

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

## Public Hearing on 2003/04 Millage Rates & District Budget

July 29, 2003 (7:00 p.m.)

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



PINELLAS COUNTY  
SCHOOLS

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

**SCHOOL BOARD OF PINELLAS COUNTY**

**Public Hearing on  
Tentative 2003/04 Millage Rates & District Budget**

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

**July 29, 2003 -- 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 2003/04 Millage
  - b. Statements and Questions from the Public
  - c. School Board Discussion of Millage
  - d. Adoption of Tentative Millages for 2003/04
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. Tentative 2003/04 Budget
  - a. Explanation of the Tentative 2003/04 Budget
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on Tentative Budget for 2003/04
    - 1) Additional Amendments to Proposed Budget
    - 2) Adoption of Tentative Budget for 2003/04
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

## **2003 - 2004 BUDGET CALENDAR**

September 17, 2002	2002-03 Budget Approved
October 11, 2002	FTE 2002-03 Survey 2 “date certain”
December 9, 2002	Second semester staffing review
December 11, 2002	FTE 2003-04 estimates (per forecast model) to State DOE
December 20, 2002	FTE 2002-03 Third Calculation received from state
January 22, 2003	Forms and instructions distributed to departments
January 2003	Governor presents 2003-04 Budget Recommendations
January 27, 2003	School Board workshop on budget priorities
February 7, 2003	Budget requests received from departments
February 7, 2003	FTE 2002-03 Survey 3 “date certain”
March 4, 2003	2003 Legislative Session Begins
March 18, 2003	School Board workshop on budget process
April 22, 2003	School Board workshop on budget issues
April 30, 2003	Discretionary and SIP dollar allocations to schools
May 2, 2003	State Legislature ends regular session (60 calendar days)
May 7, 2003	Budget Steering Committee meeting
May 7, 2003	School Board Workshop
May 2003	Staffing allocations to schools
May 27, 2003	State Legislature Ends Special Session A
June 2003	Staff Rosters from schools due to Personnel
June 17-20, 2003	State DOE Presentations to School Finance Officers
July 1, 2003	New fiscal year begins
July 26, 2003	Advertise in St. Petersburg Times
<b>July 29, 2003</b>	<b>First Public Hearing on the 2003-04 Budget and Millage Rates</b>
August 5, 2003	School term begins
August 8, 2003	County Property Appraiser mails TRIM notices
August 19, 2003	Board adopts Tentative District Work Program
September 16, 2003	Final Public Hearing on the 2003-04 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 . . . . .	\$ 385,738,269
<hr style="border: 0.5px solid black;"/>	
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 1,121,100
<hr style="border: 0.5px solid black;"/>	
C. Actual property tax levy . . . . .	\$ 384,617,169
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<b>This year's proposed tax levy . . . . .</b>	<b>\$ 409,976,975</b>
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A portion of the tax levy is required under state law in order for the school board to receive \$270,928,501 in state education grants. The required portion has increased by 3.88 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 29, 2003, 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 2003/2004 Millage Rates**

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	<u>2002/2003</u>	<u>2003/2004</u>	<u>Change</u>
Gross Taxable Property Value	\$45.65	\$49.70	8.9%
Adjusted Taxable Value (excluding new construction, etc.)	\$42.41	\$45.52	7.3%
		<i>(vs. 2002-03 Final Gross Taxable Value)</i>	

<i>MILLAGE RATE COMPARISONS:</i>			
<u>Proposed 2003-2004 Rates vs. Actual 2002-2003 Millage Rates</u>	<u>2002/2003 Actual</u>	<u>2003/2004 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.808	5.614	-3.3%
Discretionary Local Effort	0.510	0.510	0.0%
Supplemental Discretionary	0.131	0.119	-9.2%
Operating Subtotal	<u>6.449</u>	<u>6.243</u>	-3.2%
Capital Outlay	2.000	2.000	0.0%
Total Millage	<u>8.449</u>	<u>8.243</u>	-2.4%
<u>Proposed 2003/04 Rates vs. Rolled-Back Millage Rates</u>	<u>Rolled-Back Rate</u>	<u>2003/2004 Proposed</u>	<u>Percent Change</u>
Required Local Effort	5.405	5.614	3.88%
Discretionary Local Effort	0.475	0.510	7.37%
Supplemental Millage	0.122	0.119	-2.46%
Capital Outlay Millage	1.861	2.000	7.47%
Total Millage	<u>7.863</u>	<u>8.243</u>	4.84%

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES  
1970/71 to 2003/04**

**SUMMARY OF PROPERTY TAXES**

**2003-04**

- 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 23, 2003, was \$ 49,736,379,395.
- 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 23, 2003, was \$ 49,736,379.
  - (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:  $95\% \times \$ 49,736,379 = \$ 47,249,560$ .
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

<i>Pinellas County School Property Taxes by Year - 1970/71 to 2003/04</i>					<i>1974/75 through</i>											
<i>Millage</i>	<i>1970/71</i>	<i>1971/72</i>	<i>1972/73</i>	<i>1973/74</i>	<i>Millage</i>	<i>1978/79</i>	<i>1979/80</i>	<i>1980/81</i>	<i>1981/82</i>	<i>1982/83</i>	<i>1983/84</i>	<i>1984/85</i>	<i>1985/86</i>	<i>1986/87</i>	<i>1987/88</i>	
					<i>Operating</i>											
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	5.018	
Operating (District)	1.60	1.10			Discretionary Local	1.60	1.60	1.251	1.600	1.644	1.100	1.100	1.319	0.819	0.819	
Debt Service (County)	0.35	0.35	0.32		<i>Operating Subtotal</i>	8.00	6.75	6.055	6.112	5.352	5.500	5.476	5.745	6.002	5.837	
Capital Improvemt (Dist)	4.00				Capital Improvement			2.000	2.000	1.584	1.571	1.423	1.500	1.500	1.500	
<i>Total Millage</i>	<u>15.95</u>	<u>11.45</u>	<u>10.32</u>	<u>9.30</u>	<i>Total Millage</i>	<u>8.00</u>	<u>6.75</u>	<u>8.055</u>	<u>8.112</u>	<u>6.936</u>	<u>7.071</u>	<u>6.899</u>	<u>7.245</u>	<u>7.502</u>	<u>7.337</u>	
<i>Millage</i>	<i>1988/89</i>	<i>1989/90</i>	<i>1990/91</i>	<i>1991/92</i>	<i>1992/93</i>	<i>1993/94</i>	<i>1994/95</i>	<i>1995/96</i>	<i>1996/97</i>	<i>1997/98</i>	<i>1998/99</i>	<i>1999/00</i>	<i>2000/01</i>	<i>2001/02</i>	<i>2002/03</i>	<i>Proposer 2003/04</i>
<i>Operating</i>																
Required Local Effort	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	<b>5.614</b>
Discretionary Local	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	<b>0.510</b>
Supplemental Discretionary							0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	<b>0.119</b>
<i>Operating Subtotal</i>	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	<b>6.243</b>
Capital Improvement	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	<b>2.000</b>
<i>Total Millage</i>	<u>7.650</u>	<u>8.533</u>	<u>8.766</u>	<u>8.626</u>	<u>9.000</u>	<u>9.082</u>	<u>9.359</u>	<u>9.329</u>	<u>9.176</u>	<u>9.133</u>	<u>9.110</u>	<u>8.666</u>	<u>8.433</u>	<u>8.487</u>	<u>8.449</u>	<b>8.243</b>

**PINELLAS COUNTY SCHOOLS  
EFFECT OF PROPOSED 2003/2004 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
<b>Less: Homestead Exemption</b>	<b>(\$25,000)</b>	<b>(\$25,000)</b>	<b>(\$25,000)</b>	<b>(\$25,000)</b>
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>2003 Tax:</b>				
Required Local Effort (5.614Mills)	\$140.35	\$336.84	\$561.40	\$701.75
Discretionary (.629Mills)	15.73	37.74	62.90	78.63
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
<b>TOTAL 2003 Tax (8.243 Mills)</b>	<b>\$206.08</b>	<b>\$494.58</b>	<b>\$824.30</b>	<b>\$1,030.38</b>
2002 Tax (8.449 Mills) <i>Assuming same taxable value</i>	\$211.23	\$506.94	\$844.90	\$1,056.13
<i>Change In Taxes</i>	<i>(\$5.15)</i>	<i>(\$12.36)</i>	<i>(\$20.60)</i>	<i>(\$25.75)</i>



**PINELLAS COUNTY SCHOOLS  
PROPERTY TAX REVENUE COMPARISON**

	<b>BUDGET 2002-2003</b>		<b>BUDGET 2003-2004</b>		<b>INCREASE/(DECREASE), FY04 vs FY03</b>		
					<b>Amount</b>		<b>Percent</b>
<b>TAX BASE</b>							
Gross Taxable Value		\$45,654,902,215		\$49,736,379,395		\$4,081,477,180	8.9%
Value of 1 mill (@ 95%)		\$43,372,157		\$47,249,560		\$3,877,403	8.9%
<b>MILLAGE RATES AND REVENUE</b>							
	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Rate</b>	<b>Revenue</b>	<b>Revenue %</b>
Operating							
Required Local Effort	5.808	\$251,905,488	5.614	\$265,259,032	-0.194	\$13,353,544	5.3%
Discretionary	0.510	22,119,800	0.510	24,097,276	0.000	\$1,977,476	8.9%
Additional Discretionary	0.131	5,681,753	0.119	5,622,698	-0.012	(\$59,055)	-1.0%
Total Operating	6.449	\$279,707,041	6.243	\$294,979,006	-0.206	\$15,271,965	5.5%
Capital	2.000	\$86,744,314	2.000	\$94,499,121	0.000	\$7,754,807	8.9%
<b>TOTAL</b>	<b>8.449</b>	<b>\$366,451,355</b>	<b>8.243</b>	<b>\$389,478,127</b>	<b>-0.206</b>	<b>\$23,026,772</b>	<b>6.3%</b>

*NOTE: 2003-2004 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 2002-03 to \$ 45,522,214,631*

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

**BUDGET SUMMARY**  
**2003/04 Proposed Budget -- ALL FUNDS**

***Revenue Sources, Transfers, and Beginning Fund Balances***

<i>Revenue</i>	<u><b>2003/04 Budget</b></u>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$25,860,342	3.1%
State	382,957,378	45.5%
Local	<u>432,088,500</u>	51.4%
<i>Subtotal, Revenue</i>	<u>\$840,906,220</u>	100.0%
<i>Transfers &amp; Balances</i>	<u>274,536,305</u>	
<b>GRAND TOTAL</b>	<u><u>\$1,115,442,525</u></u>	

***Appropriations, Transfers and Ending Fund Balances***

<i>Name of Fund</i>	<i>2002/03 Budget (a)</i>	<i>2003/04 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	\$737,606,762	\$754,613,923	\$17,007,161	2.3%
Debt Service	5,932,529	5,999,202	\$66,673	1.1%
Capital Outlay	313,569,300	297,851,882	(\$15,717,418)	-5.0%
Contracted Programs (c)	84,503,067	3,461,560	(\$81,041,507)	-95.9%
School Food Service (d)	43,282,325	43,786,088	\$503,763	1.2%
Internal Service	8,816,129	9,729,870	\$913,741	10.4%
<b>GRAND TOTAL</b>	<b>\$1,193,710,112</b>	<b>\$1,115,442,525</b>	<b>(\$78,267,587)</b>	<b>-6.6%</b>

**2003-2004 BUDGET SUMMARY**  
**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF**  
**THE SCHOOL BOARD OF PINELLAS COUNTY ARE 1.79%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

