

SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

Public Hearing on 2002/03 Millage Rates & District Budget

September 17, 2002 (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/default.htm>

SCHOOL BOARD OF PINELLAS COUNTY

**Public Hearing on
2002/03 Millage Rates & District Budget**

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

September 17, 2002-- 7:00 p.m.

Public Hearing Agenda

1. Invocation
2. Pledge of Allegiance
3. Welcome by the School Board Chairman
4. Introductory Comments by the Superintendent
5. Overview of Budget Process and Truth in Millage (TRIM) Requirements
6. Millage to Support the Budget
 - a. Explanation of Advertised Percentage Increase
 - b. Statements and Questions from the Public
 - c. School Board Discussion of Millage
 - d. Adoption of Millages for 2002/03
 - 1) Approval of Supplemental Discretionary Millage
 - 2) Adoption of Millage Rates
7. 2002/03 Budgets
 - a. Explanation of Proposed 2002/03 Budgets, including Amendments to the Tentative Budgets Approved on July 30, 2002
 - b. Statements and Questions from the Public
 - c. School Board Discussion of the Budgets
 - d. School Board Action on Proposed Budgets for 2002/03
 - 1) Adoption of Amendments to the Tentative Budgets
 - 2) Adoption of Final 2002/03 Budgets
 - 3) Adoption of Resolution on 2002/03 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. Adjournment

2002 - 2003 BUDGET CALENDAR

September 11, 2001	2001-02 Budget Approved
October 10, 2001	Secretary of Education presents 2002-03 Budget Request
October 12, 2001	FTE 2001-02 Survey 2 “date certain”
Nov - Dec 2001	Budget review/Training Sessions with departments
December 6, 2001	State Legislature Ends Special Session C
December 13, 2001	FTE 2001-02 Third Calculation received from state
December 11, 2001	FTE 2002-03 estimates (per forecast model) to State DOE
January 14, 2002	Forms and instructions distributed to departments
January 14, 2002	Second semester staffing review
January 2002	Governor presents 2002-03 Budget Recommendations
January 22, 2002	2002 Legislative Session Begins
January 31, 2002	Budget requests received from departments
February 5, 2002	Budget Steering Committee meeting
February 8, 2002	FTE 2001-02 Survey 3 “date certain”
February 14, 2002	School Board workshop on budget priorities
February 18, 2002	Budget Steering Committee meeting
March 13, 2002	Budget Steering Committee meeting
March 22, 2002	State Legislature ends regular session (60 calendar days)
April 25, 2002	Staffing allocations to schools
April 30, 2002	Discretionary and SIP dollar allocations to schools
May 2, 2002	Staff Rosters from schools due to Personnel
May 7, 2002	School Board Workshop
May 13, 2002	State Legislature Ends Special Session E
June 5 - 8, 2002	State DOE Presentations to School Finance Officers
July 1, 2002	New fiscal year begins
July 27, 2002	Advertise in St. Petersburg Times
July 30, 2002	First Public Hearing on the 2002-03 Budget and Millage Rates
August 7, 2002	School term begins
August 9, 2002	County Property Appraiser mails TRIM notices
August 20, 2002	Board adopts Tentative District Work Program
September 17, 2002	Final Public Hearing on the 2002-03 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	\$ 360,675,908
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$ 719,454
C. Actual property tax levy	\$ 359,956,454
This year's proposed tax levy	\$ 385,738,269

A portion of the tax levy is required under state law in order for the school board to receive \$274,717,457 in state education grants. The required portion has increased by 5.66 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 Tuesday, July 30, 2002, 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 2002/2003 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	<u>2001/2002</u>	<u>2002/2003</u>	<i>Change</i>
Gross Taxable Property Value	\$42.50	\$45.65	7.4%
Adjusted Taxable Value (excluding new construction, etc.)	\$42.41	\$45.05	6.2%
	<i>(vs. 2001-02 Final Gross Taxable Value)</i>		

<i>MILLAGE RATE COMPARISONS:</i>			
<i><u>Proposed 2002-2003 Rates vs. Actual 2001-2002 Millage Rates</u></i>	<u>2001/2002 Actual</u>	<u>2002/2003 Proposed</u>	<i>Percent Change</i>
Required Local Effort	5.839	5.808	-0.5%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.138	0.131	-5.1%
Operating Subtotal	<u>6.487</u>	<u>6.449</u>	-0.6%
Capital Outlay	2.000	2.000	0.0%
Total Millage	<u>8.487</u>	<u>8.449</u>	-0.4%
<i><u>Proposed 2002/03 Rates vs. Rolled-Back Millage Rates</u></i>	<u>Rolled-Back Rate</u>	<u>2002/2003 Proposed</u>	<i>Percent Change</i>
Required Local Effort	5.497	5.808	5.66%
Discretionary Local Effort	0.480	0.510	6.25%
Supplemental Millage	0.130	0.131	0.77%
Capital Outlay Millage	1.883	2.000	6.21%
Total Millage	<u>7.990</u>	<u>8.449</u>	5.74%

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF PROPERTY TAX RATES
1970/71 to 2002/03

SUMMARY OF PROPERTY TAXES
2002-03

- 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 17, 2002, was \$ 45,654,902,215.
- 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 17, 2002, was \$ 45,654,902.
- (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 \$ 45,654,902 = \$ 43,372,157.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2001/02																			
Millage		1970/71	1971/72	1972/73	1973/74	1974/75 through 1978/79													
		Millage																	
Operating	Operating (County)	10.00	10.00	10.00	9.30	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183					
	Operating (District)	1.60	1.10			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		8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002					
	Capital Improvement (Dist)	4.00						2.000	2.000	1.584	1.571	1.423	1.500	1.500					
	Total Millage	15.95	11.45	10.32	9.30	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	2001/02	Proposed 2002/03		
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	5.808		
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	0.510		
Supplemental Discretionary									0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131		
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	6.449		
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	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	8.449		

**PINELLAS COUNTY SCHOOLS
EFFECT OF PROPOSED 2002/2003 MILLAGE RATES
ON THE INDIVIDUAL TAXPAYER**

Four Examples of Tax Assessments

Description	Example A	Example B	Example C	Example D
Assessed Value for 2001	\$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>
2002 Tax:				
Required Local Effort (5.808 Mills)	\$145.20	\$348.48	\$580.80	\$726.00
Discretionary (.641Mills)	16.03	38.46	64.10	80.13
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
TOTAL 2002 Tax (8.449Mills)	\$211.23	\$506.94	\$844.90	\$1,056.13
2001 Tax (8.487 Mills)	\$212.18	\$509.22	\$848.70	\$1,060.88
Assuming same taxable value				
<i>Change In Taxes</i>	<i>(\$0.95)</i>	<i>(\$2.28)</i>	<i>(\$3.80)</i>	<i>(\$4.75)</i>

**PINELLAS COUNTY SCHOOLS
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 2001-2002		BUDGET 2002-2003		INCREASE/(DECREASE), FY03 vs FY02		
TAX BASE					Amount	Percent	
Gross Taxable Value	\$42,497,455,980		\$45,654,902,215		\$3,157,446,235	7.4%	
Value of 1 mill (@ 95%)	\$40,372,583		\$43,372,157		\$2,999,574	7.4%	
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.839	\$235,735,513	5.808	\$251,905,488	-0.031	\$16,169,975	6.9%
Discretionary	0.510	20,590,017	0.510	22,119,800	0.000	\$1,529,783	7.4%
Additional Discretionary	0.138	5,571,416	0.131	5,681,753	-0.007	\$110,337	2.0%
Total Operating	6.487	\$261,896,946	6.449	\$279,707,041	-0.038	\$17,810,095	6.8%
Capital	2.000	\$80,745,166	2.000	\$86,744,314	0.000	\$5,999,148	7.4%
TOTAL	8.487	\$342,642,112	8.449	\$366,451,355	-0.038	\$23,809,243	6.9%

*NOTE: 2002-2003 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 2001-02 to \$ 42,412,684,581*

BUDGET SUMMARY

PINELLAS COUNTY
SCHOOL BOARD

BUDGET SUMMARY
2002/03 Proposed Budget -- ALL FUNDS

Revenue Sources, Transfers, and Beginning Fund Balances

<i>Revenue</i>	<i>2002/03 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$87,347,515	9.6%
State	403,460,267	44.4%
Local	417,094,257	45.9%
<i>Subtotal, Revenue</i>	<i>\$907,902,039</i>	<i>100.0%</i>
<i>Transfers & Balances</i>	<i>311,340,115</i>	
GRAND TOTAL	\$1,219,242,154	

Appropriations, Transfers and Ending Fund Balances

<i>Name of Fund</i>	<i>2001/02 Budget (a)</i>	<i>2002/03 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$739,483,074	\$740,433,616	\$950,542	0.1%
Debt Service	5,975,606	5,952,466	(\$23,140)	-0.4%
Capital Outlay	409,396,892	352,045,975	(\$57,350,917)	-14.0%
Contracted Programs (c)	69,892,019	68,711,643	(\$1,180,376)	-1.7%
School Food Service (d)	40,886,905	43,282,325	\$2,395,420	5.9%
Internal Service	9,873,016	8,816,129	(\$1,056,887)	-10.7%
GRAND TOTAL	\$1,275,507,512	\$1,219,242,154	(\$56,265,358)	-4.4%

2002-2003 BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF PINELLAS COUNTY ARE 6.6%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

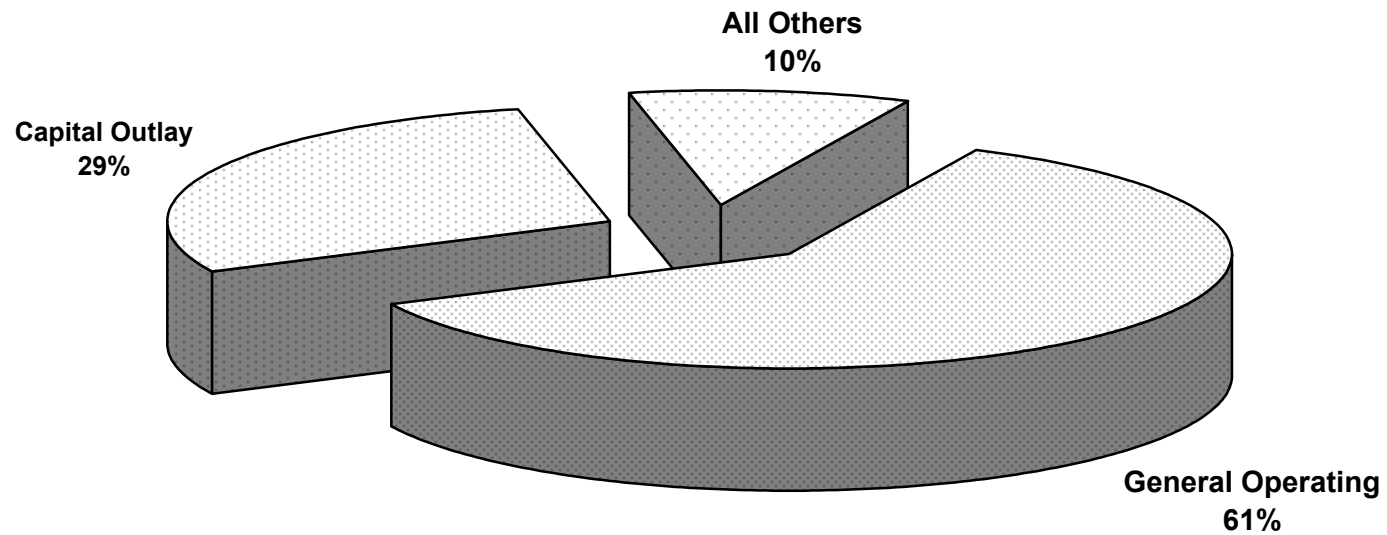
PROPOSED MILLAGE LEVY
OPERATING
REQUIRED LOCAL EFFORT
LOCAL DISCRETIONARY
CAPITAL OUTLAY
TOTAL

