENDITURES	465,859	25,776	(440,083)
7750	700	OTHER EXPENSE	500	500	0
	TOTAL	DATA PROCESSING SERVICES	\$5,469,200	\$4,721,148	(\$748,052)
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,464,763	1,932,112	467,349
7760	200	EMPLOYEE BENEFITS	409,382	544,491	135,109
7760	300	PURCHASED SERVICES	124,464	369,365	244,901
7760	400	ENERGY SERVICES	21,061	21,761	700
7760	500	MATERIALS & SUPPLIES	236,948	415,697	178,749
7760	600	CAPITAL EXPENDITURES	4,438	42,500	38,062
7760	700	OTHER EXPENSE	685	127,565	126,880
	TOTAL	OTHER CENTRAL SERVICES	\$2,261,741	\$3,453,491	\$1,191,750
	SUBTOTAL - CENTRAL SERVICES		\$15,261,563	\$15,199,545	(\$62,018)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	15,475,537	15,635,482	159,945
7800	200	EMPLOYEE BENEFITS	5,290,804	5,727,700	436,896
7800	300	PURCHASED SERVICES	190,099	90,760	(99,339)
7800	400	ENERGY SERVICES	1,713,271	1,600,999	(112,272)
7800	500	MATERIALS & SUPPLIES	1,135,073	1,140,560	5,487
7800	600	CAPITAL EXPENDITURES	147,932		(147,932)
7800	700	OTHER EXPENSE	31,291	6,000	(25,291)
	TOTAL	PUPIL TRANSPORTATION	\$23,984,007	\$24,201,501	\$217,494
		OPERATION OF PLANT			
7900	100	SALARIES	22,055,167	21,818,137	(237,030)
7900	200	EMPLOYEE BENEFITS	7,829,664	7,993,335	163,671
7900	300	PURCHASED SERVICES	11,849,016	10,928,292	(920,724)
7900	400	ENERGY SERVICES	16,340,260	16,382,818	42,558

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
7900	500	MATERIALS & SUPPLIES	1,236,753	797,217	(439,536)
7900	600	CAPITAL EXPENDITURES	368,131	2,194	(365,937)
7900	700	OTHER EXPENSE	1,357,446	2,851,799	1,494,353
	TOTAL	OPERATION OF PLANT	\$61,036,437	\$60,773,792	(\$262,645)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	4,684,896	4,448,676	(236,220)
8100	200	EMPLOYEE BENEFITS	2,346,419	2,599,168	252,749
8100	300	PURCHASED SERVICES	3,063,445	1,792,716	(1,270,729)
8100	400	ENERGY SERVICES	128,254	95,149	(33,105)
8100	500	MATERIALS & SUPPLIES	3,664,183	3,868,539	204,356
8100	600	CAPITAL EXPENDITURES	483,855	29,372	(454,483)
8100	700	OTHER EXPENSE	6,207,466	6,433,861	226,395
	TOTAL	MAINTENANCE OF PLANT	\$20,578,518	\$19,267,481	(\$1,311,037)
		COMMUNITY SERVICES			
9100	100	SALARIES	687,739	575,956	(111,783)
9100	200	EMPLOYEE BENEFITS	223,601	49,312	(174,289)
9100	300	PURCHASED SERVICES	119,097	82,723	(36,374)
9100	500	MATERIALS & SUPPLIES	165,611	32,106	(133,505)
9100	600	CAPITAL EXPENDITURES	25,701	4,000	(21,701)
9100	700	OTHER EXPENSE	20,932	11,260	(9,672)
	TOTAL	COMMUNITY SERVICES	\$1,242,681	\$755,357	(\$487,324)
	TOTAL	APPROPRIATIONS	\$680,554,330	\$661,299,723	(\$19,254,607)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
2768	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	APPROPRIATED	20,088,093	20,088,093
		ENCUMBRANCES	APPROPRIATED	7,746,750	7,746,750
		INVENTORY	3,935,551	3,935,551	0
		INSURANCE RESERVES	2,400,000	2,400,000	0
		CENTRAL PRINTING FUND BALANCE		1,000,000	1,000,000
		TOTAL OBLIGATED	6,335,551	35,170,394	\$28,834,843
		<u>COMMITTED</u>			
		UNITARY STATUS	8,269,629	16,000,000	7,730,371
		FEFP ADJUSTMENT RESERVE	4,671,209	4,000,000	(671,209)
		PERFORMANCE PAY RESERVE	921,535	3,600,000	2,678,465
		DROP RESERVE	7,100,000	3,750,000	(3,350,000)
		PAY PLAN (AA) RESERVE		3,000,000	3,000,000
		PAY RECLASSIFICATIONS RESERVE		1,100,000	1,100,000
		MEDICAID	1,034,510	434,510	(600,000)
		AUDIT RESERVE (FTE)	750,000	700,000	(50,000)
		OUTSIDE AUDIT RESERVE	500,000	350,000	(150,000)
		LEGAL SETTLEMENT RESERVE	600,000	600,000	0
	TOTAL	COMMITTED	\$23,846,883	\$33,534,510	\$9,687,627
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.5 %)	10,500,000	10,500,000	0
		UNOBLIGATED - LAPSE	149,902	164,712	14,810
	TOTAL	UNOBLIGATED	\$10,649,902	\$10,664,712	\$14,810
	TOTAL	ENDING FUND BALANCE	\$40,832,336	\$79,369,616	\$38,537,280
	TOTAL	APPROPRIATIONS & FUND BALANCE	\$721,386,666	\$740,669,339	\$19,282,673