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

**5.614**  
**0.629**  
**2.000**  

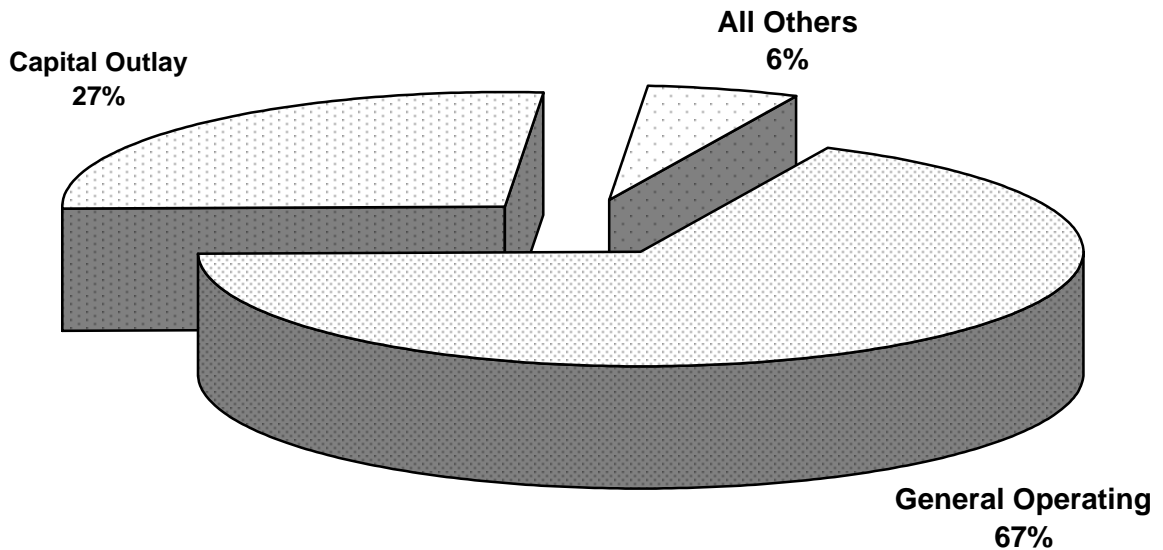

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**8.243**

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal (Direct)	\$ 185,000	\$ 483,304	\$	\$	\$	668,304
Federal (Through State)	4,400,000	20,792,038				25,192,038
State Sources	365,689,205	666,856	4,038,173	12,563,144		382,957,378
Local Sources	306,488,166	15,783,713	17,500	104,499,121	5,300,000	432,088,500
<b>TOTAL REVENUES</b>	<b>676,762,371</b>	<b>37,725,911</b>	<b>4,055,673</b>	<b>117,062,265</b>	<b>5,300,000</b>	<b>840,906,220</b>
Transfers In	7,400,000					7,400,000
Non-Revenue Sources						0
<b>FUND BALANCES - July 1, 2003</b>	<b>70,451,552</b>	<b>9,521,737</b>	<b>1,943,529</b>	<b>180,789,617</b>	<b>4,429,870</b>	<b>267,136,305</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 754,613,923</b>	<b>\$ 47,247,648</b>	<b>\$ 5,999,202</b>	<b>\$ 297,851,882</b>	<b>\$ 9,729,870</b>	<b>\$ 1,115,442,525</b>
<b>EXPENDITURES</b>						
Instruction	\$ 436,410,499	\$ 3,372,924	\$	\$	\$	439,783,423
Pupil Personnel Services	28,766,689					28,766,689
Instructional Media Services	11,155,916					11,155,916
Instructional & Curriculum Development Services	11,939,030	395				11,939,425
Instructional Staff Training	2,837,299	47,195				2,884,494
Board of Education	1,348,135					1,348,135
General Administration	5,739,148					5,739,148
School Administration	48,902,842	12,687				48,915,529
Facilities Acquisition & Construction	5,066,139			124,626,538		129,692,677
Fiscal Services	5,809,319				5,000,000	10,809,319
Food Service		37,373,339				37,373,339
Central Services	15,975,177					15,975,177
Pupil Transportation Services	33,872,756					33,872,756
Operation of Plant	65,448,265					65,448,265
Maintenance of Plant	18,831,868					18,831,868
Community Services	879,755	28,359				908,114
Debt Service			4,056,023	495,979		4,552,002
<b>TOTAL EXPENDITURES</b>	<b>692,982,837</b>	<b>40,834,899</b>	<b>4,056,023</b>	<b>125,122,517</b>	<b>5,000,000</b>	<b>867,996,276</b>
Transfers Out				7,400,000		7,400,000
<b>FUND BALANCES - June 30, 2004</b>	<b>61,631,086</b>	<b>6,412,749</b>	<b>1,943,179</b>	<b>165,329,365</b>	<b>4,729,870</b>	<b>240,046,249</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$ 754,613,923</b>	<b>\$ 47,247,648</b>	<b>\$ 5,999,202</b>	<b>\$ 297,851,882</b>	<b>\$ 9,729,870</b>	<b>\$ 1,115,442,525</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  
2003-2004 Budget - All Funds  
\$1.115 Billion**



# 2003-04 DISTRICT COMPREHENSIVE PLAN STRATEGIC DIRECTIONS / GOALS

## HIGHEST STUDENT ACHIEVEMENT

- I. Each student will read, write and apply mathematical skills at grade level or above.
- II. Each student will demonstrate the Pinellas County Schools Graduation Expectations (knowledgeable individual, collaborative team worker, responsible individual, effective communicator, problem solver and self-directed learner) to indicate readiness for post-secondary education and the workplace.

## SAFE LEARNING ENVIRONMENT

- III. The district, schools and community will work together to provide a safe learning environment.

## EFFECTIVE AND EFFICIENT OPERATION

### Partnerships

- IV. The district, schools and community will be actively involved to attain highest student achievement.

### High Performing Work Force

- V. The district and schools will continuously align and improve employee performance, safety, recognition and job satisfaction.

### Integrated Management System

- VI. The district and schools will use the Integrated Management System as the strategic framework for building effective and efficient operations.

### Accountability Systems

- VII. The district will provide systems to ensure equality of opportunities for student learning, facilities, student assignment, extra-curricular activities, transportation and administrative staff and faculty.

## **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 maintain 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. To this end the School Board supports implementation of the Salary Adjustment Study for non-instructional staff approved on June 18, 2002. 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.
- 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. 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  
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**Cost Center**

A *school, department or location* to which fiscal responsibility is assigned. Cost centers are assigned a four-digit number in the district's accounting system. Generally, school cost centers end in "1"; departmental cost centers end in "0".

Cost center accounts may include various functions and objects, depending on the mission of the unit.

**Object**

The service or commodity obtained as the result of a specific expenditure. The following list of objects provides the major object codes used in the Pinellas County Schools; however, it is not a complete listing of all object codes used.

- 0100 Salaries**
- 0200 Employee Benefits**
- 0300 Purchased Services**
- 0400 Energy Services**
- 0500 Materials and Supplies**
- 0600 Capital Outlay**
- 0700 Other Expenses**
- 0900 Transfers**

# OPERATING FUND SUMMARY

## OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students (**FTE**), rather than on the number of teachers or school facilities. The FEFP includes both state and local revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2003-04 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

	2002-03 Original Budget	2003-04 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	113,467	112,720.27
Weighted FTE	124,304	23,853.58
Base Student Allocation	\$3,537	\$3,630
Value of One FTE to Pinellas	\$3,600	\$3,681
FEFP K-12 Revenue	526,612,729*	536,187,533*
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 25,773,014	\$ 25,596,683

\*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

	2002-03 Amended Budget	2003-04 Budget
Direct Instruction	446,136,290	436,410,499
Instructional Support	59,997,461	54,698,934
Maintain & Operate Facilities	111,589,024	118,152,889
School Administration	48,342,765	48,902,842
All Other Functions	33,202,943	34,817,673
Obligated Fund Balance	5,348,886	23,800,000
Committed Fund Balance	29,626,203	29,200,000
Fund Balance Contingency	3,363,190	8,631,086
<b>TOTAL</b>	<b>\$737,606,762</b>	<b>\$754,613,923</b>

**PINELLAS COUNTY SCHOOL BOARD  
2003/04 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2003/04 BUDGET
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	4,400,000
<b>TOTAL FEDERAL</b>	<b>\$4,585,000</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$190,684,797 <i>a</i>
Reconciliation to Property Appraiser's Certified Value	0
Supplemental Academic Instruction	25,288,482 <i>b</i>
ESE Guaranteed Allocation	51,101,332 <i>c</i>
Safe Schools	3,853,890 <i>d</i>
Workforce Development (Adult Education)	25,596,683
Discretionary Enhancement (Lottery)	5,529,355
Adults with Disabilities	741,823
C.O. & D.S.	67,833
Florida Teacher Lead Program	714,955
Instructional Materials	9,639,171
Transportation	17,441,287
Educational Technology	2,215,634
Class Size Reduction/Operating	20,933,459
School Recognition Funds	6,182,922
Teacher Training	1,597,582
Other State Funds	4,100,000
<b>TOTAL STATE</b>	<b>\$365,689,205</b>
<b>LOCAL SOURCES</b>	
District School Taxes	\$294,979,006 <i>f</i>
Vocational & Other Course Fees	1,900,000
Interest Income	2,250,000
Other Local Sources	7,359,160
<b>TOTAL LOCAL</b>	<b>\$306,488,166</b>
<b>TRANSFERS</b>	<b>7,400,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$684,162,371</b>
<b>UNOBLIGATED FUNDS</b>	
Obligated Fund Balance	\$23,800,000
Committed Fund Balance	33,300,000
Unobligated Fund Balance	13,351,552
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$70,451,552</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$754,613,923</b>

<b>FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12</b>	
Estimated Weighted FTE for 2003-04	123,853.58
<i>Times: Base Student Allocation (BSA)</i>	\$3,630.03
	<b>\$449,592,211</b>
<i>Times: District Cost Differential</i>	1.0141
<b>BASE FEFP</b>	<b>\$455,931,461</b>
Less: Required Local Effort Property Taxes (5.614 Mills)	<b>(265,259,032) <i>e</i></b>
<b>BASE STATE FEFP</b>	<b>\$190,672,429 <i>a</i></b>
Plus: Declining Enrollment Supplement	\$12,368 <i>a</i>
Plus: Supplemental Academic Instruction Allocation	25,288,482 <i>b</i>
Plus: ESE Guaranteed Allocation	51,101,332 <i>c</i>
Plus: Safe Schools Allocation	3,853,890 <i>d</i>
<b>NET STATE FEFP</b>	<b>270,928,501</b>
<b>TOTAL STATE ALLOCATION</b>	<b>\$270,928,501</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.:	\$49,736,379,395
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:	
$\$49,736,379,395 \times 95\% =$	\$47,249,560
<i>2003/04 Operating Levy = \$47,249,560 x 6.243 Mills =</i>	
Required Local Effort	5.614
Discretionary	0.510
Supplemental Discretionary	0.119
<b>TOTAL DISTRICT SCHOOL TAXES</b>	<b>\$294,979,006 <i>f</i></b>

<b>SUMMARY OF REVENUE AND BALANCES</b>		
STATE SOURCES	48.5%	\$365,689,205
LOCAL SOURCES	40.6%	306,488,166
TRANSFERS AND BALANCES	10.3%	77,851,552
FEDERAL SOURCES	0.6%	4,585,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>	<b>\$754,613,923</b>

**PINELLAS COUNTY SCHOOLS  
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2003-04  
As of July 29, 2003**

<u>CATEGORY</u>	<u>Unweighted FTE</u>	<u>Cost Factors</u>	<u>Weighted FTE</u>	<u>FEFP Revenue *</u>
<b><i>BASIC PROGRAMS</i></b>				
101 BASIC K-3	25,484.73	1.002	25,535.70	\$ 94,002,362
102 BASIC 4-8	31,520.14	1.000	31,520.14	116,032,362
103 BASIC 9-12	24,572.23	1.140	28,012.34	103,119,402
111 BASIC K-3 WITH ESE	6,655.30	1.002	6,668.61	\$ 24,548,577
112 BASIC 4-8 WITH ESE	11,944.42	1.000	11,944.42	43,969,959
113 BASIC 9-12 WITH ESE	5,366.18	1.140	6,117.45	22,519,639
Subtotal	<b>105,543.00</b>		<b>109,798.66</b>	<b>\$ 404,192,301</b>
<b><i>AT-RISK PROGRAMS</i></b>				
130 INTENSIVE ENGLISH/ESOL K-12	2,388.22	1.298	3,099.91	\$ 11,411,430
Subtotal	<b>2,388.22</b>		<b>3,099.91</b>	<b>\$ 11,411,430</b>
<b><i>EXCEPTIONAL PROGRAMS</i></b>				
254 SUPPORT LEVEL IV	1,188.49	3.948	4,692.16	17,272,842
255 SUPPORT LEVEL V	294.31	5.591	1,645.49	6,057,400
Subtotal	<b>1,482.80</b>		<b>6,337.65</b>	<b>\$ 23,330,242</b>
<b><i>VOCATIONAL 9-12</i></b>				
300 VOCATIONAL 9-12	3,306.25	1.190	3,934.44	\$ 14,483,513
Subtotal	<b>3,306.25</b>		<b>3,934.44</b>	<b>\$ 14,483,513</b>
<b>ADVANCED PLACEMENT/IB ADJUSTMENT</b>			<b>682.92</b>	<b>\$ 2,513,974</b>
<b>TOTAL - K-12</b>		<b>112,720.27</b>	<b>123,853.58</b>	<b>\$ 455,931,460</b>
<b>Declining Enrollment Supplement</b>				<b>12,368</b>
<b>ESE Guaranteed Allocation</b>				<b>51,101,332</b>
<b>Supplemental Academic Instruction</b>				<b>25,288,482</b>
<b>Safe Schools Allocation</b>				<b>3,853,890</b>
<b>Gross State and Local FEFP</b>				<b>536,187,532</b>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2003-04, the proposed **BSA** is \$ **3,630.03**; the **DCD** is **1.0141**. This means that **each weighted FTE generates \$ 3,681** 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.

