

# **SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**

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

**July 30, 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  
Tentative 2002/03 Millage Rates & District Budget**

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

**July 30, 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 and Chief Business Officer
5. Overview of Budget Process and Truth in Millage (TRIM) Requirements
6. Millage to Support the Budget
  - a. Explanation of Tentative 2002/03 Millage
  - b. Statements and Questions from the Public
  - c. School Board Discussion of Millage
  - d. Adoption of Tentative Millages for 2002/03
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. Tentative 2002/03 Budget
  - a. Explanation of the Tentative 2002/03 Budget
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on Tentative Budget for 2002/03
    - 1) Additional Amendments to Proposed Budget
    - 2) Adoption of Tentative Budget for 2002/03
8. Additional Board Actions
  - a. Motion to Establish Second Public Hearing
  - b. Motion to Authorize Submittal of "Certification of School Taxable Value"
9. Other Considerations & Concluding Comments
10. Adjournment

## **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
<b>July 30, 2002</b>	<b>First Public Hearing on the 2002-03 Budget and Millage Rates</b>
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
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 385,738,269</b>

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 2000	\$50,000	\$85,000	\$125,000	\$150,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value	\$25,000	\$60,000	\$100,000	\$125,000
<i>Taxable Value in \$1,000's</i>	<i>\$25K</i>	<i>\$60K</i>	<i>\$100K</i>	<i>\$125K</i>
<b>2002 Tax:</b>				
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
<b>TOTAL 2003 Tax (8.449Mills)</b>	<b>\$211.23</b>	<b>\$506.94</b>	<b>\$844.90</b>	<b>\$1,056.13</b>
2001Tax (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**

	<b>BUDGET 2001-2002</b>		<b>BUDGET 2002-2003</b>		<b>INCREASE/(DECREASE), FY03 vs FY02</b>	
<b>TAX BASE</b>					<b>Amount</b>	<b>Percent</b>
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%
<b>MILLAGE RATES AND REVENUE</b>						
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>
Operating						
Required Local Effort	5.839	\$235,735,513	5.808	\$251,905,488	-0.031	\$16,169,975
Discretionary	0.510	20,590,017	0.510	22,119,800	0.000	\$1,529,783
Additional Discretionary	0.138	5,571,416	0.131	5,681,753	-0.007	\$110,337
Total Operating	6.487	\$261,896,946	6.449	\$279,707,041	-0.038	\$17,810,095
Capital	2.000	\$80,745,166	2.000	\$86,744,314	0.000	\$5,999,148
TOTAL	8.487	\$342,642,112	8.449	\$366,451,355	-0.038	\$23,809,243

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)	\$19,962,008	2.4%
State	402,909,040	48.0%
Local	416,947,402	49.6%
<i>Subtotal, Revenue</i>	<i>\$839,818,450</i>	<i>100.0%</i>
<i>Transfers &amp; Balances</i>	<i>310,247,554</i>	
<b>GRAND TOTAL</b>	<b>\$1,150,066,004</b>	

***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	\$738,581,273	\$735,961,380	(\$2,619,893)	-0.4%
Debt Service	5,957,307	6,016,280	\$58,973	1.0%
Capital Outlay	409,396,892	356,553,888	(\$52,843,004)	-12.9%
Contracted Programs (c)	69,620,099	1,326,136	(\$68,293,963)	-98.1%
School Food Service (d)	39,835,531	42,589,037	\$2,753,506	6.9%
Internal Service	9,950,616	7,619,283	(\$2,331,333)	-23.4%
<b>GRAND TOTAL</b>	<b>\$1,273,341,718</b>	<b>\$1,150,066,004</b>	<b>(\$123,275,714)</b>	<b>-9.7%</b>

**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.**

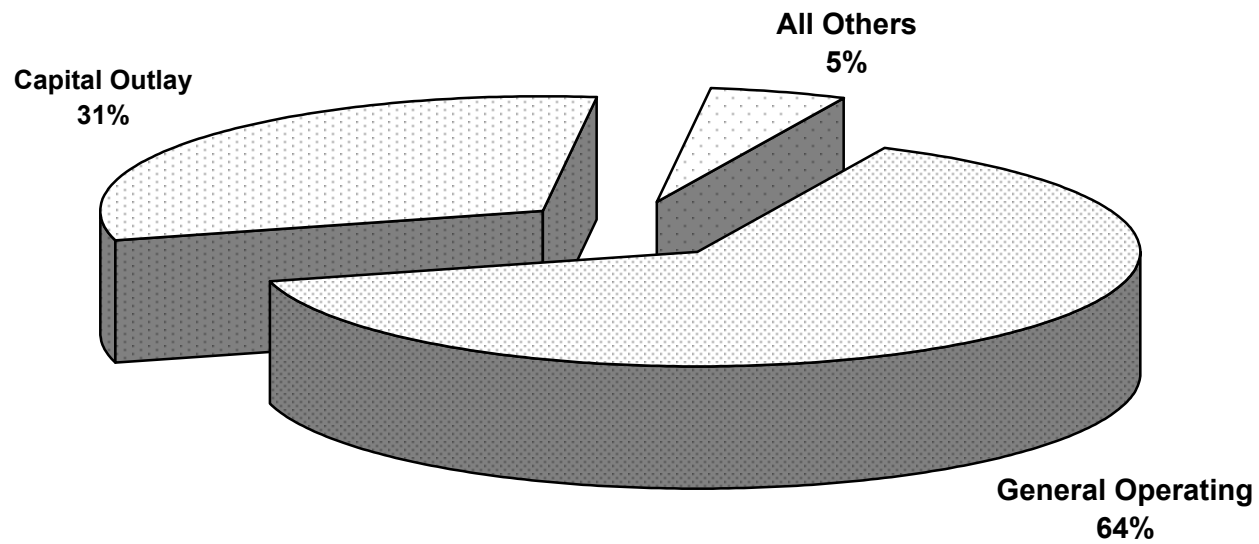
**PROPOSED MILLAGE LEVY**  
**OPERATING**  
**REQUIRED LOCAL EFFORT**  
**LOCAL DISCRETIONARY**  
**CAPITAL OUTLAY**  
**TOTAL**

**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	\$ 185,392	\$	\$	\$	370,392
Federal (Through State)	800,000	18,791,616				19,591,616
State Sources	350,943,300	666,856	4,000,784	47,298,100		402,909,040
Local Sources	295,815,080	16,632,008		99,200,314	5,300,000	416,947,402
<b>TOTAL REVENUES</b>	<b>647,743,380</b>	<b>36,275,872</b>	<b>4,000,784</b>	<b>146,498,414</b>	<b>5,300,000</b>	<b>839,818,450</b>
Transfers In	9,068,000					9,068,000
Non-Revenue Sources						0
<b>FUND BALANCES - July 1, 2002</b>	<b>79,150,000</b>	<b>7,639,301</b>	<b>2,015,496</b>	<b>210,055,474</b>	<b>2,319,283</b>	<b>301,179,554</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 735,961,380</b>	<b>\$ 43,915,173</b>	<b>\$ 6,016,280</b>	<b>\$ 356,553,888</b>	<b>\$ 7,619,283</b>	<b>1,150,066,004</b>
EXPENDITURES						
Instruction	\$ 437,075,100	\$ 1,124,813	\$	\$	\$	438,199,913
Pupil Personnel Services	27,736,902	113,325				27,850,227
Instructional Media Services	11,634,297					11,634,297
Instructional & Curriculum Development Services	12,237,680	443				12,238,123
Instructional Staff Training	3,349,830	64,114				3,413,944
Board of Education	1,110,283					1,110,283
General Administration	5,885,001				5,000,000	10,885,001
School Administration	46,585,326					46,585,326
Facilities Acquisition & Construction	446,449			178,595,261		179,041,710
Fiscal Services	5,705,652					5,705,652
Food Service		38,378,844				38,378,844
Central Services	16,068,349					16,068,349
Pupil Transportation Services	26,019,407					26,019,407
Operation of Plant	59,775,069					59,775,069
Maintenance of Plant	19,736,090					19,736,090
Community Services	838,063	23,441				861,504
Debt Service			4,000,784			4,000,784
<b>TOTAL EXPENDITURES</b>	<b>674,203,498</b>	<b>39,704,980</b>	<b>4,000,784</b>	<b>178,595,261</b>	<b>5,000,000</b>	<b>901,504,523</b>
Transfers Out				9,068,000		9,068,000
<b>FUND BALANCES - June 30, 2003</b>	<b>61,757,882</b>	<b>4,210,193</b>	<b>2,015,496</b>	<b>168,890,627</b>	<b>2,619,283</b>	<b>239,493,481</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$ 735,961,380</b>	<b>\$ 43,915,173</b>	<b>\$ 6,016,280</b>	<b>\$ 356,553,888</b>	<b>\$ 7,619,283</b>	<b>1,150,066,004</b>

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

**Pinellas County Schools  
2002-03 Budget - All Funds  
\$1.150 Billion**



# **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.

<b>0100</b>	<b>Salaries</b>
<b>0200</b>	<b>Employee Benefits</b>
<b>0300</b>	<b>Purchased Services</b>
<b>0400</b>	<b>Energy Services</b>
<b>0500</b>	<b>Materials and Supplies</b>
<b>0600</b>	<b>Capital Outlay</b>
<b>0700</b>	<b>Other Expenses</b>
<b>0900</b>	<b>Transfers</b>

# **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 categoricals are Instructional Technology, Transportation, and Instructional Materials funds. Adult programs are funded by the **Workforce Development** allocation as part of a move toward performance based program budgeting.

### OPERATING REVENUE COMPARISON

	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	439,960,188	437,075,100
Instructional Support	62,268,604	54,958,709
Maintain & Operate Facilities	107,982,771	105,530,566
School Administration	46,635,430	46,585,326
All Other Functions	39,634,389	30,053,797
Obligated Fund Balance	7,140,141	23,700,000
Committed Fund Balance	25,841,363	29,650,000
Fund Balance Contingency	9,118,387	8,407,882
<b>TOTAL</b>	<b>\$ 738,581,273</b>	<b>\$ 735,961,380</b>

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

DESCRIPTION	2002/03 BUDGET
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$20,000
Other Federal, including Federal-Through-State	965,000
<b>TOTAL FEDERAL</b>	<b>\$985,000</b>
<b>STATE SOURCES</b>	
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	9,829,323
<b>TOTAL STATE</b>	<b>\$350,943,300</b>
<b>LOCAL SOURCES</b>	
District School Taxes	\$279,707,041 <i>f</i>
Vocational & Other Course Fees	1,800,000
Interest Income	5,800,000
Other Local Sources	8,508,039
<b>TOTAL LOCAL</b>	<b>\$295,815,080</b>
<b>TRANSFERS</b>	<b>9,068,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$656,811,380</b>
<b>REVENUE AND BALANCES</b>	
Obligated Fund Balance	\$24,800,000
Committed Fund Balance	43,550,000
Unobligated Fund Balance	10,800,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$79,150,000</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$735,961,380</b>

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

<b>LOCAL REVENUE: OPERATING PROPERTY TAXES</b>	
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:	
$\$45,654,902,215 \times 95\% =$	<b>\$43,372,157</b>
<i>2002/03 Operating Levy = 43,372,157 x 6.449 Mills =</i>	
Required Local Effort	5.808 <b>\$251,905,488 <i>e</i></b>
Discretionary	0.510 <b>22,119,800</b>
Supplemental Discretionary	0.131 <b>5,681,753</b>
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$279,707,041 <i>f</i></b>

<b>SUMMARY OF REVENUE AND BALANCES</b>		
STATE SOURCES	47.7%	\$350,943,300
LOCAL SOURCES	40.2%	295,815,080
TRANSFERS AND BALANCES	12.0%	88,218,000
FEDERAL SOURCES	0.1%	985,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>	<b>\$735,961,380</b>

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

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

\* 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.