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3296	000	CLASS SIZE REDUCTION/ CAP OUT	\$350,293		(\$350,293)
3321	000	CO/DS DISTR TO DISTRICTS		1,000,000	1,000,000
3341	000	RACING COMMISSION FUNDS	58,000	58,000	0
3391	000	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	15,466,085	16,158,095	692,010
3392	000	CLASSROOMS FIRST	9,947,730	26,500,000	16,552,270
3393	000	SCHOOL INFRASTRUCTURE	1,030,107		(1,030,107)
3399	000	OTHER MISCELLANEOUS	111,891		(111,891)
	TOTAL	STATE SOURCES	<u>\$26,964,106</u>	<u>\$43,716,095</u>	<u>\$16,751,989</u>
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	74,131,371	80,745,166	6,613,795
3418	000	LOCAL SALES TAX	1,700,000	6,000,000	4,300,000
3431	400	INTEREST INCOME	8,608,720	6,800,000	(1,808,720)
3433	000	NET INC/DEC FAIR VALUE INVEST	5,546		(5,546)
	TOTAL	LOCAL SOURCES	<u>\$84,445,637</u>	<u>\$93,545,166</u>	<u>\$9,099,529</u>
		OTHER FINANCING SOURCES			
3711	000	SBE/COBI BONDS	1,055,000		(1,055,000)
	TOTAL	OTHER FINANCING SOURCES	<u>\$1,055,000</u>	<u>\$0</u>	<u>(\$1,055,000)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$112,464,743</u>	<u>\$137,261,261</u>	<u>\$24,796,518</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	58,340,368	103,795,907	45,455,539
		COMMITTED	156,423,367	119,732,661	(36,690,706)
	TOTAL	BEGINNING FUND BALANCE	<u>\$214,763,735</u>	<u>\$223,528,568</u>	<u>\$8,764,833</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$327,228,478</u>	<u>\$360,789,829</u>	<u>\$33,561,351</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	301,527,984	149,644,693	(151,883,291)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$301,527,984</u>	<u>\$149,644,693</u>	<u>(\$151,883,291)</u>
9700	900	TRANSFER OF FUNDS TRANSFERS	10,599,627	10,436,000	(163,627)
	TOTAL	TRANSFER OF FUNDS	<u>\$10,599,627</u>	<u>\$10,436,000</u>	<u>(\$163,627)</u>
*	TOTAL	APPROPRIATIONS	<u>\$312,127,611</u>	<u>\$160,080,693</u>	<u>(\$152,046,918)</u>
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	6,359,330	200,709,136	194,349,806
		UNOBLIGATED	8,741,537		(8,741,537)
*	TOTAL	ENDING FUND BALANCE	<u>\$15,100,867</u>	<u>\$200,709,136</u>	<u>\$185,608,269</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$327,228,478</u>	<u>\$360,789,829</u>	<u>\$33,561,351</u>