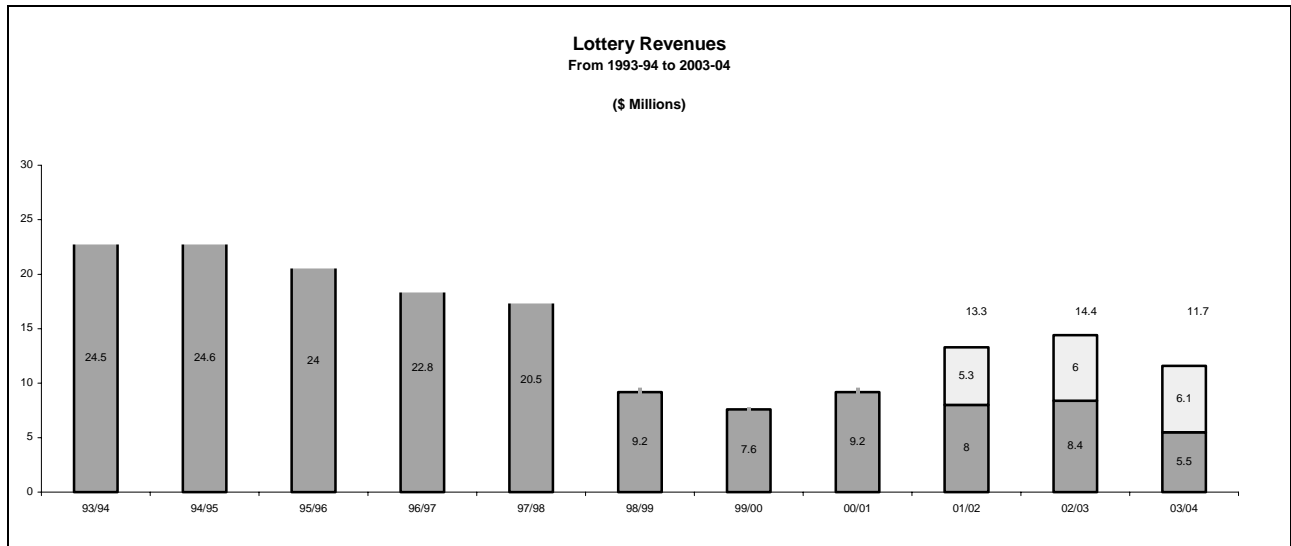
### 5 Innovative programs

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 2003-04, the district will receive \$11,712,277 or 1.55% of the operating budget from lottery dollars, of which \$6,182,922 is earmarked for school recognition awards.





**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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	1,891,068	<b>4,400,000</b>	2,508,932
STATE SOURCES	346,230,518	<b>365,689,205</b>	19,458,687
LOCAL SOURCES	297,511,129	<b>306,488,166</b>	8,977,037
TRANSFERS	9,068,000	<b>7,400,000</b>	(1,668,000)
ESTIMATED REVENUE	<hr/> \$654,885,715	<hr/> <b>\$684,162,371</b>	<hr/> \$29,276,656
BEGINNING FUND BALANCE	82,721,047	<b>70,451,552</b>	(12,269,495)
ANTICIPATED REVENUE AND FUND BALANCE	<hr/> <b>\$737,606,762</b> <hr/>	<hr/> <b>\$754,613,923</b> <hr/>	<hr/> \$17,007,161 <hr/>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$312,323,506	<b>\$313,998,444</b>	\$1,674,938
SPECIAL EDUCATION *	99,227,736	<b>94,320,740</b>	<b>(4,906,996)</b>
VOCATIONAL EDUCATION	24,328,207	<b>23,580,236</b>	<b>(747,971)</b>
ADULT CONTINUED EDUCATION	6,080,230	<b>4,461,705</b>	<b>(1,618,525)</b>
OTHER INSTRUCTION	4,176,611	<b>49,374</b>	<b>(4,127,237)</b>
ATTENDANCE & SOCIAL WORK	4,591,734	<b>4,058,998</b>	<b>(532,736)</b>
GUIDANCE SERVICES	15,106,052	<b>15,340,737</b>	234,685
HEALTH SERVICES	1,472,383	<b>901,401</b>	<b>(570,982)</b>
PSYCHOLOGICAL SERVICES	3,976,542	<b>3,543,483</b>	<b>(433,059)</b>
PARENTAL INVOLVEMENT	56,793		<b>(56,793)</b>
OTHER PUPIL PERSONNEL SVC	4,854,287	<b>4,922,070</b>	67,783
INSTRUCTIONAL MEDIA	12,528,570	<b>11,155,916</b>	<b>(1,372,654)</b>
CURRICULUM & INSTRUCTION	12,841,873	<b>11,939,030</b>	<b>(902,843)</b>
STAFF DEVELOPMENT	4,569,227	<b>2,837,299</b>	<b>(1,731,928)</b>
SCHOOL BOARD	1,185,894	<b>1,348,135</b>	162,241
GENERAL ADMINISTRATION	6,084,719	<b>5,739,148</b>	<b>(345,571)</b>
SCHOOL ADMINISTRATION	48,342,765	<b>48,902,842</b>	560,077
FACILITIES ACQ. & CONST.	869,611	<b>5,066,139</b>	4,196,528
FISCAL SERVICES	5,723,094	<b>5,809,319</b>	86,225

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
PLANNING, RESEARCH & EVALUATION	1,380,598	<b>1,125,465</b>	<b>(255,133)</b>
INFORMATION SERVICES	935,912	<b>752,798</b>	<b>(183,114)</b>
STAFF PERSONNEL SERVICES	5,962,004	<b>5,704,905</b>	<b>(257,099)</b>
DATA PROCESSING SERVICES	5,414,274	<b>4,888,781</b>	<b>(525,493)</b>
OTHER CENTRAL SERVICES	3,660,221	<b>3,503,228</b>	<b>(156,993)</b>
PUPIL TRANSPORTATION	26,671,676	<b>33,872,756</b>	7,201,080
OPERATION OF PLANT	64,317,403	<b>65,448,265</b>	1,130,862
MAINTENANCE OF PLANT	20,599,945	<b>18,831,868</b>	<b>(1,768,077)</b>
COMMUNITY SERVICES	1,986,616	<b>879,755</b>	<b>(1,106,861)</b>
TRANSFER OF FUNDS			
APPROPRIATIONS	<hr/> \$699,268,483	<hr/> <b>\$692,982,837</b>	<hr/> <b>(\$6,285,646)</b>
ENDING FUND BALANCE	38,338,279	<b>61,631,086</b>	23,292,807
APPROPRIATIONS & ENDING FUND BALANCE	<hr/> <hr/> \$737,606,762	<hr/> <hr/> <b>\$754,613,923</b>	<hr/> <hr/> \$17,007,161

\* 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.

The most recent congressional committee action would add \$1.0 billion to IDEA for growth and inflation but would do little to address this underfunding of IDEA.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY								TOTAL	% OF TOTAL	
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000			
5100	DIRECT INSTRUCTION										
5100	REGULAR EDUCATION	\$222,621,929	\$61,599,345	\$8,105,150	\$25,400	\$15,951,691	\$5,552,695	\$142,234		\$313,998,444	45.31%
5200	SPECIAL EDUCATION	70,194,808	22,130,582	1,702,312	243,707	46,127	3,204			94,320,740	13.61%
5300	VOCATIONAL EDUCATION	18,174,603	4,891,169	102,607	30	394,800	10,319	6,708		23,580,236	3.40%
5400	ADULT CONTINUED EDUCATION	3,618,130	837,400	175		5,719	281			4,461,705	0.64%
5500	OTHER INSTRUCTION	43,650	49	0		5,675				49,374	0.01%
	<b>SUB TOTALS</b>	<b>314,653,120</b>	<b>89,458,545</b>	<b>9,910,244</b>	<b>269,137</b>	<b>16,404,012</b>	<b>5,566,499</b>	<b>148,942</b>	<b>0</b>	<b>436,410,499</b>	<b>62.98%</b>
6110	INSTRUCTIONAL SUPPORT										
6110	ATTENDANCE & SOCIAL WORK	3,093,110	905,778	52,972		7,138		0		4,058,998	0.59%
6120	GUIDANCE SERVICES	11,973,322	3,306,833	16,801		41,434	1,688	659		15,340,737	2.21%
6130	HEALTH SERVICES	657,898	213,166	19,451		8,677	240	1,969		901,401	0.13%
6140	PSYCHOLOGICAL SERVICES	2,719,303	720,062	63,848		38,270	2,000			3,543,483	0.51%
6150	PARENTAL INVOLVEMENT									0	0.00%
6190	OTHER PUPIL PERSONNEL SVC	3,723,820	1,143,350	12,450		25,698	16,752	0		4,922,070	0.71%
6200	INSTRUCTIONAL MEDIA	7,810,708	2,313,764	66,146	700	123,796	838,990	1,812		11,155,916	1.61%
6300	CURRICULUM & INSTRUCTION	6,343,673	1,770,559	210,256		3,564,208	25,999	24,335		11,939,030	1.72%
6400	STAFF DEVELOPMENT	1,305,338	234,193	514,413		759,792	12,403	11,160		2,837,299	0.41%
	<b>SUB TOTALS</b>	<b>37,627,172</b>	<b>10,607,705</b>	<b>956,337</b>	<b>700</b>	<b>4,569,013</b>	<b>898,072</b>	<b>39,935</b>	<b>0</b>	<b>54,698,934</b>	<b>7.89%</b>
7100	GENERAL SUPPORT										
7100	SCHOOL BOARD	655,332	375,589	264,465		17,038	65	35,646		1,348,135	0.19%
7200	GENERAL ADMINISTRATION	3,841,360	1,108,531	591,158	625	110,264	4,485	82,725		5,739,148	0.83%
7300	SCHOOL ADMINISTRATION	36,869,736	11,384,827	329,481		234,438	51,940	32,420		48,902,842	7.06%
7400	FACILITIES ACQ. & CONST.	3,556,660	1,250,342	32,158	118	9,585	217,086	190	0	5,066,139	0.73%
7500	FISCAL SERVICES	2,386,258	720,114	108,138		60,184	2,800	2,531,825		5,809,319	0.84%
7710	PLANNING, RESEARCH & EVALUATION	757,849	202,876	89,585		51,310	23,350	495		1,125,465	0.16%
7720	INFORMATION SERVICES	492,783	150,547	38,160		68,003	1,450	1,855		752,798	0.11%
7730	STAFF PERSONNEL SERVICES	3,252,732	1,365,177	779,712		248,988	50,700	7,596		5,704,905	0.82%
7750	DATA PROCESSING SERVICES	2,880,832	830,005	1,085,500	500	67,919	23,525	500		4,888,781	0.71%
7760	OTHER CENTRAL SERVICES	2,015,682	669,845	370,665	19,761	241,210	42,500	143,565		3,503,228	0.51%
7800	PUPIL TRANSPORTATION	22,007,558	9,147,207	91,927		1,583,410	1,036,654	6,000		33,872,756	4.89%
7900	OPERATION OF PLANT	21,992,376	9,898,907	13,810,924		17,549,716	487,236	1,868		65,448,265	9.44%
	<b>SUB TOTALS</b>	<b>100,709,158</b>	<b>37,103,967</b>	<b>17,591,873</b>	<b>19,154,130</b>	<b>2,632,829</b>	<b>419,769</b>	<b>4,550,055</b>	<b>0</b>	<b>182,161,781</b>	<b>26.29%</b>
8100	MAINTENANCE										
8100	MAINTENANCE OF PLANT	4,743,453	3,345,845	1,816,647	95,149	2,316,285	29,372	6,485,117		18,831,868	2.72%
	<b>SUB TOTALS</b>	<b>4,743,453</b>	<b>3,345,845</b>	<b>1,816,647</b>	<b>95,149</b>	<b>2,316,285</b>	<b>29,372</b>	<b>6,485,117</b>	<b>0</b>	<b>18,831,868</b>	<b>2.72%</b>
9100	COMM & DEBT SERV & TRANSFERS										
9100	COMMUNITY SERVICES	492,037	224,662	114,009		29,587	3,700	15,760		879,755	0.13%
	<b>SUB TOTALS</b>	<b>492,037</b>	<b>224,662</b>	<b>114,009</b>	<b>0</b>	<b>29,587</b>	<b>3,700</b>	<b>15,760</b>	<b>0</b>	<b>879,755</b>	<b>0.13%</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>\$458,224,940</b>	<b>\$140,740,724</b>	<b>\$30,389,110</b>	<b>\$19,519,116</b>	<b>\$25,951,726</b>	<b>\$6,917,412</b>	<b>\$11,239,809</b>	<b>\$0</b>	<b>\$692,982,837</b>	<b>100.00%</b>

**PINELLAS COUNTY SCHOOLS**

**2003-04 LEGISLATIVE CHANGES**

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\* **INCREASE IN BSA**

INCREASED \$92.92 OR 2.63% ABOVE 2002-03

\* **ESE GUARANTEED ALLOCATION**

CONTINUED WITH WORKLOAD ADJUSTMENTS

\* **SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH WORKLOAD ADJUSTMENTS

INCLUDES SUMMER READING PROGRAM FOR 2003-04

\* **LOTTERY FUNDS**

STATEWIDE FUNDING \$263 MILLION

INCLUDES \$140 MILLION STATEWIDE FOR SCHOOL RECOGNITION

\* **FRS CONTRIBUTION INCREASE REDUCED BY LEGISLATURE**

CONTRIBUTION REDUCED \$7.8 MILLION FOR PINELLAS COUNTY

\* **CLASS SIZE REDUCTION**

\$468 MILLION STATEWIDE TO IMPLEMENT AMENDMENT

PINELLAS SHARE IS \$20.9 MILLION

\* **"JOHN MCKAY SCHOLARSHIPS"**

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

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

# **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 August 19, 2003.

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

***Local Option Property Taxes, also known as Two-Mill Funds or 1011.71(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 statute 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 and Racing Commission funds.