5.808
0.641
2.000
8.449

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal (Direct)	\$ 185,000	\$ 5,504,590	\$	\$	\$	5,689,590
Federal (Through State)	800,000	80,857,925				81,657,925
State Sources	351,697,634	666,856	4,000,784	47,094,993		403,460,267
Local Sources	295,961,935	16,632,008		99,200,314	5,300,000	417,094,257
TOTAL REVENUES	648,644,569	103,661,379	4,000,784	146,295,307	5,300,000	907,902,039
Transfers In	9,068,000					9,068,000
Non-Revenue Sources						0
FUND BALANCES - July 1, 2002	82,721,047	8,332,589	1,951,682	205,750,668	3,516,129	302,272,115
TOTAL REVENUES AND BALANCES	\$ 740,433,616	\$ 111,993,968	\$ 5,952,466	\$ 352,045,975	\$ 8,816,129	\$ 1,219,242,154
EXPENDITURES						
Instruction	\$ 445,781,058	\$ 36,653,750	\$	\$	\$	482,434,808
Pupil Personnel Services	29,660,694	6,621,020				36,281,714
Instructional Media Services	12,155,598	235,940				12,391,538
Instructional & Curriculum Development Services	12,046,073	17,911,415				29,957,488
Instructional Staff Training	5,275,460	2,867,468				8,142,928
Board of Education	1,119,557					1,119,557
General Administration	6,103,851	2,994,343			5,000,000	14,098,194
School Administration	47,509,842	204,686				47,714,528
Facilities Acquisition & Construction	844,228	316,613		311,689,061		312,849,902
Fiscal Services	5,747,141	35,465				5,782,606
Food Service		39,780,386				39,780,386
Central Services	17,015,188	462,429				17,477,617
Pupil Transportation Services	26,070,239	40,068				26,110,307
Operation of Plant	62,376,620	160,613				62,537,233
Maintenance of Plant	20,477,039	8,514				20,485,553
Community Services	1,317,034	199,319				1,516,353
Debt Service			4,000,784			4,000,784
TOTAL EXPENDITURES	693,499,622	108,492,029	4,000,784	311,689,061	5,000,000	1,122,681,496
Transfers Out				9,068,000		9,068,000
FUND BALANCES - June 30, 2003	46,933,994	3,501,939	1,951,682	31,288,914	3,816,129	87,492,658
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 740,433,616	\$ 111,993,968	\$ 5,952,466	\$ 352,045,975	\$ 8,816,129	\$ 1,219,242,154

Revised for Final Public Hearing

**Pinellas County Schools
2002-03 Budget - All Funds
\$1.219 Billion**



PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2002/2003
BUDGET

Description	2001/2002 Budget (6/30/02)*	2002/2003 First Public Hearing (7/30/02)	2002/2003 Final Public Hearing (9/17/02)	Increase/ (Decrease)
	<i>*Per Final Amendment</i>			
I. OPERATING FUND				
(1) Revenues & Transfers In	\$652,098,757	\$656,811,380	\$657,712,569	\$901,189
(2) Beginning Fund Balance	87,384,317	79,150,000	82,721,047	\$3,571,047
(3) Total Revenues & Fund Balance	<u>\$739,483,074</u>	<u>\$735,961,380</u>	<u>\$740,433,616</u>	<u>\$4,472,236</u>
(4) Appropriations & Transfers Out	663,085,851	674,203,498	693,499,622	\$19,296,124
(5) Ending Fund Balance	76,397,223	61,757,882	46,933,994	(\$14,823,888)
(6) Total Appropriations & Fund Balance	<u>\$739,483,074</u>	<u>\$735,961,380</u>	<u>\$740,433,616</u>	<u>\$4,472,236</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources have been adjusted to reflect the latest available information for 2002/2003.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2001/2002.
- (c) Encumbrances and Unencumbered Carry-Forwards (\$ 18.5 Million), which were included in 2002/2003 Ending Fund Balance for First Hearing, are now included in appropriations.
- (d) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (e) 2001/2002 Budget adjusted to properly align function/object categories.

II. DEBT SERVICE FUND

(1) Revenues & Transfers In	\$3,986,196	\$4,000,784	\$4,000,784	\$0
(2) Beginning Fund Balance	1,989,410	2,015,496	1,951,682	(\$63,814)
(3) Total Revenues & Fund Balance	<u>\$5,975,606</u>	<u>\$6,016,280</u>	<u>\$5,952,466</u>	<u>(\$63,814)</u>
(4) Appropriations & Transfers Out	4,023,923	4,000,784	4,000,784	\$0
(5) Ending Fund Balance	1,951,683	2,015,469	1,951,682	(\$63,787)
(6) Total Appropriations & Fund Balance	<u>\$5,975,606</u>	<u>\$6,016,253</u>	<u>\$5,952,466</u>	<u>(\$63,787)</u>

Reason(s) for Increase/Decrease:

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2001/2002.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2002/2003
BUDGET

Description	2001/2002 Budget (6/30/02)*	2002/2003 First Public Hearing (7/30/02)	2002/2003 Final Public Hearing (9/17/02)	Increase/ (Decrease)
<i>*Per Final Amendment</i>				
III. CAPITAL OUTLAY FUND				
(1) Revenues & Transfers In	\$139,476,639	\$146,498,414	\$146,295,307	(\$203,107)
(2) Beginning Fund Balance	269,920,253	210,055,474	205,750,668	(\$4,304,806)
(3) Total Revenues & Fund Balance	<u>\$409,396,892</u>	<u>\$356,553,888</u>	<u>\$352,045,975</u>	<u>(\$4,507,913)</u>
(4) Appropriations & Transfers Out	341,239,278	187,663,261	320,757,061	\$133,093,800
(5) Ending Fund Balance	68,157,614	168,890,627	31,288,914	(\$137,601,713)
(6) Total Appropriations & Fund Balance	<u>\$409,396,892</u>	<u>\$356,553,888</u>	<u>\$352,045,975</u>	<u>(\$4,507,913)</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance and appropriations have been updated to reflect final closeout for Fiscal Year 2001/2002.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Capital Outlay Budget.

IV. CONTRACTED PROGRAMS FUND

(1) Revenues & Transfers In	\$69,892,019	\$1,326,136	\$68,711,643	\$67,385,507
(2) Beginning Fund Balance	0	0	0	\$0
(3) Total Revenues & Fund Balance	<u>\$69,892,019</u>	<u>\$1,326,136</u>	<u>\$68,711,643</u>	<u>\$67,385,507</u>
(4) Appropriations & Transfers Out	\$69,892,019	\$1,326,136	\$68,711,643	\$67,385,507
(5) Ending Fund Balance	0	0	0	\$0
(6) Total Appropriations & Fund Balance	<u>\$69,892,019</u>	<u>\$1,326,136</u>	<u>\$68,711,643</u>	<u>\$67,385,507</u>

Reason(s) for Increase/Decrease:

- (a) Revenue sources and appropriations reflect initial grant project balances carried forward from Fiscal Year 2001/2002 to 2002/2003.
- (b) Revenue sources and appropriations reflect receipt of approved grants for Fiscal Year 2002/2003.

PINELLAS COUNTY SCHOOL BOARD
SUMMARY OF AMENDMENTS TO TENTATIVE 2002/2003
BUDGET

Description	2001/2002 Budget (6/30/02)*	2002/2003 First Public Hearing (7/30/02)	2002/2003 Final Public Hearing (9/17/02)	Increase/ (Decrease)
<i>*Per Final Amendment</i>				
V. SCHOOL FOOD SERVICE FUND				
(1) Revenues & Transfers In	\$33,917,489	\$34,949,736	\$34,949,736	\$0
(2) Beginning Fund Balance	6,969,416	7,639,301	8,332,589	\$693,288
(3) Total Revenues & Fund Balance	<u>\$40,886,905</u>	<u>\$42,589,037</u>	<u>\$43,282,325</u>	<u>\$693,288</u>
(4) Appropriations & Transfers Out	33,955,858	38,378,844	39,780,387	\$1,401,543
(5) Ending Fund Balance	6,931,047	4,210,193	3,501,938	(\$708,255)
(6) Total Appropriations & Fund Balance	<u>\$40,886,905</u>	<u>\$42,589,037</u>	<u>\$43,282,325</u>	<u>\$693,288</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2001/2002.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the School Food Service Budget.

VI. INTERNAL SERVICE FUND

(1) Revenues & Transfers In	\$5,222,400	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	4,650,616	2,319,283	3,516,129	\$1,196,846
(3) Total Revenues & Fund Balance	<u>\$9,873,016</u>	<u>\$7,619,283</u>	<u>\$8,816,129</u>	<u>\$1,196,846</u>
(4) Appropriations & Transfers Out	6,356,886	5,000,000	5,000,000	\$0
(5) Ending Fund Balance	3,516,130	2,619,283	3,816,129	\$1,196,846
(6) Total Appropriations & Fund Balance	<u>\$9,873,016</u>	<u>\$7,619,283</u>	<u>\$8,816,129</u>	<u>\$1,196,846</u>

Reason(s) for Increase/Decrease:

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2001/2002.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2002/2003.
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Internal Service Budget.

SCHOOL BOARD OF PINELLAS COUNTY

Resolution on 2002/03 Millage Rates & District Budget

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2002/03 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2002/03 have been accomplished,

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

I. That the following millage rates be adopted and levied upon all taxable real property lying and situated in Pinellas County, Florida, for the 2002/03 fiscal year.

A. For the Required Local Effort	5.808 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.131Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	2.000 Mills
Total Millage Rate	<hr/> 8.449 Mills

The total millage rate for fiscal year 2002/03 of 8.449 mills is 5.74% higher than the rolled-back rate of 7.990 mills.

II. That the tax revenue generated by the millage rate of 2.000 mills adopted herein pursuant to Section 236.25(2), Florida Statutes, shall be expended for the Capital Outlay purposes as set forth in the hereto attached TRIM advertisement, in such amounts as shall be necessary and in accordance with the 2002/03 Budget hereafter adopted by the Board and amended from time to time.

III. That the summary amendments to the proposed 2002/03 budget be adopted as submitted.

IV. That all of the budgets as advertised, discussed and amended by prior Board action be adopted for fiscal year 2002/03 pursuant to Section 200.065(2)(f)(3), Florida Statutes.

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

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

Adopted this 17th day of September, 2002.

Attest:

J. Howard Hinesley, Ed.D.
Superintendent of Schools

Lee Benjamin
Chairman of the School Board

2002-03 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. 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.
- VI. The school board will make every attempt to honor multi-year budget commitments to curriculum and staffing initiatives subject to annual review to ensure alignment of processes with desired results.
- VII. 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.

- VIII. 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.
- IX. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

**PINELLAS COUNTY
SCHOOL BOARD**

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

**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 2002-03 state categorical 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

	2001-02 Original Budget	2002-03 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	111,811	113,467
Weighted FTE	122,110	124,304
Base Student Allocation	\$ 3,413	\$3,537
Value of One FTE to Pinellas	\$ 3,490	\$3,600
FEFP K-12 Revenue	\$ 507,919,179*	526,612,729*
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 27,556,330	\$ 25,773,014

*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

	2001-02 Amended Budget	2002-03 Budget
Direct Instruction	412,362,201	445,781,058
Instructional Support	57,019,745	59,137,825
Maintain & Operate Facilities	102,857,270	108,923,898
School Administration	47,581,442	47,509,842
All Other Functions	43,203,596	32,146,999
Obligated Fund Balance	19,830,579	5,348,886
Committed Fund Balance	41,425,195	32,250,000
Fund Balance Contingency	15,141,449	9,335,108
TOTAL	\$ 739,421,477	\$ 740,433,616

**PINELLAS COUNTY SCHOOL BOARD
2002/03 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2002/03 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	\$195,596,531 <i>a</i>
Reconciliation to Property Appraiser's Certified Value	10,216
Supplemental Academic Instruction	24,178,285 <i>b</i>
ESE Guaranteed Allocation	51,108,769 <i>c</i>
Safe Schools	3,823,656 <i>d</i>
Workforce Development (Adult Education)	25,773,014
Discretionary Enhancement (Lottery)	8,401,445
Adults with Disabilities	741,823
C.O. & D.S.	67,581
Florida Teacher Lead Program	711,135
Instructional Materials	9,676,144
Transportation	16,603,924
Educational Technology	2,804,097
Teacher Recruitment and Retention	0
Pre-K Intervention	0
Teacher Training	1,617,357
Other State Funds	10,583,657
TOTAL STATE	\$351,697,634
LOCAL SOURCES	
District School Taxes	\$279,707,041 <i>f</i>
Vocational & Other Course Fees	1,857,280
Interest Income	5,800,000
Other Local Sources	8,597,614
TOTAL LOCAL	\$295,961,935
TRANSFERS	9,068,000
TOTAL REVENUE AND TRANSFERS	\$657,712,569
REVENUE AND BALANCES	
Obligated Fund Balance	\$26,095,852
Committed Fund Balance	47,425,195
Unobligated Fund Balance	9,200,000
TOTAL BEGINNING FUND BALANCE	\$82,721,047
TOTAL REVENUE & BEGINNING FUND BALANCE	\$740,433,616

FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12	
Estimated Weighted FTE for 2002-03	124,303.68
<i>Times: Base Student Allocation (BSA)</i>	<i>\$3,537.11</i>
	\$439,675,790
<i>Times: District Cost Differential</i>	<i>1.0178</i>
BASE FEFP	\$447,502,019
Less: Required Local Effort Property Taxes (5.808 Mills)	(251,905,488) <i>e</i>
BASE STATE FEFP	\$195,596,531 <i>a</i>
Plus: Supplemental Academic Instruction Allocation	24,178,285 <i>b</i>
Plus: ESE Guaranteed Allocation	51,108,769 <i>c</i>
Plus: Safe Schools Allocation	3,823,656 <i>d</i>
NET STATE FEFP	274,707,241
TOTAL STATE ALLOCATION	\$274,707,241
<i>as shown in TRIM advertisement</i>	