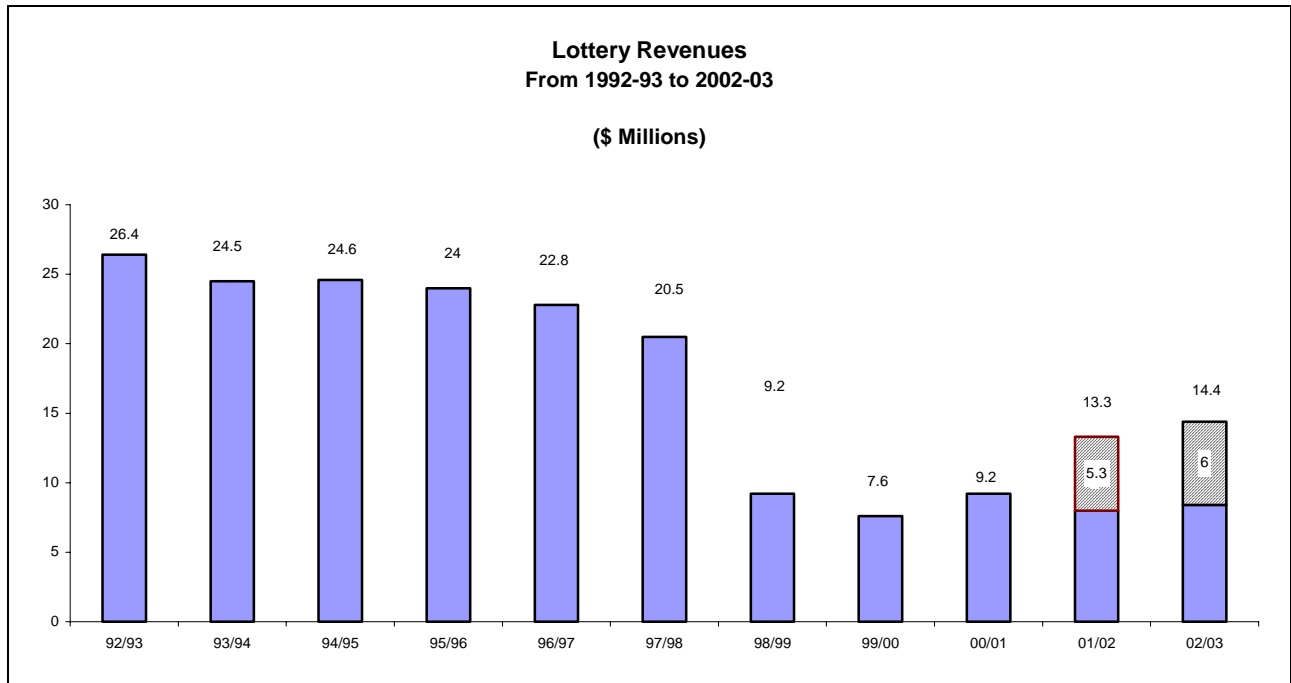
### 5 Innovative programs

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**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$185,000	<b>\$185,000</b>	\$0
FEDERAL THRU STATE	2,308,030	<b>800,000</b>	<b>(1,508,030)</b>
STATE SOURCES	344,680,282	<b>350,943,300</b>	6,263,018
LOCAL SOURCES	284,297,544	<b>295,815,080</b>	11,517,536
TRANSFERS	19,726,100	<b>9,068,000</b>	<b>(10,658,100)</b>
ESTIMATED REVENUE	<u>\$651,196,956</u>	<u><b>\$656,811,380</b></u>	<u>\$5,614,424</u>
BEGINNING FUND BALANCE	87,384,317	<b>79,150,000</b>	<b>(8,234,317)</b>
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$738,581,273</u></u>	<u><u><b>\$735,961,380</b></u></u>	<u><u><b>(\$2,619,893)</b></u></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$304,404,285	<b>\$306,445,992</b>	\$2,041,707
SPECIAL EDUCATION *	100,409,000	<b>98,627,650</b>	(1,781,350)
VOCATIONAL EDUCATION	25,994,386	<b>24,268,815</b>	(1,725,571)
ADULT CONTINUED EDUCATION	5,104,415	<b>4,006,544</b>	(1,097,871)
OTHER INSTRUCTION	4,048,102	<b>3,726,099</b>	(322,003)
ATTENDANCE & SOCIAL WORK	4,385,083	<b>3,832,793</b>	(552,290)
GUIDANCE SERVICES	14,753,251	<b>14,896,866</b>	143,615
HEALTH SERVICES	2,136,663	<b>899,275</b>	(1,237,388)
PSYCHOLOGICAL SERVICES	3,676,277	<b>3,550,268</b>	(126,009)
PARENTAL INVOLVEMENT	63,597		(63,597)
OTHER PUPIL PERSONNEL SVC	5,163,736	<b>4,557,700</b>	(606,036)
INSTRUCTIONAL MEDIA	12,412,510	<b>11,634,297</b>	(778,213)
CURRICULUM & INSTRUCTION	14,787,646	<b>12,237,680</b>	(2,549,966)
STAFF DEVELOPMENT	4,889,841	<b>3,349,830</b>	(1,540,011)
SCHOOL BOARD	1,093,730	<b>1,110,283</b>	16,553
GENERAL ADMINISTRATION	6,384,843	<b>5,885,001</b>	(499,842)
SCHOOL ADMINISTRATION	46,635,430	<b>46,585,326</b>	(50,104)
FACILITIES ACQ. & CONST.	964,591	<b>446,449</b>	(518,142)
FISCAL SERVICES	5,802,330	<b>5,705,652</b>	(96,678)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
PLANNING, RESEARCH & EVALUATION	1,306,683	<b>1,049,163</b>	<b>(257,520)</b>
INFORMATION SERVICES	325,035	<b>706,699</b>	381,664
STAFF PERSONNEL SERVICES	7,020,737	<b>5,760,600</b>	<b>(1,260,137)</b>
DATA PROCESSING SERVICES	5,029,272	<b>5,039,320</b>	10,048
OTHER CENTRAL SERVICES	3,614,671	<b>3,512,567</b>	<b>(102,104)</b>
PUPIL TRANSPORTATION	25,435,916	<b>26,019,407</b>	583,491
OPERATION OF PLANT	62,861,404	<b>59,775,069</b>	<b>(3,086,335)</b>
MAINTENANCE OF PLANT	19,685,451	<b>19,736,090</b>	50,639
COMMUNITY SERVICES	1,319,397	<b>838,063</b>	<b>(481,334)</b>
TRANSFER OF FUNDS	6,773,100		<b>(6,773,100)</b>
APPROPRIATIONS	<hr/> \$696,481,382	<hr/> <b>\$674,203,498</b>	<hr/> <b>(\$22,277,884)</b>
ENDING FUND BALANCE	42,099,891	<b>61,757,882</b>	19,657,991
APPROPRIATIONS & ENDING FUND BALANCE	<hr/> <hr/> \$738,581,273	<hr/> <hr/> <b>\$735,961,380</b>	<hr/> <hr/> <b>(\$2,619,893)</b>

\* 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								TOTAL	% OF TOTAL
FUNCTION		SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000		
5100	DIRECT INSTRUCTION										
5200	REGULAR EDUCATION	219,831,894	56,961,185	9,326,758	25,400	14,469,857	5,689,735	141,163		306,445,992	45.45%
5300	SPECIAL EDUCATION	74,612,670	21,867,259	1,747,839	351,187	45,491	3,204			98,627,650	14.63%
5400	VOCATIONAL EDUCATION	18,613,114	4,680,458	88,581	30	873,890	11,034	1,708		24,268,815	3.60%
5500	ADULT CONTINUED EDUCATION	3,275,608	719,152	175		11,328	281			4,006,544	0.59%
	OTHER INSTRUCTION	1,865,897	611,821	1,247,877		504				3,726,099	0.55%
	SUB TOTALS	318,199,183	84,839,875	12,411,230	376,617	15,401,070	5,704,254	142,871	0	437,075,100	64.83%
6110	INSTRUCTIONAL SUPPORT										
6120	ATTENDANCE & SOCIAL WORK	2,975,590	795,073	50,472		11,658		0		3,832,793	0.57%
6130	GUIDANCE SERVICES	11,826,538	2,998,652	16,729		52,544	1,744	659		14,896,866	2.21%
6140	HEALTH SERVICES	667,519	194,009	19,451		16,087	240	1,969		899,275	0.13%
6150	PSYCHOLOGICAL SERVICES	2,737,822	680,384	63,848		66,214	2,000			3,550,268	0.53%
6190	PARENTAL INVOLVEMENT									0	0.00%
6200	OTHER PUPIL PERSONNEL SVC	3,486,792	1,002,319	12,193		39,330	16,852	214		4,557,700	0.68%
6300	INSTRUCTIONAL MEDIA	8,287,347	2,265,746	67,111	700	161,485	850,206	1,702		11,634,297	1.73%
6400	CURRICULUM & INSTRUCTION	8,061,426	2,088,914	192,931		1,844,075	25,999	24,335		12,237,680	1.82%
	STAFF DEVELOPMENT	1,157,552	247,558	633,105		1,288,052	12,403	11,160		3,349,830	0.50%
	SUB TOTALS	39,200,586	10,272,655	1,055,840	700	3,479,445	909,444	40,039	0	54,958,709	8.15%
7100	GENERAL SUPPORT										
7200	SCHOOL BOARD	624,200	264,475	164,430		21,467	65	35,646		1,110,283	0.16%
7300	GENERAL ADMINISTRATION	4,013,792	1,004,473	593,635	625	185,688	4,460	82,328		5,885,001	0.87%
7400	SCHOOL ADMINISTRATION	35,752,655	10,172,535	265,120		309,367	52,911	32,738		46,585,326	6.91%
7500	FACILITIES ACQ. & CONST.			32,158	433	12,582	401,086	190		446,449	0.07%
7710	FISCAL SERVICES	2,321,716	658,257	108,138		95,927	2,800	2,518,814		5,705,652	0.85%
7720	PLANNING, RESEARCH & EVALUATION	737,579	184,204	29,585		73,950	23,350	495		1,049,163	0.16%
7730	INFORMATION SERVICES	431,709	138,052	52,660		79,473	1,450	3,355		706,699	0.10%
7750	STAFF PERSONNEL SERVICES	3,313,111	1,252,489	777,954		359,064	50,600	7,382		5,760,600	0.85%
7760	DATA PROCESSING SERVICES	3,012,326	797,294	1,085,500	500	119,675	23,525	500		5,039,320	0.75%
7800	OTHER CENTRAL SERVICES	1,922,200	601,223	370,665	19,761	412,653	42,500	143,565		3,512,567	0.52%
7900	PUPIL TRANSPORTATION	17,195,199	6,073,101	85,387	1,583,410	1,076,310	6,000			26,019,407	3.86%
	OPERATION OF PLANT	20,653,362	8,782,599	11,147,889	16,382,018	795,591	1,868	2,011,742		59,775,069	8.87%
	SUB TOTALS	89,977,849	29,928,702	14,713,121	17,986,747	3,541,747	604,615	4,842,755	0	161,595,536	23.97%
8100	MAINTENANCE										
	MAINTENANCE OF PLANT	4,321,230	3,140,234	1,816,647	95,149	3,853,679	29,372	6,479,779		19,736,090	2.93%
	SUB TOTALS	4,321,230	3,140,234	1,816,647	95,149	3,853,679	29,372	6,479,779	0	19,736,090	2.93%
9100	COMM & DEBT SERV & TRANSFERS										
	COMMUNITY SERVICES	491,750	192,357	102,009		32,487	3,700	15,760		838,063	0.12%
	SUB TOTALS	491,750	192,357	102,009	0	32,487	3,700	15,760	0	838,063	0.12%
TOTAL APPROPRIATIONS		\$452,190,598	\$128,373,823	\$30,098,847	\$18,459,213	\$26,308,428	\$7,251,385	\$11,521,204	\$0	\$674,203,498	100.00%