**MAJOR NEW CAPITAL OUTLAY REVENUES**

	2002-03 Budget	2003-04 Budget
Two-Mill Funds	\$ 86,744,314	\$ 94,499,121
PECO	12,387,830	11,539,894
Classroom First	34,052,270	
Penny for Pinellas	6,000,000	6,500,000
CO&DS	800,000	800,000
Other	6,514,000	3,723,250
<b>TOTAL</b>	<b>\$146,295,307</b>	<b>\$117,062,265</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 6.243 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 \$94,499,121 to be used for the following projects:

### **CONSTRUCTION & REMODELING**

Druid Complex  
Dunedin Highland Middle  
Gibbs High  
Lealman Intermediate  
Thurgood Marshall Fundamental Middle  
Oak Grove Middle  
Safety Harbor Middle  
Shore Acres Elementary  
Stephens ESE Center  
Tarpon Springs Fundamental Elementary  
Transportation/School Bus Service &  
Storage Facilities (locations tba)  
Gender Equity Playfields-  
Various Locations  
Elementary Covered Play Areas-  
Various Locations  
Relocatables  
Site Acquisitions  
Community Education Program

### **MOTOR VEHICLE PURCHASES**

Purchase of Fifty-Four (54) School Buses  
Lease/Purchase of School Buses (50)  
Operating Transfer

### **NEW AND REPLACEMENT EQUIPMENT**

Instructional Equipment-  
Various Locations  
School Furniture and Equipment-  
Various 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  
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 29, 2003, 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>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$13,042,723	<b>\$12,563,144</b>	(\$479,579)
LOCAL SOURCES	93,277,123	<b>104,499,121</b>	11,221,998
OTHER FINANCING SOURCES	1,498,786		(1,498,786)
ESTIMATED REVENUE	<u>\$107,818,632</u>	<b><u>\$117,062,265</u></b>	<u>\$9,243,633</u>
BEGINNING FUND BALANCE	205,750,668	<b>180,789,617</b>	(24,961,051)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$313,569,300</u></u>	<b><u><u>\$297,851,882</u></u></b>	<u><u>(\$15,717,418)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$299,065,757	<b>\$124,626,538</b>	(\$174,439,219)
DEBT SERVICES	\$0	<b>\$495,979</b>	\$495,979
TRANSFER OF FUNDS	10,566,786	<b>7,400,000</b>	(3,166,786)
APPROPRIATIONS	<u>\$309,632,543</u>	<b><u>\$132,522,517</u></b>	<u>(\$177,606,005)</u>
ENDING FUND BALANCE	3,936,757	<b>165,329,365</b>	161,392,608
APPROPRIATIONS & FD BALANCE	<u><u>\$313,569,300</u></u>	<b><u><u>\$297,851,882</u></u></b>	<u><u>(\$16,213,397)</u></u>

**Capital Outlay Allocation 2003-04**

<b>Project</b>	<b>Description of Activities</b>	<b>2003-04 Allocation</b>
<b>School &amp; Center Projects</b>		
Bayside High	Planning, Construction, Site	\$6,500,000
Campbell Park Elementary	Furniture & Equipment Technology	\$368,000 \$295,000
Druid Complex	Planning, Construction	\$292,915
Dunedin Highland Middle	Planning, Construction (Replacement School) Furniture & Equipment Technology	\$5,780,000 \$972,950 \$795,150
Eisenhower Elementary	Furnish & Equip Technology	\$234,050 \$204,850
Fairmount Park Elementary	Furnish & Equip Technology	\$55,000 \$35,000
Gibbs High	Replacement School Furniture & Equipment Technology	\$7,345,000 \$915,000 \$611,500
Gulfport Elementary	Furniture & Equipment Technology	\$358,000 \$295,000
Jamerson Elementary	Furniture & Equipment Technology	\$55,000 \$35,000
Lake St George Elementary	Furniture & Equipment Technology	\$107,500 \$94,150
Lealman Intermediate	Planning, Construction	\$700,000
Thurgood Marshall Middle	New School Furniture & Equipment Technology	\$1,935,000 \$706,000 \$631,000
Meadowlawn Middle	Furniture & Equipment Technology	\$76,550 \$68,250
Oak Grove Middle	Replacement School Furniture & Equipment Technology	\$9,322,000 \$500,050 \$500,000
Sander Exceptional	Furniture & Equipment Technology	\$14,000 \$12,150
James Sanderlin Elementary	Furniture & Equipment Technology	\$53,000 \$33,500
Safety Harbor Middle	Replacement School Furniture & Equipment Technology	\$13,736,445 \$1,153,050 \$1,019,350

**Capital Outlay Allocation 2003-04**

<b>Project</b>	<b>Description of Activities</b>	<b>2003-04 Allocation</b>
Shore Acres Elementary	Replacement School	\$290,000
	Furniture & Equipment	\$368,100
	Technology	\$296,200
Stephens ESE Center	Planning, Construction	\$900,000
	Furniture & Equipment	\$43,300
	Technology	\$37,850
Sunset Hills Elementary	Furniture & Equipment	\$296,100
	Technology	\$226,780
Tarpon Springs Fundamental Elem	Planning, Construction	\$800,000
	Furniture & Equipment	\$167,650
	Technology	\$146,600
<b>School and Center Projects - Subtotal</b>		<b>\$59,381,990</b>
<b>Other</b>		
Relocatables	Lease/Purchase	\$1,004,000
	Retrofitting per State Mandate	\$1,000,000
Site Acquisitions	Land Acquisition for Future Sites	\$2,480,000
Minor Capital Projects	Maintenance projects - Capital Fd	\$14,200,000
	Gender Equity Playfields- various locations	\$127,500
	Elementary Covered Play Areas- various locations	\$750,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,850,000
	Musical Instruments Replacement	\$290,000
	Kindergarten Equipment	\$223,250
Budget Steering Process	Minor Project-Furniture, Equipment & Technology	\$141,300
	Instructional Technology Plan Transfer	\$3,400,000
	Districtwide Technology, Telecommunications	\$3,856,516
School Buses & Vehicles	Buses & related equipment (54 buses)	\$3,707,064
	Lease/Purchase (50)	\$495,979
	Bus Service & Storage Facilities	\$3,750,000
Miscellaneous Capital Projects	Infrastructure Needs	\$6,320,000
	Community Education Program	\$7,000,000
	Facilities Design & Construction	\$1,568,000
	Instructional Equipment Transfer	\$4,000,000
Capital Outlay Contingency	Contingency	\$1,516,666
<b>Other Capital Project, Total</b>		<b>\$57,680,275</b>
<b>Total, Capital Projects from FY 2003-04 Revenue</b>		<b>\$117,062,265</b>
<b>Projects Funded from Prior Revenues</b>		<b>\$180,789,617</b>
<b>Grand Total, Capital Outlay Appropriations &amp; Transfers</b>		<b>\$297,851,882</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, 2003	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 43,035,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 825,000	2020-2021
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 43,860,000</b>	

### DEBT PER CAPITA

As of July 1, 2003 the total outstanding debt for the district, including principal and interest, was \$ 68,808,986. The estimated resident population of Pinellas County in 2001 was 929,208. This calculates to approximately \$ 74.05 in debt per capita. This does not include net overlapping debt from other governmental jurisdictions.

**SCHEDULE OF INDEBTEDNESS**

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment
<b>2003-2004</b>	<b>\$1,560,000.00</b>	<b>\$2,328,156.00</b>	<b>\$3,888,156.00</b>
2004-2005	1,650,000.00	2,254,056.00	3,904,056.00
2005-2006	1,745,000.00	2,175,681.00	3,920,681.00
2006-2007	1,845,000.00	2,090,613.00	3,935,613.00
2007-2008	1,950,000.00	1,998,363.00	3,948,363.00
2008-2009	2,065,000.00	1,900,863.00	3,965,863.00
2009-2010	2,180,000.00	1,797,613.00	3,977,613.00
2010-2011	2,305,000.00	1,685,888.00	3,990,888.00
2011-2012	2,440,000.00	1,564,875.00	4,004,875.00
2012-2013	2,580,000.00	1,436,775.00	4,016,775.00
2013-2014	2,730,000.00	1,298,100.00	4,028,100.00
2014-2015	2,885,000.00	1,134,300.00	4,019,300.00
2015-2016	3,050,000.00	975,625.00	4,025,625.00
2016-2017	3,225,000.00	807,872.00	4,032,872.00
2017-2018	3,405,000.00	622,438.00	4,027,438.00
2018-2019	3,605,000.00	426,650.00	4,031,650.00
2019-2020	3,815,000.00	219,363.00	4,034,363.00
	<u>\$43,035,000.00</u>	<u>\$24,717,231.00</u>	<u>\$67,752,231.00</u>

**SCHEDULE OF INDEBTEDNESS**

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>2003-2004</b>	<b>\$110,000.00</b>	<b>\$40,017.00</b>	<b>\$150,017.00</b>
2004-2005	105,000.00	34,242.00	139,242.00
2005-2006	95,000.00	28,729.00	123,729.00
2006-2007	85,000.00	23,743.00	108,743.00
2007-2008	75,000.00	19,280.00	94,280.00
2008-2009	65,000.00	16,205.00	81,205.00
2009-2010	55,000.00	13,475.00	68,475.00
2010-2011	45,000.00	11,138.00	56,138.00
2011-2012	35,000.00	9,169.00	44,169.00
2012-2013	25,000.00	7,594.00	32,594.00
2013-2014	15,000.00	6,438.00	21,438.00
2014-2015	20,000.00	5,725.00	25,725.00
2015-2016	20,000.00	4,750.00	24,750.00
2016-2017	15,000.00	3,750.00	18,750.00
2017-2018	15,000.00	3,000.00	18,000.00
2018-2019	15,000.00	2,250.00	17,250.00
2019-2020	15,000.00	1,500.00	16,500.00
2020-2021	15,000.00	750.00	15,750.00
	<u>\$825,000.00</u>	<u>\$231,755.00</u>	<u>\$1,056,755.00</u>

**SCHEDULE OF INDEBTEDNESS**

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2003-2004</b>	<b>\$1,670,000.00</b>	<b>\$2,368,173.00</b>	<b>\$4,038,173.00</b>
2004-2005	1,755,000.00	2,288,298.00	4,043,298.00
2005-2006	1,840,000.00	2,204,410.00	4,044,410.00
2006-2007	1,930,000.00	2,114,356.00	4,044,356.00
2007-2008	2,025,000.00	2,017,643.00	4,042,643.00
2008-2009	2,130,000.00	1,917,068.00	4,047,068.00
2009-2010	2,235,000.00	1,811,088.00	4,046,088.00
2010-2011	2,350,000.00	1,697,026.00	4,047,026.00
2011-2012	2,475,000.00	1,574,044.00	4,049,044.00
2012-2013	2,605,000.00	1,444,369.00	4,049,369.00
2013-2014	2,745,000.00	1,304,538.00	4,049,538.00
2014-2015	2,905,000.00	1,140,025.00	4,045,025.00
2015-2016	3,070,000.00	980,375.00	4,050,375.00
2016-2017	3,240,000.00	811,622.00	4,051,622.00
2017-2018	3,420,000.00	625,438.00	4,045,438.00
2018-2019	3,620,000.00	428,900.00	4,048,900.00
2019-2020	3,830,000.00	220,863.00	4,050,863.00
2020-2021	15,000.00	750.00	15,750.00
<b>Total Indebtedness</b>	<b><u>\$43,860,000.00</u></b>	<b><u>\$24,948,986.00</u></b>	<b><u>\$68,808,986.00</u></b>



**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$3,980,847	<b>\$4,038,173</b>	\$57,326
LOCAL SOURCES	0	<b>17,500</b>	17,500
ESTIMATED REVENUE	<u>\$3,980,847</u>	<b><u>\$4,055,673</u></b>	<u>\$74,826</u>
BEGINNING FUND BALANCE	1,951,682	<b>1,943,529</b>	(8,153)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,932,529</u></u>	<b><u><u>\$5,999,202</u></u></b>	<u><u>\$66,673</u></u>

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,037,693	<b>\$4,056,023</b>	\$18,330
APPROPRIATIONS	<u>\$4,037,693</u>	<b><u>\$4,056,023</u></b>	<u>\$18,330</u>
ENDING FUND BALANCE	1,894,836	<b>1,943,179</b>	48,343
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,932,529</u></u>	<b><u><u>\$5,999,202</u></u></b>	<u><u>\$66,673</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, 2003) it is anticipated that the eventual total will be similar to the \$ 31 to \$ 84 million received for fiscal years 1995 through 2003.

**HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS**

	Original Budget (Funds on Hand at July 1)	Amendment 9 Budget (As of May 31, 2003)
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	\$ 84,503,067
2003-04	\$ 3,461,560	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$10,305,641	<b>\$483,304</b>	(\$9,822,337)
FEDERAL THROUGH STATE	74,197,426	<b>2,978,256</b>	(\$71,219,170)
ANTICIPATED REVENUE	<u>\$84,503,067</u>	<u><b>\$3,461,560</b></u>	<u>(\$81,041,507)</u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$29,212,570	<b>\$1,451,112</b>	(\$27,761,458)
SPECIAL EDUCATION	12,531,209	<b>1,835,873</b>	(10,695,336)
VOCATIONAL EDUCATION	1,920,780	<b>65,812</b>	(1,854,968)
ADULT CONTINUED EDUCATION	816,107	<b>6,722</b>	(809,385)
OTHER INSTRUCTION	467,486	<b>13,405</b>	(454,081)
ATTENDANCE & SOCIAL WORK	1,692,409		(1,692,409)
GUIDANCE SERVICES	227,526		(227,526)
HEALTH SERVICES	878,536		(878,536)
PSYCHOLOGICAL SERVICES	679,928		(679,928)
PARENTAL INVOLVEMENT	752,156		(752,156)
OTHER PUPIL PERSONNEL SVC	3,290,592		(3,290,592)
INSTRUCTIONAL MEDIA	1,580,527		(1,580,527)
CURRICULUM & INSTRUCTION	18,179,993	<b>395</b>	(18,179,598)
STAFF DEVELOPMENT	5,434,117	<b>47,195</b>	(5,386,922)
GENERAL ADMINISTRATION	3,490,801		(3,490,801)
SCHOOL ADMINISTRATION	420,969	<b>12,687</b>	(408,282)
FISCAL SERVICES	40,465		(40,465)
FACILITIES ACQ. & CONST.	770,664		(770,664)
PLANNING, RESEARCH & EVALUATION	35,525		(35,525)
INFORMATION SERVICES	15,000		(15,000)
STAFF PERSONNEL SERVICES	342,330		(342,330)
DATA PROCESSING SERVICES	40,700		(40,700)
OTHER CENTRAL SERVICES			
CENTRAL SERVICES	58,394		(58,394)
PUPIL TRANSPORTATION	54,295		(54,295)
OPERATION OF PLANT	382,395		(382,395)
MAINTENANCE OF PLANT	12,114		(12,114)
COMMUNITY SERVICES	1,175,479	<b>28,359</b>	(1,147,120)
<b>APPROPRIATIONS</b>	<b>\$84,503,067</b>	<b>\$3,461,560</b>	<b>(\$81,041,507)</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 2002-03, the Food Service operation prepared and served over 9.6 million lunches and more than 2.5 million breakfasts.