LOCAL REVENUE: OPERATING PROPERTY TAXES	
Gross Taxable Value for Pinellas County, as certified by Pinellas Appraiser and verified by F.D.O.R.:	\$45,654,902,215
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
$\$45,654,902,215 \times 95\% =$	\$43,372,157
<i>2002/03 Operating Levy = 43,372,157 x 6.449 Mills =</i>	
Required Local Effort	5.808 \$251,905,488 <i>e</i>
Discretionary	0.510 22,119,800
Supplemental Discretionary	0.131 5,681,753
TOTAL DISTRICT SCHOOL TAXES	\$279,707,041 <i>f</i>

SUMMARY OF REVENUE AND BALANCES		
STATE SOURCES	47.5%	\$351,697,634
LOCAL SOURCES	40.0%	295,961,935
TRANSFERS AND BALANCES	12.4%	91,789,047
FEDERAL SOURCES	0.1%	985,000
TOTAL REVENUE & BEGINNING FUND BALANCE	100.0%	\$740,433,616

PINELLAS COUNTY SCHOOLS
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2002-03
As of July 30, 2002

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
	BASIC PROGRAMS				
101	BASIC K-3	26,289.99	1.005	26,421.44	\$ 95,119,048
102	BASIC 4-8	31,615.56	1.000	31,615.56	113,818,247
103	BASIC 9-12	24,128.44	1.122	27,072.11	97,461,506
111	BASIC K-3 WITH ESE	6,408.94	1.005	6,440.98	\$ 23,187,982
112	BASIC 4-8 WITH ESE	12,338.44	1.000	12,338.44	44,419,255
113	BASIC 9-12 WITH ESE	5,072.54	1.122	5,691.39	20,489,406
	Subtotal	105,853.91		109,579.92	\$ 394,495,444
	AT-RISK PROGRAMS				
130	INTENSIVE ENGLISH/ESOL K-12	2,572.26	1.275	3,279.63	\$ 11,806,899
	Subtotal	2,572.26		3,279.63	\$ 11,806,899
	EXCEPTIONAL PROGRAMS				
254	SUPPORT LEVEL IV	1,238.44	3.948	4,889.36	17,602,041
255	SUPPORT LEVEL V	275.77	5.591	1,541.83	5,550,697
	Subtotal	1,514.21		6,431.19	\$ 23,152,738
	VOCATIONAL 7-12				
300	VOCATIONAL 7-12	3,526.64	1.186	4,182.60	\$ 15,057,655
	Subtotal	3,526.64		4,182.60	\$ 15,057,655
	ADVANCED PLACEMENT/IB ADJUSTMENT			830.34	\$ 2,989,283
	TOTAL - K-12	113,467.02		124,303.68	\$ 447,502,019
	ESE Guaranteed Allocation				51,108,769
	Supplemental Academic Instruction				24,178,285
	Safe Schools Allocation				3,823,656
	Gross State and Local FEFP				526,612,729

* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2002-03, the proposed **BSA** is **\$ 3,537.11**; the **DCD** is **1.0178**. This means that **each weighted FTE generates \$ 3,600.07** 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.

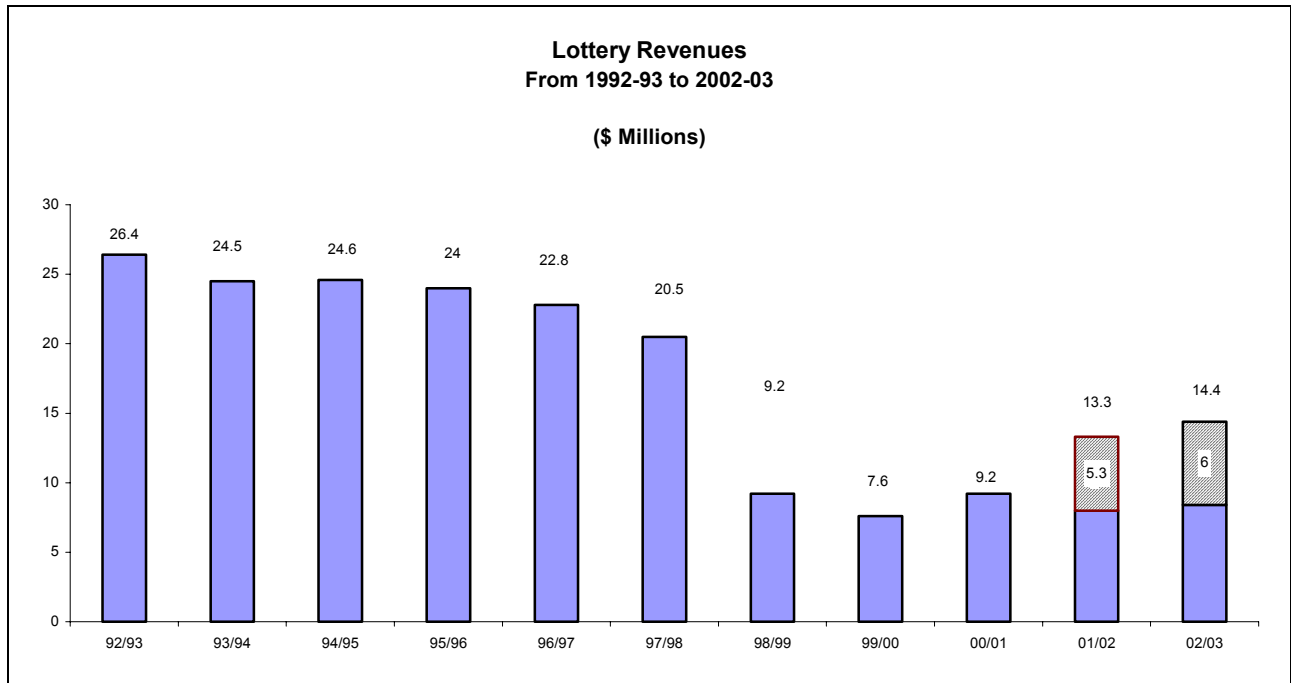
5 Innovative programs

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 2002-03, the district will receive \$14,379,019 or 1.95% of the operating budget from lottery dollars, of which \$5,977,574 is earmarked for school recognition awards.



PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$211,780	\$185,000	(\$26,780)
FEDERAL THRU STATE	3,133,710	800,000	(2,333,710)
STATE SOURCES	338,429,521	351,697,634	13,268,113
LOCAL SOURCES	286,271,553	295,961,935	9,690,382
TRANSFERS	23,825,961	9,068,000	(14,757,961)
ESTIMATED REVENUE/TRANSFERS	<u>\$651,872,525</u>	<u>\$657,712,569</u>	<u>\$5,840,044</u>
BEGINNING FUND BALANCE	87,384,317	82,721,047	(4,663,270)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$739,256,842</u></u>	<u><u>\$740,433,616</u></u>	<u><u>\$1,176,774</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$290,089,547	\$312,524,187	\$22,434,640
SPECIAL EDUCATION *	90,985,428	99,591,288	8,605,860
VOCATIONAL EDUCATION	22,487,780	25,231,654	2,743,874
ADULT CONTINUED EDUCATION	5,139,885	4,305,850	(834,035)
OTHER INSTRUCTION	3,659,561	4,128,079	468,518
ATTENDANCE & SOCIAL WORK	4,132,967	4,263,489	130,522
GUIDANCE SERVICES	15,264,895	15,468,919	204,024
HEALTH SERVICES	1,380,073	1,214,473	(165,600)
PSYCHOLOGICAL SERVICES	3,725,999	3,877,534	151,535
PARENTAL INVOLVEMENT	12,821	50,904	38,083
OTHER PUPIL PERSONNEL SVC	4,221,450	4,785,375	563,925
INSTRUCTIONAL MEDIA	12,524,527	12,155,598	(368,929)
CURRICULUM & INSTRUCTION	12,535,890	12,046,073	(489,817)
STAFF DEVELOPMENT	3,221,123	5,275,460	2,054,337
SCHOOL BOARD	1,116,082	1,119,557	3,475
GENERAL ADMINISTRATION	6,617,003	6,103,851	(513,152)
SCHOOL ADMINISTRATION	47,581,442	47,509,842	(71,600)
FACILITIES ACQ. & CONST.	403,623	844,228	440,605
FISCAL SERVICES	5,959,390	5,747,141	(212,249)

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>			
PLANNING, RESEARCH & EVALUATION	1,009,072	1,296,704	287,632
INFORMATION SERVICES	205,086	838,918	633,832
STAFF PERSONNEL SERVICES	5,709,974	5,975,966	265,992
DATA PROCESSING SERVICES	4,842,618	5,253,968	411,350
OTHER CENTRAL SERVICES	4,186,767	3,649,632	(537,135)
PUPIL TRANSPORTATION	25,542,606	26,070,239	527,633
OPERATION OF PLANT	57,764,615	62,376,620	4,612,005
MAINTENANCE OF PLANT	19,550,049	20,477,039	926,990
COMMUNITY SERVICES	1,077,020	1,317,034	240,014
DEBT SERVICE	61,597		(61,597)
TRANSFER OF FUNDS	12,076,961		(12,076,961)
APPROPRIATIONS	\$663,085,851	\$693,499,622	\$30,413,771
ENDING FUND BALANCE	76,397,223	46,933,994	(29,463,229)
APPROPRIATIONS & ENDING FUND BALANCE	\$739,483,074	\$740,433,616	\$950,542

* Under the 1997 reauthorization of IDEA the federal government committed to provide 40 percent (\$2,928) of the national average per pupil expenditure (\$7,320) to educate children with disabilities.

The federal government currently provides \$1,244.40 per pupil or \$1,683.60 less than the federal commitment per pupil. \$1,683.60 multiplied by approximately 21,000 non-gifted children with disabilities equates to a federal IDEA funding shortfall of \$35,355,600 for Pinellas.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

		OBJECT CATEGORY									
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	% OF TOTAL
5100	DIRECT INSTRUCTION										
	REGULAR EDUCATION	220,220,572	57,048,025	8,782,588	27,400	18,555,826	7,711,076	178,700		312,524,187	45.06%
5200	SPECIAL EDUCATION	74,609,022	21,870,473	2,149,778	741,717	215,101	5,197			99,591,288	14.36%
5300	VOCATIONAL EDUCATION	18,627,413	4,681,117	360,722	106	997,006	560,190	5,100		25,231,654	3.64%
5400	ADULT CONTINUED EDUCATION	3,404,473	719,345	47,205		116,670	18,107	50		4,305,850	0.62%
5500	OTHER INSTRUCTION	1,941,796	612,453	1,127,622		420,252	22,056	3,900		4,128,079	0.60%
	SUB TOTALS	318,803,276	84,931,413	12,467,915	769,223	20,304,855	8,316,626	187,750	0	445,781,058	64.28%
6110	INSTRUCTIONAL SUPPORT										
	ATTENDANCE & SOCIAL WORK	3,287,812	807,766	77,970		58,922	30,944	75		4,263,489	0.61%
6120	GUIDANCE SERVICES	12,308,555	3,007,969	48,313		82,816	19,317	1,949		15,468,919	2.23%
6130	HEALTH SERVICES	830,769	198,229	31,586		115,069	33,084	5,736		1,214,473	0.18%
6140	PSYCHOLOGICAL SERVICES	2,906,328	689,961	71,789		185,577	23,879			3,877,534	0.56%
6150	PARENTAL INVOLVEMENT			197		50,707				50,904	0.01%
6190	OTHER PUPIL PERSONNEL SVC	3,694,042	1,007,484	18,636		45,897	19,102	214		4,785,375	0.69%
6200	INSTRUCTIONAL MEDIA	8,311,900	2,266,153	89,831	700	199,592	1,285,650	1,772		12,155,598	1.75%
6300	CURRICULUM & INSTRUCTION	8,192,031	2,137,781	498,915		1,121,050	70,448	25,848		12,046,073	1.74%
6400	STAFF DEVELOPMENT	1,838,928	304,756	963,270		2,086,375	70,555	11,576		5,275,460	0.76%
	SUB TOTALS	41,370,365	10,420,099	1,800,507	700	3,946,005	1,552,979	47,170	0	59,137,825	8.53%
7100	GENERAL SUPPORT										
	SCHOOL BOARD	624,200	264,475	171,599		22,973	664	35,646		1,119,557	0.16%
7200	GENERAL ADMINISTRATION	4,013,792	1,047,473	706,852	625	201,129	50,707	83,273		6,103,851	0.88%
7300	SCHOOL ADMINISTRATION	35,821,105	10,180,795	875,497		457,061	125,636	49,748		47,509,842	6.85%
7400	FACILITIES ACQ. & CONST.	21,753	3,762	50,199	862	41,920	725,542	190		844,228	0.12%
7500	FISCAL SERVICES	2,321,716	658,257	139,358		85,304	5,048	2,537,458		5,747,141	0.83%
7710	PLANNING, RESEARCH & EVALUATION	737,579	184,204	248,657		84,020	41,749	495		1,296,704	0.19%
7720	INFORMATION SERVICES	431,709	138,052	151,771		102,070	1,961	13,355		838,918	0.12%
7730	STAFF PERSONNEL SERVICES	3,319,611	1,252,489	864,798		461,739	69,439	7,890		5,975,966	0.86%
7750	DATA PROCESSING SERVICES	3,014,087	797,294	1,255,783	500	134,544	51,260	500		5,253,968	0.76%
7760	OTHER CENTRAL SERVICES	1,922,201	601,224	503,334	19,761	415,688	43,859	143,565		3,649,632	0.53%
7800	PUPIL TRANSPORTATION	17,164,689	6,073,097	122,094	1,601,441	1,082,998	19,925	5,995		26,070,239	3.76%
7900	OPERATION OF PLANT	20,669,340	8,752,721	13,180,171	16,373,803	1,311,701	71,146	2,017,738		62,376,620	8.99%
	SUB TOTALS	90,061,782	29,953,843	18,270,113	17,996,992	4,401,147	1,206,936	4,895,853	0	166,786,666	24.05%
8100	MAINTENANCE										
	MAINTENANCE OF PLANT	4,321,231	3,140,234	2,206,504	97,149	4,062,969	166,618	6,482,334		20,477,039	2.95%
	SUB TOTALS	4,321,231	3,140,234	2,206,504	97,149	4,062,969	166,618	6,482,334	0	20,477,039	2.95%
9100	COMM & DEBT SERV & TRANSFERS										
	COMMUNITY SERVICES	563,837	227,698	127,530		368,563	11,306	18,100		1,317,034	0.19%
	SUB TOTALS	563,837	227,698	127,530	0	368,563	11,306	18,100	0	1,317,034	0.19%
TOTAL APPROPRIATIONS		\$455,120,491	\$128,673,287	\$34,872,569	\$18,864,064	\$33,083,539	\$11,254,465	\$11,631,207	\$0	\$693,499,622	100.00%

