

# SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA

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

September 16, 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

**September 16, 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 Proposed 2003/04 Millage
  - b. Statements and Questions from the Public
  - c. School Board Discussion of Millage
  - d. Adoption of Final Millages for 2003/04
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. "Final" 2003/04 Budgets
  - a. Explanation of the Proposed 2003/04 Budgets, including Amendments to the Tentative Budgets Approved on July 29, 2003
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on Proposed Budget for 2003/04
    - 1) Additional Amendments to Proposed Budget
    - 2) Adoption of "Final" Budget for 2003/04
    - 3) Adoption of Resolution on 2003/04 Millage Rates and District Budget
8. Other Considerations & Concluding Comments
9. 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
July 29, 2003	First Public Hearing on the 2003-04 Budget and Millage Rates
August 5, 2003	School term begins
August 8, 2003	County Property Appraiser mails TRIM notices
August 19, 2003	Board adopts Tentative District Work Program
<b>September 16, 2003</b>	<b>Final Public Hearing on the 2003-04 Budget and Millage Rates Adopted budget shall include the district’s facilities work program</b>

# 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
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$	1,121,100
C. Actual property tax levy . . . . .	\$	384,617,169
<b>This year's proposed tax levy . . . . .</b>	<b>\$</b>	<b>409,976,975</b>

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	<b>3.88%</b>
Discretionary Local Effort	0.475	0.510	<b>7.37%</b>
Supplemental Millage	0.122	0.119	<b>-2.46%</b>
Capital Outlay Millage	1.861	2.000	<b>7.47%</b>
Total Millage	<u>7.863</u>	<u>8.243</u>	<b>4.84%</b>

**PINELLAS COUNTY SCHOOL BOARD**  
**SUMMARY OF PROPERTY TAX RATES**  
**1970/71 to 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% x \$ 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.

<b>Pinellas County School Property Taxes by Year - 1970/71 to 2003/04</b>					<b>1974/75 through</b>												
<b>Millage</b>	<b>1970/71</b>	<b>1971/72</b>	<b>1972/73</b>	<b>1973/74</b>	<b>Millage</b>	<b>1978/79</b>	<b>1979/80</b>	<b>1980/81</b>	<b>1981/82</b>	<b>1982/83</b>	<b>1983/84</b>	<b>1984/85</b>	<b>1985/86</b>	<b>1986/87</b>	<b>1987/88</b>		
Operating					Operating												
Operating (County)	10.00	10.00	10.00	9.30	Required Local Effort	6.40	5.15	4.804	4.512	3.708	4.400	4.376	4.426	5.183	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		Operating Subtotal	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		
<b>Total Millage</b>	<b>15.95</b>	<b>11.45</b>	<b>10.32</b>	<b>9.30</b>	<b>Total Millage</b>	<b>8.00</b>	<b>6.75</b>	<b>8.055</b>	<b>8.112</b>	<b>6.936</b>	<b>7.071</b>	<b>6.899</b>	<b>7.245</b>	<b>7.502</b>	<b>7.337</b>		
<b>Millage</b>	<b>1988/89</b>	<b>1989/90</b>	<b>1990/91</b>	<b>1991/92</b>	<b>1992/93</b>	<b>1993/94</b>	<b>1994/95</b>	<b>1995/96</b>	<b>1996/97</b>	<b>1997/98</b>	<b>1998/99</b>	<b>1999/00</b>	<b>2000/01</b>	<b>2001/02</b>	<b>2002/03</b>	<b>Proposer 2003/04</b>	
Operating																	
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>	
Operating Subtotal	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>	
<b>Total Millage</b>	<b>7.650</b>	<b>8.533</b>	<b>8.766</b>	<b>8.626</b>	<b>9.000</b>	<b>9.082</b>	<b>9.359</b>	<b>9.329</b>	<b>9.176</b>	<b>9.133</b>	<b>9.110</b>	<b>8.666</b>	<b>8.433</b>	<b>8.487</b>	<b>8.449</b>	<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**

TAX BASE	BUDGET 2002-2003		BUDGET 2003-2004		INCREASE/(DECREASE), FY04 vs FY03		
					Amount	Percent	
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>							
	<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>	<u>Revenue %</u>
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%
TOTAL	<u>8.449</u>	<u>\$366,451,355</u>	<u>8.243</u>	<u>\$389,478,127</u>	<u>-0.206</u>	<u>\$23,026,772</u>	6.3%

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>	<i>2003/04 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	\$82,021,935	9.2%
State	382,193,611	42.6%
Local	432,088,500	48.2%
<i>Subtotal, Revenue</i>	<u>\$896,304,046</u>	100.0%
<i>Transfers &amp; Balances</i>	264,014,115	
<b>GRAND TOTAL</b>	<u><u>\$1,160,318,161</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	\$746,241,569	\$760,943,100	\$14,701,531	2.0%
Debt Service	5,955,824	5,969,424	\$13,600	0.2%
Capital Outlay	313,650,532	281,728,483	(\$31,922,049)	-10.2%
Contracted Programs (c)	86,584,554	59,623,153	(\$26,961,401)	-31.1%
School Food Service (d)	42,706,543	42,412,798	(\$293,745)	-0.7%
Internal Service	17,193,137	9,641,203	(\$7,551,934)	-43.9%
<b>GRAND TOTAL</b>	<u>\$1,212,332,159</u>	<u>\$1,160,318,161</u>	<u>(\$52,013,998)</u>	-4.3%

**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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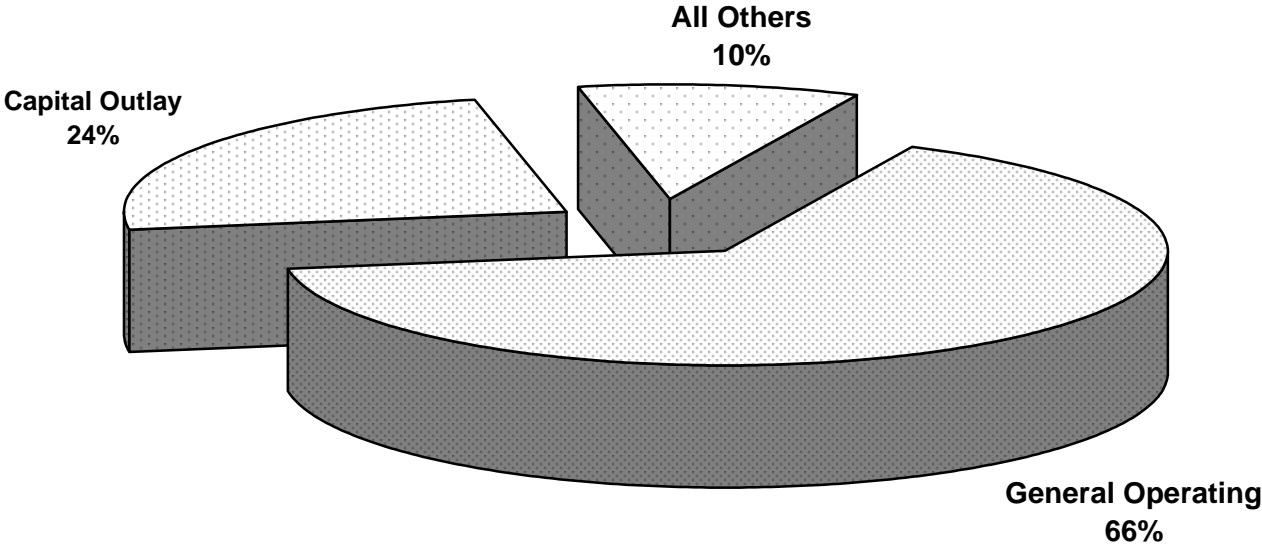
**8.243**

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.

2003/04 Tentative Budget As advertised in the St. Petersburg Times on July 26, 2003

**Pinellas County Schools  
2003-2004 Budget - All Funds  
\$1.160 Billion**



PINELLAS COUNTY SCHOOL BOARD  
**SUMMARY OF AMENDMENTS TO TENTATIVE 2003/2004  
 BUDGET**

Description	2002/2003 Budget (6/30/03)*	2003/2004 First Public Hearing (7/29/03)	2003/2004 Final Public Hearing (9/16/03)	Increase/ (Decrease)
	<i>*Per Final Amendment</i>			
<b>I. OPERATING FUND</b>				
(1) Revenues & Transfers In	\$661,506,032	\$684,162,371	\$684,162,371	\$0
(2) Beginning Fund Balance	84,735,537	70,451,552	76,780,729	\$6,329,177
(3) Total Revenues & Fund Balance	<u>\$746,241,569</u>	<u>\$754,613,923</u>	<u>\$760,943,100</u>	<u>\$6,329,177</u>
(4) Appropriations & Transfers Out	675,037,298	692,982,837	712,378,187	\$19,395,350
(5) Ending Fund Balance	71,204,271	61,631,086	48,564,913	(\$13,066,173)
(6) Total Appropriations & Fund Balance	<u>\$746,241,569</u>	<u>\$754,613,923</u>	<u>\$760,943,100</u>	<u>\$6,329,177</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources have been adjusted to reflect the latest available information for 2003/2004.
- (b) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2002/2003.
- (c) Encumbrances and Unencumbered Carry-Forwards (\$ 18.5 Million), which were included in 2003/2004 Ending Fund Balance for First Hearing, are now included in appropriations.
- (d) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Operating Budget, in accordance with previous Board directions.
- (e) 2002/2003 Budget adjusted to properly align function/object categories.

**II. DEBT SERVICE FUND**

(1) Revenues & Transfers In	\$4,004,142	\$4,055,673	\$4,055,673	\$0
(2) Beginning Fund Balance	1,951,682	1,943,529	1,913,751	(\$29,778)
(3) Total Revenues & Fund Balance	<u>\$5,955,824</u>	<u>\$5,999,202</u>	<u>\$5,969,424</u>	<u>(\$29,778)</u>
(4) Appropriations & Transfers Out	4,042,074	4,056,023	4,056,023	\$0
(5) Ending Fund Balance	1,913,750	1,943,179	1,913,401	(\$29,778)
(6) Total Appropriations & Fund Balance	<u>\$5,955,824</u>	<u>\$5,999,202</u>	<u>\$5,969,424</u>	<u>(\$29,778)</u>

**Reason(s) for Increase/Decrease:**

Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2002/2003.

PINELLAS COUNTY SCHOOL BOARD  
**SUMMARY OF AMENDMENTS TO TENTATIVE 2003/2004  
 BUDGET**

Description	2002/2003 Budget (6/30/03)*	2003/2004 First Public Hearing (7/29/03)	2003/2004 Final Public Hearing (9/16/03)	Increase/ (Decrease)
	<i>*Per Final Amendment</i>			
<b>III. CAPITAL OUTLAY FUND</b>				
(1) Revenues & Transfers In	\$107,899,864	\$117,062,265	\$116,298,498	(\$763,767)
(2) Beginning Fund Balance	205,750,668	180,789,617	165,429,985	(\$15,359,632)
(3) Total Revenues & Fund Balance	<u>\$313,650,532</u>	<u>\$297,851,882</u>	<u>\$281,728,483</u>	<u>(\$16,123,399)</u>
(4) Appropriations & Transfers Out	301,085,101	132,522,517	263,793,663	\$131,271,146
(5) Ending Fund Balance	12,565,431	165,329,365	17,934,820	(\$147,394,545)
(6) Total Appropriations & Fund Balance	<u>\$313,650,532</u>	<u>\$297,851,882</u>	<u>\$281,728,483</u>	<u>(\$16,123,399)</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance and appropriations have been updated to reflect final closeout for Fiscal Year 2002/2003.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Capital Outlay Budget.