**PINELLAS COUNTY SCHOOLS**

***2002-03 LEGISLATIVE CHANGES***

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

**OPERATING FUND NEEDS- 2002/03**

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

\* 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**

<b><u>DESCRIPTION</u></b>	<b><u>(\$000)</u></b>	<b><u>Additional Positions</u></b>
<b>Increase Unitary (Choice) Reserve</b>	4,500	
<b>Salary Increases</b>		
<b>Instructional</b>	15,600	
<b>Support, Administrators</b>	3,700	
<b>Budget Model</b>		
<b>Health/Vision</b>	15,500	
<b>Inflation</b>	3,500	
<b>Staffing Plan:</b>	1,500	37.0
Enrollment growth 37.0 units		
<b>Continued from 2001-02 budget:</b>		
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		
<b>Read 180</b>		
Maintain present level of service		
<b>Success for Algebra</b>		
Maintain present level of service		
<b>TOTAL BOARD PRIORITIES</b>	<b>44,300</b>	<b>37.0</b>

# **CAPITAL OUTLAY FUND SUMMARY**



PINELLAS COUNTY  
SCHOOL BOARD

**CAPITAL OUTLAY FUNDS**

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. For the last two decades, the Pinellas County School District has financed capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In addition, the District has bonded its annual distribution from "Classrooms First" allocations as funds are needed to complete planned projects. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment prior to the adoption of the final budget on September 17, 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	12,387,830
Classroom First	26,500,000	34,052,270
Penny for Pinellas	6,000,000	6,000,000
CO&DS	1,000,000	800,000
<b>TOTAL</b>	<b>\$130,403,261.</b>	<b>\$139,984,414.</b>

## **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**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$43,716,095	<b>\$47,298,100</b>	\$3,582,005
LOCAL SOURCES	95,760,544	<b>99,200,314</b>	3,439,770
ESTIMATED REVENUE	<u>\$139,476,639</u>	<b><u>\$146,498,414</u></b>	<u>\$7,021,775</u>
BEGINNING FUND BALANCE	269,920,253	<b>210,055,474</b>	(59,864,779)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$409,396,892</u></u>	<b><u><u>\$356,553,888</u></u></b>	<u><u>(\$52,843,004)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$331,731,526	<b>\$178,595,261</b>	(\$153,136,265)
TRANSFER OF FUNDS	10,453,000	<b>9,068,000</b>	(1,385,000)
APPROPRIATIONS	<u>\$342,184,526</u>	<b><u>\$187,663,261</u></b>	<u>(\$154,521,265)</u>
ENDING FUND BALANCE	67,212,366	<b>168,890,627</b>	101,678,261
APPROPRIATIONS & FD BALANCE	<u><u>\$409,396,892</u></u>	<b><u><u>\$356,553,888</u></u></b>	<u><u>(\$52,843,004)</u></u>

# Capital Outlay Allocation 2002-03

Project	Description of Activities	2002-03 Allocation
<b>School &amp; Center Projects</b>		
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	\$2,416,445
	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	\$2,714,201
Largo Middle	Planning, Construction	\$3,692,677
	Furniture & Equipment	\$213,400
	Technology	\$183,575
Lynch Elementary	Planning	\$162,000

# Capital Outlay Allocation 2002-03

<b>Project</b>	<b>Description of Activities</b>	<b>2002-03 Allocation</b>
Meadowlawn Middle	Furniture & Equipment	\$342,250
	Technology	\$286,450
Melrose Elementary	Furniture & Equipment	\$12,150
	Technology	\$10,650
Nina Harris ESE Center	Furniture & Equipment	\$200,000
	Technology	\$150,000
Oak Grove Middle	Replacement School	\$8,657,336
	Furniture & Equipment	\$240,050
	Technology	\$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	\$170,000
	Technology	\$150,000
Sanders Exceptional	Furniture & Equipment	\$96,000
	Technology	\$89,850
Seminole Middle	Planning, Construction	\$3,000,000
Shore Acres Elementary	Replacement School	\$4,651,548
	Furniture & Equipment	\$292,000
	Technology	\$242,950
Starkey Elementary	Planning, Construction	\$3,184,232
	Furniture & Equipment	\$115,400
	Technology	\$100,900
Stephens ESE Center	Replacement School	\$250,000
	Furniture & Equipment	\$109,500
	Technology	\$73,000
Sunset Hills Elementary	Planning, Construction (Replacement School)	\$3,139,045
	Furniture & Equipment	\$348,450
	Technology	\$259,650
Sutherland Elementary	Planning, Construction	\$545,000

# Capital Outlay Allocation 2002-03

Project	Description of Activities	2002-03 Allocation
Thurgood Marshall Middle	New School	\$5,000,000
	Furniture & Equipment	\$450,000
	Technology	\$400,000
Tarpon Springs Fundamental Elem	Furniture & Equipment	\$100,000
	Technology	\$100,000
<b>School and Center Projects - Subtotal</b>		<b>\$94,426,482</b>
<b>Other</b>		
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 projects - Capital Fd	\$15,450,000
	Maintenance - Transfer to Gen Fd	\$3,924,000
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	\$987,269
District - Wide Technology	Telecommunications	\$475,500
School Buses & Vehicles	Buses & related equipment	\$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	Overhead (cost trf from Gen Fd)	\$1,526,000
Other Capital Projects/Staff	Overhead (cost trf from Gen Fd)	\$218,000
	Covered Play Areas (Elementary Schools)	\$720,000
	Gender Equity Playfields- various locations	\$185,400
Capital Outlay Contingency	Two Mill	\$3,500,000
Capital Outlay Restricted Reserve	Classrooms First & Two Mill	(\$1,822,540)
<b>Other Capital Project, Total</b>		<b>\$53,071,932</b>
<b>Total, Capital Projects for FY 2002-03</b>		<b>\$147,498,414</b>
<b>Projects Continued from Previous Year</b>		<b>\$40,164,847</b>
<b>Grand Total, Capital Outlay Appropriations &amp; Transfers</b>		<b>\$187,663,261</b>

# **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
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 45,455,000</b>	

### 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

	<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2002-2003</b>	<b>\$ 1,475,000</b>	<b>\$ 2,396,375</b>	<b>\$ 3,871,375</b>	
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	
	<b>\$ 44,510,000</b>	<b>\$ 27,113,606</b>	<b>\$ 71,623,606</b>	

**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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2002-2003</b>	<b>\$ 120,000</b>	<b>\$ 46,317</b>	<b>\$ 166,317</b>
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
	<b>\$ 945,000</b>	<b>\$ 278,072</b>	<b>\$ 1,223,072</b>