PINELLAS COUNTY SCHOOLS

2002-03 LEGISLATIVE CHANGES

* **INCREASE IN BSA**

INCREASED \$238.63 OR 7.23% ABOVE 2001-02

* **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**

STATEWIDE FUNDING \$307 MILLION

UP TO 40% RESERVED FOR SCHOOL RECOGNITION PAYMENTS

* **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 AND
GROWTH OF BUDGET RESERVES

NO REQUIRED REDIRECTION FOR PINELLAS COUNTY

* **"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 2002/03

	<u>(\$ millions)</u>
Conference Report	\$ 37.1
Less: Categorical increases with restrictions (Technology, Instructional Materials, Teacher Training)	(4.0)
Recurring Budget Reductions	4.7
Additional Budget Realignment	6.5
Total	\$ <u>44.3</u>

OPERATING FUND NEEDS- 2002/03

Unitary (Choice) Reserve Increase	\$ 4.5 *
Employee Insurance Benefits	15.5
Property & Liability Insurance Increase	2.0
District-wide Cost Inflation	1.5
Staffing Plan & Growth	1.5
Salary Adjustment Study Group Increase (2.3% July 1)	3.7
Salary Adjustment Study Model Implementation	0.0
Instructional Salary Increase (4.9% Average July 1)	15.6
Total	\$ <u>44.3</u>

* As reviewed at the Board workshop of June 18, 2002, the actual increase in revenue was \$ 20.3 million after considering budget reductions of December 2001 and the effect of "McKay Scholarships".

**CONTINUING BOARD PRIORITIES
RECOMMENDED FOR INCLUSION IN 2002-03 BUDGET**

<u>DESCRIPTION</u>	<u>(\$000)</u>	<u>Additional Positions</u>
Increase Unitary (Choice) Reserve	4,500	
Salary Increases		
Instructional	15,600	
Support, Administrators	3,700	
Budget Model		
Health/Vision	15,500	
Inflation	3,500	
Staffing Plan:	1,500	37.0
Enrollment growth 37.0 units		
Continued from 2001-02 budget:		
Secondary schedule adjustments 21.4 units		
Middle School schedule adjustments 8.3 units		
ESE schedule adjustments 6.0 units		
C& I "pool" units- 15.0 units		
C& I "hotspot" units- 5.0 units		
Read 180		
Maintain present level of service		
Success for Algebra		
Maintain present level of service		
TOTAL BOARD PRIORITIES	44,300	37.0

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 recently updated its district facilities work program. The projects reflected in this document are based on the tentative work program, which was presented to the School Board for public comment and adopted on August 20, 2002.

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

	2001-02 Budget	2002-03 Budget
Two-Mill Funds	\$ 80,745,166	\$ 86,744,314
PECO	16,158,095	12,184,723
Classroom First	26,500,000	34,052,270
Penny for Pinellas	6,000,000	6,000,000
CO&DS	1,000,000	800,000
TOTAL	\$130,403,261	\$139,781,307

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

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$86,744,314 to be used for the following projects:

CONSTRUCTION & REMODELING

Belcher Elementary
Belleair Elementary
Campbell Park Elementary
Cypress Woods Elementary
Dunedin Highland Middle
Eisenhower Elementary
Fairmount Park Elementary
Gibbs High
Gulfport Elementary
Lake St. George Elementary
Largo Middle
Lynch Elementary
Oak Grove Middle
Palm Harbor Middle
Rio Vista Elementary
Safety Harbor Middle
Seminole Middle
Shore Acres Elementary
Starkey Elementary
Stephens ESE Center
Sunset Hills Elementary
Sutherland Elementary
Transportation/School Bus Service &
Storage Facilities (locations tba)
Elementary Covered Play Areas-Variou Locations
Gender Equity Playfields- Various Locations
Relocatables
Site Acquisitions

MOTOR VEHICLE PURCHASES

Purchase of Fifty-Four (54) School Buses
Lease/Purchase of School Buses (not to exceed 50)
Maintenance/Utility Vehicles
Operating Transfer

NEW AND REPLACEMENT EQUIPMENT

Instructional Equipment- Various Locations
School Furniture and Equipment-Variou Locations
Technology & Telecommunication Equipment- Various Locations
Operating Transfer

MAINTENANCE, RENOVATION AND REPAIR

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

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES AND REGULATIONS

EPA Compliance

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Various Locations

All concerned citizens are invited to a public hearing to be held on Tuesday, July 30, 2002, 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

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$43,716,095	\$47,094,993	\$3,378,898
LOCAL SOURCES	95,760,544	99,200,314	3,439,770
ESTIMATED REVENUE	<u>\$139,476,639</u>	<u>\$146,295,307</u>	<u>\$6,818,668</u>
BEGINNING FUND BALANCE	269,920,253	205,750,668	(64,169,585)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$409,396,892</u></u>	<u><u>\$352,045,975</u></u>	<u><u>(\$57,350,917)</u></u>
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>			
FACILITIES ACQ. & CONST.	\$331,990,278	\$311,689,061	(\$20,301,217)
TRANSFER OF FUNDS	9,249,000	9,068,000	(181,000)
APPROPRIATIONS	<u>\$341,239,278</u>	<u>\$320,757,061</u>	<u>(\$20,482,217)</u>
ENDING FUND BALANCE	68,157,614	31,288,914	(36,868,700)
APPROPRIATIONS & FD BALANCE	<u><u>\$409,396,892</u></u>	<u><u>\$352,045,975</u></u>	<u><u>(\$57,350,917)</u></u>

Capital Outlay Allocation 2002-03

Project	Description of Activities	2002-03 Allocation
School & Center Projects		
Bay Point Middle	Furniture & Equipment	\$140,000
	Technology	\$160,000
Bayside High	Planning, Construction, Site	\$5,000,000
	Furniture & Equipment	\$1,065,000
	Technology	\$935,000
Belcher Elementary	Planning, Construction	\$150,000
Belleair Elementary	Planning, Construction	\$403,000
	Furniture & Equipment	\$50,000
	Technology	\$50,000
Campbell Park Elementary	Replacement School	\$4,210,000
	Furniture & Equipment	\$290,000
	Technology	\$250,000
Cypress Woods Elementary	Planning, Construction	\$2,501,445
	Furniture & Equipment	\$30,750
	Technology	\$26,900
Dunedin Highland Middle	Planning, Construction (Replacement School)	\$2,834,000
	Furniture & Equipment	\$100,000
	Technology	\$100,000
Eisenhower Elementary	Planning, Construction	\$3,424,123
Fairmount Park Elementary	Planning, Construction	\$500,000
	Furnish & Equip	\$150,000
	Technology	\$140,000
Gibbs High	Planning, Construction	\$22,705,000
	Furniture & Equipment	\$400,000
	Technology	\$400,000
Gulfport Elementary	Replacement School	\$4,610,000
	Furniture & Equipment	\$300,000
	Technology	\$250,000
Jamerson Elementary	Planning, Construction	\$1,222,000
	Furniture & Equipment	\$180,000
	Technology	\$160,000
Lake St George Elementary	Planning, Construction	\$2,164,201
Largo Middle	Planning, Construction	\$3,692,677
	Furniture & Equipment	\$38,400
	Technology	\$33,575
Lynch Elementary	Planning	\$162,000

Capital Outlay Allocation 2002-03

Project	Description of Activities	2002-03 Allocation
Meadowlawn Middle	Furniture & Equipment Technology	\$342,250 \$286,450
Melrose Elementary	Furniture & Equipment Technology	\$12,150 \$10,650
Nina Harris ESE Center	Furniture & Equipment Technology	\$200,000 \$150,000
Oak Grove Middle	Replacement School Furniture & Equipment Technology	\$8,657,336 \$240,050 \$210,000
Palm Harbor Middle	Planning, Construction	\$436,000
Rio Vista Elementary	Planning, Construction	\$524,000
Safety Harbor Middle	Planning, Construction	\$872,000
Sanderlin Elementary	Furniture & Equipment Technology	\$170,000 \$150,000
Sanders Exceptional	Furniture & Equipment Technology	\$96,000 \$89,850
Seminole Middle	Planning, Construction	\$3,000,000
Shore Acres Elementary	Replacement School Furniture & Equipment Technology	\$4,651,548 \$292,000 \$242,950
Starkey Elementary	Planning, Construction Furniture & Equipment Technology	\$3,184,232 \$115,400 \$100,900
Stephens ESE Center	Replacement School Furniture & Equipment Technology	\$250,000 \$109,500 \$73,000
Sunset Hills Elementary	Planning, Construction (Replacement School) Furniture & Equipment Technology	\$3,139,045 \$348,450 \$259,650
Sutherland Elementary	Planning, Construction	\$545,000
Thurgood Marshall Middle	New School Furniture & Equipment Technology	\$5,000,000 \$450,000 \$400,000
Tarpon Springs Fundamental Elem	Planning, Construction	\$2,104,137

Capital Outlay Allocation 2002-03

Project	Description of Activities	2002-03 Allocation
	School and Center Projects - Subtotal	\$95,540,619
Other		
Relocatables	Lease/Purchase	\$872,000
	Retrofitting per State Mandate	\$1,000,000
Site Acquisitions	Land Acquisition for Future Sites	\$2,360,000
Minor Capital Projects	Maintenance Capital Projects	\$19,150,000
Instructional Equipment	Vocational Replacement	\$1,000,000
	Musical Instruments Replacement	\$320,000
	Kindergarten Equipment	\$58,000
Maintenance Equipment	Replacement (Heavy Equipment)	\$182,310
Technology & Equipment	Instructional Technology Plan	\$3,400,000
Budget Steering Process	Minor Project-Furniture, Equipment & Technology	\$907,769
District - Wide Technology	Telecommunications	\$475,500
School Buses & Vehicles	Buses & related equipment (=54)	\$3,703,858
	Vehicles Replace/New (Utility/non-buses)	\$407,135
	Bus Service & Storage Facilities	\$7,700,000
	Lease/Purchase=50 (not to exceed)	\$665,000
Infrastructure Needs	Maintenance Department (priority basis)	\$6,240,000
Facilities Design & Construction	Project Overhead	\$1,526,000
Other Capital Projects/Staff	Project Overhead	\$218,000
	Covered Play Areas (Elementary Schools)	\$960,000
	Gender Equity Playfields- various locations	\$440,000
Capital Outlay Contingency	Two Mill	\$2,000,000
Capital Outlay Restricted Reserve	Classrooms First & Two Mill	\$547,423
	Total Other Capital Project	\$54,132,995
	Total Capital Projects for FY 2002-03	\$149,673,614
	Total Projects Continued from Previous Year	\$171,083,447
	Grand Total Capital Outlay Appropriations & Transfers	\$320,757,061

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 issues 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, 2002	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 44,510,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 945,000	2020-2021
TOTAL		\$ 48,280,000	\$ 45,455,000	

DEBT PER CAPITA

As of July 1, 2002 the total outstanding debt for the district, including principal and interest, was \$ 72,846,678. The estimated resident population of Pinellas County in 2000 was 921,482. This calculates to approximately \$ 79.05 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
 Date: February 1, 2000
 Interest Rate: 4.625% - 6.00%

Payment Date(s): July 1, 2000
 January 1, 2001

	Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	
	\$ 44,510,000	\$ 27,113,606	\$ 71,623,606	