**IV. CONTRACTED PROGRAMS FUND**

(1) Revenues & Transfers In	\$86,584,554	\$3,461,560	\$59,623,153	\$56,161,593
(2) Beginning Fund Balance	0	0	0	\$0
(3) Total Revenues & Fund Balance	<u>\$86,584,554</u>	<u>\$3,461,560</u>	<u>\$59,623,153</u>	<u>\$56,161,593</u>
(4) Appropriations & Transfers Out	\$86,584,554	\$3,461,560	\$59,623,153	\$56,161,593
(5) Ending Fund Balance	0	0	0	\$0
(6) Total Appropriations & Fund Balance	<u>\$86,584,554</u>	<u>\$3,461,560</u>	<u>\$59,623,153</u>	<u>\$56,161,593</u>

**Reason(s) for Increase/Decrease:**

- (a) Revenue sources and appropriations reflect initial grant project balances carried forward from Fiscal Year 2002/2003 to 2003/2004.
- (b) Revenue sources and appropriations reflect receipt of approved grants for Fiscal Year 2003/2004.

PINELLAS COUNTY SCHOOL BOARD  
**SUMMARY OF AMENDMENTS TO TENTATIVE 2003/2004  
 BUDGET**

Description	2002/2003 Budget (6/30/03)*	2003/2004 First Public Hearing (7/29/03)	2003/2004 Final Public Hearing (9/16/03)	Increase/ (Decrease)
	<i>*Per Final Amendment</i>			
<b>V. SCHOOL FOOD SERVICE FUND</b>				
(1) Revenues & Transfers In	\$34,373,954	\$34,264,351	\$34,264,351	\$0
(2) Beginning Fund Balance	8,332,589	9,521,737	8,148,447	(\$1,373,290)
(3) Total Revenues & Fund Balance	<u>\$42,706,543</u>	<u>\$43,786,088</u>	<u>\$42,412,798</u>	<u>(\$1,373,290)</u>
(4) Appropriations & Transfers Out	35,228,467	37,373,339	38,043,704	\$670,365
(5) Ending Fund Balance	7,478,076	6,412,749	4,369,094	(\$2,043,655)
(6) Total Appropriations & Fund Balance	<u>\$42,706,543</u>	<u>\$43,786,088</u>	<u>\$42,412,798</u>	<u>(\$1,373,290)</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2002/2003.
- (b) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the School Food Service Budget.

**VI. INTERNAL SERVICE FUND**

(1) Revenues & Transfers In	\$13,432,922	\$5,300,000	\$5,300,000	\$0
(2) Beginning Fund Balance	3,760,215	4,429,870	4,341,203	(\$88,667)
(3) Total Revenues & Fund Balance	<u>\$17,193,137</u>	<u>\$9,729,870</u>	<u>\$9,641,203</u>	<u>(\$88,667)</u>
(4) Appropriations & Transfers Out	12,851,934	5,000,000	5,000,000	\$0
(5) Ending Fund Balance	4,341,203	4,729,870	4,641,203	(\$88,667)
(6) Total Appropriations & Fund Balance	<u>\$17,193,137</u>	<u>\$9,729,870</u>	<u>\$9,641,203</u>	<u>(\$88,667)</u>

**Reason(s) for Increase/Decrease:**

- (a) Beginning Fund Balance has been updated to reflect final closeout for Fiscal Year 2002/2003.
- (b) Revenue sources have been adjusted to reflect the latest available information for 2003/2004.
- (c) Continued distributing and/or adjusting appropriations across appropriate functions and objects within the Internal Service Budget.



**SCHOOL BOARD OF PINELLAS COUNTY**

**Resolution on 2003/04 Millage Rates & District Budget**

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

WHEREAS, the required public notice has been given, and the public has been given an opportunity to be heard and to ask questions concerning the proposed millage and the proposed budget for the 2003/04 fiscal year, and

WHEREAS, all matters required by law pursuant to the adoption of the millage rate and the budget for 2003/04 have been accomplished,

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

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

A. For the Required Local Effort	5.614 Mills
B. For the Discretionary Local Operating Effort	0.510 Mills
C. For the Supplemental Discretionary Local Operating Effort	0.119Mills
D. For Local Capital Improvements (Construction, Remodeling, Renovation, Acquisition and Repair)	2.000 Mills
Total Millage Rate	8.243 Mills

The total millage rate for fiscal year of 8.243 mills is 4.84% higher than the rolled-back rate of 7.863 mills.

II. That the tax revenue generated by the millage rate of 2.000 mills adopted herein pursuant to Section 1011.71, Florida Statutes, shall be expended for the Capital Outlay purposes as set forth in the hereto attached TRIM advertisement, in such amounts as shall be necessary and in accordance with the Budget hereafter adopted by the Board and amended from time to time.

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

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

V. That a certified copy of this Resolution be delivered to the Property Appraiser, who is hereby ordered to assess the several millages certified herein against the taxable real property within Pinellas County, Florida, pursuant to Section 1011.04, Florida Statutes.

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

Adopted this 16th day of September, 2003.

Attest: \_\_\_\_\_  
J. Howard Hinesley, Ed.D.  
Superintendent of Schools

\_\_\_\_\_  
Linda Lerner  
Chairperson of the School Board

# 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  
SCHOOL BOARD**

**Cost Center**

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

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

**Object**

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

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

# OPERATING FUND SUMMARY



## OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students (**FTE**), rather than on the number of teachers or school facilities. The FEFP includes both state and local revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 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	425,294,080	448,182,164
Instructional Support	56,326,985	56,848,519
Maintain & Operate Facilities	114,141,985	120,622,587
School Administration	49,738,076	49,793,249
All Other Functions	29,536,213	36,931,668
Obligated Fund Balance	17,848,648	5,815,525
Committed Fund Balance	34,788,536	28,000,000
Fund Balance Contingency	18,567,087	14,749,388
<b>TOTAL</b>	<b>\$746,241,569</b>	<b>\$760,943,100</b>

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

<u>DESCRIPTION</u>	<u>2003/04 BUDGET</u>
<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	1,900,280
Interest Income	2,250,000
Other Local Sources	7,358,880
<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>OBIGATED AND COMMITTED FUNDS</b>	
Obligated Fund Balance	\$23,391,906
Committed Fund Balance	34,788,536
Unobligated Fund Balance	18,600,287
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$76,780,729</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$760,943,100</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	48.1%	\$365,689,205
LOCAL SOURCES	40.3%	306,488,166
TRANSFERS AND BALANCES	11.1%	84,180,729
FEDERAL SOURCES	0.6%	4,585,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.1%</b>	<b>\$760,943,100</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.

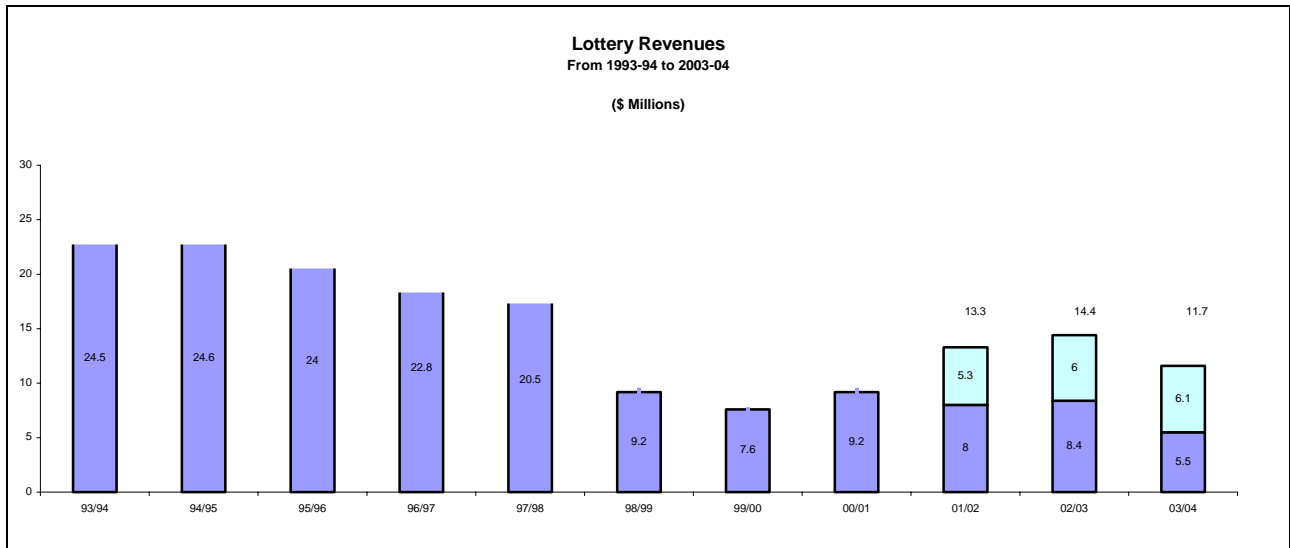
### 5 Innovative programs

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	\$252,652	<b>\$185,000</b>	<b>(\$67,652)</b>
FEDERAL THRU STATE	4,238,973	<b>4,400,000</b>	161,027
STATE SOURCES	349,387,645	<b>365,689,205</b>	16,301,560
LOCAL SOURCES	298,227,441	<b>306,488,166</b>	8,260,725
TRANSFERS	8,990,000	<b>7,400,000</b>	<b>(1,590,000)</b>
LOSS RECOVERIES	409,321		<b>(409,321)</b>
ESTIMATED REVENUE	<hr/> \$661,506,032	<hr/> <b>\$684,162,371</b>	<hr/> \$22,656,339
BEGINNING FUND BALANCE	84,735,537	<b>76,780,729</b>	<b>(7,954,808)</b>
ANTICIPATED REVENUE AND FUND BALANCE	<hr/> <hr/> \$746,241,569	<hr/> <hr/> <b>\$760,943,100</b>	<hr/> <hr/> \$14,701,531

**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	\$300,201,787	<b>\$319,582,056</b>	\$19,380,269
SPECIAL EDUCATION *	93,354,244	<b>99,102,803</b>	5,748,559
VOCATIONAL EDUCATION	22,230,860	<b>23,466,494</b>	1,235,634
ADULT CONTINUED EDUCATION	5,945,050	<b>5,592,177</b>	<b>(352,873)</b>
OTHER INSTRUCTION	3,562,139	<b>438,634</b>	<b>(3,123,505)</b>
ATTENDANCE & SOCIAL WORK	4,302,825	<b>4,545,786</b>	242,961
GUIDANCE SERVICES	15,539,735	<b>15,457,984</b>	<b>(81,751)</b>
HEALTH SERVICES	1,493,810	<b>1,093,242</b>	<b>(400,568)</b>
PSYCHOLOGICAL SERVICES	4,046,029	<b>3,711,884</b>	<b>(334,145)</b>
PARENTAL INVOLVEMENT	16,381	<b>43,470</b>	27,089
OTHER PUPIL PERSONNEL SVC	4,583,425	<b>4,935,420</b>	351,995
INSTRUCTIONAL MEDIA	12,452,517	<b>11,690,691</b>	<b>(761,826)</b>
CURRICULUM & INSTRUCTION	10,795,868	<b>11,375,321</b>	579,453
STAFF DEVELOPMENT	3,096,354	<b>3,994,721</b>	898,367
SCHOOL BOARD	1,339,354	<b>1,362,964</b>	23,610
GENERAL ADMINISTRATION	6,400,823	<b>5,796,826</b>	<b>(603,997)</b>
SCHOOL ADMINISTRATION	49,738,076	<b>49,793,249</b>	55,173
FACILITIES ACQ. & CONST.	500,416	<b>5,564,753</b>	5,064,337
FISCAL SERVICES	3,832,853	<b>5,903,386</b>	2,070,533