* Note: 2001-02 Encumbrances and Unencumbered Carry Forwards are included in Ending Fund Balance; these will be included in appropriations for Final Public Hearing (2000-01 appropriations included carry forwards).

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
DEBT SERVICE FUND - ANTICIPATED REVENUE					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,841,118	\$4,019,804	\$178,686
3341	000	RACING COMMISSION FUNDS	165,000		(165,000)
	TOTAL	STATE SOURCES	\$4,006,118	\$4,019,804	\$13,686
		LOCAL SOURCES			
3431	000	INTEREST	17,500	17,500	0
	TOTAL	LOCAL SOURCES	\$17,500	\$17,500	\$0
	TOTAL	ESTIMATED REVENUE	\$4,023,618	\$4,037,304	\$13,686
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		COMMITTED	664,954	856,645	191,691
		UNOBLIGATED	1,071,592		(1,071,592)
	TOTAL	BEGINNING FUND BALANCE	\$1,736,546	\$856,645	(\$879,901)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$5,760,164	\$4,893,949	(\$866,215)
DEBT SERVICE FUND - APPROPRIATIONS					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$3,828,859	\$4,037,654	\$208,795
	TOTAL	DEBT SERVICES	\$3,828,859	\$4,037,654	\$208,795
	TOTAL	APPROPRIATIONS	\$3,828,859	\$4,037,654	\$208,795
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END			
		COMMITTED	1,931,305	856,295	(1,075,010)
		UNOBLIGATED			0
	TOTAL	ENDING FUND BALANCE	\$1,931,305	\$856,295	(\$1,075,010)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,760,164	\$4,893,949	(\$866,215)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$7,153,508	\$233,394	(\$6,920,114)
	TOTAL	FEDERAL DIRECT	\$7,153,508	\$233,394	(\$6,920,114)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,197,680	28,844	(2,168,836)
3226	000	EISENHOWER MATH & SCIENCE	822,135	28,846	(793,289)
3227	000	DRUG FREE SCHOOLS	818,496	14,258	(804,238)
3230	000	DISABILITIES EDUCATION ACT	19,983,232	131,157	(19,852,075)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	21,637,375	416,471	(21,220,904)
3251	000	ADULT BASIC EDUCATION	714,778	13,257	(701,521)
3268	000	NUTRITION ED & TRAINING	100,226		(100,226)
3270	000	ECIA CHAPTER II	4,296,771	112,372	(4,184,399)
329X	000	OTHER FEDERAL THRU STATE	2,665,191	116,170	(2,549,021)
	TOTAL	FEDERAL THRU STATE	\$53,235,884	\$861,375	(\$52,374,509)
	TOTAL	ANTICIPATED REVENUE	\$60,389,392	\$1,094,769	(\$59,294,623)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$9,009,100		(\$9,009,100)
5100	200	EMPLOYEE BENEFITS	2,579,624		(2,579,624)
5100	300	PURCHASED SERVICES	715,030	45,000	(670,030)
5100	500	MATERIALS & SUPPLIES	6,258,087	1,025,286	(5,232,801)
5100	600	CAPITAL EXPENDITURES	2,331,319		(2,331,319)
5100	700	OTHER EXPENSE	31,282	600	(30,682)
	TOTAL	REGULAR EDUCATION	\$20,924,442	\$1,070,886	(\$19,853,556)
		SPECIAL EDUCATION			
5200	100	SALARIES	2,619,440		(2,619,440)
5200	200	EMPLOYEE BENEFITS	866,134		(866,134)
5200	300	PURCHASED SERVICES	504,234		(504,234)
5200	500	MATERIALS & SUPPLIES	897,667		(897,667)
5200	600	CAPITAL EXPENDITURES	434,993		(434,993)
5200	700	OTHER EXPENSE	672		(672)