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
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
	\$	945,000	\$ 278,072	\$ 1,223,072

SCHEDULE OF INDEBTEDNESS**Total Outstanding Debt**

	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2002-2003	\$	1,595,000	\$	2,442,692
2003-2004	\$	1,670,000	\$	2,368,173
2004-2005	\$	1,755,000	\$	2,288,298
2005-2006	\$	1,840,000	\$	2,204,410
2006-2007	\$	1,930,000	\$	2,114,356
2007-2008	\$	2,025,000	\$	2,017,643
2008-2009	\$	2,130,000	\$	1,917,068
2009-2010	\$	2,235,000	\$	1,811,088
2010-2011	\$	2,350,000	\$	1,697,026
2011-2012	\$	2,475,000	\$	1,574,044
2012-2013	\$	2,605,000	\$	1,444,369
2013-2014	\$	2,745,000	\$	1,304,538
2014-2015	\$	2,905,000	\$	1,140,025
2015-2016	\$	3,070,000	\$	980,375
2016-2017	\$	3,240,000	\$	811,622
2017-2018	\$	3,420,000	\$	625,438
2018-2019	\$	3,620,000	\$	428,900
2019-2020	\$	3,830,000	\$	220,863
2020-2021	\$	15,000	\$	750
Total Indebtedness	\$	45,455,000	\$	27,391,678
				\$ 72,846,678

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>			
STATE SOURCES	\$3,973,754	\$4,000,784	\$27,030
LOCAL SOURCES	12,442		(12,442)
ESTIMATED REVENUE	<u>\$3,986,196</u>	<u>\$4,000,784</u>	<u>\$14,588</u>
BEGINNING FUND BALANCE	1,989,410	1,951,682	(37,728)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,975,606</u></u>	<u><u>\$5,952,466</u></u>	<u><u>(\$23,140)</u></u>

DEBT SERVICE FUND - APPROPRIATIONS

DEBT SERVICES	\$4,023,923	\$4,000,784	(23,139)
APPROPRIATIONS	<u>\$4,023,923</u>	<u>\$4,000,784</u>	<u>(23,139)</u>
ENDING FUND BALANCE	1,951,683	1,951,682	(1)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,975,606</u></u>	<u><u>\$5,952,466</u></u>	<u><u>(\$23,140)</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, 2002) it is anticipated that the eventual total will be similar to the \$ 31 to \$ 69 million received for fiscal years 1995 through 2002.

HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Final Amended Budget (As of June 30)
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	\$ 69,892,019
2002-03	\$ 1,326,136	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>			
FEDERAL DIRECT	\$8,449,788	\$5,504,590	(\$2,945,198)
FEDERAL THROUGH STATE	61,442,231	63,207,053	\$1,764,822
ANTICIPATED REVENUE	<u>\$69,892,019</u>	<u>\$68,711,643</u>	<u>(\$1,180,376)</u>

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u>			
REGULAR EDUCATION	\$23,192,415	\$22,266,101	(\$926,314)
SPECIAL EDUCATION	6,939,545	13,128,036	6,188,491
VOCATIONAL EDUCATION	1,335,555	653,981	(681,574)
ADULT CONTINUED EDUCATION	760,062	459,444	(300,618)
OTHER INSTRUCTION	350,285	146,188	(204,097)
ATTENDANCE & SOCIAL WORK	958,760	2,219,201	1,260,441
GUIDANCE SERVICES	561,170	55,000	(506,170)
HEALTH SERVICES	849,101	858,447	9,346
PSYCHOLOGICAL SERVICES	1,167,499	679,928	(487,571)
PARENTAL INVOLVEMENT	567,642	486,334	(81,308)
OTHER PUPIL PERSONNEL SVC	4,229,363	2,322,100	(1,907,263)
INSTRUCTIONAL MEDIA	669,932	235,940	(433,992)
CURRICULUM & INSTRUCTION	15,165,540	17,911,415	2,745,875
STAFF DEVELOPMENT	4,578,379	2,867,468	(1,710,911)
GENERAL ADMINISTRATION	2,529,149	2,994,343	465,194
SCHOOL ADMINISTRATION	503,892	204,686	(299,206)
FISCAL SERVICES	41,500	35,465	(6,035)
FACILITIES ACQ. & CONST.	3,271,470	316,613	(2,954,857)
PLANNING, RESEARCH & EVALUATION	141,144	30,000	(111,144)
STAFF PERSONNEL SERVICES	349,562	333,335	(16,227)
DATA PROCESSING SERVICES	1,700	40,700	39,000
PUPIL TRANSPORTATION	14,154	40,068	25,914
OPERATION OF PLANT	391,390	160,613	(230,777)
MAINTENANCE OF PLANT	15,151	8,514	(6,637)
COMMUNITY SERVICES	1,307,659	199,329	(1,108,330)
APPROPRIATIONS	\$69,892,019	\$68,711,643	(\$1,180,376)

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 4 administrative employees. In fiscal year 2001-02, the Food Service operation prepared and served over 9.8 million lunches and more than 2.5 million breakfasts.

For fiscal year 2002-03, 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 2002-03, 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 SERVICE 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.

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 the fund in which they are reported.

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>			
FEDERAL THROUGH STATE	\$17,462,658	\$17,650,872	\$188,214
STATE SOURCES	683,747	666,856	(16,891)
LOCAL SOURCES	15,771,084	16,632,008	860,924
ESTIMATED REVENUE	<u>\$33,917,489</u>	<u>\$34,949,736</u>	<u>\$1,032,247</u>
BEGINNING FUND BALANCE	6,969,416	8,332,589	1,363,173
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$40,886,905</u></u>	<u><u>\$43,282,325</u></u>	<u><u>\$2,395,420</u></u>

FOOD SERVICE FUND - APPROPRIATIONS

FOOD SERVICE	\$33,955,858	\$39,780,386	\$5,824,528
APPROPRIATIONS	<u>\$33,955,858</u>	<u>\$39,780,386</u>	<u>\$5,824,528</u>
ENDING FUND BALANCE	6,931,047	3,501,939	(3,429,108)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$40,886,905</u></u>	<u><u>\$43,282,325</u></u>	<u><u>\$2,395,420</u></u>

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>			
LOCAL SOURCES	\$5,222,400	\$5,300,000	\$77,600
ESTIMATED REVENUE	\$5,222,400	\$5,300,000	\$77,600
BEGINNING FUND BALANCE	4,650,616	3,516,129	(1,134,487)
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$9,873,016</u>	<u>\$8,816,129</u>	<u>(1,056,887)</u>

INTERNAL SERVICE FUND - APPROPRIATIONS

SCHOOL BOARD	\$3,856,886	\$5,000,000	\$1,143,114
TRANSFERS	2,500,000		(2,500,000)
APPROPRIATIONS	<u>\$6,356,886</u>	<u>\$5,000,000</u>	<u>(1,356,886)</u>
ENDING FUND BALANCE	3,516,130	3,816,129	299,999
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$9,873,016</u>	<u>\$8,816,129</u>	<u>(1,056,887)</u>

BUDGET DETAIL BY FUND

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$21,595	\$20,000	(\$1,595)
3191	000	R O T C	185,159	165,000	(20,159)
3199	000	MISC FEDERAL DIRECT	5,026		5,026
	TOTAL	FEDERAL DIRECT	\$211,780	\$185,000	(\$26,780)
		FEDERAL THRU STATE			
3202	000	MEDICAID	3,133,710	800,000	(2,333,710)
	TOTAL	FEDERAL THRU STATE	\$3,133,710	\$800,000	(\$2,333,710)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	175,687,999	195,606,747	19,918,748
3310	000	SAFE SCHOOLS	3,872,611	3,823,656	(48,955)
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,178,285	24,178,285	0
3310	000	ESE GUARANTEED ALLOCATION	51,051,880	51,108,769	56,889
3315	000	WORKFORCE DEVELOPMENT	25,589,227	25,773,014	183,787
3318	000	ADULT HANDICAPPED	440,663	741,823	301,160
3323	000	CO & DS WITHHELD FOR ADMIN	67,581	67,581	0
3334	000	FLORIDA TEACHERS LEAD PRGM	705,529	711,135	5,606
3336	000	INSTRUCTIONAL MATERIALS	9,339,874	9,676,144	336,270
3343	000	STATE LICENSE TAX	714,292	800,000	85,708
3344	000	DISCRETIONARY LOTTERY FUND	10,898,593	8,401,445	(2,497,148)
3354	000	TRANSPORTATION	16,631,133	16,603,924	(27,209)
3361	000	SCHOOL RECOGNITION	3,862,460	5,977,574	2,115,114
3362	000	TEACHER RECRUITMENT	6,969,778		(6,969,778)
3372	000	PRE-SCHOOL PROJECTS	1,196,032		(1,196,032)
3375	000	EDUCATIONAL TECHNOLOGIES	2,854,759	2,804,097	(50,662)
3376	000	TEACHER TRAINING	1,652,107	1,617,357	(34,750)
3390	000	MISC. STATE REVENUE	2,609,832	3,806,083	1,196,251
3397	000	CHARTER SCHOOL CAP OUTLAY FUNDING	106,886		(106,886)
	TOTAL	STATE SOURCES	\$338,429,521	\$351,697,634	\$13,268,113
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	265,582,763	279,707,041	14,124,278
3421	000	TAX REDEMPTIONS	380,681	500,000	119,319
3424	000	TUITION AND MATRICULATION	11,136		(11,136)
3425	000	RENTAL INCOME	974,319	700,000	(274,319)
343X	000	INTEREST INCOME	3,533,526	5,800,000	2,266,474
3440	000	GIFTS, GRANTS, AND BEQUESTS	53,186		(53,186)
346X	000	STUDENT FEES	2,862,583	1,857,280	(1,005,303)
3481	000	CHARGES FOR SERVICES	1,585,132	1,459,160	(125,972)
349X	000	MISCELLANEOUS LOCAL SOURCES	11,288,227	5,938,454	(5,349,773)
	TOTAL	LOCAL SOURCES	\$286,271,553	\$295,961,935	\$9,690,382
	TOTAL	ESTIMATED REVENUE	\$628,046,564	\$648,644,569	20,598,005

OTHER FINANCING SOURCES

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		TRANSFERS			
3610	000	TRANS. FROM WORKFORCE DEV	12,076,961	9,068,000	(3,008,961)
3630	000	TRANS. FROM CAPITAL PROJECTS	9,249,000		(9,249,000)
3670	000	TRANS FROM INTERNAL SERVICE FD	2,500,000		(2,500,000)
	TOTAL	TRANSFERS	\$23,825,961	\$9,068,000	(\$14,757,961)
		OTHER			
3740	000	LOSS RECOVERIES	226,232	0	(226,232)
	TOTAL	OTHER	\$226,232	\$0	(\$226,232)
	TOTAL	OTHER FINANCING SOURCES	24,052,193	9,068,000	(14,984,193)
	TOTAL	ESTIMATED RESOURCES	\$652,098,757	\$657,712,569	\$5,613,812
<u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		ENCUMBERED	29,437,903	26,095,852	(3,342,051)
		COMMITTED	47,007,996	47,425,195	417,199
		UNOBLIGATED	10,938,418	9,200,000	(1,738,418)
	TOTAL	BEGINNING FUND BALANCE	\$87,384,317	\$82,721,047	(\$4,663,270)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$739,483,074	\$740,433,616	\$950,542

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
OPERATING (GENERAL) FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$215,577,362	\$220,220,572	\$4,643,210
5100	200	EMPLOYEE BENEFITS	49,559,283	57,048,025	7,488,742
5100	300	PURCHASED SERVICES	8,010,222	8,782,588	772,366
5100	400	ENERGY SERVICES	15,442	27,400	11,958
5100	500	MATERIALS & SUPPLIES	10,405,347	18,555,826	8,150,479
5100	600	CAPITAL EXPENDITURES	6,292,367	7,711,076	1,418,709
5100	700	OTHER EXPENSE	229,524	178,700	(50,824)
	TOTAL	REGULAR EDUCATION	\$290,089,547	\$312,524,187	\$22,434,640
		SPECIAL EDUCATION			
5200	100	SALARIES	70,835,456	74,609,022	3,773,566
5200	200	EMPLOYEE BENEFITS	18,406,185	21,870,473	3,464,288
5200	300	PURCHASED SERVICES	931,088	2,149,778	1,218,690
5200	500	MATERIALS & SUPPLIES	576,334	741,717	165,383
5200	600	CAPITAL EXPENDITURES	233,898	215,101	(18,797)
5200	700	OTHER EXPENSE	2,467	5,197	2,730
	TOTAL	SPECIAL EDUCATION	\$90,985,428	\$99,591,288	\$8,605,860
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,540,122	18,627,413	1,087,291
5300	200	EMPLOYEE BENEFITS	3,764,131	4,681,117	916,986
5300	300	PURCHASED SERVICES	493,877	360,722	(133,155)
5300	400	ENERGY SERVICES	461	106	(355)
5300	500	MATERIALS & SUPPLIES	394,608	997,006	602,398
5300	600	CAPITAL EXPENDITURES	277,504	560,190	282,686
5300	700	OTHER EXPENSE	17,077	5,100	(11,977)
	TOTAL	VOCATIONAL EDUCATION	\$22,487,780	\$25,231,654	\$2,743,874
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,140,165	3,404,473	(735,692)
5400	200	EMPLOYEE BENEFITS	789,652	719,345	(70,307)
5400	300	PURCHASED SERVICES	51,508	47,205	(4,303)
5400	500	MATERIALS & SUPPLIES	128,212	116,670	(11,542)
5400	600	CAPITAL EXPENDITURES	29,573	18,107	(11,466)
5400	700	OTHER EXPENSE	775	50	(725)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,139,885	\$4,305,850	(\$834,035)
		OTHER INSTRUCTION			
5500	100	SALARIES	2,060,259	1,941,796	(118,463)
5500	200	EMPLOYEE BENEFITS	529,988	612,453	82,465
5500	300	PURCHASED SERVICES	996,691	1,127,622	130,931
5500	500	MATERIALS & SUPPLIES	38,490	420,252	381,762
5500	600	CAPITAL EXPENDITURES	21,083	22,056	973
5500	700	OTHER SERVICES	13,050	3,900	(9,150)
	TOTAL	OTHER INSTRUCTION	\$3,659,561	\$4,128,079	\$468,518
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$412,362,201	\$445,781,058	\$33,418,857