**SCHEDULE OF INDEBTEDNESS****Total Outstanding Debt**

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2002-2003</b>	<b>\$ 1,595,000</b>	<b>\$ 2,442,692</b>	<b>\$ 4,037,692</b>
2003-2004	\$ 1,670,000	\$ 2,368,173	\$ 4,038,173
2004-2005	\$ 1,755,000	\$ 2,288,298	\$ 4,043,298
2005-2006	\$ 1,840,000	\$ 2,204,410	\$ 4,044,410
2006-2007	\$ 1,930,000	\$ 2,114,356	\$ 4,044,356
2007-2008	\$ 2,025,000	\$ 2,017,643	\$ 4,042,643
2008-2009	\$ 2,130,000	\$ 1,917,068	\$ 4,047,068
2009-2010	\$ 2,235,000	\$ 1,811,088	\$ 4,046,088
2010-2011	\$ 2,350,000	\$ 1,697,026	\$ 4,047,026
2011-2012	\$ 2,475,000	\$ 1,574,044	\$ 4,049,044
2012-2013	\$ 2,605,000	\$ 1,444,369	\$ 4,049,369
2013-2014	\$ 2,745,000	\$ 1,304,538	\$ 4,049,538
2014-2015	\$ 2,905,000	\$ 1,140,025	\$ 4,045,025
2015-2016	\$ 3,070,000	\$ 980,375	\$ 4,050,375
2016-2017	\$ 3,240,000	\$ 811,622	\$ 4,051,622
2017-2018	\$ 3,420,000	\$ 625,438	\$ 4,045,438
2018-2019	\$ 3,620,000	\$ 428,900	\$ 4,048,900
2019-2020	\$ 3,830,000	\$ 220,863	\$ 4,050,863
2020-2021	\$ 15,000	\$ 750	\$ 15,750
<b>Total Indebtedness</b>	<b>\$ 45,455,000</b>	<b>\$ 27,391,678</b>	<b>\$ 72,846,678</b>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$3,950,047	<b>\$4,000,784</b>	\$50,737
LOCAL SOURCES	17,850	<b>0</b>	<b>(17,850)</b>
ESTIMATED REVENUE	<u>\$3,967,897</u>	<b><u>\$4,000,784</u></b>	<u>\$32,887</u>
BEGINNING FUND BALANCE	1,989,410	<b>2,015,496</b>	26,086
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,957,307</u></u>	<b><u><u>\$6,016,280</u></u></b>	<u><u>\$58,973</u></u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,037,654	<b>\$4,000,784</b>	<b>(36,870)</b>
APPROPRIATIONS	<u>\$4,037,654</u>	<b><u>\$4,000,784</u></b>	<b><u>(36,870)</u></b>
ENDING FUND BALANCE	1,919,653	<b>2,015,496</b>	95,843
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,957,307</u></u>	<b><u><u>\$6,016,280</u></u></b>	<u><u>\$58,973</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)	Amendment 9 Budget (As of May 31, 2002)
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	\$ 69,620,099
2002-03	\$ 1,326,136	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2001-02 AMENDED BUDGET	2002-03 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$8,202,880	<b>\$185,392</b>	<b>(\$8,017,488)</b>
FEDERAL THROUGH STATE	61,417,219	<b>1,140,744</b>	<b>(\$60,276,475)</b>
ANTICIPATED REVENUE	<u>\$69,620,099</u>	<u><b>\$1,326,136</b></u>	<u><b>(\$68,293,963)</b></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$23,889,131	<b>\$476,314</b>	<b>(\$23,412,817)</b>
SPECIAL EDUCATION	6,891,969	<b>605,834</b>	<b>(6,286,135)</b>
VOCATIONAL EDUCATION	1,334,647	<b>19,459</b>	<b>(1,315,188)</b>
ADULT CONTINUED EDUCATION	735,598	<b>10,022</b>	<b>(725,576)</b>
OTHER INSTRUCTION	351,057	<b>13,184</b>	<b>(337,873)</b>
ATTENDANCE & SOCIAL WORK	933,769	<b>113,325</b>	<b>(820,444)</b>
GUIDANCE SERVICES	561,408		<b>(561,408)</b>
HEALTH SERVICES	896,624		<b>(896,624)</b>
PSYCHOLOGICAL SERVICES	1,167,499		<b>(1,167,499)</b>
PARENTAL INVOLVEMENT	569,165		<b>(569,165)</b>
OTHER PUPIL PERSONNEL SVC	4,290,819		<b>(4,290,819)</b>
INSTRUCTIONAL MEDIA	327,791		<b>(327,791)</b>
CURRICULUM & INSTRUCTION	15,089,488	<b>443</b>	<b>(15,089,045)</b>
STAFF DEVELOPMENT	4,605,220	<b>64,114</b>	<b>(4,541,106)</b>
GENERAL ADMINISTRATION	2,532,018		<b>(2,532,018)</b>
SCHOOL ADMINISTRATION	388,742		<b>(388,742)</b>
FISCAL SERVICES	5,500		<b>(5,500)</b>
FACILITIES ACQ. & CONST.	3,271,470		<b>(3,271,470)</b>
PLANNING, RESEARCH & EVALUATION	36,144		<b>(36,144)</b>
STAFF PERSONNEL SERVICES	349,562		<b>(349,562)</b>
DATA PROCESSING SERVICES	1,700		<b>(1,700)</b>
PUPIL TRANSPORTATION	2,766		<b>(2,766)</b>
OPERATION OF PLANT	309,414		<b>(309,414)</b>
MAINTENANCE OF PLANT	18,151		<b>(18,151)</b>
COMMUNITY SERVICES	1,060,447	<b>23,441</b>	<b>(1,037,006)</b>
APPROPRIATIONS	<b>\$69,620,099</b>	<b>\$1,326,136</b>	<b>(\$68,293,963)</b>

## **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**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$17,196,905	<b>\$17,650,872</b>	\$453,967
STATE SOURCES	651,669	<b>666,856</b>	15,187
LOCAL SOURCES	15,017,541	<b>16,632,008</b>	1,614,467
ESTIMATED REVENUE	<u>\$32,866,115</u>	<b><u>\$34,949,736</u></b>	<u>\$2,083,621</u>
BEGINNING FUND BALANCE	6,969,416	<b>7,639,301</b>	669,885
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$39,835,531</u></u>	<b><u><u>\$42,589,037</u></u></b>	<u><u>\$2,753,506</u></u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$35,950,452	<b>\$38,378,844</b>	\$2,428,392
APPROPRIATIONS	<u>\$35,950,452</u>	<b><u>\$38,378,844</u></b>	<u>\$2,428,392</u>
ENDING FUND BALANCE	3,885,079	<b>4,210,193</b>	325,114
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$39,835,531</u></u>	<b><u><u>\$42,589,037</u></u></b>	<u><u>\$2,753,506</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>			
LOCAL SOURCES	\$5,300,000	<b>\$5,300,000</b>	\$0
ESTIMATED REVENUE	\$5,300,000	<b>\$5,300,000</b>	\$0
BEGINNING FUND BALANCE	4,650,616	<b>2,319,283</b>	<b>(2,331,333)</b>
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$9,950,616</u>	<u><b>\$7,619,283</b></u>	<u><b>(\$2,331,333)</b></u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$5,000,000	<b>\$5,000,000</b>	\$0
TRANSFERS	2,500,000	<b>0</b>	<b>(2,500,000)</b>
APPROPRIATIONS	<u>\$7,500,000</u>	<u><b>\$5,000,000</b></u>	<u><b>(2,500,000)</b></u>
ENDING FUND BALANCE	2,450,616	<b>2,619,283</b>	168,667
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$9,950,616</u>	<u><b>\$7,619,283</b></u>	<u><b>(\$2,331,333)</b></u>

# BUDGET DETAIL BY FUND

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$20,000	<b>\$20,000</b>	\$0
3191	000	R O T C	165,000	<b>165,000</b>	0
	TOTAL	FEDERAL DIRECT	<b>\$185,000</b>	<b>\$185,000</b>	\$0
		FEDERAL THRU STATE			
3202	000	MEDICAID	2,308,030	<b>800,000</b>	<b>(1,508,030)</b>
	TOTAL	FEDERAL THRU STATE	<b>\$2,308,030</b>	<b>\$800,000</b>	<b>(1,508,030)</b>
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	175,687,999	<b>195,606,747</b>	19,918,748
3310	000	SAFE SCHOOLS	3,872,611	<b>3,823,656</b>	<b>(48,955)</b>
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,178,285	<b>24,178,285</b>	0
3310	000	ESE GUARANTEED ALLOCATION	51,051,880	<b>51,108,769</b>	56,889
3315	000	WORKFORCE DEVELOPMENT	27,556,330	<b>25,773,014</b>	<b>(1,783,316)</b>
3318	000	ADULT HANDICAPPED	791,193	<b>741,823</b>	<b>(49,370)</b>
3323	000	CO & DS WITHHELD FOR ADMIN	67,581	<b>67,581</b>	0
3334	000	FLORIDA TEACHERS LEAD PRGM	705,529	<b>711,135</b>	5,606
3336	000	INSTRUCTIONAL MATERIALS	9,302,004	<b>9,676,144</b>	374,140
3343	000	STATE LICENSE TAX	800,000	<b>800,000</b>	0
3344	000	DISCRETIONARY LOTTERY FUND	10,898,593	<b>8,401,445</b>	<b>(2,497,148)</b>
3354	000	TRANSPORTATION	16,631,133	<b>16,603,924</b>	<b>(27,209)</b>
3361	000	SCHOOL RECOGNITION	3,862,460	<b>5,977,574</b>	2,115,114
3362	000	TEACHER RECRUITMENT	6,969,778		<b>(6,969,778)</b>
3372	000	PRE-SCHOOL PROJECTS	684,124		<b>(684,124)</b>
3375	000	EDUCATIONAL TECHNOLOGIES	2,854,759	<b>2,804,097</b>	<b>(50,662)</b>
3376	000	TEACHER TRAINING	1,652,107	<b>1,617,357</b>	<b>(34,750)</b>
3390	000	MISC. STATE REVENUE	7,113,916	<b>3,051,749</b>	<b>(4,062,167)</b>
	TOTAL	STATE SOURCES	<b>\$344,680,282</b>	<b>\$350,943,300</b>	\$6,263,018
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	261,374,531	<b>279,707,041</b>	18,332,510
3421	000	TAX REDEMPTIONS	500,000	<b>500,000</b>	0
3424	000	TUITION AND MATRICULATION	13,000		<b>(13,000)</b>
3425	000	RENTAL INCOME	911,243	<b>700,000</b>	<b>(211,243)</b>
3430	000	INTEREST INCOME	5,800,000	<b>5,800,000</b>	0
346X	000	STUDENT FEES	2,829,273	<b>1,800,000</b>	<b>(1,029,273)</b>
3481	000	CHARGES FOR SERVICES	1,459,160	<b>1,459,160</b>	0
3490	000	MISCELLANEOUS LOCAL SOURCES	11,410,337	<b>5,848,879</b>	<b>(5,561,458)</b>
	TOTAL	LOCAL SOURCES	<b>\$284,297,544</b>	<b>\$295,815,080</b>	\$11,517,536