	TOTAL	SPECIAL EDUCATION	\$5,323,140	\$0	(\$5,323,140)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	134,753		(134,753)
5300	200	EMPLOYEE BENEFITS	31,068		(31,068)
5300	300	PURCHASED SERVICES	366,871		(366,871)
5300	500	MATERIALS & SUPPLIES	668,634		(668,634)
5300	600	CAPITAL EXPENDITURES	846,928		(846,928)
5300	700	OTHER EXPENSE	9,845		(9,845)
	TOTAL	VOCATIONAL EDUCATION	\$2,058,099	\$0	(\$2,058,099)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	116,938		(116,938)
5400	200	EMPLOYEE BENEFITS	18,249		(18,249)
5400	300	PURCHASED SERVICES	26,938	2,288	(24,650)
5400	500	MATERIALS & SUPPLIES	126,692		(126,692)
5400	600	CAPITAL EXPENDITURES	116,646		(116,646)
5400	700	OTHER EXPENSE	570		(570)
	TOTAL	ADULT CONTINUED EDUCATION	\$406,033	\$2,288	(\$403,745)
		OTHER INSTRUCTION			
5500	100	SALARIES	24,421		(24,421)
5500	200	EMPLOYEE BENEFITS	5,040		(5,040)
5500	300	PURCHASED SERVICES	33,670		(33,670)
5500	500	MATERIALS & SUPPLIES	129,995		(129,995)
5500	600	CAPITAL EXPENDITURES	61,370		(61,370)
5500	700	OTHER EXPENSE			0
	TOTAL	OTHER INSTRUCTION	\$254,496	\$0	(\$254,496)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$28,966,210	\$1,073,174	(\$27,893,036)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	653,062		(653,062)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
6110	200	EMPLOYEE BENEFITS	172,084		(172,084)
6110	300	PURCHASED SERVICES	15,915		(15,915)
6110	500	MATERIALS & SUPPLIES	553,571		(553,571)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,394,632	\$0	(\$1,394,632)
		GUIDANCE SERVICES			
6120	100	SALARIES	188,077		(188,077)
6120	200	EMPLOYEE BENEFITS	48,632		(48,632)
6120	300	PURCHASED SERVICES	26,482		(26,482)
	TOTAL	GUIDANCE SERVICES	\$263,191	\$0	(\$263,191)
		HEALTH SERVICES			
6130	100	SALARIES	533,539		(533,539)
6130	200	EMPLOYEE BENEFITS	149,909		(149,909)
6130	300	PURCHASED SERVICES	5,782		(5,782)
6130	500	MATERIALS & SUPPLIES			0
6130	600	CAPITAL OUTLAY	94,027		(94,027)
	TOTAL	HEALTH SERVICES	\$783,257	\$0	(\$783,257)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	726,871		(726,871)
6140	200	EMPLOYEE BENEFITS	183,750		(183,750)
6140	300	PURCHASED SERVICES	32,887		(32,887)
	TOTAL	PSYCHOLOGICAL SERVICES	\$943,508	\$0	(\$943,508)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	76,326		(76,326)
6150	200	EMPLOYEE BENEFITS	26,968		(26,968)
6150	300	PURCHASED SERVICES	68,730		(68,730)
6150	400	ENERGY	500		(500)
6150	500	MATERIALS & SUPPLIES	188,067		(188,067)
6150	600	CAPITAL OUTLAY	11,299		(11,299)
	TOTAL	PARENTAL INVOLVEMENT	\$371,890	\$0	(\$371,890)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,427,516		(1,427,516)
6190	200	EMPLOYEE BENEFITS	345,904		(345,904)
6190	300	PURCHASED SERVICES	1,977,616		(1,977,616)
6190	500	MATERIALS & SUPPLIES	137,740		(137,740)
6190	600	CAPITAL OUTLAY	38,386		(38,386)
6190	700	OTHER EXPENSES	40,673		(40,673)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$3,967,835	\$0	(\$3,967,835)