**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	1,203,812	<b>1,241,635</b>	37,823
INFORMATION SERVICES	774,758	<b>896,187</b>	121,429
STAFF PERSONNEL SERVICES	5,359,728	<b>5,849,342</b>	489,614
DATA PROCESSING SERVICES	5,097,827	<b>5,123,040</b>	25,213
OTHER CENTRAL SERVICES	3,998,827	<b>3,619,964</b>	<b>(378,863)</b>
PUPIL TRANSPORTATION	30,037,237	<b>33,992,705</b>	3,955,468
OPERATION OF PLANT	62,352,640	<b>66,922,785</b>	4,570,145
MAINTENANCE OF PLANT	21,752,108	<b>19,707,097</b>	<b>(2,045,011)</b>
COMMUNITY SERVICES	966,218	<b>1,573,571</b>	607,353
OTHER EXPENSES	61,597		<b>(61,597)</b>
TRANSFER OF FUNDS			
APPROPRIATIONS	<hr/> \$675,037,298	<hr/> <b>\$712,378,187</b>	\$37,340,889
ENDING FUND BALANCE	71,204,271	<b>48,564,913</b>	<b>(22,639,358)</b>
APPROPRIATIONS & ENDING FUND BALANCE	<hr/> <hr/> \$746,241,569	<hr/> <hr/> <b>\$760,943,100</b>	<hr/> <hr/> \$14,701,531

\* 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		
DIRECT INSTRUCTION											
5100	REGULAR EDUCATION	224,365,447	61,685,604	8,989,283	26,369	17,499,421	6,823,482	192,450		\$319,582,056	44.86%
5200	SPECIAL EDUCATION	73,971,040	22,137,212	2,115,176		657,476	220,992	907		\$99,102,803	13.91%
5300	VOCATIONAL EDUCATION	17,440,763	4,755,769	451,103	161	398,291	410,883	9,524		\$23,466,494	3.29%
5400	ADULT CONTINUED EDUCATION	4,496,270	967,029	42,479		68,750	17,499	150		\$5,592,177	0.79%
5500	OTHER INSTRUCTION	77,161	450	273,772		79,321	7,930			\$438,634	0.06%
SUB TOTALS		320,350,681	89,546,064	11,871,813	26,530	18,703,259	7,480,786	203,031	0	448,182,164	62.91%
INSTRUCTIONAL SUPPORT											
6110	ATTENDANCE & SOCIAL WORK	3,148,454	907,496	83,321	56	75,043	21,196	310,220		\$4,545,786	0.64%
6120	GUIDANCE SERVICES	11,941,054	3,311,062	126,977		60,158	17,383	1,350		\$15,457,984	2.17%
6130	HEALTH SERVICES	689,016	205,607	44,368		141,192	5,729	7,330		\$1,093,242	0.15%
6140	PSYCHOLOGICAL SERVICES	2,748,822	722,919	74,281		132,668	33,194			\$3,711,884	0.52%
6150	PARENTAL INVOLVEMENT			198		43,272				\$43,270	0.01%
6190	OTHER PUPIL PERSONNEL SVC	3,703,181	1,164,345	19,065		27,088	21,741			\$4,935,420	0.69%
6200	INSTRUCTIONAL MEDIA	7,875,993	2,319,924	100,470	700	176,831	1,214,612	2,161		\$11,690,691	1.64%
6300	CURRICULUM & INSTRUCTION	6,729,539	1,830,664	1,545,643		1,172,962	70,748	25,765		\$11,375,321	1.60%
6400	STAFF DEVELOPMENT	1,254,697	235,160	1,010,452		1,313,706	170,146	10,560		\$3,994,721	0.56%
SUB TOTALS		38,090,756	10,697,177	3,004,775	756	3,142,920	1,554,749	357,386	0	56,848,519	7.98%
GENERAL SUPPORT											
7100	SCHOOL BOARD	655,332	375,588	276,286		19,864	248	35,646		\$1,362,964	0.19%
7200	GENERAL ADMINISTRATION	3,835,334	1,108,272	620,677	925	124,265	25,429	81,924		\$5,796,826	0.81%
7300	SCHOOL ADMINISTRATION	36,893,792	11,389,388	897,661		450,083	131,330	30,995		\$49,793,249	6.99%
7400	FACILITIES ACQ. & CONST.	3,579,935	1,255,972	50,394	855	18,741	658,666	190		\$5,564,753	0.78%
7500	FISCAL SERVICES	2,386,258	720,114	349,354		59,494	6,133	2,382,033		\$5,903,386	0.83%
7710	PLANNING, RESEARCH & EVALUATION	760,930	203,469	99,145		143,755	33,841	495		\$1,241,635	0.17%
7720	INFORMATION SERVICES	459,639	151,724	158,820		101,589	11,005	13,410		\$896,187	0.13%
7730	STAFF PERSONNEL SERVICES	3,258,752	1,296,279	929,725		265,789	91,453	7,344		\$5,849,342	0.82%
7750	DATA PROCESSING SERVICES	2,884,594	830,005	1,265,813	500	79,606	62,022	500		\$5,123,040	0.72%
7760	OTHER CENTRAL SERVICES	2,015,682	669,846	499,784	19,761	225,172	45,862	143,857		\$3,619,964	0.51%
7800	PUPIL TRANSPORTATION	22,003,101	9,142,064	159,747	1,605,941	1,044,573	34,806	2,473		\$33,992,705	4.77%
7900	OPERATION OF PLANT	21,994,104	9,922,965	14,616,086	17,552,007	1,064,194	62,743	1,710,686		\$66,922,785	9.39%
SUB TOTALS		100,727,453	37,065,686	19,923,492	19,179,989	3,597,125	1,163,538	4,409,553	0	186,066,836	26.12%
MAINTENANCE											
8100	MAINTENANCE OF PLANT	4,743,453	3,345,805	2,834,565	95,149	2,588,775	106,487	5,992,863		\$19,707,097	2.77%
SUB TOTALS		4,743,453	3,345,805	2,834,565	95,149	2,588,775	106,487	5,992,863	0	19,707,097	2.77%
COMM & DEBT SERV & TRANSFERS											
9100	COMMUNITY SERVICES	492,111	224,663	140,869		301,525	11,963	402,440		\$1,573,571	0.22%
SUB TOTALS		492,111	224,663	140,869	0	301,525	11,963	402,440	0	1,573,571	0.22%
TOTAL APPROPRIATIONS		\$464,404,454	\$140,879,395	\$37,775,514	\$19,302,424	\$28,333,604	\$10,317,523	\$11,365,273	\$0	\$712,378,187	100.00%



**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 recently updated its district facilities work program. The projects reflected in this document are based on the tentative work program, which was presented to the School Board for public comment and adopted on August 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	12,184,723	10,776,127
CO&DS	800,000	800,000
Other	8,170,827	3,723,250
<b>TOTAL</b>	<b>\$107,899,864</b>	<b>\$116,298,498</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>\$11,799,377</b>	(\$1,243,346)
LOCAL SOURCES	93,358,355	<b>104,499,121</b>	11,140,766
OTHER FINANCING SOURCES	1,498,786		(1,498,786)
ESTIMATED REVENUE	<u>\$107,899,864</u>	<b><u>\$116,298,498</u></b>	<u>\$8,398,634</u>
BEGINNING FUND BALANCE	205,750,668	<b>165,429,985</b>	(40,320,683)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$313,650,532</u></u>	<b><u><u>\$281,728,483</u></u></b>	<u><u>(\$31,922,049)</u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$290,596,312	<b>\$256,393,663</b>	(\$34,202,649)
DEBT SERVICES			\$0
TRANSFER OF FUNDS	10,488,789	<b>7,400,000</b>	(3,088,789)
APPROPRIATIONS	<u>\$301,085,101</u>	<b><u>\$263,793,663</u></b>	<u>(\$37,291,438)</u>
ENDING FUND BALANCE	12,565,431	<b>17,934,820</b>	5,369,389
APPROPRIATIONS & FD BALANCE	<u><u>\$313,650,532</u></u>	<b><u><u>\$281,728,483</u></u></b>	<u><u>(\$31,922,049)</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	\$752,899
<b>Other Capital Project, Total</b>		<b>\$56,916,508</b>
<b>Total, Capital Projects from FY 2003-04 Revenue</b>		<b>\$116,298,498</b>
<b>Projects Funded from Prior Revenues</b>		<b>\$147,495,165</b>
<b>Grand Total, Capital Outlay Appropriations &amp; Transfers</b>		<b>\$263,793,663</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%

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<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	\$3,990,422	<b>\$4,038,173</b>	\$47,751
LOCAL SOURCES	13,720	<b>17,500</b>	3,780
ESTIMATED REVENUE	<u>\$4,004,142</u>	<b><u>\$4,055,673</u></b>	\$51,531
BEGINNING FUND BALANCE	1,951,682	<b>1,913,751</b>	<b>(37,931)</b>
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,955,824</u></u>	<b><u><u>\$5,969,424</u></u></b>	\$13,600

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,042,074	<b>\$4,056,023</b>	\$13,949
APPROPRIATIONS	<u>\$4,042,074</u>	<b><u>\$4,056,023</u></b>	\$13,949
ENDING FUND BALANCE	1,913,750	<b>1,913,401</b>	<b>(349)</b>
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$5,955,824</u></u>	<b><u><u>\$5,969,424</u></u></b>	\$13,600

**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 \$ 86 million received for fiscal years 1995 through 2003.

### **HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS**

	Original Budget (Funds on Hand at July 1)	Amendment 10 Budget (As of June 30, 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	\$ 86,584,554
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	\$10,564,128	<b>\$7,447,789</b>	<b>(\$3,116,339)</b>
FEDERAL THROUGH STATE	76,020,426	<b>52,175,364</b>	<b>(\$23,845,062)</b>
ANTICIPATED REVENUE	<u>\$86,584,554</u>	<u><b>\$59,623,153</b></u>	<u><b>(\$26,961,401)</b></u>