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		TRANSFERS			
3610	000	TRANS. FROM WORKFORCE DEV	6,773,100		(6,773,100)
3630	000	TRANS. FROM CAPITAL PROJECTS	10,453,000	<b>9,068,000</b>	(1,385,000)
3670	000	TRANS FROM INTERNAL SERVICE FD	2,500,000		(2,500,000)
	TOTAL	TRANSFERS	<b>\$19,726,100</b>	<b>\$9,068,000</b>	<b>(\$10,658,100)</b>
	TOTAL	ESTIMATED REVENUE	<b>\$651,196,956</b>	<b>\$656,811,380</b>	<b>\$5,614,424</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	29,437,903	<b>26,100,000</b>	(3,337,903)
		COMMITTED	47,007,996	<b>42,250,000</b>	(4,757,996)
		UNOBLIGATED	10,938,418	<b>10,800,000</b>	(138,418)
	TOTAL	BEGINNING FUND BALANCE	<b>\$87,384,317</b>	<b>\$79,150,000</b>	<b>(\$8,234,317)</b>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$738,581,273</b>	<b>\$735,961,380</b>	<b>(\$2,619,893)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$222,166,040	\$219,831,894	(\$2,334,146)
5100	200	EMPLOYEE BENEFITS	51,478,554	56,961,185	5,482,631
5100	300	PURCHASED SERVICES	9,134,517	9,326,758	192,241
5100	400	ENERGY SERVICES	21,900	25,400	3,500
5100	500	MATERIALS & SUPPLIES	14,374,113	14,469,857	95,744
5100	600	CAPITAL EXPENDITURES	6,921,538	5,689,735	(1,231,803)
5100	700	OTHER EXPENSE	307,623	141,163	(166,460)
	TOTAL	REGULAR EDUCATION	\$304,404,285	\$306,445,992	\$2,041,707
		SPECIAL EDUCATION			
5200	100	SALARIES	76,258,656	74,612,670	(1,645,986)
5200	200	EMPLOYEE BENEFITS	20,381,402	21,867,259	1,485,857
5200	300	PURCHASED SERVICES	2,395,008	1,747,839	(647,169)
5200	500	MATERIALS & SUPPLIES	1,054,116	351,187	(702,929)
5200	600	CAPITAL EXPENDITURES	316,214	45,491	(270,723)
5200	700	OTHER EXPENSE	3,604	3,204	(400)
	TOTAL	SPECIAL EDUCATION	\$100,409,000	\$98,627,650	(\$1,781,350)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	19,338,738	18,613,114	(725,624)
5300	200	EMPLOYEE BENEFITS	4,365,201	4,680,458	315,257
5300	300	PURCHASED SERVICES	633,541	88,581	(544,960)
5300	400	ENERGY SERVICES	253	30	(223)
5300	500	MATERIALS & SUPPLIES	970,586	873,890	(96,696)
5300	600	CAPITAL EXPENDITURES	667,305	11,034	(656,271)
5300	700	OTHER EXPENSE	18,762	1,708	(17,054)
	TOTAL	VOCATIONAL EDUCATION	\$25,994,386	\$24,268,815	(\$1,725,571)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,955,144	3,275,608	(679,536)
5400	200	EMPLOYEE BENEFITS	851,485	719,152	(132,333)
5400	300	PURCHASED SERVICES	63,264	175	(63,089)
5400	500	MATERIALS & SUPPLIES	191,926	11,328	(180,598)
5400	600	CAPITAL EXPENDITURES	41,771	281	(41,490)
5400	700	OTHER EXPENSE	825		(825)
	TOTAL	ADULT CONTINUED EDUCATION	\$5,104,415	\$4,006,544	(\$1,097,871)
		OTHER INSTRUCTION			
5500	100	SALARIES	2,101,715	1,865,897	(235,818)
5500	200	EMPLOYEE BENEFITS	533,349	611,821	78,472
5500	300	PURCHASED SERVICES	991,118	1,247,877	256,759
5500	500	MATERIALS & SUPPLIES	379,937	504	(379,433)
5500	600	CAPITAL EXPENDITURES	41,983		(41,983)
	TOTAL	OTHER INSTRUCTION	\$4,048,102	\$3,726,099	(\$322,003)
	<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>		<b>\$439,960,188</b>	<b>\$437,075,100</b>	<b>(\$2,885,088)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,381,097	<b>2,975,590</b>	<b>(405,507)</b>
6110	200	EMPLOYEE BENEFITS	799,775	<b>795,073</b>	<b>(4,702)</b>
6110	300	PURCHASED SERVICES	86,089	<b>50,472</b>	<b>(35,617)</b>
6110	500	MATERIALS & SUPPLIES	48,048	<b>11,658</b>	<b>(36,390)</b>
6110	600	CAPITAL EXPENDITURES	69,838		<b>(69,838)</b>
6110	700	OTHER EXPENSE	236		<b>(236)</b>
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$4,385,083</b>	<b>\$3,832,793</b>	<b>(\$552,290)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	11,779,606	<b>11,826,538</b>	46,932
6120	200	EMPLOYEE BENEFITS	2,791,253	<b>2,998,652</b>	207,399
6120	300	PURCHASED SERVICES	67,781	<b>16,729</b>	<b>(51,052)</b>
6120	500	MATERIALS & SUPPLIES	78,336	<b>52,544</b>	<b>(25,792)</b>
6120	600	CAPITAL EXPENDITURES	33,287	<b>1,744</b>	<b>(31,543)</b>
6120	700	OTHER EXPENSE	2,988	<b>659</b>	<b>(2,329)</b>
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$14,753,251</b>	<b>\$14,896,866</b>	<b>\$143,615</b>
		HEALTH SERVICES			
6130	100	SALARIES	1,592,453	<b>667,519</b>	<b>(924,934)</b>
6130	200	EMPLOYEE BENEFITS	372,287	<b>194,009</b>	<b>(178,278)</b>
6130	300	PURCHASED SERVICES	38,233	<b>19,451</b>	<b>(18,782)</b>
6130	500	MATERIALS & SUPPLIES	86,204	<b>16,087</b>	<b>(70,117)</b>
6130	600	CAPITAL OUTLAY	43,207	<b>240</b>	<b>(42,967)</b>
6130	700	OTHER EXPENSE	4,279	<b>1,969</b>	<b>(2,310)</b>
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$2,136,663</b>	<b>\$899,275</b>	<b>(\$1,237,388)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,744,309	<b>2,737,822</b>	<b>(6,487)</b>
6140	200	EMPLOYEE BENEFITS	616,655	<b>680,384</b>	63,729
6140	300	PURCHASED SERVICES	49,188	<b>63,848</b>	14,660
6140	500	MATERIALS & SUPPLIES	199,502	<b>66,214</b>	<b>(133,288)</b>
6140	600	CAPITAL EXPENDITURES	66,623	<b>2,000</b>	<b>(64,623)</b>
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$3,676,277</b>	<b>\$3,550,268</b>	<b>(\$126,009)</b>
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	4,303		<b>(4,303)</b>
6150	200	EMPLOYEE BENEFITS	646		<b>(646)</b>
6150	300	PURCHASED SERVICES	1,636		<b>(1,636)</b>
6150	500	MATERIALS & SUPPLIES	57,012		<b>(57,012)</b>
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$63,597</b>	<b>\$0</b>	<b>(\$63,597)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	4,041,206	3,486,792	(554,414)
6190	200	EMPLOYEE BENEFITS	1,023,840	1,002,319	(21,521)
6190	300	PURCHASED SERVICES	22,072	12,193	(9,879)
6190	500	MATERIALS & SUPPLIES	44,591	39,330	(5,261)
6190	600	CAPITAL EXPENDITURES	31,484	16,852	(14,632)
6190	700	OTHER EXPENSE	543	214	(329)
	<b>TOTAL</b>	OTHER PUPIL PERSONNEL SVC	<b>\$5,163,736</b>	<b>\$4,557,700</b>	<b>(\$606,036)</b>
	<b><i>SUBTOTAL - PUPIL SERVICES</i></b>		<b>\$30,178,607</b>	<b>\$27,736,902</b>	<b>(\$2,441,705)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,256,987	8,287,347	30,360
6200	200	EMPLOYEE BENEFITS	2,112,687	2,265,746	153,059
6200	300	PURCHASED SERVICES	113,542	67,111	(46,431)
6200	400	ENERGY SERVICES	758	700	(58)
6200	500	MATERIALS & SUPPLIES	229,471	161,485	(67,986)
6200	600	CAPITAL EXPENDITURES	1,697,289	850,206	(847,083)
6200	700	OTHER EXPENSE	1,776	1,702	(74)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$12,412,510</b>	<b>\$11,634,297</b>	<b>(\$778,213)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	10,057,686	8,061,426	(1,996,260)
6300	200	EMPLOYEE BENEFITS	2,438,843	2,088,914	(349,929)
6300	300	PURCHASED SERVICES	1,169,074	192,931	(976,143)
6300	500	MATERIALS & SUPPLIES	959,843	1,844,075	884,232
6300	600	CAPITAL EXPENDITURES	133,530	25,999	(107,531)
6300	700	OTHER EXPENSE	28,670	24,335	(4,335)
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$14,787,646</b>	<b>\$12,237,680</b>	<b>(\$2,549,966)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,524,256	1,157,552	(366,704)
6400	200	EMPLOYEE BENEFITS	291,314	247,558	(43,756)
6400	300	PURCHASED SERVICES	1,121,405	633,105	(488,300)
6400	500	MATERIALS & SUPPLIES	1,500,542	1,288,052	(212,490)
6400	600	CAPITAL EXPENDITURES	444,669	12,403	(432,266)
6400	700	OTHER EXPENSE	7,655	11,160	3,505
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$4,889,841</b>	<b>\$3,349,830</b>	<b>(\$1,540,011)</b>
		SCHOOL BOARD			
7100	100	SALARIES	622,551	624,200	1,649
7100	200	EMPLOYEE BENEFITS	256,401	264,475	8,074
7100	300	PURCHASED SERVICES	141,834	164,430	22,596
7100	500	MATERIALS & SUPPLIES	21,162	21,467	305
7100	600	CAPITAL EXPENDITURES	13,371	65	(13,306)
7100	700	OTHER EXPENSE	38,411	35,646	(2,765)
	<b>TOTAL</b>	SCHOOL BOARD	<b>\$1,093,730</b>	<b>\$1,110,283</b>	<b>\$16,553</b>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,134,989	<b>4,013,792</b>	(121,197)
7200	200	EMPLOYEE BENEFITS	1,005,394	<b>1,004,473</b>	(921)
7200	300	PURCHASED SERVICES	795,424	<b>593,635</b>	(201,789)
7200	400	ENERGY SERVICES	625	<b>625</b>	0
7200	500	MATERIALS & SUPPLIES	209,234	<b>185,688</b>	(23,546)
7200	600	CAPITAL EXPENDITURES	173,293	<b>4,460</b>	(168,833)
7200	700	OTHER EXPENSE	65,884	<b>82,328</b>	16,444
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$6,384,843</b>	<b>\$5,885,001</b>	<b>(\$499,842)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	35,519,619	<b>35,752,655</b>	233,036
7300	200	EMPLOYEE BENEFITS	9,146,350	<b>10,172,535</b>	1,026,185
7300	300	PURCHASED SERVICES	1,146,842	<b>265,120</b>	(881,722)
7300	500	MATERIALS & SUPPLIES	509,653	<b>309,367</b>	(200,286)
7300	600	CAPITAL EXPENDITURES	262,899	<b>52,911</b>	(209,988)
7300	700	OTHER EXPENSE	50,067	<b>32,738</b>	(17,329)
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$46,635,430</b>	<b>\$46,585,326</b>	<b>(\$50,104)</b>
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	3,624		(3,624)
7400	200	EMPLOYEE BENEFITS	705		(705)
7400	300	PURCHASED SERVICES	85,517	<b>32,158</b>	(53,359)
7400	400	ENERGY SERVICES	1,366	<b>433</b>	(933)
7400	500	MATERIALS	46,968	<b>12,582</b>	(34,386)
7400	600	CAPITAL EXPENDITURES	826,211	<b>401,086</b>	(425,125)