<i>SUBTOTAL - PUPIL SERVICES</i>			<i>\$7,724,313</i>	<i>\$0</i>	<i>(\$7,724,313)</i>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	676,353		(676,353)
6200	200	EMPLOYEE BENEFITS	190,488		(190,488)
6200	300	PURCHASED SERVICES	1,474		(1,474)
6200	500	MATERIALS & SUPPLIES			0
6200	600	CAPITAL EXPENDITURES	163,585		(163,585)
	TOTAL	INSTRUCTIONAL MEDIA	\$1,031,900	\$0	(\$1,031,900)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	8,698,777		(8,698,777)
6300	200	EMPLOYEE BENEFITS	1,862,822		(1,862,822)
6300	300	PURCHASED SERVICES	745,505	16,005	(729,500)
6300	500	MATERIALS & SUPPLIES	2,028,650		(2,028,185)
6300	600	CAPITAL EXPENDITURES	390,446	465	(390,246)
6300	700	OTHER EXPENSE	4,890	200	(4,690)
	TOTAL	CURRICULUM & INSTRUCTION	\$13,731,090	\$16,670	(\$13,714,420)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,001,164		(1,001,164)
6400	200	EMPLOYEE BENEFITS	188,962		(188,962)
6400	300	PURCHASED SERVICES	1,870,771	4,725	(1,866,046)
6400	500	MATERIALS & SUPPLIES	1,344,482		(1,344,482)
6400	600	CAPITAL EXPENDITURES	783,489		(783,489)
6400	700	OTHER EXPENSE	86,380		(86,380)
	TOTAL	STAFF DEVELOPMENT	\$5,275,248	\$4,725	(\$5,270,523)
		GENERAL ADMINISTRATION			
7200	300	PURCHASED SERVICES	1,812		(1,812)
7200	500	MATERIALS & SUPPLIES	5,000		(5,000)
7200	600	CAPITAL EXPENDITURES	1,763,537		(1,763,537)
	TOTAL	GENERAL ADMINISTRATION	\$1,770,349	\$0	(\$1,770,349)
		SCHOOL ADMINISTRATION			
7300	300	PURCHASED SERVICES	95,393		(95,393)
7300	500	MATERIALS & SUPPLIES	4,073		(4,073)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
7300	600	CAPITAL EXPENDITURES	8,805		(8,805)
	TOTAL	SCHOOL ADMINISTRATION	\$108,271	\$0	(\$108,271)
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES	10,000		(10,000)
7400	600	CAPITAL EXPENDITURES	9,500		(9,500)
	TOTAL	FACILITIES ACQ. & CONST.	\$19,500	\$0	(\$19,500)
		PLANNING, RESEARCH & EVALUATION			
7710	300	PURCHASED SERVICES	9,000		(9,000)
7710	500	MATERIALS & SUPPLIES	10,000		(10,000)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$19,000	\$0	(\$19,000)
		STAFF SERVICES			
7730	300	PURCHASED SERVICES	82,721		(82,721)
7730	500	MATERIALS & SUPPLIES	18,128		(18,128)
7730	700	OTHER EXPENSE	23,750		(23,750)
	TOTAL STAFF SERVICES		\$124,599	\$0	(\$124,599)
		DATA PROCESSING SERVICES			
7750	100	SALARIES	84,183		(84,183)
7750	200	EMPLOYEE BENEFITS	26,083		(26,083)
7750	300	PURCHASED SERVICES	11,500		(11,500)
	TOTAL	DATA PROCESSING SERVICES	\$121,766	\$0	(\$121,766)
		PUPIL TRANSPORTATION			
7800	300	PURCHASED SERVICES	9,232		(9,232)
7800	600	CAPITAL EXPENDITURES	9,638		(9,638)
	TOTAL	PUPIL TRANSPORTATION	\$18,870	\$0	(\$18,870)
		OPERATION OF PLANT			
7900	100	SALARIES	75,720		(75,720)
7900	200	EMPLOYEE BENEFITS	24,578		(24,578)
7900	300	PURCHASED SERVICES	103,850		(103,850)
7900	400	ENERGY SERVICES	29,279		(29,279)
7900	500	MATERIALS & SUPPLIES	5,269		(5,269)
	TOTAL	OPERATION OF PLANT	\$238,696	\$0	(\$238,696)
		MAINTENANCE OF PLANT			
8100	300	PURCHASED SERVICES	15,800		(15,800)
	TOTAL	MAINTENANCE OF PLANT	\$15,800	\$0	(\$15,800)
		COMMUNITY SERVICES			