For fiscal year 2003-04, 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 42 other schools/centers.

For fiscal year 2003-04, 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>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$17,650,872	<b>\$17,813,782</b>	\$162,910
STATE SOURCES	666,856	<b>666,856</b>	0
LOCAL SOURCES	16,632,008	<b>15,783,713</b>	(848,295)
ESTIMATED REVENUE	<u>\$34,949,736</u>	<b><u>\$34,264,351</u></b>	<u>(\$685,385)</u>
BEGINNING FUND BALANCE	8,332,589	<b>9,521,737</b>	1,189,148
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$43,282,325</u></u>	<b><u><u>\$43,786,088</u></u></b>	<u><u>\$503,763</u></u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$39,780,387	<b>\$37,373,339</b>	(\$2,407,048)
APPROPRIATIONS	<u>\$39,780,387</u>	<b><u>\$37,373,339</u></b>	<u>(\$2,407,048)</u>
ENDING FUND BALANCE	3,501,938	<b>6,412,749</b>	2,910,811
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$43,282,325</u></u>	<b><u><u>\$43,786,088</u></u></b>	<u><u>\$503,763</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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	3,516,129	<b>4,429,870</b>	913,741
ANTICIPATED REVENUE AND FUND BALANCE	<u>\$8,816,129</u>	<u><b>\$9,729,870</b></u>	<u>\$913,741</u>

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$5,000,000	<b>\$5,000,000</b>	\$0
TRANSFERS	0	<b>0</b>	0
APPROPRIATIONS	\$5,000,000	<b>\$5,000,000</b>	\$0
ENDING FUND BALANCE	3,816,129	<b>4,729,870</b>	913,741
APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$8,816,129</u>	<u><b>\$9,729,870</b></u>	<u>\$913,741</u>

# **BUDGET DETAIL BY FUND**



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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	\$185,000	<b>\$185,000</b>	\$0
		FEDERAL THRU STATE			
3202	000	MEDICAID	1,891,068	<b>4,400,000</b>	2,508,932
	TOTAL	FEDERAL THRU STATE	\$1,891,068	<b>\$4,400,000</b>	\$2,508,932
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	188,487,266	<b>190,684,797</b>	2,197,531
3310	000	SAFE SCHOOLS	3,828,791	<b>3,853,890</b>	25,099
3310	000	SUPPLEMENT ACADEMIC INSTRUC	24,178,285	<b>24,178,285</b>	0
3310	000	ESE GUARANTEED ALLOCATION	51,108,769	<b>51,101,332</b>	(7,437)
3310	000	SUMMER READING ALLOCATION		<b>1,110,197</b>	1,110,197
3315	000	WORKFORCE DEVELOPMENT	25,773,014	<b>25,596,683</b>	(176,331)
3318	000	ADULT HANDICAPPED	758,323	<b>741,823</b>	(16,500)
3323	000	CO & DS WITHHELD FOR ADMIN	67,833	<b>67,833</b>	0
3334	000	FLORIDA TEACHERS LEAD PRGM	711,135	<b>714,955</b>	3,820
3336	000	INSTRUCTIONAL MATERIALS	9,806,109	<b>9,639,171</b>	(166,938)
3343	000	STATE LICENSE TAX	800,000	<b>800,000</b>	0
3344	000	DISCRETIONARY LOTTERY FUND	8,512,752	<b>5,529,355</b>	(2,983,397)
3354	000	TRANSPORTATION	16,938,052	<b>17,441,287</b>	503,235
3355	000	CLASS SIZE REDUCTION		<b>20,933,459</b>	20,933,459
3361	000	SCHOOL RECOGNITION	5,333,622	<b>6,182,922</b>	849,300
3363	000	EXCELLENT TEACHER PROGRAM	762,661	<b>0</b>	(762,661)
3375	000	EDUCATIONAL TECHNOLOGIES	2,817,322	<b>2,215,634</b>	(601,688)
3376	000	TEACHER TRAINING	1,625,008	<b>1,597,582</b>	(27,426)
3390	000	MISC. STATE REVENUE	4,591,812	<b>3,300,000</b>	(1,291,812)
3397	000	CHARTER SCHOOL CAP OUTLAY FUNDING	129,764	<b>0</b>	(129,764)
	TOTAL	STATE SOURCES	\$346,230,518	<b>\$365,689,205</b>	\$19,458,687
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	278,894,124	<b>294,979,006</b>	16,084,882
3421	000	TAX REDEMPTIONS	500,000	<b>500,000</b>	0
3424	000	TUITION AND MATRICULATION	890,770		(890,770)
3425	000	RENTAL INCOME	5,800,000	<b>900,000</b>	(4,900,000)
3430	000	INTEREST INCOME	2,101,824	<b>2,250,000</b>	148,176
346X	000	STUDENT FEES	55,808	<b>1,900,000</b>	1,844,192
3481	000	CHARGES FOR SERVICES	1,459,160	<b>1,459,160</b>	0
3490	000	MISCELLANEOUS LOCAL SOURCES	7,809,443	<b>4,500,000</b>	(3,309,443)
	TOTAL	LOCAL SOURCES	\$297,511,129	<b>\$306,488,166</b>	\$8,977,037
	<b>TOTAL</b>	<b>ESTIMATED REVENUE</b>	<b>\$645,817,715</b>	<b>\$676,762,371</b>	<b>\$30,944,656</b>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	9,068,000	<b>7,400,000</b>	(1,668,000)
		TOTAL TRANSFERS	<u>\$9,068,000</u>	<u><b>\$7,400,000</b></u>	<u>(\$1,668,000)</u>
		<i>TOTAL OTHER FINANCING SOURCES</i>	<u>\$9,068,000</u>	<u><b>\$7,400,000</b></u>	<u>(\$1,668,000)</u>
		TOTAL ESTIMATED RESOURCES	<u>\$654,885,715</u>	<u><b>\$684,162,371</b></u>	<u>\$29,276,656</u>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	26,095,852	<b>23,800,000</b>	(2,295,852)
		COMMITTED	47,425,195	<b>33,300,000</b>	(14,125,195)
		UNOBLIGATED	9,200,000	<b>13,351,552</b>	4,151,552
		TOTAL BEGINNING FUND BALANCE	<u>\$82,721,047</u>	<u><b>\$70,451,552</b></u>	<u>(\$12,269,495)</u>
		TOTAL ANTICIPATED REVENUE AND FUND BALANCE	<u>\$737,606,762</u>	<u><b>\$754,613,923</b></u>	<u>\$17,007,161</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	217,949,161	<b>\$222,621,929</b>	\$4,672,768
5100	200	EMPLOYEE BENEFITS	57,455,154	<b>61,599,345</b>	4,144,191
5100	300	PURCHASED SERVICES	9,698,245	<b>8,105,150</b>	(1,593,095)
5100	400	ENERGY SERVICES	27,400	<b>25,400</b>	(2,000)
5100	500	MATERIALS & SUPPLIES	17,977,969	<b>15,951,691</b>	(2,026,278)
5100	600	CAPITAL EXPENDITURES	8,932,878	<b>5,552,695</b>	(3,380,183)
5100	700	OTHER EXPENSE	282,699	<b>142,234</b>	(140,465)
	TOTAL	REGULAR EDUCATION	<b>\$312,323,506</b>	<b>\$313,998,444</b>	\$1,674,938
		SPECIAL EDUCATION			
5200	100	SALARIES	74,967,443	<b>70,194,808</b>	(4,772,635)
5200	200	EMPLOYEE BENEFITS	21,922,369	<b>22,130,582</b>	208,213
5200	300	PURCHASED SERVICES	1,132,115	<b>1,702,312</b>	570,197
5200	500	MATERIALS & SUPPLIES	927,205	<b>243,707</b>	(683,498)
5200	600	CAPITAL EXPENDITURES	275,265	<b>46,127</b>	(229,138)
5200	700	OTHER EXPENSE	3,339	<b>3,204</b>	(135)
	TOTAL	SPECIAL EDUCATION	<b>\$99,227,736</b>	<b>\$94,320,740</b>	(\$4,906,996)
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,796,763	<b>18,174,603</b>	377,840
5300	200	EMPLOYEE BENEFITS	4,561,837	<b>4,891,169</b>	329,332
5300	300	PURCHASED SERVICES	413,185	<b>102,607</b>	(310,578)
5300	400	ENERGY SERVICES	261	<b>30</b>	(231)
5300	500	MATERIALS & SUPPLIES	913,264	<b>394,800</b>	(518,464)
5300	600	CAPITAL EXPENDITURES	631,724	<b>10,319</b>	(621,405)
5300	700	OTHER EXPENSE	11,173	<b>6,708</b>	(4,465)
	TOTAL	VOCATIONAL EDUCATION	<b>\$24,328,207</b>	<b>\$23,580,236</b>	(\$747,971)
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,762,485	<b>3,618,130</b>	(1,144,355)
5400	200	EMPLOYEE BENEFITS	1,005,019	<b>837,400</b>	(167,619)
5400	300	PURCHASED SERVICES	113,048	<b>175</b>	(112,873)
5400	500	MATERIALS & SUPPLIES	161,562	<b>5,719</b>	(155,843)
5400	600	CAPITAL EXPENDITURES	37,866	<b>281</b>	(37,585)
5400	700	OTHER EXPENSE	250		(250)
	TOTAL	ADULT CONTINUED EDUCATION	<b>\$6,080,230</b>	<b>\$4,461,705</b>	(\$1,618,525)
		OTHER INSTRUCTION			
5500	100	SALARIES	1,976,034	<b>43,650</b>	(1,932,384)
5500	200	EMPLOYEE BENEFITS	617,843	<b>49</b>	(617,794)
5500	300	PURCHASED SERVICES	1,129,917		(1,129,917)
5500	500	MATERIALS & SUPPLIES	417,805	<b>5,675</b>	(412,130)
5500	600	CAPITAL EXPENDITURES	29,964		(29,964)
	TOTAL	OTHER INSTRUCTION	<b>\$4,176,611</b>	<b>\$49,374</b>	(\$4,127,237)
	<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>		<b>\$446,136,290</b>	<b>\$436,410,499</b>	(\$9,725,791)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,195,485	<b>3,093,110</b>	(102,375)
6110	200	EMPLOYEE BENEFITS	838,130	<b>905,778</b>	67,648
6110	300	PURCHASED SERVICES	77,975	<b>52,972</b>	(25,003)
6110	500	MATERIALS & SUPPLIES	80,023	<b>7,138</b>	(72,885)
6110	600	CAPITAL EXPENDITURES	54,184		(54,184)
6110	700	OTHER EXPENSE	345,937		(345,937)
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$4,591,734</b>	<b>\$4,058,998</b>	<b>(\$532,736)</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	11,914,055	<b>11,973,322</b>	59,267
6120	200	EMPLOYEE BENEFITS	3,017,185	<b>3,306,833</b>	289,648
6120	300	PURCHASED SERVICES	77,558	<b>16,801</b>	(60,757)
6120	500	MATERIALS & SUPPLIES	75,773	<b>41,434</b>	(34,339)
6120	600	CAPITAL EXPENDITURES	19,597	<b>1,688</b>	(17,909)
6120	700	OTHER EXPENSE	1,884	<b>659</b>	(1,225)
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$15,106,052</b>	<b>\$15,340,737</b>	<b>\$234,685</b>
		HEALTH SERVICES			
6130	100	SALARIES	1,022,259	<b>657,898</b>	(364,361)
6130	200	EMPLOYEE BENEFITS	279,342	<b>213,166</b>	(66,176)
6130	300	PURCHASED SERVICES	40,933	<b>19,451</b>	(21,482)
6130	500	MATERIALS & SUPPLIES	113,484	<b>8,677</b>	(104,807)
6130	600	CAPITAL OUTLAY	10,834	<b>240</b>	(10,594)
6130	700	OTHER EXPENSE	5,531	<b>1,969</b>	(3,562)
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$1,472,383</b>	<b>\$901,401</b>	<b>(\$570,982)</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,963,822	<b>2,719,303</b>	(244,519)
6140	200	EMPLOYEE BENEFITS	707,682	<b>720,062</b>	12,380
6140	300	PURCHASED SERVICES	51,420	<b>63,848</b>	12,428
6140	500	MATERIALS & SUPPLIES	156,584	<b>38,270</b>	(118,314)
6140	600	CAPITAL EXPENDITURES	97,034	<b>2,000</b>	(95,034)
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$3,976,542</b>	<b>\$3,543,483</b>	<b>(\$433,059)</b>
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	1,725		(1,725)
6150	500	MATERIALS & SUPPLIES	52,977		(52,977)
6150	600	CAPITAL EXPENDITURES	236		(236)
6150	700	OTHER EXPENSE	1,855		(1,855)
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$56,793</b>	<b>\$0</b>	<b>(\$56,793)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,701,843	<b>3,723,820</b>	21,977
6190	200	EMPLOYEE BENEFITS	1,023,980	<b>1,143,350</b>	119,370
6190	300	PURCHASED SERVICES	29,746	<b>12,450</b>	(17,296)
6190	500	MATERIALS & SUPPLIES	53,295	<b>25,698</b>	(27,597)
6190	600	CAPITAL EXPENDITURES	44,975	<b>16,752</b>	(28,223)
6190	700	OTHER EXPENSE	448		(448)
	TOTAL	OTHER PUPIL PERSONNEL SVC	<b>\$4,854,287</b>	<b>\$4,922,070</b>	\$67,783
	<i>SUBTOTAL - PUPIL SERVICES</i>		<b>\$30,057,791</b>	<b>\$28,766,689</b>	<b>(\$1,291,102)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,424,933	<b>7,810,708</b>	(614,225)
6200	200	EMPLOYEE BENEFITS	2,279,895	<b>2,313,764</b>	33,869
6200	300	PURCHASED SERVICES	100,244	<b>66,146</b>	(34,098)
6200	400	ENERGY SERVICES	1,000	<b>700</b>	(300)
6200	500	MATERIALS & SUPPLIES	231,788	<b>123,796</b>	(107,992)
6200	600	CAPITAL EXPENDITURES	1,488,336	<b>838,990</b>	(649,346)
6200	700	OTHER EXPENSE	2,374	<b>1,812</b>	(562)
	TOTAL	INSTRUCTIONAL MEDIA	<b>\$12,528,570</b>	<b>\$11,155,916</b>	<b>(\$1,372,654)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	8,674,360	<b>6,343,673</b>	(2,330,687)
6300	200	EMPLOYEE BENEFITS	2,230,380	<b>1,770,559</b>	(459,821)
6300	300	PURCHASED SERVICES	850,397	<b>210,256</b>	(640,141)
6300	500	MATERIALS & SUPPLIES	950,674	<b>3,564,208</b>	2,613,534
6300	600	CAPITAL EXPENDITURES	109,061	<b>25,999</b>	(83,062)
6300	700	OTHER EXPENSE	27,001	<b>24,335</b>	(2,666)
	TOTAL	CURRICULUM & INSTRUCTION	<b>\$12,841,873</b>	<b>\$11,939,030</b>	<b>(\$902,843)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,547,618	<b>1,305,338</b>	(242,280)
6400	200	EMPLOYEE BENEFITS	255,558	<b>234,193</b>	(21,365)
6400	300	PURCHASED SERVICES	1,176,443	<b>514,413</b>	(662,030)
6400	500	MATERIALS & SUPPLIES	1,308,059	<b>759,792</b>	(548,267)
6400	600	CAPITAL EXPENDITURES	270,872	<b>12,403</b>	(258,469)
6400	700	OTHER EXPENSE	10,677	<b>11,160</b>	483
	TOTAL	STAFF DEVELOPMENT	<b>\$4,569,227</b>	<b>\$2,837,299</b>	<b>(\$1,731,928)</b>
		SCHOOL BOARD			
7100	100	SALARIES	624,200	<b>655,332</b>	31,132
7100	200	EMPLOYEE BENEFITS	326,521	<b>375,589</b>	49,068
7100	300	PURCHASED SERVICES	168,062	<b>264,465</b>	96,403
7100	500	MATERIALS & SUPPLIES	24,113	<b>17,038</b>	(7,075)
7100	600	CAPITAL EXPENDITURES	7,292	<b>65</b>	(7,227)
7100	700	OTHER EXPENSE	35,706	<b>35,646</b>	(60)
	TOTAL	SCHOOL BOARD	<b>\$1,185,894</b>	<b>\$1,348,135</b>	\$162,241