PINELLAS COUNTY SCHOOL BOARD

	2002-03 AMENDED BUDGET	2003-04 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$29,164,626	<b>\$31,306,878</b>	\$2,142,252
SPECIAL EDUCATION	12,526,100	<b>3,861,619</b>	(8,664,481)
VOCATIONAL EDUCATION	1,902,859	<b>1,734,849</b>	(168,010)
ADULT CONTINUED EDUCATION	823,446	<b>518,295</b>	(305,151)
OTHER INSTRUCTION	467,486	<b>231,363</b>	(236,123)
ATTENDANCE & SOCIAL WORK	1,890,633	<b>80,441</b>	(1,810,192)
GUIDANCE SERVICES	227,526	<b>4</b>	(227,522)
HEALTH SERVICES	878,536	<b>145,716</b>	(732,820)
PSYCHOLOGICAL SERVICES	693,772	<b>9,180</b>	(684,592)
PARENTAL INVOLVEMENT	747,346	<b>732,910</b>	(14,436)
OTHER PUPIL PERSONNEL SVC	3,297,794	<b>373,183</b>	(2,924,611)
INSTRUCTIONAL MEDIA	1,580,527	<b>226,588</b>	(1,353,939)
CURRICULUM & INSTRUCTION	18,218,569	<b>9,435,733</b>	(8,782,836)
STAFF DEVELOPMENT	6,446,359	<b>6,371,616</b>	(74,743)
GENERAL ADMINISTRATION	3,490,366	<b>3,112,927</b>	(377,439)
SCHOOL ADMINISTRATION	521,969	<b>113,895</b>	(408,074)
FISCAL SERVICES	40,565		(40,565)
FACILITIES ACQ. & CONST.	1,125,664	<b>340,220</b>	(785,444)
PLANNING, RESEARCH & EVALUATION	35,525	<b>3,375</b>	(32,150)
INFORMATION SERVICES	1,000		(1,000)
STAFF PERSONNEL SERVICES	342,330	<b>197,354</b>	(144,976)
DATA PROCESSING SERVICES	40,700	<b>3,000</b>	(37,700)
CENTRAL SERVICES	58,394		(58,394)
PUPIL TRANSPORTATION	73,671	<b>21,051</b>	(52,620)
OPERATION OF PLANT	490,705	<b>97,273</b>	(393,432)
MAINTENANCE OF PLANT	12,114	<b>7,873</b>	(4,241)
COMMUNITY SERVICES	1,485,972	<b>697,810</b>	(788,162)
<b>APPROPRIATIONS</b>	<b>\$86,584,554</b>	<b>\$59,623,153</b>	<b>(\$26,961,401)</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	\$17,847,612	\$17,813,782	(\$33,830)
STATE SOURCES	657,476	666,856	9,380
LOCAL SOURCES	15,868,866	15,783,713	(85,153)
ESTIMATED REVENUE	<u>\$34,373,954</u>	<u>\$34,264,351</u>	<u>(\$109,603)</u>
BEGINNING FUND BALANCE	8,332,589	8,148,447	(184,142)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$42,706,543</u></u>	<u><u>\$42,412,798</u></u>	<u><u>(\$293,745)</u></u>

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$35,228,467	\$38,043,704	\$2,815,237
APPROPRIATIONS	<u>\$35,228,467</u>	<u>\$38,043,704</u>	<u>\$2,815,237</u>
ENDING FUND BALANCE	7,478,076	4,369,094	(3,108,982)
APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$42,706,543</u></u>	<u><u>\$42,412,798</u></u>	<u><u>(\$293,745)</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	\$13,432,922	\$5,300,000	(\$8,132,922)
ESTIMATED REVENUE	\$13,432,922	\$5,300,000	(\$8,132,922)
BEGINNING FUND BALANCE	3,760,215	4,341,203	580,988
ANTICIPATED REVENUE AND FUND BALANCE	\$17,193,137	\$9,641,203	(\$7,551,934)

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$12,851,934	\$5,000,000	(\$7,851,934)
TRANSFERS	0	0	0
APPROPRIATIONS	\$12,851,934	\$5,000,000	(\$7,851,934)
ENDING FUND BALANCE	3,816,129	4,641,203	825,074
APPROPRIATIONS AND ENDING FUND BALANCE	\$16,668,063	\$9,641,203	(\$7,026,860)