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,266,519	3,287,812	21,293
6110	200	EMPLOYEE BENEFITS	758,332	807,766	49,434
6110	300	PURCHASED SERVICES	45,887	77,970	32,083
6110	500	MATERIALS & SUPPLIES	16,675	58,922	42,247
6110	600	CAPITAL EXPENDITURES	45,358	30,944	(14,414)
6110	700	OTHER EXPENSE	196	75	(121)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$4,132,967	\$4,263,489	\$130,522
		GUIDANCE SERVICES			
6120	100	SALARIES	12,386,082	12,308,555	(77,527)
6120	200	EMPLOYEE BENEFITS	2,761,168	3,007,969	246,801
6120	300	PURCHASED SERVICES	43,699	48,313	4,614
6120	500	MATERIALS & SUPPLIES	49,700	82,816	33,116
6120	600	CAPITAL EXPENDITURES	22,548	19,317	(3,231)
6120	700	OTHER EXPENSE	1,698	1,949	251
	TOTAL	GUIDANCE SERVICES	\$15,264,895	\$15,468,919	\$204,024
		HEALTH SERVICES			
6130	100	SALARIES	1,039,841	830,769	(209,072)
6130	200	EMPLOYEE BENEFITS	287,681	198,229	(89,452)
6130	300	PURCHASED SERVICES	23,015	31,586	8,571
6130	500	MATERIALS & SUPPLIES	18,024	115,069	97,045
6130	600	CAPITAL OUTLAY	11,027	33,084	22,057
6130	700	OTHER EXPENSE	485	5,736	5,251
	TOTAL	HEALTH SERVICES	\$1,380,073	\$1,214,473	(\$165,600)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,932,808	2,906,328	(26,480)
6140	200	EMPLOYEE BENEFITS	627,072	689,961	62,889
6140	300	PURCHASED SERVICES	35,425	71,789	36,364
6140	500	MATERIALS & SUPPLIES	86,063	185,577	99,514
6140	600	CAPITAL EXPENDITURES	44,631	23,879	(20,752)
	TOTAL	PSYCHOLOGICAL SERVICES	\$3,725,999	\$3,877,534	\$151,535
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	5,626		(5,626)
6150	200	EMPLOYEE BENEFITS	792		(792)
6150	300	PURCHASED SERVICES	1,906	197	(1,709)
6150	500	MATERIALS & SUPPLIES	4,497	50,707	46,210
	TOTAL	PARENTAL INVOLVEMENT	\$12,821	\$50,904	\$38,083

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,303,437	3,694,042	390,605
6190	200	EMPLOYEE BENEFITS	822,527	1,007,484	184,957
6190	300	PURCHASED SERVICES	22,242	18,636	(3,606)
6190	500	MATERIALS & SUPPLIES	41,351	45,897	4,546
6190	600	CAPITAL EXPENDITURES	31,405	19,102	(12,303)
6190	700	OTHER EXPENSE	488	214	(274)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,221,450	\$4,785,375	\$563,925
	<i>SUBTOTAL - PUPIL SERVICES</i>		\$28,738,205	\$29,660,694	\$922,489
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,852,438	8,311,900	(540,538)
6200	200	EMPLOYEE BENEFITS	2,033,956	2,266,153	232,197
6200	300	PURCHASED SERVICES	104,981	89,831	(15,150)
6200	400	ENERGY SERVICES	942	700	(242)
6200	500	MATERIALS & SUPPLIES	188,512	199,592	11,080
6200	600	CAPITAL EXPENDITURES	1,342,184	1,285,650	(56,534)
6200	700	OTHER EXPENSE	1,514	1,772	258
	TOTAL	INSTRUCTIONAL MEDIA	\$12,524,527	\$12,155,598	(\$368,929)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	9,476,843	8,192,031	(1,284,812)
6300	200	EMPLOYEE BENEFITS	2,085,713	2,137,781	52,068
6300	300	PURCHASED SERVICES	640,044	498,915	(141,129)
6300	500	MATERIALS & SUPPLIES	182,412	1,121,050	938,638
6300	600	CAPITAL EXPENDITURES	115,862	70,448	(45,414)
6300	700	OTHER EXPENSE	35,016	25,848	(9,168)
	TOTAL	CURRICULUM & INSTRUCTION	\$12,535,890	\$12,046,073	(\$489,817)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,381,985	1,838,928	456,943
6400	200	EMPLOYEE BENEFITS	233,103	304,756	71,653
6400	300	PURCHASED SERVICES	746,755	963,270	216,515
6400	500	MATERIALS & SUPPLIES	555,805	2,086,375	1,530,570
6400	600	CAPITAL EXPENDITURES	297,798	70,555	(227,243)
6400	700	OTHER EXPENSE	5,677	11,576	5,899
	TOTAL	STAFF DEVELOPMENT	\$3,221,123	\$5,275,460	\$2,054,337
		SCHOOL BOARD			
7100	100	SALARIES	620,662	624,200	3,538
7100	200	EMPLOYEE BENEFITS	245,995	264,475	18,480
7100	300	PURCHASED SERVICES	217,184	171,599	(45,585)
7100	500	MATERIALS & SUPPLIES	20,581	22,973	2,392
7100	600	CAPITAL EXPENDITURES	13,970	664	(13,306)
7100	700	OTHER EXPENSE	(2,310)	35,646	37,956
	TOTAL	SCHOOL BOARD	\$1,116,082	\$1,119,557	\$3,475

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,642,421	4,013,792	(628,629)
7200	200	EMPLOYEE BENEFITS	933,319	1,047,473	114,154
7200	300	PURCHASED SERVICES	679,116	706,852	27,736
7200	400	ENERGY SERVICES	127	625	498
7200	500	MATERIALS & SUPPLIES	139,606	201,129	61,523
7200	600	CAPITAL EXPENDITURES	190,188	50,707	(139,481)
7200	700	OTHER EXPENSE	32,226	83,273	51,047
	TOTAL	GENERAL ADMINISTRATION	\$6,617,003	\$6,103,851	(\$513,152)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	37,040,926	35,821,105	(1,219,821)
7300	200	EMPLOYEE BENEFITS	8,841,849	10,180,795	1,338,946
7300	300	PURCHASED SERVICES	976,849	875,497	(101,352)
7300	500	MATERIALS & SUPPLIES	423,094	457,061	33,967
7300	600	CAPITAL EXPENDITURES	210,933	125,636	(85,297)
7300	700	OTHER EXPENSE	87,791	49,748	(38,043)
	TOTAL	SCHOOL ADMINISTRATION	\$47,581,442	\$47,509,842	(\$71,600)
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES		21,753	21,753
7400	200	EMPLOYEE BENEFITS		3,762	3,762
7400	300	PURCHASED SERVICES	919	50,199	49,280
7400	400	ENERGY SERVICES		862	862
7400	500	MATERIALS	439	41,920	41,481
7400	600	CAPITAL EXPENDITURES	402,265	725,542	323,277
7400	700	OTHER EXPENSE		190	190
	TOTAL	FACILITIES ACQ. & CONST.	\$403,623	\$844,228	\$440,605
		FISCAL SERVICES			
7500	100	SALARIES	2,334,526	2,321,716	(12,810)
7500	200	EMPLOYEE BENEFITS	574,553	658,257	83,704
7500	300	PURCHASED SERVICES	332,023	139,358	(192,665)
7500	500	MATERIALS	26,727	85,304	58,577
7500	600	CAPITAL EXPENDITURES	4,680	5,048	368
7500	700	OTHER EXPENSE	2,686,881	2,537,458	(149,423)
	TOTAL	FISCAL SERVICES	\$5,959,390	\$5,747,141	(\$212,249)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	695,559	737,579	42,020
7710	200	EMPLOYEE BENEFITS	154,129	184,204	30,075
7710	300	PURCHASED SERVICES	111,166	248,657	137,491
7710	500	MATERIALS & SUPPLIES	14,482	84,020	69,538
7710	600	CAPITAL EXPENDITURES	31,985	41,749	9,764
7710	700	OTHER EXPENSE	1,751	495	(1,256)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,009,072	\$1,296,704	\$287,632

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		INFORMATION SERVICES			
7720	100	SALARIES	103,898	431,709	327,811
7720	200	EMPLOYEE BENEFITS	26,154	138,052	111,898
7720	300	PURCHASED SERVICES	53,957	151,771	97,814
7720	500	MATERIALS & SUPPLIES	19,894	102,070	82,176
7720	600	CAPITAL EXPENDITURES	1,183	1,961	778
7720	700	OTHER EXPENSE		13,355	13,355
	TOTAL	INFORMATION SERVICES	\$205,086	\$838,918	\$633,832
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,419,187	3,319,611	(99,576)
7730	200	EMPLOYEE BENEFITS	1,309,101	1,252,489	(56,612)
7730	300	PURCHASED SERVICES	631,096	864,798	233,702
7730	500	MATERIALS & SUPPLIES	203,438	461,739	258,301
7730	600	CAPITAL EXPENDITURES	141,372	69,439	(71,933)
7730	700	OTHER EXPENSE	5,780	7,890	2,110
	TOTAL	STAFF PERSONNEL SERVICES	\$5,709,974	\$5,975,966	\$265,992
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,781,277	3,014,087	232,810
7750	200	EMPLOYEE BENEFITS	631,432	797,294	165,862
7750	300	PURCHASED SERVICES	1,139,493	1,255,783	116,290
7750	400	ENERGY SERVICES	184	500	316
7750	500	MATERIALS & SUPPLIES	135,560	134,544	(1,016)
7750	600	CAPITAL EXPENDITURES	154,567	51,260	(103,307)
7750	700	OTHER EXPENSE	105	500	395
	TOTAL	DATA PROCESSING SERVICES	\$4,842,618	\$5,253,968	\$411,350
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,900,147	1,922,201	22,054
7760	200	EMPLOYEE BENEFITS	514,788	601,224	86,436
7760	300	PURCHASED SERVICES	630,175	503,334	(126,841)
7760	400	ENERGY SERVICES	389,246	19,761	(369,485)
7760	500	MATERIALS & SUPPLIES	723,061	415,688	(307,373)
7760	600	CAPITAL EXPENDITURES	12,087	43,859	31,772
7760	700	OTHER EXPENSE	17,263	143,565	126,302
	TOTAL	OTHER CENTRAL SERVICES	\$4,186,767	\$3,649,632	(\$537,135)
	SUBTOTAL - CENTRAL SERVICES		\$15,953,517	\$17,015,188	\$1,061,671
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,070,782	17,164,689	93,907
7800	200	EMPLOYEE BENEFITS	5,070,639	6,073,097	1,002,458
7800	300	PURCHASED SERVICES	705,124	122,094	(583,030)
7800	400	ENERGY SERVICES	1,383,676	1,601,441	217,765
7800	500	MATERIALS & SUPPLIES	1,098,488	1,082,998	(15,490)
7800	600	CAPITAL EXPENDITURES	58,602	19,925	(38,677)
7800	700	OTHER EXPENSE	155,295	5,995	(149,300)
	TOTAL	PUPIL TRANSPORTATION	\$25,542,606	\$26,070,239	\$527,633