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,013,936	<b>3,841,360</b>	(172,576)
7200	200	EMPLOYEE BENEFITS	1,053,429	<b>1,108,531</b>	55,102
7200	300	PURCHASED SERVICES	644,463	<b>591,158</b>	(53,305)
7200	400	ENERGY SERVICES	625	<b>625</b>	0
7200	500	MATERIALS & SUPPLIES	175,402	<b>110,264</b>	(65,138)
7200	600	CAPITAL EXPENDITURES	113,714	<b>4,485</b>	(109,229)
7200	700	OTHER EXPENSE	83,150	<b>82,725</b>	(425)
	TOTAL	GENERAL ADMINISTRATION	<b>\$6,084,719</b>	<b>\$5,739,148</b>	<b>(\$345,571)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	36,154,177	<b>36,869,736</b>	715,559
7300	200	EMPLOYEE BENEFITS	10,231,559	<b>11,384,827</b>	1,153,268
7300	300	PURCHASED SERVICES	1,119,658	<b>329,481</b>	(790,177)
7300	500	MATERIALS & SUPPLIES	538,364	<b>234,438</b>	(303,926)
7300	600	CAPITAL EXPENDITURES	263,072	<b>51,940</b>	(211,132)
7300	700	OTHER EXPENSE	35,935	<b>32,420</b>	(3,515)
	TOTAL	SCHOOL ADMINISTRATION	<b>\$48,342,765</b>	<b>\$48,902,842</b>	<b>\$560,077</b>
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	22,935	<b>3,556,660</b>	3,533,725
7400	200	EMPLOYEE BENEFITS	3,857	<b>1,250,342</b>	1,246,485
7400	300	PURCHASED SERVICES	76,350	<b>32,158</b>	(44,192)
7400	400	ENERGY SERVICES	862	<b>118</b>	(744)
7400	500	MATERIALS	24,634	<b>9,585</b>	(15,049)
7400	600	CAPITAL EXPENDITURES	739,461	<b>217,086</b>	(522,375)
7400	700	OTHER EXPENSE	1,512	<b>190</b>	(1,322)
	TOTAL	FACILITIES ACQ. & CONST.	<b>\$869,611</b>	<b>\$5,066,139</b>	<b>\$4,196,528</b>
		FISCAL SERVICES			
7500	100	SALARIES	2,321,716	<b>2,386,258</b>	64,542
7500	200	EMPLOYEE BENEFITS	658,257	<b>720,114</b>	61,857
7500	300	PURCHASED SERVICES	304,802	<b>108,138</b>	(196,664)
7500	500	MATERIALS	43,372	<b>60,184</b>	16,812
7500	600	CAPITAL EXPENDITURES	15,139	<b>2,800</b>	(12,339)
7500	700	OTHER EXPENSE	2,379,808	<b>2,531,825</b>	152,017
	TOTAL	FISCAL SERVICES	<b>\$5,723,094</b>	<b>\$5,809,319</b>	<b>\$86,225</b>
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	758,715	<b>757,849</b>	(866)
7710	200	EMPLOYEE BENEFITS	188,269	<b>202,876</b>	14,607
7710	300	PURCHASED SERVICES	272,577	<b>89,585</b>	(182,992)
7710	500	MATERIALS & SUPPLIES	112,701	<b>51,310</b>	(61,391)
7710	600	CAPITAL EXPENDITURES	47,341	<b>23,350</b>	(23,991)
7710	700	OTHER EXPENSE	995	<b>495</b>	(500)
	TOTAL	PLANNING, RESEARCH & EVAL	<b>\$1,380,598</b>	<b>\$1,125,465</b>	<b>(\$255,133)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		INFORMATION SERVICES			
7720	100	SALARIES	486,895	<b>492,783</b>	5,888
7720	200	EMPLOYEE BENEFITS	138,584	<b>150,547</b>	11,963
7720	300	PURCHASED SERVICES	183,455	<b>38,160</b>	(145,295)
7720	500	MATERIALS & SUPPLIES	96,908	<b>68,003</b>	(28,905)
7720	600	CAPITAL EXPENDITURES	17,715	<b>1,450</b>	(16,265)
7720	700	OTHER EXPENSE	12,355	<b>1,855</b>	(10,500)
	TOTAL	INFORMATION SERVICES	<u>\$935,912</u>	<u><b>\$752,798</b></u>	<u>(\$183,114)</u>
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,315,337	<b>3,252,732</b>	(62,605)
7730	200	EMPLOYEE BENEFITS	1,252,525	<b>1,365,177</b>	112,652
7730	300	PURCHASED SERVICES	942,526	<b>779,712</b>	(162,814)
7730	500	MATERIALS & SUPPLIES	354,736	<b>248,988</b>	(105,748)
7730	600	CAPITAL EXPENDITURES	84,823	<b>50,700</b>	(34,123)
7730	700	OTHER EXPENSE	12,057	<b>7,596</b>	(4,461)
	TOTAL	STAFF PERSONNEL SERVICES	<u>\$5,962,004</u>	<u><b>\$5,704,905</b></u>	<u>(\$257,099)</u>
		DATA PROCESSING SERVICES			
7750	100	SALARIES	3,016,453	<b>2,880,832</b>	(135,621)
7750	200	EMPLOYEE BENEFITS	797,294	<b>830,005</b>	32,711
7750	300	PURCHASED SERVICES	1,148,567	<b>1,085,500</b>	(63,067)
7750	400	ENERGY SERVICES	500	<b>500</b>	0
7750	500	MATERIALS & SUPPLIES	134,206	<b>67,919</b>	(66,287)
7750	600	CAPITAL EXPENDITURES	316,754	<b>23,525</b>	(293,229)
7750	700	OTHER EXPENSE	500	<b>500</b>	0
	TOTAL	DATA PROCESSING SERVICES	<u>\$5,414,274</u>	<u><b>\$4,888,781</b></u>	<u>(\$525,493)</u>
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,922,201	<b>2,015,682</b>	93,481
7760	200	EMPLOYEE BENEFITS	601,224	<b>669,845</b>	68,621
7760	300	PURCHASED SERVICES	640,802	<b>370,665</b>	(270,137)
7760	400	ENERGY SERVICES	19,761	<b>19,761</b>	0
7760	500	MATERIALS & SUPPLIES	354,331	<b>241,210</b>	(113,121)
7760	600	CAPITAL EXPENDITURES	33,337	<b>42,500</b>	9,163
7760	700	OTHER EXPENSE	88,565	<b>143,565</b>	55,000
	TOTAL	OTHER CENTRAL SERVICES	<u>\$3,660,221</u>	<u><b>\$3,503,228</b></u>	<u>(\$156,993)</u>
		<b>SUBTOTAL - CENTRAL SERVICES</b>	<u><b>\$17,353,009</b></u>	<u><b>\$15,975,177</b></u>	<u><b>(\$1,377,832)</b></u>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,500,957	<b>22,007,558</b>	4,506,601
7800	200	EMPLOYEE BENEFITS	6,078,211	<b>9,147,207</b>	3,068,996
7800	300	PURCHASED SERVICES	292,844	<b>91,927</b>	(200,917)
7800	400	ENERGY SERVICES	1,711,013	<b>1,583,410</b>	(127,603)
7800	500	MATERIALS & SUPPLIES	1,029,261	<b>1,036,654</b>	7,393
7800	600	CAPITAL EXPENDITURES	37,452		(37,452)
7800	700	OTHER EXPENSE	21,938	<b>6,000</b>	(15,938)
	TOTAL	PUPIL TRANSPORTATION	<u>\$26,671,676</u>	<u><b>\$33,872,756</b></u>	<u>\$7,201,080</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		OPERATION OF PLANT			
7900	100	SALARIES	21,090,499	<b>21,992,376</b>	901,877
7900	200	EMPLOYEE BENEFITS	8,834,409	<b>9,898,907</b>	1,064,498
7900	300	PURCHASED SERVICES	13,788,147	<b>13,810,924</b>	22,777
7900	400	ENERGY SERVICES	17,534,140	<b>17,549,716</b>	15,576
7900	500	MATERIALS & SUPPLIES	1,360,770	<b>487,236</b>	(873,534)
7900	600	CAPITAL EXPENDITURES	189,310	<b>1,868</b>	(187,442)
7900	700	OTHER EXPENSE	1,520,128	<b>1,707,238</b>	187,110
	TOTAL	OPERATION OF PLANT	<b>\$64,317,403</b>	<b>\$65,448,265</b>	\$1,130,862
		MAINTENANCE OF PLANT			
8100	100	SALARIES	4,212,716	<b>4,743,453</b>	530,737
8100	200	EMPLOYEE BENEFITS	3,124,970	<b>3,345,845</b>	220,875
8100	300	PURCHASED SERVICES	4,376,466	<b>1,816,647</b>	(2,559,819)
8100	400	ENERGY SERVICES	177,190	<b>95,149</b>	(82,041)
8100	500	MATERIALS & SUPPLIES	3,847,464	<b>2,316,285</b>	(1,531,179)
8100	600	CAPITAL EXPENDITURES	445,896	<b>29,372</b>	(416,524)
8100	700	OTHER EXPENSE	4,415,243	<b>6,485,117</b>	2,069,874
	TOTAL	MAINTENANCE OF PLANT	<b>\$20,599,945</b>	<b>\$18,831,868</b>	(\$1,768,077)
		COMMUNITY SERVICES			
9100	100	SALARIES	901,673	<b>492,037</b>	(409,636)
9100	200	EMPLOYEE BENEFITS	162,063	<b>224,662</b>	62,599
9100	300	PURCHASED SERVICES	182,019	<b>114,009</b>	(68,010)
9100	500	MATERIALS & SUPPLIES	296,148	<b>29,587</b>	(266,561)
9100	600	CAPITAL EXPENDITURES	80,732	<b>3,700</b>	(77,032)
9100	700	OTHER EXPENSE	363,981	<b>15,760</b>	(348,221)
	TOTAL	COMMUNITY SERVICES	<b>\$1,986,616</b>	<b>\$879,755</b>	(\$1,106,861)
		TRANSFER OF FUNDS			
9700	900	TRANSFERS			0
	TOTAL	TRANSFER OF FUNDS	<b>\$0</b>	<b>\$0</b>	\$0
	TOTAL	APPROPRIATIONS	<b>\$699,268,483</b>	<b>\$692,982,837</b>	(\$6,285,646)