# **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	34,707	<b>20,000</b>	(14,707)
3191	000	R O T C	215,419	<b>165,000</b>	(50,419)
3199	000	MISC FEDERAL DIRECT	2,526		(2,526)
	TOTAL	FEDERAL DIRECT	\$252,652	<b>\$185,000</b>	(\$67,652)
		FEDERAL THRU STATE			
3202	000	MEDICAID	4,238,973	<b>4,400,000</b>	161,027
	TOTAL	FEDERAL THRU STATE	\$4,238,973	<b>\$4,400,000</b>	\$161,027
		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	SUPPLEMENTAL ACADEMIC INSTRUCTION	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 PROGRAM		<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	910,763	<b>741,823</b>	(168,940)
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	9,782,913	<b>9,639,171</b>	(143,742)
3343	000	STATE LICENSE TAX	785,467	<b>800,000</b>	14,533
3344	000	DISCRETIONARY LOTTERY FUND	8,512,752	<b>5,529,355</b>	(2,983,397)
3354	000	TRANSPORTATION	17,091,018	<b>17,441,287</b>	350,269
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	1,390,699		(1,390,699)
3372	000	PRE-SCHOOL PROJECTS	3,459,542		(3,459,542)
3375	000	EDUCATIONAL TECHNOLOGIES	2,803,490	<b>2,215,634</b>	(587,856)
3376	000	TEACHER TRAINING	1,625,008	<b>1,597,582</b>	(27,426)
3390	000	MISC. STATE REVENUE	3,392,522	<b>3,300,000</b>	(92,522)
3397	000	CHARTER SCHOOL CAP OUTLAY FUNDING	144,756		(144,756)
	TOTAL	STATE SOURCES	\$349,387,645	<b>\$365,689,205</b>	\$16,301,560
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	283,586,625	<b>294,979,006</b>	11,392,381
3413	000	DISTRICT LOCAL CAP. IMPR. TAX	10,571		(10,571)
3421	000	TAX REDEMPTIONS	195,791	<b>500,000</b>	304,209
3424	000	TUITION AND MATRICULATION	15,372		(15,372)
3425	000	RENTAL INCOME	975,285	<b>900,000</b>	(75,285)
343X	000	INTEREST INCOME INCL INVESTMNT GAIN	2,018,406	<b>2,250,000</b>	231,594
346X	000	STUDENT FEES	2,212,766	<b>1,900,000</b>	(312,766)
3473	000	SCHOOL AGED CHILD CARE FEES	62,947		(62,947)
3479	000	OTHER SCHOOLS, COURSES & FEES	253,118		(253,118)
3481	000	CHARGES FOR SERVICES	1,533,548	<b>1,459,160</b>	(74,388)
349X	000	MISCELLANEOUS LOCAL SOURCES	7,363,012	<b>4,500,000</b>	(2,863,012)
	TOTAL	LOCAL SOURCES	\$298,227,441	<b>\$306,488,166</b>	\$8,260,725
<b>TOTAL ESTIMATED REVENUE</b>			<b>\$652,106,711</b>	<b>\$676,762,371</b>	<b>\$24,655,660</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 - ANTICIPATED REVENUE</u></b>					
<i>OTHER FINANCING SOURCES</i>					
TRANSFERS					
3630	000	TRANS. FROM CAPITAL PROJECTS	8,990,000	<b>7,400,000</b>	<b>(1,590,000)</b>
3670	000	TRANS FROM INTERNAL SERVICE FUND	0		0
	TOTAL	TRANSFERS	<b>\$8,990,000</b>	<b>\$7,400,000</b>	<b>(\$1,590,000)</b>
OTHER					
374X	000	LOSS RECOVERIES	409,321		<b>(409,321)</b>
	TOTAL	OTHER	<b>\$409,321</b>	<b>\$0</b>	<b>(\$409,321)</b>
	<b>TOTAL</b>	<i>OTHER FINANCING SOURCES</i>	<b>\$9,399,321</b>	<b>\$7,400,000</b>	<b>(\$1,999,321)</b>
	TOTAL	ESTIMATED RESOURCES	<b>\$661,506,032</b>	<b>\$684,162,371</b>	<b>\$22,656,339</b>
FUND BALANCE					
2800	000	BUDGET FUND BALANCES-BEGIN			
		ENCUMBERED	26,095,852	<b>23,391,906</b>	<b>(2,703,946)</b>
		COMMITTED	41,425,195	<b>34,788,536</b>	<b>(6,636,659)</b>
		UNOBLIGATED	15,200,000	<b>18,600,287</b>	3,400,287
	TOTAL	BEGINNING FUND BALANCE	<b>\$82,721,047</b>	<b>\$76,780,729</b>	<b>(\$5,940,318)</b>
		ADJUSTMENT TO BEG. FUND BALANCE	<b>\$2,014,490</b>		<b>(2,014,490)</b>
	TOTAL	ADJUSTED BEG. FUND BALANCE	<b>\$84,735,537</b>	<b>\$76,780,729</b>	<b>(\$7,954,808)</b>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<b>\$746,241,569</b>	<b>\$760,943,100</b>	<b>\$14,701,531</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>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	218,820,955	<b>224,365,447</b>	5,544,492
5100	200	EMPLOYEE BENEFITS	51,828,194	<b>61,685,604</b>	9,857,410
5100	300	PURCHASED SERVICES	9,109,320	<b>8,989,283</b>	(120,037)
5100	400	ENERGY SERVICES	18,858	<b>26,369</b>	7,511
5100	500	MATERIALS & SUPPLIES	13,771,267	<b>17,499,421</b>	3,728,154
5100	600	CAPITAL EXPENDITURES	6,420,654	<b>6,823,482</b>	402,828
5100	700	OTHER EXPENSE	232,539	<b>192,450</b>	(40,089)
	<b>TOTAL</b>	<b>REGULAR EDUCATION</b>	<b>\$300,201,787</b>	<b>\$319,582,056</b>	<b>\$19,380,269</b>
		SPECIAL EDUCATION			
5200	100	SALARIES	71,171,968	<b>73,971,040</b>	2,799,072
5200	200	EMPLOYEE BENEFITS	20,593,378	<b>22,137,212</b>	1,543,834
5200	300	PURCHASED SERVICES	904,394	<b>2,115,176</b>	1,210,782
5200	500	MATERIALS & SUPPLIES	493,205	<b>657,476</b>	164,271
5200	600	CAPITAL EXPENDITURES	188,071	<b>220,992</b>	32,921
5200	700	OTHER EXPENSE	3,228	<b>907</b>	(2,321)
	<b>TOTAL</b>	<b>SPECIAL EDUCATION</b>	<b>\$93,354,244</b>	<b>\$99,102,803</b>	<b>\$5,748,559</b>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	17,221,902	<b>17,440,763</b>	218,861
5300	200	EMPLOYEE BENEFITS	3,941,191	<b>4,755,769</b>	814,578
5300	300	PURCHASED SERVICES	306,112	<b>451,103</b>	144,991
5300	400	ENERGY SERVICES	1,202	<b>161</b>	(1,041)
5300	500	MATERIALS & SUPPLIES	467,817	<b>398,291</b>	(69,526)
5300	600	CAPITAL EXPENDITURES	279,315	<b>410,883</b>	131,568
5300	700	OTHER EXPENSE	13,321	<b>9,524</b>	(3,797)
	<b>TOTAL</b>	<b>VOCATIONAL EDUCATION</b>	<b>\$22,230,860</b>	<b>\$23,466,494</b>	<b>\$1,235,634</b>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	4,784,307	<b>4,496,270</b>	(288,037)
5400	200	EMPLOYEE BENEFITS	927,408	<b>967,029</b>	39,621
5400	300	PURCHASED SERVICES	85,450	<b>42,479</b>	(42,971)
5400	500	MATERIALS & SUPPLIES	119,177	<b>68,750</b>	(50,427)
5400	600	CAPITAL EXPENDITURES	28,608	<b>17,499</b>	(11,109)
5400	700	OTHER EXPENSE	100	<b>150</b>	50
	<b>TOTAL</b>	<b>ADULT CONTINUED EDUCATION</b>	<b>\$5,945,050</b>	<b>\$5,592,177</b>	<b>(\$352,873)</b>
		OTHER INSTRUCTION			
5500	100	SALARIES	1,875,993	<b>77,161</b>	(1,798,832)
5500	200	EMPLOYEE BENEFITS	564,630	<b>450</b>	(564,180)
5500	300	PURCHASED SERVICES	1,073,953	<b>273,772</b>	(800,181)
5500	500	MATERIALS & SUPPLIES	26,960	<b>79,321</b>	52,361
5500	600	CAPITAL EXPENDITURES	19,562	<b>7,930</b>	(11,632)
5500	700	OTHER EXPENSE	1,041	<b>1,041</b>	(1,041)
	<b>TOTAL</b>	<b>OTHER INSTRUCTION</b>	<b>\$3,562,139</b>	<b>\$438,634</b>	<b>(\$3,123,505)</b>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<b>\$425,294,080</b>	<b>\$448,182,164</b>	<b>\$22,888,084</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>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,334,991	<b>3,148,454</b>	<b>(186,537)</b>
6110	200	EMPLOYEE BENEFITS	860,776	<b>907,496</b>	46,720
6110	300	PURCHASED SERVICES	42,444	<b>83,321</b>	40,877
6110	400	ENERGY SERVICES	167	<b>56</b>	<b>(111)</b>
6110	500	MATERIALS & SUPPLIES	29,614	<b>75,043</b>	45,429
6110	600	CAPITAL EXPENDITURES	34,590	<b>21,196</b>	<b>(13,394)</b>
6110	700	OTHER EXPENSE	243	<b>310,220</b>	309,977
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$4,302,825</b>	<b>\$4,545,786</b>	\$242,961
		GUIDANCE SERVICES			
6120	100	SALARIES	12,476,427	<b>11,941,054</b>	<b>(535,373)</b>
6120	200	EMPLOYEE BENEFITS	2,950,939	<b>3,311,062</b>	360,123
6120	300	PURCHASED SERVICES	46,108	<b>126,977</b>	80,869
6120	500	MATERIALS & SUPPLIES	54,566	<b>60,158</b>	5,592
6120	600	CAPITAL EXPENDITURES	10,571	<b>17,383</b>	6,812
6120	700	OTHER EXPENSE	1,124	<b>1,350</b>	226
	TOTAL	GUIDANCE SERVICES	<b>\$15,539,735</b>	<b>\$15,457,984</b>	(\$81,751)
		HEALTH SERVICES			
6130	100	SALARIES	1,105,106	<b>689,016</b>	<b>(416,090)</b>
6130	200	EMPLOYEE BENEFITS	340,995	<b>205,607</b>	<b>(135,388)</b>
6130	300	PURCHASED SERVICES	24,633	<b>44,368</b>	19,735
6130	500	MATERIALS & SUPPLIES	17,234	<b>141,192</b>	123,958
6130	600	CAPITAL OUTLAY	5,672	<b>5,729</b>	57
6130	700	OTHER EXPENSE	170	<b>7,330</b>	7,160
	TOTAL	HEALTH SERVICES	<b>\$1,493,810</b>	<b>\$1,093,242</b>	(\$400,568)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	3,121,648	<b>2,748,822</b>	<b>(372,826)</b>
6140	200	EMPLOYEE BENEFITS	728,702	<b>722,919</b>	<b>(5,783)</b>
6140	300	PURCHASED SERVICES	30,018	<b>74,281</b>	44,263
6140	500	MATERIALS & SUPPLIES	90,497	<b>132,668</b>	42,171
6140	600	CAPITAL EXPENDITURES	75,164	<b>33,194</b>	<b>(41,970)</b>
	TOTAL	PSYCHOLOGICAL SERVICES	<b>\$4,046,029</b>	<b>\$3,711,884</b>	(\$334,145)
		PARENTAL INVOLVEMENT			
6150	300	PURCHASED SERVICES	1,709	<b>198</b>	<b>(1,511)</b>
6150	500	MATERIALS & SUPPLIES	12,581	<b>43,272</b>	30,691
6150	600	CAPITAL EXPENDITURES	236		<b>(236)</b>
6150	700	OTHER EXPENSE	1,855		<b>(1,855)</b>
	TOTAL	PARENTAL INVOLVEMENT	<b>\$16,381</b>	<b>\$43,470</b>	\$27,089
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,524,786	<b>3,703,181</b>	178,395
6190	200	EMPLOYEE BENEFITS	939,106	<b>1,164,345</b>	225,239
6190	300	PURCHASED SERVICES	26,358	<b>19,065</b>	<b>(7,293)</b>
6190	500	MATERIALS & SUPPLIES	44,280	<b>27,088</b>	<b>(17,192)</b>
6190	600	CAPITAL EXPENDITURES	48,324	<b>21,741</b>	<b>(26,583)</b>
6190	700	OTHER EXPENSE	571		<b>(571)</b>
	TOTAL	OTHER PUPIL PERSONNEL SVC	<b>\$4,583,425</b>	<b>\$4,935,420</b>	\$351,995
	<b>SUBTOTAL - PUPIL SERVICES</b>		<b>\$29,982,205</b>	<b>\$29,787,786</b>	<b>(\$194,419)</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>					
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	8,768,619	<b>7,875,993</b>	<b>(892,626)</b>
6200	200	EMPLOYEE BENEFITS	2,188,184	<b>2,319,924</b>	131,740
6200	300	PURCHASED SERVICES	91,606	<b>100,470</b>	8,864
6200	400	ENERGY SERVICES	1,181	<b>700</b>	<b>(481)</b>
6200	500	MATERIALS & SUPPLIES	192,153	<b>176,831</b>	<b>(15,322)</b>
6200	600	CAPITAL EXPENDITURES	1,209,169	<b>1,214,612</b>	5,443
6200	700	OTHER EXPENSE	1,605	<b>2,161</b>	556
	TOTAL	INSTRUCTIONAL MEDIA	<b>\$12,452,517</b>	<b>\$11,690,691</b>	<b>(\$761,826)</b>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	8,088,619	<b>6,729,539</b>	<b>(1,359,080)</b>
6300	200	EMPLOYEE BENEFITS	1,916,782	<b>1,830,664</b>	<b>(86,118)</b>
6300	300	PURCHASED SERVICES	518,294	<b>1,545,643</b>	1,027,349
6300	500	MATERIALS & SUPPLIES	163,634	<b>1,172,962</b>	1,009,328
6300	600	CAPITAL EXPENDITURES	82,868	<b>70,748</b>	<b>(12,120)</b>
6300	700	OTHER EXPENSE	25,671	<b>25,765</b>	94
	TOTAL	CURRICULUM & INSTRUCTION	<b>\$10,795,868</b>	<b>\$11,375,321</b>	<b>\$579,453</b>
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,136,520	<b>1,254,697</b>	118,177
6400	200	EMPLOYEE BENEFITS	197,227	<b>235,160</b>	37,933
6400	300	PURCHASED SERVICES	920,112	<b>1,010,452</b>	90,340
6400	500	MATERIALS & SUPPLIES	537,741	<b>1,313,706</b>	775,965
6400	600	CAPITAL EXPENDITURES	301,693	<b>170,146</b>	<b>(131,547)</b>
6400	700	OTHER EXPENSE	3,061	<b>10,560</b>	7,499
	TOTAL	STAFF DEVELOPMENT	<b>\$3,096,354</b>	<b>\$3,994,721</b>	<b>\$898,367</b>
		SCHOOL BOARD			
7100	100	SALARIES	646,999	<b>655,332</b>	8,333
7100	200	EMPLOYEE BENEFITS	375,994	<b>375,588</b>	<b>(406)</b>
7100	300	PURCHASED SERVICES	251,546	<b>276,286</b>	24,740
7100	500	MATERIALS & SUPPLIES	25,971	<b>19,864</b>	<b>(6,107)</b>
7100	600	CAPITAL EXPENDITURES	5,834	<b>248</b>	<b>(5,586)</b>
7100	700	OTHER EXPENSE	33,010	<b>35,646</b>	2,636
	TOTAL	SCHOOL BOARD	<b>\$1,339,354</b>	<b>\$1,362,964</b>	<b>\$23,610</b>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	4,608,734	<b>3,835,334</b>	<b>(773,400)</b>
7200	200	EMPLOYEE BENEFITS	977,779	<b>1,108,272</b>	130,493
7200	300	PURCHASED SERVICES	521,613	<b>620,677</b>	99,064
7200	400	ENERGY SERVICES	463	<b>925</b>	462
7200	500	MATERIALS & SUPPLIES	145,393	<b>124,265</b>	<b>(21,128)</b>
7200	600	CAPITAL EXPENDITURES	121,583	<b>25,429</b>	<b>(96,154)</b>
7200	700	OTHER EXPENSE	25,258	<b>81,924</b>	56,666
	TOTAL	GENERAL ADMINISTRATION	<b>\$6,400,823</b>	<b>\$5,796,826</b>	<b>(\$603,997)</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>					
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	38,186,317	<b>36,893,792</b>	<b>(1,292,525)</b>
7300	200	EMPLOYEE BENEFITS	9,895,213	<b>11,389,388</b>	1,494,175
7300	300	PURCHASED SERVICES	933,058	<b>897,661</b>	<b>(35,397)</b>
7300	500	MATERIALS & SUPPLIES	428,487	<b>450,083</b>	21,596
7300	600	CAPITAL EXPENDITURES	215,972	<b>131,330</b>	<b>(84,642)</b>
7300	700	OTHER EXPENSE	79,029	<b>30,995</b>	<b>(48,034)</b>
	TOTAL	SCHOOL ADMINISTRATION	<b>\$49,738,076</b>	<b>\$49,793,249</b>	\$55,173
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	52,421	<b>3,579,935</b>	3,527,514
7400	200	EMPLOYEE BENEFITS	8,493	<b>1,255,972</b>	1,247,479
7400	300	PURCHASED SERVICES	2,019	<b>50,394</b>	48,375
7400	400	ENERGY SERVICES	125	<b>855</b>	730
7400	500	MATERIALS	4,168	<b>18,741</b>	14,573
7400	600	CAPITAL EXPENDITURES	431,868	<b>658,666</b>	226,798
7400	700	OTHER EXPENSE	1,322	<b>190</b>	<b>(1,132)</b>
	TOTAL	FACILITIES ACQ. & CONST.	<b>\$500,416</b>	<b>\$5,564,753</b>	\$5,064,337
		FISCAL SERVICES			
7500	100	SALARIES	2,408,240	<b>2,386,258</b>	<b>(21,982)</b>
7500	200	EMPLOYEE BENEFITS	620,628	<b>720,114</b>	99,486
7500	300	PURCHASED SERVICES	277,143	<b>349,354</b>	72,211
7500	500	MATERIALS	27,763	<b>59,494</b>	31,731
7500	600	CAPITAL EXPENDITURES	11,730	<b>6,133</b>	<b>(5,597)</b>
7500	700	OTHER EXPENSE	487,349	<b>2,382,033</b>	1,894,684
	TOTAL	FISCAL SERVICES	<b>\$3,832,853</b>	<b>\$5,903,386</b>	\$2,070,533
		PLANNING, RESEARCH & EVALUATION			
7710	100	SALARIES	721,444	<b>760,930</b>	39,486
7710	200	EMPLOYEE BENEFITS	160,752	<b>203,469</b>	42,717
7710	300	PURCHASED SERVICES	240,735	<b>99,145</b>	<b>(141,590)</b>
7710	500	MATERIALS & SUPPLIES	33,425	<b>143,755</b>	110,330
7710	600	CAPITAL EXPENDITURES	47,042	<b>33,841</b>	<b>(13,201)</b>
7710	700	OTHER EXPENSE	414	<b>495</b>	81
	TOTAL	PLANNING, RESEARCH & EVAL	<b>\$1,203,812</b>	<b>\$1,241,635</b>	\$37,823
		INFORMATION SERVICES			
7720	100	SALARIES	499,960	<b>459,639</b>	<b>(40,321)</b>
7720	200	EMPLOYEE BENEFITS	129,929	<b>151,724</b>	21,795
7720	300	PURCHASED SERVICES	88,467	<b>158,820</b>	70,353
7720	500	MATERIALS & SUPPLIES	38,093	<b>101,589</b>	63,496
7720	600	CAPITAL EXPENDITURES	18,064	<b>11,005</b>	<b>(7,059)</b>
7720	700	OTHER EXPENSE	245	<b>13,410</b>	13,165
	TOTAL	INFORMATION SERVICES	<b>\$774,758</b>	<b>\$896,187</b>	\$121,429