7400	700	OTHER EXPENSE	200	<b>190</b>	(10)
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$964,591</b>	<b>\$446,449</b>	<b>(\$518,142)</b>
		FISCAL SERVICES			
7500	100	SALARIES	2,332,626	<b>2,321,716</b>	(10,910)
7500	200	EMPLOYEE BENEFITS	599,093	<b>658,257</b>	59,164
7500	300	PURCHASED SERVICES	362,352	<b>108,138</b>	(254,214)
7500	500	MATERIALS	94,933	<b>95,927</b>	994
7500	600	CAPITAL EXPENDITURES	6,881	<b>2,800</b>	(4,081)
7500	700	OTHER EXPENSE	2,406,445	<b>2,518,814</b>	112,369
	<b>TOTAL</b>	<b>FISCAL SERVICES</b>	<b>\$5,802,330</b>	<b>\$5,705,652</b>	<b>(\$96,678)</b>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	741,339	<b>737,579</b>	(3,760)
7710	200	EMPLOYEE BENEFITS	170,737	<b>184,204</b>	13,467
7710	300	PURCHASED SERVICES	296,664	<b>29,585</b>	(267,079)
7710	500	MATERIALS & SUPPLIES	55,585	<b>73,950</b>	18,365
7710	600	CAPITAL EXPENDITURES	39,673	<b>23,350</b>	(16,323)
7710	700	OTHER EXPENSE	2,685	<b>495</b>	(2,190)
	<b>TOTAL</b>	<b>PLANNING, RESEARCH &amp; EVAL</b>	<b>\$1,306,683</b>	<b>\$1,049,163</b>	<b>(\$257,520)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		INFORMATION SERVICES			
7720	100	SALARIES	114,393	<b>431,709</b>	317,316
7720	200	EMPLOYEE BENEFITS	30,472	<b>138,052</b>	107,580
7720	300	PURCHASED SERVICES	147,840	<b>52,660</b>	(95,180)
7720	500	MATERIALS & SUPPLIES	21,237	<b>79,473</b>	58,236
7720	600	CAPITAL EXPENDITURES	1,093	<b>1,450</b>	357
7720	700	OTHER EXPENSE	10,000	<b>3,355</b>	(6,645)
	<b>TOTAL</b>	INFORMATION SERVICES	<b>\$325,035</b>	<b>\$706,699</b>	<b>\$381,664</b>
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,575,827	<b>3,313,111</b>	(262,716)
7730	200	EMPLOYEE BENEFITS	1,396,675	<b>1,252,489</b>	(144,186)
7730	300	PURCHASED SERVICES	983,942	<b>777,954</b>	(205,988)
7730	500	MATERIALS & SUPPLIES	898,265	<b>359,064</b>	(539,201)
7730	600	CAPITAL EXPENDITURES	156,593	<b>50,600</b>	(105,993)
7730	700	OTHER EXPENSE	9,435	<b>7,382</b>	(2,053)
	<b>TOTAL</b>	STAFF PERSONNEL SERVICES	<b>\$7,020,737</b>	<b>\$5,760,600</b>	<b>(\$1,260,137)</b>
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,905,751	<b>3,012,326</b>	106,575
7750	200	EMPLOYEE BENEFITS	704,124	<b>797,294</b>	93,170
7750	300	PURCHASED SERVICES	1,105,330	<b>1,085,500</b>	(19,830)
7750	400	ENERGY SERVICES	500	<b>500</b>	0
7750	500	MATERIALS & SUPPLIES	134,742	<b>119,675</b>	(15,067)
7750	600	CAPITAL EXPENDITURES	178,220	<b>23,525</b>	(154,695)
7750	700	OTHER EXPENSE	605	<b>500</b>	(105)
	<b>TOTAL</b>	DATA PROCESSING SERVICES	<b>\$5,029,272</b>	<b>\$5,039,320</b>	<b>\$10,048</b>
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,922,412	<b>1,922,200</b>	(212)
7760	200	EMPLOYEE BENEFITS	543,126	<b>601,223</b>	58,097
7760	300	PURCHASED SERVICES	720,830	<b>370,665</b>	(350,165)
7760	400	ENERGY SERVICES	16,650	<b>19,761</b>	3,111
7760	500	MATERIALS & SUPPLIES	376,178	<b>412,653</b>	36,475
7760	600	CAPITAL EXPENDITURES	18,481	<b>42,500</b>	24,019
7760	700	OTHER EXPENSE	16,994	<b>143,565</b>	126,571
	<b>TOTAL</b>	OTHER CENTRAL SERVICES	<b>\$3,614,671</b>	<b>\$3,512,567</b>	<b>(\$102,104)</b>
	<b>SUBTOTAL - CENTRAL SERVICES</b>		<b>\$17,296,398</b>	<b>\$16,068,349</b>	<b>(\$1,228,049)</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	16,439,838	<b>17,195,199</b>	755,361
7800	200	EMPLOYEE BENEFITS	5,791,823	<b>6,073,101</b>	281,278
7800	300	PURCHASED SERVICES	387,675	<b>85,387</b>	(302,288)
7800	400	ENERGY SERVICES	1,727,460	<b>1,583,410</b>	(144,050)
7800	500	MATERIALS & SUPPLIES	1,004,375	<b>1,076,310</b>	71,935
7800	600	CAPITAL EXPENDITURES	54,244		(54,244)
7800	700	OTHER EXPENSE	30,501	<b>6,000</b>	(24,501)
	<b>TOTAL</b>	PUPIL TRANSPORTATION	<b>\$25,435,916</b>	<b>\$26,019,407</b>	<b>\$583,491</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		OPERATION OF PLANT			
7900	100	SALARIES	21,976,806	<b>20,653,362</b>	(1,323,444)
7900	200	EMPLOYEE BENEFITS	7,972,244	<b>8,782,599</b>	810,355
7900	300	PURCHASED SERVICES	12,223,655	<b>11,147,889</b>	(1,075,766)
7900	400	ENERGY SERVICES	16,897,445	<b>16,382,018</b>	(515,427)
7900	500	MATERIALS & SUPPLIES	1,296,970	<b>795,591</b>	(501,379)
7900	600	CAPITAL EXPENDITURES	257,422	<b>1,868</b>	(255,554)
7900	700	OTHER EXPENSE	2,236,862	<b>2,011,742</b>	(225,120)
	<b>TOTAL</b>	<b>OPERATION OF PLANT</b>	<b>\$62,861,404</b>	<b>\$59,775,069</b>	<b>(\$3,086,335)</b>
		MAINTENANCE OF PLANT			
8100	100	SALARIES	4,137,044	<b>4,321,230</b>	184,186
8100	200	EMPLOYEE BENEFITS	2,582,944	<b>3,140,234</b>	557,290
8100	300	PURCHASED SERVICES	3,273,485	<b>1,816,647</b>	(1,456,838)
8100	400	ENERGY SERVICES	142,899	<b>95,149</b>	(47,750)
8100	500	MATERIALS & SUPPLIES	3,837,636	<b>3,853,679</b>	16,043
8100	600	CAPITAL EXPENDITURES	463,234	<b>29,372</b>	(433,862)
8100	700	OTHER EXPENSE	5,248,209	<b>6,479,779</b>	1,231,570
	<b>TOTAL</b>	<b>MAINTENANCE OF PLANT</b>	<b>\$19,685,451</b>	<b>\$19,736,090</b>	<b>\$50,639</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	543,371	<b>491,750</b>	(51,621)
9100	200	EMPLOYEE BENEFITS	68,971	<b>192,357</b>	123,386
9100	300	PURCHASED SERVICES	116,457	<b>102,009</b>	(14,448)
9100	500	MATERIALS & SUPPLIES	296,843	<b>32,487</b>	(264,356)
9100	600	CAPITAL EXPENDITURES	21,385	<b>3,700</b>	(17,685)
9100	700	OTHER EXPENSE	272,370	<b>15,760</b>	(256,610)
	<b>TOTAL</b>	<b>COMMUNITY SERVICES</b>	<b>\$1,319,397</b>	<b>\$838,063</b>	<b>(\$481,334)</b>
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	6,773,100		(6,773,100)
	<b>TOTAL</b>	<b>TRANSFER OF FUNDS</b>	<b>\$6,773,100</b>	<b>\$0</b>	<b>(\$6,773,100)</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$696,481,382</b>	<b>\$674,203,498</b>	<b>(\$22,277,884)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	APPROPRIATED	<b>12,000,000</b>	12,000,000
		ENCUMBRANCES	APPROPRIATED	<b>6,500,000</b>	6,500,000
		INVENTORY	3,775,275	<b>3,900,000</b>	124,725
		INSURANCE RESERVES	2,400,000		(2,400,000)
		CENTRAL PRINTING FUND BALANCE	964,866	<b>1,300,000</b>	335,134
	TOTAL	OBLIGATED	<b>\$7,140,141</b>	<b>\$23,700,000</b>	\$16,559,859
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	17,278,399	<b>21,000,000</b>	3,721,601
		WORKFORCE DEVELOPMENT	1,800,000	<b>2,000,000</b>	200,000
		FEFP ADJUSTMENT RESERVE	0	<b>2,500,000</b>	2,500,000
		RESERVE FOR PERFORMANCE	2,100,000	<b>1,800,000</b>	(300,000)
		TERMINAL PAY (DROP) RESERVE	50,000		(50,000)
		SALARY STUDY	1,900,000		(1,900,000)
		PAY RECLASSIFICATIONS RESERVE	139,072		(139,072)
		MEDICAID	873,892	<b>850,000</b>	(23,892)
		FTE AUDIT RESERVE	750,000	<b>550,000</b>	(200,000)
		RESERVE FOR OUTSIDE AUDITORS	350,000	<b>350,000</b>	0
		LEGAL SETTLEMENT RESERVE	600,000	<b>600,000</b>	0
	TOTAL	COMMITTED	<b>\$25,841,363</b>	<b>\$29,650,000</b>	\$3,808,637
		<u>UNOBLIGATED</u>			
		CONTINGENCY (1.2 %)	8,700,000	<b>8,407,882</b>	(292,118)
		UNOBLIGATED - LAPSE	418,387		(418,387)
	TOTAL	UNOBLIGATED	<b>\$9,118,387</b>	<b>\$8,407,882</b>	<b>(\$710,505)</b>
	TOTAL	ENDING FUND BALANCE	<b>\$42,099,891</b>	<b>\$61,757,882</b>	\$19,657,991
	TOTAL	APPROPRIATIONS & FUND BALANCE	<b>\$738,581,273</b>	<b>\$735,961,380</b>	<b>(\$2,619,893)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO/DS DISTR TO DISTRICTS		<b>\$800,000</b>	\$800,000
3325	000	INTEREST ON UNDISTRIBUTED	1,000,000		(1,000,000)
3341	000	RACING COMMISSION FUNDS	58,000	<b>58,000</b>	0
3391	000	PUBLIC EDUCATION CAPITAL	16,158,095	<b>12,387,830</b>	(3,770,265)
		OUTLAY (PECO)			
3392	000	CLASSROOMS FIRST	26,500,000	<b>34,052,270</b>	7,552,270
	TOTAL	STATE SOURCES	<b>\$43,716,095</b>	<b>\$47,298,100</b>	\$3,582,005
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	80,745,166	<b>86,744,314</b>	5,999,148
3418	000	LOCAL SALES TAX	8,215,378	<b>6,000,000</b>	(2,215,378)
3431	400	INTEREST INCOME	6,800,000	<b>6,456,000</b>	(344,000)
	TOTAL	LOCAL SOURCES	<b>\$95,760,544</b>	<b>\$99,200,314</b>	\$3,439,770
	TOTAL	ESTIMATED REVENUE	<b>\$139,476,639</b>	<b>\$146,498,414</b>	\$7,021,775
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	103,795,907	<b>210,055,474</b>	106,259,567
		COMMITTED	166,124,346		(166,124,346)
	TOTAL	BEGINNING FUND BALANCE	<b>\$269,920,253</b>	<b>\$210,055,474</b>	(\$59,864,779)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$409,396,892</b>	<b>\$356,553,888</b>	(\$52,843,004)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$331,731,526	<b>\$178,595,261</b>	<b>(\$153,136,265)</b>
	TOTAL	FACILITIES ACQ. & CONST.	\$331,731,526	<b>\$178,595,261</b>	(\$153,136,265)
9700	900	TRANSFER OF FUNDS TRANSFERS	10,453,000	<b>9,068,000</b>	<b>(1,385,000)</b>
	TOTAL	TRANSFER OF FUNDS	\$10,453,000	<b>\$9,068,000</b>	(\$1,385,000)
*	TOTAL	APPROPRIATIONS	\$342,184,526	<b>\$187,663,261</b>	(\$154,521,265)
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	65,220,675	<b>168,890,627</b>	103,669,952
		UNOBLIGATED	1,991,691		<b>(1,991,691)</b>
*	TOTAL	ENDING FUND BALANCE	\$67,212,366	<b>\$168,890,627</b>	\$101,678,261
	TOTAL	APPROPRIATIONS & FD BALANCE	\$409,396,892	<b>\$356,553,888</b>	<b>(\$52,843,004)</b>