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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>6,400,000</b>	6,400,000
		INVENTORY	3,900,000	<b>3,900,000</b>	0
		BLAIR ESTATE	148,886	<b>200,000</b>	51,114
		CENTRAL PRINTING FUND BALANCE	1,300,000	<b>1,300,000</b>	0
	TOTAL	OBLIGATED	<b>\$5,348,886</b>	<b>\$23,800,000</b>	\$18,451,114
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	20,876,203	<b>15,900,000</b>	(4,976,203)
		WORKFORCE DEVELOPMENT	3,600,000	<b>5,600,000</b>	2,000,000
		FEFP ADJUSTMENT RESERVE	1,000,000	<b>5,100,000</b>	4,100,000
		RESERVE FOR PERFORMANCE	1,800,000	<b>800,000</b>	(1,000,000)
		MEDICAID	850,000	<b>800,000</b>	(50,000)
		FTE AUDIT RESERVE	550,000	<b>600,000</b>	50,000
		RESERVE FOR OUTSIDE AUDITORS	350,000	<b>400,000</b>	50,000
	TOTAL	COMMITTED	<b>\$29,626,203</b>	<b>\$29,200,000</b>	(\$426,203)
		<u>UNOBLIGATED</u>			
		CONTINGENCY (.44 %)	3,200,000	<b>7,700,000</b>	4,500,000
		UNOBLIGATED - LAPSE	163,190	<b>931,086</b>	767,896
	TOTAL	UNOBLIGATED	<b>\$3,363,190</b>	<b>\$8,631,086</b>	\$5,267,896
	TOTAL	ENDING FUND BALANCE	<b>\$38,338,279</b>	<b>\$61,631,086</b>	\$23,292,807
	TOTAL	APPROPRIATIONS & FUND BALANCE	<b>\$737,606,762</b>	<b>\$754,613,923</b>	\$17,007,161

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED		<b>\$800,000</b>	\$800,000
3325	000	INTEREST ON UNDISTRIBUTED	800,000		(\$800,000)
3341	000	RACING COMMISSION FUNDS	58,000	<b>223,250</b>	165,250
3391	000	PUBLIC EDUCATION CAPITAL	12,184,723	<b>11,539,894</b>	(644,829)
	TOTAL	STATE SOURCES	<b>\$13,042,723</b>	<b>\$12,563,144</b>	(\$479,579)
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	86,744,314	<b>94,499,121</b>	7,754,807
3418	400	LOCAL SALES TAX		<b>6,500,000</b>	6,500,000
3431	400	INTEREST INCOME	6,456,000	<b>3,500,000</b>	(2,956,000)
3490	000	MISCELLANEOUS LOCAL SOURCES	42,098		(42,098)
3497	000	REFUNDS OF PRIOR YEAR	34,711		(34,711)
	TOTAL	LOCAL SOURCES	<b>\$93,277,123</b>	<b>\$104,499,121</b>	\$11,221,998
		TRANSFERS			
3630	000	TRANSFERS FROM CAPITAL	1,498,786		(1,498,786)
	TOTAL	TRANSFERS	<b>\$1,498,786</b>	<b>\$0</b>	(\$1,498,786)
	TOTAL	ESTIMATED REVENUE	<b>\$107,818,632</b>	<b>\$117,062,265</b>	\$9,243,633
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	138,269,886	<b>180,789,617</b>	42,519,731
		COMMITTED	67,480,782		(67,480,782)
	TOTAL	BEGINNING FUND BALANCE	<b>\$205,750,668</b>	<b>\$180,789,617</b>	(\$24,961,051)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$313,569,300</b>	<b>\$297,851,882</b>	(\$15,717,418)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$299,065,757	<b>\$124,626,538</b>	(\$174,439,219)
	TOTAL	FACILITIES ACQ. & CONST.	\$299,065,757	<b>\$124,626,538</b>	(\$174,439,219)
9200	700	DEBT SERVICES OTHER EXPENSES	0	<b>495,979</b>	495,979
	TOTAL	DEBT SERVICES	\$0	<b>\$495,979</b>	\$495,979
9700	900	TRANSFER OF FUNDS TRANSFERS	10,566,786	<b>7,400,000</b>	(3,166,786)
	TOTAL	TRANSFER OF FUNDS	\$10,566,786	<b>\$7,400,000</b>	(\$3,166,786)
*	TOTAL	APPROPRIATIONS	\$309,632,543	<b>\$132,522,517</b>	(\$177,110,026)
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	3,936,757	<b>165,329,365</b>	161,392,608
		UNOBLIGATED			0
*	TOTAL	ENDING FUND BALANCE	\$3,936,757	<b>\$165,329,365</b>	\$161,392,608
	TOTAL	APPROPRIATIONS & FD BALANCE	\$313,569,300	<b>\$297,851,882</b>	(\$15,717,418)

\* Note: 2003-04 Encumbrances and Unencumbered Carry Forwards are included in Ending Fund Balance; these will be included in appropriations for Final Public Hearing (2002-03) appropriations included carry forwards).

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC-TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3322	000	C.O. & D.S. WITHHELD FOR DEBT SERV.	\$3,980,847	<b>\$4,038,173</b>	\$57,326
	TOTAL	STATE SOURCES	\$3,980,847	<b>\$4,038,173</b>	\$57,326
		LOCAL SOURCES			
3431	000	INTEREST		<b>17,500</b>	17,500
	TOTAL	LOCAL SOURCES	\$0	<b>\$17,500</b>	\$17,500
	TOTAL	ESTIMATED REVENUE	\$3,980,847	<b>\$4,055,673</b>	\$74,826
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN COMMITTED	\$1,951,682	<b>\$1,943,529</b>	(\$8,153)
		UNOBLIGATED			0
	TOTAL	BEGINNING FUND BALANCE	\$1,951,682	<b>\$1,943,529</b>	(\$8,153)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$5,932,529</b>	<b>\$5,999,202</b>	\$66,673
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	\$4,037,693	<b>\$4,056,023</b>	\$18,330
	TOTAL	DEBT SERVICES	\$4,037,693	<b>\$4,056,023</b>	\$18,330
	TOTAL	APPROPRIATIONS	\$4,037,693	<b>\$4,056,023</b>	\$18,330
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END COMMITTED	\$1,894,836	<b>\$1,943,179</b>	\$48,343
		UNOBLIGATED			
	TOTAL	ENDING FUND BALANCE	\$1,894,836	<b>\$1,943,179</b>	\$48,343
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$5,932,529</b>	<b>\$5,999,202</b>	\$66,673

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</b>					
3199	000	FEDERAL DIRECT OTHER MISC FEDERAL DIRECT	\$10,305,641	<b>\$483,304</b>	(\$9,822,337)
	TOTAL	FEDERAL DIRECT	\$10,305,641	<b>\$483,304</b>	(\$9,822,337)
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,570,399	<b>26,581</b>	(2,543,818)
3226	000	EISENHOWER MATH & SCIENCE	359,825	<b>111,568</b>	(248,257)
3227	000	DRUG FREE SCHOOLS	1,371,816	<b>9,066</b>	(1,362,750)
3230	000	DISABILITIES EDUCATION ACT	27,947,298	<b>1,836,267</b>	(26,111,031)
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	27,109,117	<b>527,463</b>	(26,581,654)
3251	000	ADULT BASIC EDUCATION	971,802	<b>45,953</b>	(925,849)
3270	000	ECIA CHAPTER II	1,607,581	<b>13,973</b>	(1,593,608)
329X	000	OTHER FEDERAL THRU STATE	12,259,588	<b>407,385</b>	(11,852,203)
	TOTAL	FEDERAL THRU STATE	\$74,197,426	<b>\$2,978,256</b>	(\$71,219,170)
	TOTAL	ANTICIPATED REVENUE	\$84,503,067	<b>\$3,461,560</b>	(\$81,041,507)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	\$11,612,255		(\$11,612,255)
5100	200	EMPLOYEE BENEFITS	3,486,685		(3,486,685)
5100	300	PURCHASED SERVICES	1,217,199		(1,217,199)
5100	500	MATERIALS & SUPPLIES	7,268,855	<b>1,451,112</b>	(5,817,743)
5100	600	CAPITAL EXPENDITURES	5,608,666		(5,608,666)
5100	700	OTHER EXPENSE	18,910		(18,910)
	TOTAL	REGULAR EDUCATION	<u>\$29,212,570</u>	<u><b>\$1,451,112</b></u>	<u>(\$27,761,458)</u>
		SPECIAL EDUCATION			
5200	100	SALARIES	3,435,334		(3,435,334)
5200	200	EMPLOYEE BENEFITS	1,456,236		(1,456,236)
5200	300	PURCHASED SERVICES	503,686		(503,686)
5200	500	MATERIALS & SUPPLIES	5,885,000	<b>1,835,873</b>	(4,049,127)
5200	600	CAPITAL EXPENDITURES	1,250,953		(1,250,953)
	TOTAL	SPECIAL EDUCATION	<u>\$12,531,209</u>	<u><b>\$1,835,873</b></u>	<u>(\$10,695,336)</u>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	312,474		(312,474)
5300	200	EMPLOYEE BENEFITS	65,799		(65,799)
5300	300	PURCHASED SERVICES	286,544		(286,544)
5300	500	MATERIALS & SUPPLIES	221,734	<b>65,812</b>	(155,922)
5300	600	CAPITAL EXPENDITURES	999,450		(999,450)
5300	700	OTHER EXPENSE	34,779		(34,779)
	TOTAL	VOCATIONAL EDUCATION	<u>\$1,920,780</u>	<u><b>\$65,812</b></u>	<u>(\$1,854,968)</u>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	252,771		(252,771)
5400	200	EMPLOYEE BENEFITS	58,521		(58,521)
5400	300	PURCHASED SERVICES	151,237	<b>42</b>	(151,195)
5400	500	MATERIALS & SUPPLIES	185,765	<b>6,680</b>	(179,085)
5400	600	CAPITAL EXPENDITURES	166,098		(166,098)
5400	700	OTHER EXPENSE	1,715		(1,715)
	TOTAL	ADULT CONTINUED EDUCATION	<u>\$816,107</u>	<u><b>\$6,722</b></u>	<u>(\$809,385)</u>
		OTHER INSTRUCTION			
5500	100	SALARIES	80,463		(80,463)
5500	200	EMPLOYEE BENEFITS	19,432		(19,432)
5500	300	PURCHASED SERVICES	72,080		(72,080)
5500	500	MATERIALS & SUPPLIES	176,215	<b>13,405</b>	(162,810)
5500	600	CAPITAL EXPENDITURES	119,296		(119,296)
	TOTAL	OTHER INSTRUCTION	<u>\$467,486</u>	<u><b>\$13,405</b></u>	<u>(\$454,081)</u>
	<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>		<u><b>\$44,948,152</b></u>	<u><b>\$3,372,924</b></u>	<u><b>(\$41,575,228)</b></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	820,655		(820,655)
6110	200	EMPLOYEE BENEFITS	192,100		(192,100)
6110	300	PURCHASED SERVICES	1,600		(1,600)
6110	500	MATERIALS & SUPPLIES	678,054		(678,054)
	TOTAL	ATTENDANCE & SOCIAL WORK	\$1,692,409	\$0	(\$1,692,409)
		GUIDANCE SERVICES			
6120	100	SALARIES	162,881		(162,881)
6120	200	EMPLOYEE BENEFITS	63,274		(63,274)
6120	300	PURCHASED SERVICES	646		(646)
6120	600	CAPITAL EXPENDITURES	725		(725)
	TOTAL	GUIDANCE SERVICES	\$227,526	\$0	(\$227,526)
		HEALTH SERVICES			
6130	100	SALARIES	677,536		(677,536)
6130	200	EMPLOYEE BENEFITS	159,000		(159,000)
6130	300	PURCHASED SERVICES	8,700		(8,700)
6130	500	MATERIALS & SUPPLIES	7,722		(7,722)
6130	600	CAPITAL OUTLAY	25,578		(25,578)
	TOTAL	HEALTH SERVICES	\$878,536	\$0	(\$878,536)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	567,503		(567,503)
6140	200	EMPLOYEE BENEFITS	112,425		(112,425)
6140	300	PURCHASED SERVICES			0
6140	500	MATERIALS & SUPPLIES			0
	TOTAL	PSYCHOLOGICAL SERVICES	\$679,928	\$0	(\$679,928)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	243,976		(243,976)
6150	200	EMPLOYEE BENEFITS	192,772		(192,772)
6150	300	PURCHASED SERVICES	6,604		(6,604)
6150	500	MATERIALS & SUPPLIES	295,744		(295,744)
6150	600	CAPITAL OUTLAY	13,010		(13,010)
6150	700	OTHER EXPENSES	50		(50)
	TOTAL	PARENTAL INVOLVEMENT	\$752,156	\$0	(\$752,156)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,967,140		(1,967,140)
6190	200	EMPLOYEE BENEFITS	529,926		(529,926)
6190	300	PURCHASED SERVICES	749,165		(749,165)
6190	500	MATERIALS & SUPPLIES	32,710		(32,710)
6190	600	CAPITAL OUTLAY	10,234		(10,234)
6190	700	OTHER EXPENSES	1,417		(1,417)
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$3,290,592	\$0	(\$3,290,592)
		<b>SUBTOTAL - PUPIL SERVICES</b>	<b>\$7,521,147</b>	<b>\$0</b>	<b>(\$7,521,147)</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNCTION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	1,070,072		(1,070,072)
6200	200	EMPLOYEE BENEFITS	337,085		(337,085)
6200	300	PURCHASED SERVICES	11,319		(11,319)
6200	500	MATERIALS & SUPPLIES	970		(970)
6200	600	CAPITAL EXPENDITURES	161,081		(161,081)
	<b>TOTAL</b>	<b>INSTRUCTIONAL MEDIA</b>	<b>\$1,580,527</b>	<b>\$0</b>	<b>(\$1,580,527)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	11,692,381		(11,692,381)
6300	200	EMPLOYEE BENEFITS	4,348,447		(4,348,447)
6300	300	PURCHASED SERVICES	805,420		(805,420)
6300	400	ENERGY	15,300		
6300	500	MATERIALS & SUPPLIES	1,046,815	<b>395</b>	(1,046,815)
6300	600	CAPITAL EXPENDITURES	270,510		(270,510)
6300	700	OTHER EXPENSE	1,120		(1,120)
	<b>TOTAL</b>	<b>CURRICULUM &amp; INSTRUCTION</b>	<b>\$18,179,993</b>	<b>\$395</b>	<b>(\$18,179,598)</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,151,800		(2,151,800)
6400	200	EMPLOYEE BENEFITS	410,592		(410,592)
6400	300	PURCHASED SERVICES	1,248,169		(1,248,169)
6400	500	MATERIALS & SUPPLIES	1,252,409	<b>47,195</b>	(1,205,214)
6400	600	CAPITAL EXPENDITURES	300,300		(300,300)
6400	700	OTHER EXPENSE	70,847		(70,847)
	<b>TOTAL</b>	<b>STAFF DEVELOPMENT</b>	<b>\$5,434,117</b>	<b>\$47,195</b>	<b>(\$5,386,922)</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	154,415		(154,415)
7200	200	EMPLOYEE BENEFITS	35,335		(35,335)
7200	300	PURCHASED SERVICES	49,943		
7200	500	MATERIALS & SUPPLIES	82,141		(82,141)
7200	700	OTHER EXPENSE	3,168,967		(3,168,967)
	<b>TOTAL</b>	<b>GENERAL ADMINISTRATION</b>	<b>\$3,490,801</b>	<b>\$0</b>	<b>(\$3,490,801)</b>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	211,436		(211,436)
7300	200	EMPLOYEE BENEFITS	47,384		(47,384)
7300	300	PURCHASED SERVICES	116,995	<b>12,687</b>	(104,308)
7300	500	MATERIALS & SUPPLIES	10,338		(10,338)
7300	600	CAPITAL EXPENDITURES	34,482		(34,482)
7300	700	OTHER EXPENSE	334		(334)
	<b>TOTAL</b>	<b>SCHOOL ADMINISTRATION</b>	<b>\$420,969</b>	<b>\$12,687</b>	<b>(\$408,282)</b>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	770,664		(770,664)
	<b>TOTAL</b>	<b>FACILITIES ACQ. &amp; CONST.</b>	<b>\$770,664</b>	<b>\$0</b>	<b>(\$770,664)</b>



PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
7500	100	FISCAL SVC SALARIES	29,973		(29,973)
	200	EMPLOYEE BENEFITS	10,492		(10,492)
	TOTAL	FISCAL SVC	\$40,465	\$0	(\$40,465)
7710	300	PLANNING, RESEARCH & EVALUATION PURCHASED SERVICES	30,700		(30,700)
7710	600	CAPITAL EXPENDITURES	4,825		(4,825)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$35,525	\$0	(\$35,525)
7720	300	INFORMATION SERVICES PURCHASED SERVICES	\$15,000		(15,000)
	TOTAL	INFORMATION SERVICES	\$15,000	\$0	(\$15,000)
7730	100	STAFF SERVICES SALARIES	102,255		(102,255)
7730	200	EMPLOYEE BENEFITS	18,892		(18,892)
7730	300	PURCHASED SERVICES	101,653		(101,653)
7730	500	MATERIALS & SUPPLIES	8,822		(8,822)
7730	600	CAPITAL EXPENDITURES	20,108		(20,108)
7730	700	OTHER EXPENSE	90,600		(90,600)
	TOTAL	STAFF SERVICES	\$342,330	\$0	(\$342,330)
7750	100	DATA PROCESSING SERVICES SALARIES	31,675		(31,675)
7750	200	EMPLOYEE BENEFITS	7,325		(7,325)
7750	300	PURCHASED SERVICES	1,700		(1,700)
	TOTAL	DATA PROCESSING SERVICES	\$40,700	\$0	(\$40,700)
7760	100	CENTRAL SERVICES SALARIES	45,997	0	(45,997)
7760	200	EMPLOYEE BENEFITS	12,397	0	(12,397)
	TOTAL	CENTRAL SERVICES	\$58,394	\$0	(\$58,394)
7800	100	PUPIL TRANSPORTATION SALARIES			0
7800	300	PURCHASED SERVICES	54,295		(54,295)
7800	400	ENERGY SERVICES			0
	TOTAL	PUPIL TRANSPORTATION	\$54,295	\$0	(\$54,295)
7900	100	OPERATION OF PLANT SALARIES	5,233		(5,233)
7900	200	EMPLOYEE BENEFITS	5,237		(5,237)
7900	300	PURCHASED SERVICES	291,276		(291,276)
7900	400	ENERGY SERVICES	25,000		(25,000)
7900	500	MATERIALS & SUPPLIES	9,099		(9,099)
7900	600	CAPITAL EXPENDITURES	46,550		(46,550)
	TOTAL	OPERATION OF PLANT	\$382,395	\$0	(\$382,395)
8100	300	MAINTENANCE OF PLANT PURCHASED SERVICES	12,114		(12,114)
	TOTAL	MAINTENANCE OF PLANT	\$12,114	\$0	(\$12,114)

PINELLAS COUNTY SCHOOL BOARD

FUNCTION	OBJECT	DESCRIPTION	2002-03	2003-04	INCREASE/ (DECREASE)
			AMENDED BUDGET	RECOMMENDED BUDGET	
		COMMUNITY SERVICES			
9100	100	SALARIES	237,551		(237,551)
9100	200	EMPLOYEE BENEFITS	51,226		(51,226)
9100	300	PURCHASED SERVICES	67,684		(67,684)
9100	500	MATERIALS & SUPPLIES	128,306	<b>28,359</b>	(99,947)
9100	600	CAPITAL EXPENDITURES	10,581		(10,581)
9100	700	OTHER EXPENSE	680,131		(680,131)
	TOTAL	COMMUNITY SERVICES	<u>\$1,175,479</u>	<u><b>\$28,359</b></u>	<u>(\$1,147,120)</u>
	TOTAL	APPROPRIATIONS	<u><b>\$84,503,067</b></u>	<u><b>\$3,461,560</b></u>	<u>(\$81,041,507)</u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,841,259	<b>\$12,653,954</b>	(\$187,305)
3262	000	SCH BRKFST REIMBURSEMENT	2,960,907	<b>2,978,896</b>	17,989
3263	000	AFTER SCHOOL SNACK REIMB	242,018	<b>274,932</b>	32,914
3265	000	USDA DONATED COMMODITIES	1,600,000	<b>1,900,000</b>	300,000
3267	000	SUMMER FOOD SERVICE PROGRAM	6,688	<b>6,000</b>	(688)
	TOTAL	FEDERAL THRU STATE	<u>\$17,650,872</u>	<u><b>\$17,813,782</b></u>	<u>\$162,910</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	304,888	<b>304,888</b>	0
3338	000	SCHOOL LUNCH SUPPLEMENT	361,968	<b>361,968</b>	0
	TOTAL	STATE SOURCES	<u>\$666,856</u>	<u><b>\$666,856</b></u>	<u>\$0</u>
		LOCAL SOURCES			
3431	000	INTEREST INCOME	150,000	<b>150,000</b>	0
3451	000	STUDENT LUNCHES	7,966,525	<b>6,965,698</b>	(1,000,827)
3452	000	STUDENT BREAKFAST	168,935	<b>147,892</b>	(21,043)
3453	000	ADULT BREAKFAST/LUNCHES	741,232	<b>759,672</b>	18,440
3454	000	STUDENT AND ADULT AL A CARTA	6,148,128	<b>6,870,578</b>	722,450
3455	000	STUDENT SNACKS	150,894	<b>142,828</b>	(8,066)
3490	000	MISC LOCAL SOURCES	1,306,294	<b>747,045</b>	(559,249)
	TOTAL	LOCAL SOURCES	<u>\$16,632,008</u>	<u><b>\$15,783,713</b></u>	<u>(\$848,295)</u>
	TOTAL	ESTIMATED REVENUE	<u>\$34,949,736</u>	<u><b>\$34,264,351</b></u>	<u>(\$685,385)</u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			0
		OBLIGATED			
		COMMITTED	8,332,589	<b>9,521,737</b>	1,189,148
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	<u>\$8,332,589</u>	<u><b>\$9,521,737</b></u>	<u>\$1,189,148</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$43,282,325</u></u>	<u><u><b>\$43,786,088</b></u></u>	<u><u>\$503,763</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$14,355,763	<b>\$14,678,679</b>	\$322,916
7600	200	EMPLOYEE BENEFITS	5,632,238	<b>4,671,945</b>	(960,293)
7600	300	PURCHASED SERVICES	3,138,421	<b>2,337,487</b>	(800,934)
7600	400	ENERGY SERVICES	302,122	<b>329,722</b>	27,600
7600	500	MATERIALS & SUPPLIES	15,029,798	<b>14,027,836</b>	(1,001,962)
7600	600	CAPITAL EXPENDITURES	1,005,081	<b>957,425</b>	(47,656)
7600	700	OTHER EXPENSE	316,964	<b>370,245</b>	53,281
	TOTAL	FOOD SERVICE	<u>\$39,780,387</u>	<u><b>\$37,373,339</b></u>	<u>(\$2,407,048)</u>
	TOTAL	APPROPRIATIONS	<u>\$39,780,387</u>	<u><b>\$37,373,339</b></u>	<u>(\$2,407,048)</u>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	1,697,394	<b>1,819,881</b>	122,487
		EQUIPMENT RESERVE	750,000	<b>2,500,000</b>	1,750,000
		SUBTOTAL - COMMITTED	<u>\$2,447,394</u>	<u><b>\$4,319,881</b></u>	<u>\$1,872,487</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	1,054,544	<b>2,092,868</b>	1,038,324
	TOTAL	ENDING FUND BALANCE	<u>\$3,501,938</u>	<u><b>\$6,412,749</b></u>	<u>\$2,910,811</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$43,282,325</u></u>	<u><u><b>\$43,786,088</b></u></u>	<u><u>\$503,763</u></u>

PINELLAS COUNTY SCHOOL BOARD

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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	3,516,129	<b>4,429,870</b>	913,741
	TOTAL	BEGINNING FUND BALANCE	<b>\$3,516,129</b>	<b>\$4,429,870</b>	\$913,741
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$8,816,129</b>	<b>\$9,729,870</b>	\$913,741

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2002-03 AMENDED BUDGET</b>	<b>2003-04 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			\$0
	TOTAL	TRANSFER OF FUNDS	\$0	<b>\$0</b>	\$0
	TOTAL	APPROPRIATIONS	\$5,000,000	<b>\$5,000,000</b>	\$0
		FUND BALANCE			
2768	090	BUDGET RETAIN EARN-END	3,816,129	<b>4,729,870</b>	913,741
	TOTAL	ENDING FUND BALANCE	\$3,816,129	<b>\$4,729,870</b>	\$913,741
	TOTAL	APPROPRIATIONS & FD BALANCE	\$8,816,129	<b>\$9,729,870</b>	\$913,741

# APPENDIX

**PINELLAS COUNTY  
SCHOOL BOARD**

**GLOSSARY**

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Fiscal Year (FY):** The twelve month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2003, is Fiscal Year 2003.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program:** The FEFP defines a number of instructional programs that are used to account for and distribute funds. These programs, such as *Basic Education Grades K through 3*, *Vocational Job Preparatory*, and *Exceptional Education Support Level IV*, are intended to allocate funding based on the relative cost of providing differing types of instruction. For 2003-04, 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.