**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>					
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,316,353	<b>3,258,752</b>	(57,601)
7730	200	EMPLOYEE BENEFITS	1,189,216	<b>1,296,279</b>	107,063
7730	300	PURCHASED SERVICES	614,344	<b>929,725</b>	315,381
7730	500	MATERIALS & SUPPLIES	145,227	<b>265,789</b>	120,562
7730	600	CAPITAL EXPENDITURES	83,433	<b>91,453</b>	8,020
7730	700	OTHER EXPENSE	11,155	<b>7,344</b>	(3,811)
	TOTAL	STAFF PERSONNEL SERVICES	\$5,359,728	<b>\$5,849,342</b>	\$489,614
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,799,928	<b>2,884,594</b>	84,666
7750	200	EMPLOYEE BENEFITS	691,344	<b>830,005</b>	138,661
7750	300	PURCHASED SERVICES	1,138,083	<b>1,265,813</b>	127,730
7750	400	ENERGY SERVICES	244	<b>500</b>	256
7750	500	MATERIALS & SUPPLIES	135,346	<b>79,606</b>	(55,740)
7750	600	CAPITAL EXPENDITURES	332,782	<b>62,022</b>	(270,760)
7750	700	OTHER EXPENSE	100	<b>500</b>	400
	TOTAL	DATA PROCESSING SERVICES	\$5,097,827	<b>\$5,123,040</b>	\$25,213
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	1,986,608	<b>2,015,682</b>	29,074
7760	200	EMPLOYEE BENEFITS	559,726	<b>669,846</b>	110,120
7760	300	PURCHASED SERVICES	550,641	<b>499,784</b>	(50,857)
7760	400	ENERGY SERVICES	372,767	<b>19,761</b>	(353,006)
7760	500	MATERIALS & SUPPLIES	491,054	<b>225,172</b>	(265,882)
7760	600	CAPITAL EXPENDITURES	21,482	<b>45,862</b>	24,380
7760	700	OTHER EXPENSE	16,549	<b>143,857</b>	127,308
	TOTAL	OTHER CENTRAL SERVICES	\$3,998,827	<b>\$3,619,964</b>	(378,863)
	<b>SUBTOTAL - CENTRAL SERVICES</b>		<b>\$16,434,952</b>	<b>\$16,730,168</b>	<b>\$295,216</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	17,620,358	<b>22,003,101</b>	4,382,743
7800	200	EMPLOYEE BENEFITS	7,475,607	<b>9,142,064</b>	1,666,457
7800	300	PURCHASED SERVICES	1,939,592	<b>159,747</b>	(1,779,845)
7800	400	ENERGY SERVICES	1,691,672	<b>1,605,941</b>	(85,731)
7800	500	MATERIALS & SUPPLIES	1,247,525	<b>1,044,573</b>	(202,952)
7800	600	CAPITAL EXPENDITURES	41,164	<b>34,806</b>	(6,358)
7800	700	OTHER EXPENSE	21,319	<b>2,473</b>	(18,846)
	TOTAL	PUPIL TRANSPORTATION	\$30,037,237	<b>\$33,992,705</b>	\$3,955,468
		OPERATION OF PLANT			
7900	100	SALARIES	22,652,598	<b>21,994,104</b>	(658,494)
7900	200	EMPLOYEE BENEFITS	10,362,292	<b>9,922,965</b>	(439,327)
7900	300	PURCHASED SERVICES	11,048,799	<b>14,616,086</b>	3,567,287
7900	400	ENERGY SERVICES	16,992,386	<b>17,552,007</b>	559,621
7900	500	MATERIALS & SUPPLIES	958,104	<b>1,064,194</b>	106,090
7900	600	CAPITAL EXPENDITURES	151,136	<b>62,743</b>	(88,393)
7900	700	OTHER EXPENSE	187,325	<b>1,710,686</b>	1,523,361
	TOTAL	OPERATION OF PLANT	\$62,352,640	<b>\$66,922,785</b>	\$4,570,145

**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>					
		MAINTENANCE OF PLANT			
8100	100	SALARIES	5,764,581	<b>4,743,453</b>	<b>(1,021,128)</b>
8100	200	EMPLOYEE BENEFITS	2,456,337	<b>3,345,805</b>	889,468
8100	300	PURCHASED SERVICES	4,432,810	<b>2,834,565</b>	<b>(1,598,245)</b>
8100	400	ENERGY SERVICES	169,762	<b>95,149</b>	<b>(74,613)</b>
8100	500	MATERIALS & SUPPLIES	3,836,125	<b>2,588,775</b>	<b>(1,247,350)</b>
8100	600	CAPITAL EXPENDITURES	453,793	<b>106,487</b>	<b>(347,306)</b>
8100	700	OTHER EXPENSE	4,638,700	<b>5,992,863</b>	1,354,163
	TOTAL	MAINTENANCE OF PLANT	<u>\$21,752,108</u>	<u><b>\$19,707,097</b></u>	<u><b>(\$2,045,011)</b></u>
		COMMUNITY SERVICES			
9100	100	SALARIES	477,102	<b>492,111</b>	15,009
9100	200	EMPLOYEE BENEFITS	160,260	<b>224,663</b>	64,403
9100	300	PURCHASED SERVICES	155,283	<b>140,869</b>	<b>(14,414)</b>
9100	500	MATERIALS & SUPPLIES	58,432	<b>301,525</b>	243,093
9100	600	CAPITAL EXPENDITURES	66,508	<b>11,963</b>	<b>(54,545)</b>
9100	700	OTHER EXPENSE	48,633	<b>402,440</b>	353,807
	TOTAL	COMMUNITY SERVICES	<u>\$966,218</u>	<u><b>\$1,573,571</b></u>	<u>\$607,353</u>
		DEBT SERVICE			
9200	700	OTHER EXP.	61,597		<b>(61,597)</b>
	TOTAL	DEBT SERVICE	<u>\$61,597</u>	<u><b>\$0</b></u>	<u><b>(\$61,597)</b></u>
		TRANSFER OF FUNDS			
		TRANSFER OF FUNDS			
9700	900	TRANSFERS	0		0
	TOTAL	TRANSFER OF FUNDS	<u>\$0</u>	<u><b>\$0</b></u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS	<u><u>\$675,037,298</u></u>	<u><u><b>\$712,378,187</b></u></u>	<u><u>\$37,340,889</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>
		<u>FUND BALANCE</u>			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	12,033,123	<b>APPROPRIATED</b>	<b>(12,033,123)</b>
		INVENTORY	4,062,766	<b>4,062,766</b>	0
		CENTRAL PRINTING FUND BAL	1,603,226	<b>1,603,226</b>	0
		BLAIR ESTATE	149,533	<b>149,533</b>	0
	TOTAL	OBLIGATED	17,848,648	<b>5,815,525</b>	<b>(12,033,123)</b>
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	23,000,000	<b>15,500,000</b>	<b>(7,500,000)</b>
		WORKFORCE DEVELOPMENT	3,788,536	<b>4,800,000</b>	1,011,464
		FEFP ADJUSTMENT RESERVE	5,100,000	<b>5,100,000</b>	0
		RESERVE FOR PERFORMANCE	1,000,000	<b>800,000</b>	<b>(200,000)</b>
		FTE AUDIT RESERVE	600,000	<b>600,000</b>	0
		RESERVE FOR OUTSIDE AUDITORS	400,000	<b>300,000</b>	<b>(100,000)</b>
		MEDICAID	900,000	<b>900,000</b>	0
	TOTAL	COMMITTED	34,788,536	<b>28,000,000</b>	<b>(6,788,536)</b>
		<u>UNOBLIGATED</u>			
		OPERATING CONTINGENCY (1.14%)	8,700,000	<b>8,700,000</b>	0
		UNOBLIGATED - LAPSE	9,867,087	<b>6,049,388</b>	<b>(3,817,699)</b>
	TOTAL	UNOBLIGATED	18,567,087	<b>14,749,388</b>	<b>(3,817,699)</b>
	TOTAL	ENDING FUND BALANCE	\$71,204,271	\$48,564,913	<b>(22,639,358)</b>
	TOTAL	APPROPRIATIONS & FD BALANCE	<b>\$746,241,569</b>	<b>\$760,943,100</b>	14,701,531