9100	100	SALARIES	213,075		(213,075)
9100	200	EMPLOYEE BENEFITS	49,134		(49,134)
9100	300	PURCHASED SERVICES	69,826		(69,826)
9100	500	MATERIALS & SUPPLIES	45,877		(45,877)
9100	600	CAPITAL EXPENDITURES	7,763		(7,763)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
9100	700	OTHER EXPENSE	838,105	200	(837,905)
	TOTAL	COMMUNITY SERVICES	\$1,223,780	\$200	(\$1,223,580)
	TOTAL	APPROPRIATIONS	\$60,389,392	\$1,094,769	(\$59,294,623)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - ANTICIPATED REVENUE					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,368,907	\$12,505,532	\$136,625
3262	000	SCH BRKFST REIMBURSEMENT	3,285,695	2,903,945	(381,750)
3263	000	AFTER SCHOOL SNACK REIMB	142,556	127,500	(15,056)
3265	000	USDA DONATED COMMODITIES	1,467,624	1,600,000	132,376
3267	000	SUMMER FOOD SERVICE PROGRAM	57,268	59,928	2,660
	TOTAL	FEDERAL THRU STATE	<u>\$17,322,050</u>	<u>\$17,196,905</u>	<u>(\$125,145)</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	278,173	278,173	0
3338	000	SCHOOL LUNCH SUPPLEMENT	373,495	373,496	1
	TOTAL	STATE SOURCES	<u>\$651,668</u>	<u>\$651,669</u>	<u>\$1</u>
		LOCAL SOURCES			
3431	000	INTEREST INCOME	150,000	200,000	50,000
3451	000	STUDENT LUNCHES	7,473,897	8,469,370	995,473
3452	000	STUDENT BREAKFAST	138,010	415,617	277,607
3453	000	ADULT BREAKFAST/LUNCHES	821,925	776,160	(45,765)
3454	000	STUDENT AND ADULT AL A CARTA	3,719,973	3,800,000	80,027
3455	000	STUDENT SNACKS	88,935	95,000	6,065
3490	000	MISC LOCAL SOURCES	615,849	1,261,394	645,545
	TOTAL	LOCAL SOURCES	<u>\$13,008,589</u>	<u>\$15,017,541</u>	<u>\$2,008,952</u>
	TOTAL	ESTIMATED REVENUE	<u>\$30,982,307</u>	<u>\$32,866,115</u>	<u>\$1,883,808</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED	582,271	114,221	(468,050)
		COMMITTED	6,655,855	8,758,418	2,102,563
	TOTAL	BEGINNING FUND BALANCE	<u>\$7,238,126</u>	<u>\$8,872,639</u>	<u>\$1,634,513</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$38,220,433</u></u>	<u><u>\$41,738,754</u></u>	<u><u>\$3,518,321</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
FOOD SERVICE FUND - APPROPRIATIONS					
		FOOD SERVICE			
7600	100	SALARIES	\$12,286,543	\$12,274,485	(\$12,058)
7600	200	EMPLOYEE BENEFITS	3,340,836	3,974,755	633,919
7600	300	PURCHASED SERVICES	2,019,075	2,521,300	502,225
7600	400	ENERGY SERVICES	248,500	302,600	54,100
7600	500	MATERIALS & SUPPLIES	14,021,592	14,687,535	665,943
7600	600	CAPITAL EXPENDITURES	1,446,712	1,682,360	235,648
7600	700	OTHER EXPENSE	327,280	327,280	0
	TOTAL	FOOD SERVICE	\$33,690,538	\$35,770,315	\$2,079,777
	TOTAL	APPROPRIATIONS	\$33,690,538	\$35,770,315	\$2,079,777
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	1,776,397	2,886,184	1,109,787
		EQUIPMENT RESERVE	988,920	988,920	0
		SUBTOTAL - COMMITTED	\$2,765,317	\$3,875,104	\$1,109,787
		<u>UNOBLIGATED</u>			
		CONTINGENCY	1,764,578	2,093,335	328,757
	TOTAL	ENDING FUND BALANCE	\$4,529,895	\$5,968,439	\$1,438,544
	TOTAL	APPROPRIATIONS & FD BALANCE	\$38,220,433	\$41,738,754	\$3,518,321