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		OPERATION OF PLANT			
7900	100	SALARIES	22,862,375	20,669,340	(2,193,035)
7900	200	EMPLOYEE BENEFITS	6,697,718	8,752,721	2,055,003
7900	300	PURCHASED SERVICES	10,692,397	13,180,171	2,487,774
7900	400	ENERGY SERVICES	16,274,952	16,373,803	98,851
7900	500	MATERIALS & SUPPLIES	900,992	1,311,701	410,709
7900	600	CAPITAL EXPENDITURES	257,957	71,146	(186,811)
7900	700	OTHER EXPENSE	78,224	2,017,738	1,939,514
	TOTAL	OPERATION OF PLANT	\$57,764,615	\$62,376,620	\$4,612,005
		MAINTENANCE OF PLANT			
8100	100	SALARIES	5,474,711	4,321,231	(1,153,480)
8100	200	EMPLOYEE BENEFITS	1,995,054	3,140,234	1,145,180
8100	300	PURCHASED SERVICES	3,437,066	2,206,504	(1,230,562)
8100	400	ENERGY SERVICES	119,820	97,149	(22,671)
8100	500	MATERIALS & SUPPLIES	3,792,725	4,062,969	270,244
8100	600	CAPITAL EXPENDITURES	427,236	166,618	(260,618)
8100	700	OTHER EXPENSE	4,303,437	6,482,334	2,178,897
	TOTAL	MAINTENANCE OF PLANT	\$19,550,049	\$20,477,039	\$926,990
		COMMUNITY SERVICES			
9100	100	SALARIES	550,456	563,837	13,381
9100	200	EMPLOYEE BENEFITS	153,698	227,698	74,000
9100	300	PURCHASED SERVICES	107,043	127,530	20,487
9100	500	MATERIALS & SUPPLIES	70,359	368,563	298,204
9100	600	CAPITAL EXPENDITURES	21,445	11,306	(10,139)
9100	700	OTHER EXPENSE	174,019	18,100	(155,919)
	TOTAL	COMMUNITY SERVICES	\$1,077,020	\$1,317,034	\$240,014
		DEBT SERVICE			
9200	700	OTHER EXPENSE	61,597	0	(61,597)
	TOTAL	DEBT SERVICE	\$61,597	\$0	(\$61,597)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	12,076,961		(12,076,961)
	TOTAL	TRANSFER OF FUNDS	\$12,076,961	\$0	(\$12,076,961)
	TOTAL	APPROPRIATIONS	\$663,085,851	\$693,499,622	\$30,413,771

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u>					
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	12,000,000		0
		INVENTORY	4,118,060	3,900,000	(218,060)
		INSURANCE RESERVES	2,160,975		(2,160,975)
		BLAIR ESTATE	148,886	148,886	0
		CENTRAL PRINTING FUND BALANCE	1,402,658	1,300,000	(102,658)
	TOTAL	OBLIGATED	\$19,830,579	\$5,348,886	(\$14,481,693)
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	22,000,000	21,000,000	(1,000,000)
		WORKFORCE DEVELOPMENT	3,575,195	3,600,000	24,805
		FEFP ADJUSTMENT RESERVE	4,500,000	3,500,000	(1,000,000)
		RESERVE FOR PERFORMANCE	3,800,000	1,800,000	(2,000,000)
		TERMINAL PAY (DROP) RESERVE	1,100,000		(1,100,000)
		PAY PLAN (SAS) RESERVE	3,900,000		(3,900,000)
		MEDICAID	850,000	850,000	0
		FTE AUDIT RESERVE	750,000	550,000	(200,000)
		RESERVE FOR OUTSIDE AUDITORS	350,000	350,000	0
		LEGAL SETTLEMENT RESERVE	600,000	600,000	0
	TOTAL	COMMITTED	\$41,425,195	\$32,250,000	(\$9,175,195)
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1 1/4 %)	8,900,000	8,700,000	(200,000)
		UNOBLIGATED - LAPSE	6,241,449	635,108	(5,606,341)
	TOTAL	UNOBLIGATED	\$15,141,449	\$9,335,108	(\$5,806,341)
	TOTAL	ENDING FUND BALANCE	\$76,397,223	\$46,933,994	(\$29,463,229)
	TOTAL	APPROPRIATIONS & FUND BALANCE	\$739,483,074	\$740,433,616	\$950,542

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u>					
3322	000	STATE SOURCES			
		C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,973,754	\$4,000,784	\$27,030
	TOTAL	STATE SOURCES	\$3,973,754	\$4,000,784	\$27,030
3431	000	LOCAL SOURCES			
		INTEREST	12,442		(12,442)
	TOTAL	LOCAL SOURCES	\$12,442	\$0	(12,442)
	TOTAL	ESTIMATED REVENUE	\$3,986,196	\$4,000,784	\$14,588
2800	000	FUND BALANCE			
		BUDGET FUND BALANCE-BEGIN			
		COMMITTED	\$1,989,410	\$1,951,682	(37,728)
		UNOBLIGATED			0
	TOTAL	BEGINNING FUND BALANCE	\$1,989,410	\$1,951,682	(37,728)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,975,606</u>	<u>\$5,952,466</u>	<u>(23,140)</u>
<u>DEBT SERVICE FUND - APPROPRIATIONS</u>					
9200	700	DEBT SERVICES			
		OTHER EXPENSES	\$4,023,923	\$4,000,784	(23,139)
	TOTAL	DEBT SERVICES	\$4,023,923	\$4,000,784	(23,139)
	TOTAL	APPROPRIATIONS	\$4,023,923	\$4,000,784	(23,139)
2750	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		COMMITTED	\$1,951,683	\$1,951,682	(\$1)
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,951,683	\$1,951,682	(\$1)
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,975,606</u>	<u>\$5,952,466</u>	<u>(23,140)</u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u>					
		STATE SOURCES			
3321	000	CO/DS DISTR TO DISTRICTS		\$800,000	\$800,000
3325	000	INTEREST ON UNDISTRIBUTED	1,000,000		(1,000,000)
3341	000	RACING COMMISSION FUNDS	58,000	58,000	0
3391	000	PUBLIC EDUCATION CAPITAL	16,158,095	12,184,723	(3,973,372)
		OUTLAY (PECO)			
3392	000	CLASSROOMS FIRST	26,500,000	34,052,270	7,552,270
	TOTAL	STATE SOURCES	\$43,716,095	\$47,094,993	\$3,378,898
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	80,745,166	86,744,314	5,999,148
3418	000	LOCAL SALES TAX	8,215,378	6,000,000	(2,215,378)
3431	400	INTEREST INCOME	6,800,000	6,456,000	(344,000)
	TOTAL	LOCAL SOURCES	\$95,760,544	\$99,200,314	\$3,439,770
	TOTAL	ESTIMATED REVENUE	\$139,476,639	\$146,295,307	\$6,818,668
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	103,795,907	138,269,886	34,473,979
		COMMITTED	166,124,346	67,480,782	(98,643,564)
	TOTAL	BEGINNING FUND BALANCE	\$269,920,253	\$205,750,668	(\$64,169,585)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$409,396,892	\$352,045,975	(\$57,350,917)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$331,990,278	\$311,689,061	(\$20,301,217)
	TOTAL	FACILITIES ACQ. & CONST.	\$331,990,278	\$311,689,061	(\$20,301,217)
9700	900	TRANSFER OF FUNDS TRANSFERS	9,249,000	9,068,000	(181,000)
	TOTAL	TRANSFER OF FUNDS	\$9,249,000	\$9,068,000	(\$181,000)
*	TOTAL	APPROPRIATIONS	\$341,239,278	\$320,757,061	(\$20,482,217)
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	65,220,675	31,288,914	(33,931,761)
		UNOBLIGATED	2,936,939		(2,936,939)
*	TOTAL	ENDING FUND BALANCE	\$68,157,614	\$31,288,914	(\$36,868,700)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$409,396,892	\$352,045,975	(\$57,350,917)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$8,449,788	\$5,504,590	(\$2,945,198)
	TOTAL	FEDERAL DIRECT	\$8,449,788	\$5,504,590	(\$2,945,198)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	1,961,026	954,868	(1,006,158)
3226	000	EISENHOWER MATH & SCIENCE	1,229,756	359,825	(869,931)
3227	000	DRUG FREE SCHOOLS	1,136,210	1,373,146	236,936
3230	000	DISABILITIES EDUCATION ACT	43,051,009	25,123,156	(17,927,853)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	5,182,133	26,894,228	21,712,095
3251	000	ADULT BASIC EDUCATION	1,105,402	787,416	(317,986)
3270	000	ECIA CHAPTER II	5,285,022	1,412,073	(3,872,949)
329X	000	OTHER FEDERAL THRU STATE	2,491,673	6,302,341	3,810,668
	TOTAL	FEDERAL THRU STATE	\$61,442,231	\$63,207,053	\$1,764,822
	TOTAL	ANTICIPATED REVENUE	\$69,892,019	\$68,711,643	(\$1,180,376)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
CONTRACTED PROGRAM FUND - APPROPRIATIONS					
		REGULAR EDUCATION			
5100	100	SALARIES	\$10,733,206	\$10,700,159	(\$33,047)
5100	200	EMPLOYEE BENEFITS	2,356,297	3,624,364	1,268,067
5100	300	PURCHASED SERVICES	904,716	312,306	(592,410)
5100	500	MATERIALS & SUPPLIES	7,486,256	6,954,738	(531,518)
5100	600	CAPITAL EXPENDITURES	1,697,795	674,430	(1,023,365)
5100	700	OTHER EXPENSE	14,145	104	(14,041)
	TOTAL	REGULAR EDUCATION	\$23,192,415	\$22,266,101	(\$926,314)
		SPECIAL EDUCATION			
5200	100	SALARIES	3,420,149	4,065,934	645,785
5200	200	EMPLOYEE BENEFITS	1,451,359	1,454,663	3,304
5200	300	PURCHASED SERVICES	421,183	290,245	(130,938)
5200	500	MATERIALS & SUPPLIES	579,405	6,657,953	6,078,548
5200	600	CAPITAL EXPENDITURES	1,067,449	659,241	(408,208)
	TOTAL	SPECIAL EDUCATION	\$6,939,545	\$13,128,036	\$6,188,491
		VOCATIONAL EDUCATION			
5300	100	SALARIES	173,176	390,116	216,940
5300	200	EMPLOYEE BENEFITS	28,287		(28,287)
5300	300	PURCHASED SERVICES	247,147	36,411	(210,736)
5300	500	MATERIALS & SUPPLIES	75,067	141,479	66,412
5300	600	CAPITAL EXPENDITURES	788,496	85,975	(702,521)
5300	700	OTHER EXPENSE	23,382		(23,382)
	TOTAL	VOCATIONAL EDUCATION	\$1,335,555	\$653,981	(\$681,574)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	261,459	101,362	(160,097)
5400	200	EMPLOYEE BENEFITS	51,908	18,976	(32,932)
5400	300	PURCHASED SERVICES	94,423	65,870	(28,553)
5400	500	MATERIALS & SUPPLIES	140,244	122,955	(17,289)
5400	600	CAPITAL EXPENDITURES	212,028	148,649	(63,379)
5400	700	OTHER EXPENSE		1,632	1,632
	TOTAL	ADULT CONTINUED EDUCATION	\$760,062	\$459,444	(\$300,618)
		OTHER INSTRUCTION			
5500	100	SALARIES	19,328		(19,328)
5500	200	EMPLOYEE BENEFITS	2,834		(2,834)
5500	300	PURCHASED SERVICES	59,453	11,490	(47,963)
5500	500	MATERIALS & SUPPLIES	169,400	121,499	(47,901)
5500	600	CAPITAL EXPENDITURES	99,270	13,199	(86,071)
	TOTAL	OTHER INSTRUCTION	\$350,285	\$146,188	(\$204,097)
	SUBTOTAL - INSTRUCTIONAL SERVICES		\$32,577,862	\$36,653,750	\$4,075,888