**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
3326	000	SBE/COBI BOND INTEREST	9,575		(9,575)
	TOTAL	STATE SOURCES	<u>\$3,990,422</u>	<u><b>\$4,038,173</b></u>	<u>\$47,751</u>
		LOCAL SOURCES			
3431	000	INTEREST	13,720	<b>17,500</b>	3,780
	TOTAL	LOCAL SOURCES	<u>\$13,720</u>	<u><b>\$17,500</b></u>	<u>\$3,780</u>
	TOTAL	ESTIMATED REVENUE	<u>\$4,004,142</u>	<u><b>\$4,055,673</b></u>	<u>\$51,531</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN COMMITTED	1,951,682	<b>1,913,751</b>	(37,931)
	TOTAL	BEGINNING FUND BALANCE	<u>\$1,951,682</u>	<u><b>\$1,913,751</b></u>	<u>(\$37,931)</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$5,955,824</u></u>	<u><u><b>\$5,969,424</b></u></u>	<u><u>\$13,600</u></u>
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
		DEBT SERVICES			
9200	700	OTHER EXPENSES	4,042,074	<b>4,056,023</b>	13,949
	TOTAL	DEBT SERVICES	<u>\$4,042,074</u>	<u><b>\$4,056,023</b></u>	<u>\$13,949</u>
	TOTAL	APPROPRIATIONS	<u>\$4,042,074</u>	<u><b>\$4,056,023</b></u>	<u>\$13,949</u>
		FUND BALANCE			
2750	000	BUDGET FUND BALANCE-END COMMITTED UNOBLIGATED	1,913,750	<b>1,913,401</b>	(349)
	TOTAL	ENDING FUND BALANCE	<u>\$1,913,750</u>	<u><b>\$1,913,401</b></u>	<u>(\$349)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$5,955,824</u></u>	<u><u><b>\$5,969,424</b></u></u>	<u><u>\$13,600</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>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3296	000	CLASS SIZE REDUCTION/CAP OUT			
3321	000	CO/DS DISTR TO DISTRICTS		<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 OUTLAY (PECO)	12,184,723	<b>10,776,127</b>	(1,408,596)
		TOTAL STATE SOURCES	<u>\$13,042,723</u>	<u><b>\$11,799,377</b></u>	<u>(1,243,346)</u>
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	86,744,314	<b>94,499,121</b>	7,754,807
3418	000	LOCAL SALES TAX		<b>6,500,000</b>	6,500,000
3431	400	INTEREST INCOME	6,537,232	<b>3,500,000</b>	(3,037,232)
3497	000	REFUNDS OF PRIOR YEAR	34,711		(34,711)
3491	000	MISC LOCAL SOURCES	42,098		(42,098)
		TOTAL LOCAL SOURCES	<u>\$93,358,355</u>	<u><b>\$104,499,121</b></u>	<u>11,140,766</u>
		TRANSFERS			
3610	000	TRANSFERS FROM GENERAL FUND			
3630	000	TRANS FROM CAPITAL	1,498,786		(1,498,786)
		TOTAL TRANSFERS	<u>\$1,498,786</u>	<u><b>\$0</b></u>	<u>(\$1,498,786)</u>
		TOTAL ESTIMATED REVENUE	<u>\$107,899,864</u>	<u><b>\$116,298,498</b></u>	<u>\$8,398,634</u>
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	138,269,886	<b>83,068,586</b>	(55,201,300)
		COMMITTED	67,480,782	<b>82,361,399</b>	14,880,617
		TOTAL BEGINNING FUND BALANCE	<u>\$205,750,668</u>	<u><b>\$165,429,985</b></u>	<u>(\$40,320,683)</u>
		TOTAL ANTICIPATED REVENUE AND FUND BALANCE	<u><b>\$313,650,532</b></u>	<u><b>\$281,728,483</b></u>	<u><b>(\$31,922,049)</b></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>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	290,596,312	<b>256,393,663</b>	<b>(34,202,649)</b>
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$290,596,312</u>	<u><b>\$256,393,663</b></u>	<u>(\$34,202,649)</u>
		TRANSFER OF FUNDS			
9700	910	TRANSFERS TO CAPITAL	1,498,789		<b>(1,498,789)</b>
	930	TRANSFERS TO OPERATING	8,990,000	<b>7,400,000</b>	<b>(1,590,000)</b>
	TOTAL	TRANSFER OF FUNDS	<u>\$10,488,789</u>	<u><b>\$7,400,000</b></u>	<u>(\$3,088,789)</u>
	TOTAL	APPROPRIATIONS	<u>\$301,085,101</u>	<u><b>\$263,793,663</b></u>	<u>(\$37,291,438)</u>
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		COMMITTED	12,565,431	<b>17,934,820</b>	5,369,389
		UNOBLIGATED			0
	TOTAL	ENDING FUND BALANCE	<u>\$12,565,431</u>	<u><b>\$17,934,820</b></u>	<u>\$5,369,389</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u><u>\$313,650,532</u></u>	<u><u><b>\$281,728,483</b></u></u>	<u><u><b>(\$31,922,049)</b></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>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3199	000	OTHER MISC FEDERAL DIRECT	10,564,128	<b>7,447,789</b>	<b>(3,116,339)</b>
	TOTAL	FEDERAL DIRECT	\$10,564,128	<b>\$7,447,789</b>	<b>(\$3,116,339)</b>
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	2,570,399	<b>1,781,079</b>	<b>(789,320)</b>
3220	000	COMP EMPLOY TRAINING ACT		<b>520,000</b>	520,000
3226	000	EISENHOWER MATH & SCIENCE	359,825	<b>965,369</b>	605,544
3227	000	DRUG FREE SCHOOLS	1,371,816	<b>922,946</b>	<b>(448,870)</b>
3230	000	DISABILITIES EDUCATION ACT	27,947,298	<b>8,231,438</b>	<b>(19,715,860)</b>
3240	000	ELEM SECNDRY EDUC (TITLE I)	27,109,117	<b>27,108,708</b>	<b>(409)</b>
3251	000	ADULT BASIC EDUCATION	971,802	<b>997,195</b>	25,393
3268	000	NUTRITION ED & TRAINING			0
3270	000	ELEM SECNDRY EDUC (TITLE 6)	1,607,581	<b>998,321</b>	<b>(609,260)</b>
329X	000	OTHER FEDERAL THRU STATE	14,082,588	<b>10,650,308</b>	<b>(3,432,280)</b>
	TOTAL	FEDERAL THRU STATE	\$76,020,426	<b>\$52,175,364</b>	<b>(23,845,062)</b>
	TOTAL	ANTICIPATED REVENUE	<b>\$86,584,554</b>	<b>\$59,623,153</b>	<b>(\$26,961,401)</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>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	13,411,655	<b>10,238,981</b>	<b>(3,172,674)</b>
5100	200	EMPLOYEE BENEFITS	3,486,729	<b>3,217,102</b>	<b>(269,627)</b>
5100	300	PURCHASED SERVICES	1,219,452	<b>462,920</b>	<b>(756,532)</b>
5100	500	MATERIALS & SUPPLIES	5,017,309	<b>16,959,040</b>	11,941,731
5100	600	CAPITAL EXPENDITURES	6,010,571	<b>428,520</b>	<b>(5,582,051)</b>
5100	700	OTHER EXPENSE	18,910	<b>315</b>	<b>(18,595)</b>
	TOTAL	REGULAR EDUCATION	<u>\$29,164,626</u>	<u><b>\$31,306,878</b></u>	<u>\$2,142,252</u>
		SPECIAL EDUCATION			
5200	100	SALARIES	3,359,858	<b>483,630</b>	<b>(2,876,228)</b>
5200	200	EMPLOYEE BENEFITS	1,452,444	<b>126,269</b>	<b>(1,326,175)</b>
5200	300	PURCHASED SERVICES	500,679	<b>190,845</b>	<b>(309,834)</b>
5200	500	MATERIALS & SUPPLIES	5,830,322	<b>2,313,013</b>	<b>(3,517,309)</b>
5200	600	CAPITAL EXPENDITURES	1,382,797	<b>747,862</b>	<b>(634,935)</b>
	TOTAL	SPECIAL EDUCATION	<u>\$12,526,100</u>	<u><b>\$3,861,619</b></u>	<u>(\$8,664,481)</u>
		VOCATIONAL EDUCATION			
5300	100	SALARIES	312,397	<b>354,949</b>	42,552
5300	200	EMPLOYEE BENEFITS	65,876	<b>60,206</b>	<b>(5,670)</b>
5300	300	PURCHASED SERVICES	294,097	<b>299,108</b>	5,011
5300	500	MATERIALS & SUPPLIES	215,983	<b>334,404</b>	118,421
5300	600	CAPITAL EXPENDITURES	984,725	<b>686,182</b>	<b>(298,543)</b>
5300	700	OTHER EXPENSE	29,781		<b>(29,781)</b>
	TOTAL	VOCATIONAL EDUCATION	<u>\$1,902,859</u>	<u><b>\$1,734,849</b></u>	<u>(\$168,010)</u>
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	250,771	<b>79,187</b>	<b>(171,584)</b>
5400	200	EMPLOYEE BENEFITS	58,521	<b>11,912</b>	<b>(46,609)</b>
5400	300	PURCHASED SERVICES	162,788	<b>60,357</b>	<b>(102,431)</b>
5400	500	MATERIALS & SUPPLIES	191,200	<b>342,332</b>	151,132
5400	600	CAPITAL EXPENDITURES	158,451	<b>24,307</b>	<b>(134,144)</b>
5400	700	OTHER EXPENSE	1,715	<b>200</b>	<b>(1,515)</b>
	TOTAL	ADULT CONTINUED EDUCATION	<u>\$823,446</u>	<u><b>\$518,295</b></u>	<u>(\$305,151)</u>
		OTHER INSTRUCTION			
5500	100	SALARIES	80,463		<b>(80,463)</b>
5500	200	EMPLOYEE BENEFITS	19,432		<b>(19,432)</b>
5500	300	PURCHASED SERVICES	75,280	<b>8,370</b>	<b>(66,910)</b>
5500	500	MATERIALS & SUPPLIES	175,915	<b>172,299</b>	<b>(3,616)</b>
5500	600	CAPITAL EXPENDITURES	116,396	<b>50,694</b>	<b>(65,702)</b>
	TOTAL	OTHER INSTRUCTION	<u>\$467,486</u>	<u><b>\$231,363</b></u>	<u>(\$236,123)</u>
		<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>	<u><b>\$44,884,517</b></u>	<u><b>\$37,653,004</b></u>	<u><b>(\$7,231,513)</b></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>
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	1,020,655	<b>37,911</b>	(982,744)
6110	200	EMPLOYEE BENEFITS	192,100		(192,100)
6110	300	PURCHASED SERVICES	1,614	<b>30</b>	(1,584)
6110	500	MATERIALS & SUPPLIES	676,264	<b>42,500</b>	(633,764)
	TOTAL	ATTENDANCE & SOCIAL WORK	<b>\$1,890,633</b>	<b>\$80,441</b>	(\$1,810,192)
		GUIDANCE SERVICES			
6120	100	SALARIES	162,881		(162,881)
6120	200	EMPLOYEE BENEFITS	63,274		(63,274)
6120	300	PURCHASED SERVICES	646		(646)
6120	500	MATERIALS & SUPPLIES		<b>4</b>	4
6120	600	CAPITAL OUTLAY	725		(725)
	TOTAL	GUIDANCE SERVICES	<b>\$227,526</b>	<b>\$4</b>	(\$227,522)
		HEALTH SERVICES			
6130	100	SALARIES	677,536	<b>123,390</b>	(554,146)
6130	200	EMPLOYEE BENEFITS	159,000	<b>22,326</b>	(136,674)
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	<b>\$878,536</b>	<b>\$145,716</b>	(\$732,820)
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	567,503	<b>5,000</b>	(562,503)
6140	200	EMPLOYEE BENEFITS	126,269		(126,269)
6140	500	MATERIALS & SUPPLIES		<b>4,180</b>	0
	TOTAL	PSYCHOLOGICAL SERVICES	<b>\$693,772</b>	<b>\$9,180</b>	(\$684,592)
		PARENTAL INVOLVEMENT			
6150	100	SALARIES	243,976	<b>188,690</b>	(55,286)
6150	200	EMPLOYEE BENEFITS	192,772	<b>184,590</b>	(8,182)
6150	300	PURCHASED SERVICES	6,604	<b>22,750</b>	16,146
6150	500	MATERIALS & SUPPLIES	290,557	<b>336,172</b>	45,615
6150	600	CAP. OUTLAY	13,387	<b>708</b>	(12,679)
6150	700	OTHER EXPENSE	50		(50)
	TOTAL	PSYCHOLOGICAL SERVICES	<b>\$747,346</b>	<b>\$732,910</b>	(\$14,436)
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	1,971,961	<b>208,437</b>	(1,763,524)
6190	200	EMPLOYEE BENEFITS	530,530	<b>57,787</b>	(472,743)
6190	300	PURCHASED SERVICES	750,742	<b>106,959</b>	(643,783)
6190	500	MATERIALS & SUPPLIES	32,910		(32,910)
6190	600	CAP. OUTLAY	10,234		(10,234)
6190	700	OTHER EXPENSE	1,417		(1,417)
	TOTAL	OTHER PUPIL PERSONNEL SVC	<b>\$3,297,794</b>	<b>\$373,183</b>	(\$2,924,611)
	<b>SUBTOTAL - PUPIL SERVICES</b>		<b>\$7,735,607</b>	<b>\$1,341,434</b>	(\$6,394,173)