\* Note: 2002-03 Encumbrances and Unencumbered Carry Forwards are included in Ending Fund Balance; these will be included in appropriations for Final Public Hearing (2001-02 appropriations included carry forwards).

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>					
3322	000	STATE SOURCES			
		C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,950,047	<b>\$4,000,784</b>	\$50,737
	TOTAL	STATE SOURCES	\$3,950,047	<b>\$4,000,784</b>	\$50,737
3431	000	LOCAL SOURCES			
		INTEREST	17,850		(17,850)
	TOTAL	LOCAL SOURCES	\$17,850	<b>\$0</b>	(17,850)
	TOTAL	ESTIMATED REVENUE	\$3,967,897	<b>\$4,000,784</b>	\$32,887
2800	000	FUND BALANCE			
		BUDGET FUND BALANCE-BEGIN			
		COMMITTED	\$1,989,410	<b>\$2,015,496</b>	\$26,086
		UNOBLIGATED			0
	TOTAL	BEGINNING FUND BALANCE	\$1,989,410	<b>\$2,015,496</b>	\$26,086
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u>\$5,957,307</u>	<u><b>\$6,016,280</b></u>	<u>\$58,973</u>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
9200	700	DEBT SERVICES			
		OTHER EXPENSES	\$4,037,654	<b>\$4,000,784</b>	(36,870)
	TOTAL	DEBT SERVICES	\$4,037,654	<b>\$4,000,784</b>	(36,870)
	TOTAL	APPROPRIATIONS	\$4,037,654	<b>\$4,000,784</b>	(36,870)
2750	000	FUND BALANCE			
		BUDGET FUND BALANCE-END			
		COMMITTED	\$1,919,653	<b>\$2,015,496</b>	\$95,843
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,919,653	<b>\$2,015,496</b>	\$95,843
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$5,957,307</u>	<u><b>\$6,016,280</b></u>	<u>\$58,973</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	\$8,202,880	<b>\$185,392</b>	<b>(\$8,017,488)</b>
	TOTAL	FEDERAL DIRECT	\$8,202,880	<b>\$185,392</b>	<b>(\$8,017,488)</b>
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	1,961,026	<b>19,459</b>	<b>(1,941,567)</b>
3226	000	EISENHOWER MATH & SCIENCE	1,229,756	<b>31,519</b>	<b>(1,198,237)</b>
3227	000	DRUG FREE SCHOOLS	1,136,210	<b>35,630</b>	<b>(1,100,580)</b>
3230	000	DISABILITIES EDUCATION ACT	43,051,009	<b>606,277</b>	<b>(42,444,732)</b>
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	5,182,133	<b>311,646</b>	<b>(4,870,487)</b>
3251	000	ADULT BASIC EDUCATION	1,080,390	<b>10,022</b>	<b>(1,070,368)</b>
3270	000	ECIA CHAPTER II	5,285,022	<b>74,023</b>	<b>(5,210,999)</b>
329X	000	OTHER FEDERAL THRU STATE	2,491,673	<b>52,168</b>	<b>(2,439,505)</b>
	TOTAL	FEDERAL THRU STATE	\$61,417,219	<b>\$1,140,744</b>	<b>(\$60,276,475)</b>
	TOTAL	ANTICIPATED REVENUE	\$69,620,099	<b>\$1,326,136</b>	<b>(\$68,293,963)</b>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$10,083,158		(\$10,083,158)
5100	200	EMPLOYEE BENEFITS	3,390,735		(3,390,735)
5100	300	PURCHASED SERVICES	908,308		(908,308)
5100	500	MATERIALS & SUPPLIES	7,794,290	<b>476,314</b>	(7,317,976)
5100	600	CAPITAL EXPENDITURES	1,698,495		(1,698,495)
5100	700	OTHER EXPENSE	14,145		(14,145)
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$23,889,131</b>	<b>\$476,314</b>	<b>(\$23,412,817)</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	3,457,713		(3,457,713)
5200	200	EMPLOYEE BENEFITS	1,445,153		(1,445,153)
5200	300	PURCHASED SERVICES	419,954		(419,954)
5200	500	MATERIALS & SUPPLIES	538,779	<b>605,834</b>	67,055
5200	600	CAPITAL EXPENDITURES	1,030,370		(1,030,370)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$6,891,969</b>	<b>\$605,834</b>	<b>(\$6,286,135)</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	168,881		(168,881)
5300	200	EMPLOYEE BENEFITS	25,589		(25,589)
5300	300	PURCHASED SERVICES	249,582		(249,582)
5300	500	MATERIALS & SUPPLIES	77,098	<b>19,459</b>	(57,639)
5300	600	CAPITAL EXPENDITURES	788,529		(788,529)
5300	700	OTHER EXPENSE	24,968		(24,968)
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$1,334,647</b>	<b>\$19,459</b>	<b>(\$1,315,188)</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	254,182		(254,182)
5400	200	EMPLOYEE BENEFITS	50,545		(50,545)
5400	300	PURCHASED SERVICES	85,940		(85,940)
5400	500	MATERIALS & SUPPLIES	132,872	<b>10,022</b>	(122,850)
5400	600	CAPITAL EXPENDITURES	212,059		(212,059)
	<b>TOTAL</b>	<b>ADULT CONTINUED EDUCATION</b>	<b>\$735,598</b>	<b>\$10,022</b>	<b>(\$725,576)</b>
		OTHER INSTRUCTION			
5500	100	SALARIES	18,263		(18,263)
5500	200	EMPLOYEE BENEFITS	2,834		(2,834)
5500	300	PURCHASED SERVICES	61,790		(61,790)
5500	500	MATERIALS & SUPPLIES	158,900	<b>13,184</b>	(145,716)
5500	600	CAPITAL EXPENDITURES	109,270		(109,270)
	<b>TOTAL</b>	<b>OTHER INSTRUCTION</b>	<b>\$351,057</b>	<b>\$13,184</b>	<b>(\$337,873)</b>
	<b><i>SUBTOTAL - INSTRUCTIONAL SERVICES</i></b>		<b><i>\$33,202,402</i></b>	<b><i>\$1,124,813</i></b>	<b><i>(\$32,077,589)</i></b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	748,474		(748,474)
6110	200	EMPLOYEE BENEFITS	175,681		(175,681)
6110	300	PURCHASED SERVICES	6,564		(6,564)
6110	500	MATERIALS & SUPPLIES	3,050	113,325	110,275
	TOTAL	ATTENDANCE & SOCIAL WORK	\$933,769	\$113,325	(\$820,444)
		GUIDANCE SERVICES			
6120	100	SALARIES	445,258		(445,258)
6120	200	EMPLOYEE BENEFITS	82,802		(82,802)
6120	300	PURCHASED SERVICES	12,545		(12,545)
6120	600	CAPITAL EXPENDITURES	20,803		(20,803)
	TOTAL	GUIDANCE SERVICES	\$561,408	\$0	(\$561,408)
		HEALTH SERVICES			
6130	100	SALARIES	672,080		(672,080)
6130	200	EMPLOYEE BENEFITS	224,544		(224,544)
	TOTAL	HEALTH SERVICES	\$896,624	\$0	(\$896,624)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	929,611		(929,611)
6140	200	EMPLOYEE BENEFITS	205,299		(205,299)
6140	300	PURCHASED SERVICES	29,797		(29,797)
6140	500	MATERIALS & SUPPLIES	2,792		(2,792)
	TOTAL	PSYCHOLOGICAL SERVICES	\$1,167,499	\$0	(\$1,167,499)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	165,213		(165,213)
6150	200	EMPLOYEE BENEFITS	97,212		(97,212)
6150	300	PURCHASED SERVICES	17,520		(17,520)
6150	400	ENERGY	277,143		(277,143)
6150	500	MATERIALS & SUPPLIES	12,077		(12,077)
	TOTAL	PARENTAL INVOLVEMENT	\$569,165	\$0	(\$569,165)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,631,536		(1,631,536)
6190	200	EMPLOYEE BENEFITS	362,775		(362,775)
6190	300	PURCHASED SERVICES	2,106,649		(2,106,649)
6190	500	MATERIALS & SUPPLIES	155,689		(155,689)
6190	600	CAPITAL OUTLAY	21,808		(21,808)
6190	700	OTHER EXPENSES	12,362		(12,362)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,290,819	\$0	(\$4,290,819)
		<b>SUBTOTAL - PUPIL SERVICES</b>	<b>\$8,419,284</b>	<b>\$113,325</b>	<b>(\$8,305,959)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	132,510		(132,510)
6200	200	EMPLOYEE BENEFITS	45,691		(45,691)
6200	300	PURCHASED SERVICES	1,153		(1,153)
6200	500	MATERIALS & SUPPLIES	1,091		(1,091)
6200	600	CAPITAL EXPENDITURES	147,346		(147,346)
	<b>TOTAL</b>	INSTRUCTIONAL MEDIA	<b>\$327,791</b>	<b>\$0</b>	<b>(\$327,791)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	11,047,604		(11,047,604)
6300	200	EMPLOYEE BENEFITS	2,501,628		(2,501,628)
6300	300	PURCHASED SERVICES	670,245		(670,245)
6300	500	MATERIALS & SUPPLIES	514,230	<b>443</b>	(514,230)
6300	600	CAPITAL EXPENDITURES	352,934		(352,934)
6300	700	OTHER EXPENSE	2,847		(2,847)
	<b>TOTAL</b>	CURRICULUM & INSTRUCTION	<b>\$15,089,488</b>	<b>\$443</b>	<b>(\$15,089,045)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,002,848		(1,002,848)
6400	200	EMPLOYEE BENEFITS	140,234		(140,234)
6400	300	PURCHASED SERVICES	1,720,483		(1,720,483)
6400	500	MATERIALS & SUPPLIES	849,199	<b>64,114</b>	(785,085)
6400	600	CAPITAL EXPENDITURES	805,740		(805,740)
6400	700	OTHER EXPENSE	86,716		(86,716)
	<b>TOTAL</b>	STAFF DEVELOPMENT	<b>\$4,605,220</b>	<b>\$64,114</b>	<b>(\$4,541,106)</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	123,324		(123,324)
7200	200	EMPLOYEE BENEFITS	30,330		(30,330)
7200	500	MATERIALS & SUPPLIES	33,769		(33,769)
7200	700	OTHER EXPENSE	2,344,595		(2,344,595)
	<b>TOTAL</b>	GENERAL ADMINISTRATION	<b>\$2,532,018</b>	<b>\$0</b>	<b>(\$2,532,018)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	221,218		(221,218)
7300	200	EMPLOYEE BENEFITS	47,255		(47,255)
7300	300	PURCHASED SERVICES	111,126		(111,126)
7300	600	CAPITAL EXPENDITURES	9,143		(9,143)
	<b>TOTAL</b>	SCHOOL ADMINISTRATION	<b>\$388,742</b>	<b>\$0</b>	<b>(\$388,742)</b>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	3,271,470		(3,271,470)
	<b>TOTAL</b>	FACILITIES ACQ. & CONST.	<b>\$3,271,470</b>	<b>\$0</b>	<b>(\$3,271,470)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
7500	300	FISCAL SVC			
		PURCHASED SERVICES	5,500		(5,500)
	TOTAL	FISCAL SVC	\$5,500	\$0	(\$5,500)
7710	300	PLANNING, RESEARCH & EVALUATION			
		PURCHASED SERVICES	36,144		(36,144)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$36,144	\$0	(\$36,144)
7730	100	STAFF SERVICES			
		SALARIES	19,434		(19,434)
7730	200	EMPLOYEE BENEFITS	4,967		(4,967)
7730	300	PURCHASED SERVICES	82,856		(82,856)
7730	500	MATERIALS & SUPPLIES	107,920		(107,920)
7730	600	CAPITAL EXPENDITURES	128,155		(128,155)
7730	700	OTHER EXPENSE	6,230		(6,230)
	TOTAL	STAFF SERVICES	\$349,562	\$0	(\$349,562)
7750	300	DATA PROCESSING SERVICES			
		PURCHASED SERVICES	1,700		(1,700)
	TOTAL	DATA PROCESSING SERVICES	\$1,700	\$0	(\$1,700)
7800	100	PUPIL TRANSPORTATION			
		SALARIES	393		(393)
7800	300	PURCHASED SERVICES	1,779		(1,779)
7800	400	ENERGY SERVICES	594		(594)
	TOTAL	PUPIL TRANSPORTATION	\$2,766	\$0	(\$2,766)
7900	100	OPERATION OF PLANT			
		SALARIES	70,727		(70,727)
7900	200	EMPLOYEE BENEFITS	22,851		(22,851)
7900	300	PURCHASED SERVICES	96,352		(96,352)
7900	400	ENERGY SERVICES	27,075		(27,075)
7900	500	MATERIALS & SUPPLIES	92,409		(92,409)
	TOTAL	OPERATION OF PLANT	\$309,414	\$0	(\$309,414)
8100	300	MAINTENANCE OF PLANT			
		PURCHASED SERVICES	18,151		(18,151)
	TOTAL	MAINTENANCE OF PLANT	\$18,151	\$0	(\$18,151)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		COMMUNITY SERVICES			
9100	100	SALARIES	218,389		(218,389)
9100	200	EMPLOYEE BENEFITS	30,004		(30,004)
9100	300	PURCHASED SERVICES	104,140		(104,140)
9100	500	MATERIALS & SUPPLIES	52,290	<b>23,441</b>	(28,849)
9100	600	CAPITAL EXPENDITURES	5,650		(5,650)
9100	700	OTHER EXPENSE	649,974		(649,974)
	TOTAL	COMMUNITY SERVICES	<u>\$1,060,447</u>	<u><b>\$23,441</b></u>	<u>(\$1,037,006)</u>
	TOTAL	APPROPRIATIONS	<u>\$69,620,099</u>	<u><b>\$1,326,136</b></u>	<u>(\$68,293,963)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,505,532	<b>\$12,841,259</b>	\$335,727
3262	000	SCH BRKFST REIMBURSEMENT	2,903,945	<b>2,960,907</b>	56,962
3263	000	AFTER SCHOOL SNACK REIMB	127,500	<b>242,018</b>	114,518
3265	000	USDA DONATED COMMODITIES	1,600,000	<b>1,600,000</b>	0
3267	000	SUMMER FOOD SERVICE PROGRAM	59,928	<b>6,688</b>	<b>(53,240)</b>
	TOTAL	FEDERAL THRU STATE	<u>\$17,196,905</u>	<u><b>\$17,650,872</b></u>	<u>\$453,967</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	278,173	<b>304,888</b>	26,715
3338	000	SCHOOL LUNCH SUPPLEMENT	373,496	<b>361,968</b>	<b>(11,528)</b>
	TOTAL	STATE SOURCES	<u>\$651,669</u>	<u><b>\$666,856</b></u>	<u>\$15,187</u>
		LOCAL SOURCES			
3431	000	INTEREST INCOME	200,000	<b>150,000</b>	<b>(50,000)</b>
3451	000	STUDENT LUNCHES	8,469,370	<b>7,966,525</b>	<b>(502,845)</b>
3452	000	STUDENT BREAKFAST	415,617	<b>168,935</b>	<b>(246,682)</b>
3453	000	ADULT BREAKFAST/LUNCHES	776,160	<b>741,232</b>	<b>(34,928)</b>
3454	000	STUDENT AND ADULT AL A CARTA	3,800,000	<b>6,148,128</b>	2,348,128
3455	000	STUDENT SNACKS	95,000	<b>150,894</b>	55,894
3490	000	MISC LOCAL SOURCES	1,261,394	<b>1,306,294</b>	44,900
	TOTAL	LOCAL SOURCES	<u>\$15,017,541</u>	<u><b>\$16,632,008</b></u>	<u>\$1,614,467</u>
	TOTAL	ESTIMATED REVENUE	<u>\$32,866,115</u>	<u><b>\$34,949,736</b></u>	<u>\$2,083,621</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			
		OBLIGATED	114,221	<b>7,639,301</b>	7,525,080
		COMMITTED	6,855,195		<b>(6,855,195)</b>
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	<u>\$6,969,416</u>	<u><b>\$7,639,301</b></u>	<u>\$669,885</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$39,835,531</u></u>	<u><u><b>\$42,589,037</b></u></u>	<u><u>\$2,753,506</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$12,274,485	<b>\$14,355,764</b>	\$2,081,279
7600	200	EMPLOYEE BENEFITS	3,974,755	<b>5,632,237</b>	1,657,482
7600	300	PURCHASED SERVICES	2,582,241	<b>1,999,025</b>	(583,216)
7600	400	ENERGY SERVICES	302,600	<b>302,100</b>	(500)
7600	500	MATERIALS & SUPPLIES	14,693,250	<b>15,021,490</b>	328,240
7600	600	CAPITAL EXPENDITURES	1,795,841	<b>751,264</b>	(1,044,577)
7600	700	OTHER EXPENSE	327,280	<b>316,964</b>	(10,316)
	<b>TOTAL</b>	<b>FOOD SERVICE</b>	<b>\$35,950,452</b>	<b>\$38,378,844</b>	<b>\$2,428,392</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS</b>	<b>\$35,950,452</b>	<b>\$38,378,844</b>	<b>\$2,428,392</b>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	1,812,896	<b>1,911,637</b>	98,741
		EQUIPMENT RESERVE	988,920	<b>750,000</b>	(238,920)
		SUBTOTAL - COMMITTED	<b>\$2,801,816</b>	<b>\$2,661,637</b>	(\$140,179)
		<u>UNOBLIGATED</u>			
		CONTINGENCY	1,083,263	<b>1,548,556</b>	465,293
	<b>TOTAL</b>	<b>ENDING FUND BALANCE</b>	<b>\$3,885,079</b>	<b>\$4,210,193</b>	<b>\$325,114</b>
	<b>TOTAL</b>	<b>APPROPRIATIONS &amp; FD BALANCE</b>	<b>\$39,835,531</b>	<b>\$42,589,037</b>	<b>\$2,753,506</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS			
3480	020	WORKERS' COMPENSATION INS	\$5,000,000	<b>\$5,000,000</b>	\$0
3742	000	INSURANCE LOSS RECOVERIES	300,000	<b>300,000</b>	0
	TOTAL	LOCAL SOURCES	<b>\$5,300,000</b>	<b>\$5,300,000</b>	\$0
	TOTAL	ESTIMATED REVENUE	<b>\$5,300,000</b>	<b>\$5,300,000</b>	\$0
2780	050	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED			0
		COMMITTED	4,650,616	<b>2,319,283</b>	<b>(2,331,333)</b>
	TOTAL	BEGINNING FUND BALANCE	<b>\$4,650,616</b>	<b>\$2,319,283</b>	<b>(\$2,331,333)</b>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$9,950,616</b>	<b>\$7,619,283</b>	<b>(2,331,333)</b>