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS			
3480	020	WORKERS' COMPENSATION INS	\$5,000,000	\$5,000,000	\$0
348X	030	PREMIUM REVENUE	1,459,160		(1,459,160)
3742	000	INSURANCE LOSS RECOVERIES	300,000	300,000	0
	TOTAL	LOCAL SOURCES	<u>\$6,759,160</u>	<u>\$5,300,000</u>	<u>(\$1,459,160)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$6,759,160</u>	<u>\$5,300,000</u>	<u>(\$1,459,160)</u>
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	101,386		(101,386)
		COMMITTED	4,254,970	4,829,453	574,483
	TOTAL	BEGINNING FUND BALANCE	<u>\$4,356,356</u>	<u>\$4,829,453</u>	<u>\$473,097</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$11,115,516</u>	<u>\$10,129,453</u>	<u>(\$986,063)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2000-01 AMENDED BUDGET	2001-02 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	478,728		(478,728)
7760	200	EMPLOYEE BENEFITS	131,652		(131,652)
7760	300	PURCHASED SERVICES	481,451		(481,451)
7760	500	MATERIALS & SUPPLIES	484,767		(484,767)
7760	600	CAPITAL EXPENDITURES	28,528		(28,528)
7760	700	OTHER EXPENSE	126,640		(126,640)
	TOTAL	OTHER CENTRAL SERVICES	\$1,731,766	\$0	(\$1,731,766)
		TRANSFER OF FUNDS			
9700	900	TRANSFER		2,500,000	2,500,000
	TOTAL	TRANSFER OF FUNDS	\$0	\$2,500,000	\$2,500,000
	TOTAL	APPROPRIATIONS	\$6,731,766	\$7,500,000	\$768,234
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	4,383,750	2,629,453	(1,754,297)
	TOTAL	ENDING FUND BALANCE	\$4,383,750	\$2,629,453	(\$1,754,297)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$11,115,516	\$10,129,453	(\$986,063)

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.

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2002, is Fiscal Year 2002.

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

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

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

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

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

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

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

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

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

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

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

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

Operating Fund: See *General Fund*.

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

Program: The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2001-02, the state has defined 10 FEFP programs.

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

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

Redbook: Officially titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, this is the state DOE manual which provides the structure for a uniform database for public school accounting and budgeting. The most recent edition was released in 1997.

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

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

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

Salaries (object of expenditure): Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract 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.

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

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

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

Two Mill Funds: Revenue produced by an ad valorem (property) tax levy which may be authorized by the school board to support capital improvements. This levy has been capped at two mills since 1989-90 by the state legislature.

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

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

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