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	773,465		(773,465)
6110	200	EMPLOYEE BENEFITS	175,681	784,740	609,059
6110	300	PURCHASED SERVICES	6,564	362,506	355,942
6110	500	MATERIALS & SUPPLIES	3,050	1,071,955	1,068,905
	TOTAL	ATTENDANCE & SOCIAL WORK	\$958,760	\$2,219,201	\$1,260,441
		GUIDANCE SERVICES			
6120	100	SALARIES	444,871	55,000	(389,871)
6120	200	EMPLOYEE BENEFITS	82,733		(82,733)
6120	300	PURCHASED SERVICES	12,545		(12,545)
6120	600	CAPITAL EXPENDITURES	21,021		(21,021)
	TOTAL	GUIDANCE SERVICES	\$561,170	\$55,000	(\$506,170)
		HEALTH SERVICES			
6130	100	SALARIES	634,359	650,475	16,116
6130	200	EMPLOYEE BENEFITS	214,742	165,972	(48,770)
6130	500	MATERIALS & SUPPLIES		42,000	42,000
	TOTAL	HEALTH SERVICES	\$849,101	\$858,447	\$9,346
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	929,611	567,503	(362,108)
6140	200	EMPLOYEE BENEFITS	205,299	112,425	(92,874)
6140	300	PURCHASED SERVICES	29,797		(29,797)
6140	500	MATERIALS & SUPPLIES	2,792		(2,792)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,167,499	\$679,928	(\$487,571)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	165,213	229,456	64,243
6150	200	EMPLOYEE BENEFITS	97,212	112	(97,100)
6150	300	PURCHASED SERVICES	17,520	253,643	236,123
6150	400	ENERGY	275,620	3,123	(272,497)
6150	500	MATERIALS & SUPPLIES	12,077		(12,077)
	TOTAL	PARENTAL INVOLVEMENT	\$567,642	\$486,334	(\$81,308)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,579,341	1,520,363	(58,978)
6190	200	EMPLOYEE BENEFITS	354,314	328,815	(25,499)
6190	300	PURCHASED SERVICES	2,106,709	445,702	(1,661,007)
6190	500	MATERIALS & SUPPLIES	154,829	17,860	(136,969)
6190	600	CAPITAL OUTLAY	21,808	7,943	(13,865)
6190	700	OTHER EXPENSES	12,362	1,417	(10,945)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,229,363	\$2,322,100	(\$1,907,263)
		SUBTOTAL - PUPIL SERVICES	\$8,333,535	\$6,621,010	(\$1,712,525)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	411,634	78,500	(333,134)
6200	200	EMPLOYEE BENEFITS	108,709	30,469	(78,240)
6200	300	PURCHASED SERVICES	1,153	7,000	5,847
6200	500	MATERIALS & SUPPLIES	1,091		(1,091)
6200	600	CAPITAL EXPENDITURES	147,345	119,971	(27,374)
	TOTAL	INSTRUCTIONAL MEDIA	<u>\$669,932</u>	<u>\$235,940</u>	<u>(\$433,992)</u>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	11,077,178	13,079,724	2,002,546
6300	200	EMPLOYEE BENEFITS	2,527,267	3,918,591	1,391,324
6300	300	PURCHASED SERVICES	687,328	498,326	(189,002)
6300	400	ENERGY		15,300	15,300
6300	500	MATERIALS & SUPPLIES	512,974	267,315	(381,620)
6300	600	CAPITAL EXPENDITURES	357,846	131,354	(357,041)
6300	700	OTHER EXPENSE	2,947	805	(2,142)
	TOTAL	CURRICULUM & INSTRUCTION	<u>\$15,165,540</u>	<u>\$17,911,415</u>	<u>\$2,745,875</u>
		STAFF DEVELOPMENT			
6400	100	SALARIES	908,309	528,165	(380,144)
6400	200	EMPLOYEE BENEFITS	140,900	76,994	(63,906)
6400	300	PURCHASED SERVICES	1,713,255	652,651	(1,060,604)
6400	500	MATERIALS & SUPPLIES	792,109	1,283,331	491,222
6400	600	CAPITAL EXPENDITURES	936,990	245,595	(691,395)
6400	700	OTHER EXPENSE	86,816	80,732	(6,084)
	TOTAL	STAFF DEVELOPMENT	<u>\$4,578,379</u>	<u>\$2,867,468</u>	<u>(\$1,710,911)</u>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	143,318	150,415	7,097
7200	200	EMPLOYEE BENEFITS	31,336	34,796	3,460
7200	500	MATERIALS & SUPPLIES	33,769	106,755	72,986
7200	700	OTHER EXPENSE	2,320,726	2,702,377	381,651
	TOTAL	GENERAL ADMINISTRATION	<u>\$2,529,149</u>	<u>\$2,994,343</u>	<u>\$465,194</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	301,218	123,872	(177,346)
7300	200	EMPLOYEE BENEFITS	74,255	26,361	(47,894)
7300	300	PURCHASED SERVICES	119,276	41,017	(78,259)
7300	500	MATERIALS & SUPPLIES		48	48
7300	600	CAPITAL EXPENDITURES	9,143	13,203	4,060
7300	700	OTHER EXPENSE		185	185
	TOTAL	SCHOOL ADMINISTRATION	<u>\$503,892</u>	<u>\$204,686</u>	<u>(\$299,206)</u>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	3,271,470	316,613	(2,954,857)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$3,271,470</u>	<u>\$316,613</u>	<u>(\$2,954,857)</u>
		FISCAL SVC			
7500	100	SALARIES	30,000	29,973	(27)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
7500	200	EMPLOYEE BENEFITS	6,000		(6,000)
7500	300	PURCHASED SERVICES	5,500	5,492	(8)
	TOTAL	FISCAL SVC	\$41,500	\$35,465	(\$6,035)
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	89,000		(89,000)
7710	200	EMPLOYEE BENEFITS	16,000		(16,000)
7710	300	PURCHASED SERVICES	36,144	30,000	(6,144)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$141,144	\$30,000	(\$111,144)
		STAFF SERVICES			
7730	100	SALARIES	19,434	94853	75,419
7730	200	EMPLOYEE BENEFITS	4,967	18299	13,332
7730	300	PURCHASED SERVICES	92,590	99,750	7,160
7730	500	MATERIALS & SUPPLIES	78,424	8,821	(69,603)
7730	600	CAPITAL EXPENDITURES	139,917	17,612	(122,305)
7730	700	OTHER EXPENSE	14,230	94,000	79,770
	TOTAL	STAFF SERVICES	\$349,562	\$333,335	(\$16,227)
		DATA PROCESSING SERVICES			
7750	100	SALARIES		31,675	31,675
7750	200	EMPLOYEE BENEFITS		7,325	7,325
7750	300	PURCHASED SERVICES	1,700	1,700	0
	TOTAL	DATA PROCESSING SERVICES	\$1,700	\$40,700	\$39,000
		CENTRAL SERVICES			
7760	100	SALARIES		45,997	45,997
7760	200	EMPLOYEE BENEFITS		12,397	12,397
	TOTAL	CENTRAL SERVICES	\$0	\$58,394	\$58,394
		PUPIL TRANSPORTATION			
7800	100	SALARIES	7,031		(7,031)
7800	300	PURCHASED SERVICES	2,297	40,068	37,771
7800	400	ENERGY SERVICES	2,208		(2,208)
7800	500	MATERIALS & SUPPLIES	2,618		(2,618)
	TOTAL	PUPIL TRANSPORTATION	\$14,154	\$40,068	\$25,914

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		OPERATION OF PLANT			
7900	100	SALARIES	117,727	12,256	(105,471)
7900	200	EMPLOYEE BENEFITS	37,851	4,770	(33,081)
7900	300	PURCHASED SERVICES	116,328	82,556	(33,772)
7900	400	ENERGY SERVICES	27,075	3,000	(24,075)
7900	500	MATERIALS & SUPPLIES	92,409	6,031	(86,378)
7900	600	CAPITAL EXPENDITURES		52,000	52,000
	TOTAL	OPERATION OF PLANT	\$391,390	\$160,613	(\$230,777)
		MAINTENANCE OF PLANT			
8100	300	PURCHASED SERVICES	15,151	8,514	(6,637)
	TOTAL	MAINTENANCE OF PLANT	\$15,151	\$8,514	(\$6,637)
		COMMUNITY SERVICES			
9100	100	SALARIES	214,838		(214,838)
9100	200	EMPLOYEE BENEFITS	33,555		(33,555)
9100	300	PURCHASED SERVICES	113,794	8,750	(105,044)
9100	400	ENERGY SERVICES	300		(300)
9100	500	MATERIALS & SUPPLIES	42,888	176,121	133,233
9100	600	CAPITAL EXPENDITURES	5,650	3,449	(2,201)
9100	700	OTHER EXPENSE	896,634	11,009	(885,625)
	TOTAL	COMMUNITY SERVICES	\$1,307,659	\$199,329	(\$1,108,330)
	TOTAL	APPROPRIATIONS	\$69,892,019	\$68,711,643	(\$1,180,376)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,219,063	\$12,841,259	\$622,196
3262	000	SCH BRKFST REIMBURSEMENT	2,940,735	2,960,907	20,172
3263	000	AFTER SCHOOL SNACK REIMB	237,199	242,018	4,819
3265	000	USDA DONATED COMMODITIES	1,968,455	1,600,000	(368,455)
3267	000	SUMMER FOOD SERVICE PROGRAM	97,206	6,688	(90,518)
	TOTAL	FEDERAL THRU STATE	\$17,462,658	\$17,650,872	\$188,214
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	304,882	304,888	6
3338	000	SCHOOL LUNCH SUPPLEMENT	361,975	361,968	(7)
3399	000	OTHER MISC SOURCES	16,890		(16,890)
	TOTAL	STATE SOURCES	\$683,747	\$666,856	(\$16,891)
		LOCAL SOURCES			
3431	000	INTEREST INCOME	187,942	150,000	(37,942)
3433	000	NET INC/DEC FAIR VALUE INVEST	(3,897)		3,897
3451	000	STUDENT LUNCHES	7,305,227	7,966,525	661,298
3452	000	STUDENT BREAKFAST	173,854	168,935	(4,919)
3453	000	ADULT BREAKFAST/LUNCHES	707,358	741,232	33,874
3454	000	STUDENT AND ADULT AL A CARTA	6,185,577	6,148,128	(37,449)
3455	000	STUDENT SNACKS	123,629	150,894	27,265
3490	000	MISC LOCAL SOURCES	886,734	1,306,294	419,560
3493	000	SALE OF JUNK	13,677		(13,677)
3497	000	REFUNDS OF PRIOR YEAR EXP	190,983		(190,983)
	TOTAL	LOCAL SOURCES	\$15,771,084	\$16,632,008	\$860,924
	TOTAL	ESTIMATED REVENUE	\$33,917,489	\$34,949,736	\$1,032,247
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED	114,221		(114,221)
		COMMITTED	6,855,195	8,332,589	1,477,394
	TOTAL	BEGINNING FUND BALANCE	\$6,969,416	\$8,332,589	\$1,363,173
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$40,886,905	\$43,282,325	\$2,395,420

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>FOOD SERVICE FUND - APPROPRIATIONS</u>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,632,097	\$14,355,763	\$1,723,666
7600	200	EMPLOYEE BENEFITS	3,448,350	5,632,237	2,183,887
7600	300	PURCHASED SERVICES	2,211,904	3,138,421	926,517
7600	400	ENERGY SERVICES	280,690	302,122	21,432
7600	500	MATERIALS & SUPPLIES	14,201,463	15,033,834	832,371
7600	600	CAPITAL EXPENDITURES	937,727	1,001,045	63,318
7600	700	OTHER EXPENSE	243,627	316,964	73,337
	TOTAL	FOOD SERVICE	\$33,955,858	\$39,780,386	\$5,824,528
	TOTAL	APPROPRIATIONS	\$33,955,858	\$39,780,386	\$5,824,528
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	1,697,394	1,697,394	0
		EQUIPMENT RESERVE	750,000	750,000	0
		SUBTOTAL - COMMITTED	\$2,447,394	\$2,447,394	\$0
		<u>UNOBLIGATED</u>			
		CONTINGENCY	4,483,653	1,054,545	(3,429,108)
	TOTAL	ENDING FUND BALANCE	\$6,931,047	\$3,501,939	(\$3,429,108)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$40,886,905	\$43,282,325	\$2,395,420

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS	899,984		(\$899,984)
3433	000	NET INC/DEC FAIR VALUE INVEST	(31,160)		31,160
3480	020	WORKERS' COMPENSATION INS		\$5,000,000	5,000,000
348X	030	PREMIUM REVENUE	3,856,886		(3,856,886)
3497	000	REFUNDS OF PRIOR YEAR	474,878		(474,878)
3742	000	INSURANCE LOSS RECOVERIES	21,812	300,000	278,188
	TOTAL	LOCAL SOURCES	\$5,222,400	\$5,300,000	\$77,600
	TOTAL	ESTIMATED REVENUE	\$5,222,400	\$5,300,000	\$77,600
2780	050	BUDGET FUND BALANCE-BEGIN OBLIGATED			0
		COMMITTED	4,650,616	3,516,129	(1,134,487)
	TOTAL	BEGINNING FUND BALANCE	\$4,650,616	\$3,516,129	(\$1,134,487)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$9,873,016	\$8,816,129	(\$1,056,887)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$3,856,886	\$5,000,000	\$1,143,114
	TOTAL	SCHOOL BOARD	\$3,856,886	\$5,000,000	\$1,143,114
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$2,500,000		(\$2,500,000)
	TOTAL	TRANSFER OF FUNDS	\$2,500,000	\$0	(\$2,500,000)
	TOTAL	APPROPRIATIONS	\$6,356,886	\$5,000,000	(\$1,356,886)
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	3,516,130	3,816,129	299,999
	TOTAL	ENDING FUND BALANCE	\$3,516,130	\$3,816,129	\$299,999
	TOTAL	APPROPRIATIONS & FD BALANCE	\$9,873,016	\$8,816,129	(\$1,056,887)

APPENDIX

**PINELLAS COUNTY
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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DOR: Department of Revenue (a state agency).

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

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

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

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

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

Fiscal Year (FY): The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 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 a entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be *committed* (e.g., encumbrances) or *designated* (e.g., contingency) for specific purposes.

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

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

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

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

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

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

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

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

Operating Fund: See *General Fund*.

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

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

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.

**PINELLAS COUNTY
SCHOOL BOARD**

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

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

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

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

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

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

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

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