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2001-02 AMENDED BUDGET</b>	<b>2002-03 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>INTERNAL SERVICE FUND - APPROPRIATIONS</u></b>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	\$5,000,000	<b>\$5,000,000</b>	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	<b>\$5,000,000</b>	\$0
		TRANSFER OF FUNDS			
9700	900	TRANSFER	\$2,500,000		<b>(\$2,500,000)</b>
	TOTAL	TRANSFER OF FUNDS	\$2,500,000	<b>\$0</b>	<b>(\$2,500,000)</b>
	TOTAL	APPROPRIATIONS	\$7,500,000	<b>\$5,000,000</b>	<b>(\$2,500,000)</b>
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	2,450,616	<b>2,619,283</b>	168,667
	TOTAL	ENDING FUND BALANCE	\$2,450,616	<b>\$2,619,283</b>	\$168,667
	TOTAL	APPROPRIATIONS & FD BALANCE	\$9,950,616	<b>\$7,619,283</b>	<b>(\$2,331,333)</b>

# APPENDIX

**PINELLAS COUNTY  
SCHOOL BOARD**

**GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**DOR:** Department of Revenue (a state agency).

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

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

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

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

**PINELLAS COUNTY  
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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.

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

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

**Operating Fund:** See *General Fund*.

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

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

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

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

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

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**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.