**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>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	1,070,072	<b>68,731</b>	(1,001,341)
6200	200	EMPLOYEE BENEFITS	337,085	<b>29,101</b>	(307,984)
6200	300	PURCHASED SERVICES	11,319	<b>6,108</b>	(5,211)
6200	500	MATERIALS & SUPPLIES	970	<b>109,040</b>	108,070
6200	600	CAPITAL EXPENDITURES	161,081	<b>13,608</b>	(147,473)
	TOTAL	INSTRUCTIONAL MEDIA	<u>\$1,580,527</u>	<u><b>\$226,588</b></u>	<u>(\$1,353,939)</u>
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	11,718,863	<b>5,298,351</b>	(6,420,512)
6300	200	EMPLOYEE BENEFITS	4,353,985	<b>2,440,994</b>	(1,912,991)
6300	300	PURCHASED SERVICES	800,184	<b>668,524</b>	(131,660)
6300	400	ENERGY	15,300	<b>15,300</b>	0
6300	500	MATERIALS & SUPPLIES	1,010,821	<b>522,939</b>	(487,882)
6300	600	CAPITAL EXPENDITURES	318,146	<b>488,434</b>	170,288
6300	700	OTHER EXPENSE	1,270	<b>1,191</b>	(79)
	TOTAL	CURRICULUM & INSTRUCTION	<u>\$18,218,569</u>	<u><b>\$9,435,733</b></u>	<u>(\$8,782,836)</u>
		STAFF DEVELOPMENT			
6400	100	SALARIES	2,780,271	<b>1,404,309</b>	(1,375,962)
6400	200	EMPLOYEE BENEFITS	583,044	<b>354,683</b>	(228,361)
6400	300	PURCHASED SERVICES	1,423,852	<b>678,515</b>	(745,337)
6400	500	MATERIALS & SUPPLIES	1,300,808	<b>3,812,347</b>	2,511,539
6400	600	CAPITAL EXPENDITURES	290,104	<b>83,262</b>	(206,842)
6400	700	OTHER EXPENSE	68,280	<b>38,500</b>	(29,780)
	TOTAL	STAFF DEVELOPMENT	<u>\$6,446,359</u>	<u><b>\$6,371,616</b></u>	<u>(\$74,743)</u>
		GENERAL ADMINISTRATION			
7200	100	SALARIES	154,415	<b>152,910</b>	(1,505)
7200	200	FRINGE	35,335	<b>43,025</b>	7,690
7200	300	PURCHASED SERVICES	66,438	<b>8,078</b>	(58,360)
7200	500	MATERIALS & SUPPLIES	65,211		(65,211)
7200	700	OTHER EXPENSE	3,168,967	<b>2,908,914</b>	(260,053)
	TOTAL	GENERAL ADMINISTRATION	<u>\$3,490,366</u>	<u><b>\$3,112,927</b></u>	<u>(\$377,439)</u>
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	282,436	<b>72,428</b>	(210,008)
7300	200	EMPLOYEE BENEFITS	58,384	<b>17,568</b>	(40,816)
7300	300	PURCHASED SERVICES	135,995	<b>23,899</b>	(112,096)
7300	500	MATERIALS & SUPPLIES	10,338		(10,338)
7300	600	CAPITAL EXPENDITURES	34,482		(34,482)
7300	700	OTHER EXPENSE	334		(334)
	TOTAL	SCHOOL ADMINISTRATION	<u>\$521,969</u>	<u><b>\$113,895</b></u>	<u>(\$408,074)</u>
		FACILITIES ACQ. & CONST.			
7400	600	CAPITAL EXPENDITURES	1,125,664	<b>340,220</b>	(785,444)
	TOTAL	FACILITIES ACQ. & CONST.	<u>\$1,125,664</u>	<u><b>\$340,220</b></u>	<u>(\$785,444)</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>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		FISCAL SVC			
7500	100	SALARIES	29,973		(29,973)
7500	200	EMPLOYEE BENEFITS	10,592		(10,592)
	TOTAL	FISCAL SVC	\$40,565	\$0	(\$40,565)
		PLANNING, RESEARCH & EVALUATION			
7710	300	MATERIALS & SUPPLIES	30,700	3,375	(27,325)
7710	600	CAPITAL OUTLAY	4,825		(4,825)
	TOTAL	PLANNING, RESEARCH & EVAL.	\$35,525	\$3,375	(\$32,150)
		INFORMATION SERVICES			
7720	300	PURCHASED SERVICES	1,000		(1,000)
	TOTAL	INFORMATION SERVICES	\$1,000	\$0	(\$1,000)
		STAFF SERVICES			
7730	100	SALARIES	102,255	32,270	(69,985)
7730	200	FRINGE	18,892	4,660	(14,232)
7730	300	PURCHASE SERVICES	103,228	42,031	(61,197)
7730	500	MATERIALS & SUPPLIES	9,622	8,500	(1,122)
7730	600	CAPITAL EXPENDITURES	19,333	20,393	1,060
7730	700	OTHER EXPENSE	89,000	89,500	500
	TOTAL	STAFF SERVICES	\$342,330	\$197,354	(\$144,976)
		DATA PROCESSING SERVICES			
7750	100	SALARIES	31,675		(31,675)
7750	200	EMPLOYEE BENEFITS	7,325		(7,325)
7750	300	PURCHASED SERVICES	1,700	2,000	300
7750	500	MATERIALS & SUPPLIES		1,000	1,000
	TOTAL	DATA PROCESSING SERVICES	\$40,700	\$3,000	(\$37,700)
		CENTRAL SERVICES			
7760	100	SALARIES	45,997		(45,997)
7760	200	EMPLOYEE BENEFITS	12,397		(12,397)
	TOTAL	CENTRAL SERVICES	\$58,394	\$0	(\$58,394)
		PUPIL TRANSPORTATION			
7800	100	SALARIES	15,314		(15,314)
7800	200	FRINGE	2,500		(2,500)
7800	300	PURCHASED SERVICES	53,853	21,051	(32,802)
7800	400	ENERGY SERVICES	750		(750)
7800	500	SUPPLIES	1,254		(1,254)
	TOTAL	PUPIL TRANSPORTATION	\$73,671	\$21,051	(\$52,620)

**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>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>					
		OPERATION OF PLANT			
7900	100	SALARIES	86,233		(86,233)
7900	200	EMPLOYEE BENEFITS	28,237		(28,237)
7900	300	PURCHASED SERVICES	295,586	<b>95,773</b>	(199,813)
7900	400	ENERGY SERVICES	25,000	<b>1,300</b>	(23,700)
7900	500	MATERIALS & SUPPLIES	9,099		(9,099)
7900	600	CAPITAL EXPENDITURES	46,550	<b>200</b>	(46,350)
	TOTAL	OPERATION OF PLANT	<u>\$490,705</u>	<u><b>\$97,273</b></u>	<u>(\$393,432)</u>
		MAINTENANCE OF PLANT			
8100	300	PURCHASED SERVICES	12,114	<b>7,873</b>	(4,241)
	TOTAL	MAINTENANCE OF PLANT	<u>\$12,114</u>	<u><b>\$7,873</b></u>	<u>(\$4,241)</u>
		COMMUNITY SERVICES			
9100	100	SALARIES	277,551	<b>103,700</b>	(173,851)
9100	200	EMPLOYEE BENEFITS	53,226	<b>27,602</b>	(25,624)
9100	300	PURCHASED SERVICES	66,899	<b>81,889</b>	14,990
9100	500	MATERIALS & SUPPLIES	153,134	<b>265,031</b>	111,897
9100	600	CAPITAL EXPENDITURES	10,581	<b>6,549</b>	(4,032)
9100	700	OTHER EXPENSE	924,581	<b>213,039</b>	(711,542)
	TOTAL	COMMUNITY SERVICES	<u>\$1,485,972</u>	<u><b>\$697,810</b></u>	<u>(\$788,162)</u>
	TOTAL	APPROPRIATIONS	<u><b>\$86,584,554</b></u>	<u><b>\$59,623,153</b></u>	<u>(\$26,961,401)</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>FOOD SERVICE FUND - ANTICIPATED REVENUE</b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	12,645,420	<b>12,653,954</b>	8,534
3262	000	SCH BRKFST REIMBURSEMENT	2,992,485	<b>2,978,896</b>	(13,589)
3263	000	AFTER SCHOOL SNACK REINBURSMENT	273,618	<b>274,932</b>	1,314
3265	000	USDA DONATED COMMODITIES	1,867,058	<b>1,900,000</b>	32,942
3267	000	SUMMER FOOD SERVICE PROGRAM	69,031	<b>6,000</b>	(63,031)
	TOTAL	FEDERAL THRU STATE	<u>\$17,847,612</u>	<u><b>\$17,813,782</b></u>	<u>(\$33,830)</u>
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	288,527	<b>304,888</b>	16,361
3338	000	SCHOOL LUNCH SUPPLEMENT	368,949	<b>361,968</b>	(6,981)
	TOTAL	STATE SOURCES	<u>\$657,476</u>	<u><b>\$666,856</b></u>	<u>\$9,380</u>
		LOCAL SOURCES			
3431	000	INTEREST INCOME	141,723	<b>150,000</b>	8,277
3451	000	STUDENT LUNCHES	6,671,275	<b>6,965,698</b>	294,423
3452	000	STUDENT BREAKFAST	147,830	<b>147,892</b>	62
3453	000	ADULT BREAKFAST/LUNCHES	732,132	<b>759,672</b>	27,540
3454	000	STUDENT AND ADULT AL A CART	6,802,745	<b>6,870,578</b>	67,833
3455	000	STUDENT SNACKS	142,634	<b>142,828</b>	194
3490	000	MISC LOCAL SOURCES	1,219,614	<b>747,045</b>	(472,569)
3493	000	SALE OF JUNK	58		(58)
3497	000	REFUNDS OF PRIOR YEAR EXP	10,855		(10,855)
	TOTAL	LOCAL SOURCES	<u>\$15,868,866</u>	<u><b>\$15,783,713</b></u>	<u>(\$85,153)</u>
	TOTAL	ESTIMATED REVENUE	<u><u>\$34,373,954</u></u>	<u><u><b>\$34,264,351</b></u></u>	<u><u>(\$109,603)</u></u>
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN COMMITTED	8,332,589	<b>8,148,447</b>	(184,142)
	TOTAL	BEGINNING FUND BALANCE	<u>\$8,332,589</u>	<u><b>\$8,148,447</b></u>	<u>(\$184,142)</u>
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$42,706,543</u></u>	<u><u><b>\$42,412,798</b></u></u>	<u><u>(\$293,745)</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	12,693,459	<b>14,678,679</b>	1,985,220
7600	200	EMPLOYEE BENEFITS	4,735,574	<b>4,671,945</b>	(63,629)
7600	300	PURCHASED SERVICES	2,321,627	<b>2,843,655</b>	522,028
7600	400	ENERGY SERVICES	280,328	<b>329,722</b>	49,394
7600	500	MATERIALS & SUPPLIES	14,098,776	<b>14,060,494</b>	(38,282)
7600	600	CAPITAL EXPENDITURES	830,605	<b>1,088,964</b>	258,359
7600	700	OTHER EXPENSE	268,098	<b>370,245</b>	102,147
	TOTAL	FOOD SERVICE	<u>\$35,228,467</u>	<u><b>\$38,043,704</b></u>	<u>\$2,815,237</u>
	TOTAL	APPROPRIATIONS	<u>\$35,228,467</u>	<u><b>\$38,043,704</b></u>	<u>\$2,815,237</u>
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END			
		<u>COMMITTED</u>			
		INVENTORY	1,697,394	<b>1,900,880</b>	203,486
		EQUIPMENT RESERVE	750,000	<b>1,100,000</b>	350,000
		SUBTOTAL - COMMITTED	<u>\$2,447,394</u>	<u><b>\$3,000,880</b></u>	<u>\$553,486</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY	5,030,682	<b>1,368,214</b>	(3,662,468)
	TOTAL	ENDING FUND BALANCE	<u>\$7,478,076</u>	<u><b>\$4,369,094</b></u>	<u>(\$3,108,982)</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$42,706,543</u>	<u><b>\$42,412,798</b></u>	<u>(\$293,745)</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	000	INTEREST ON INVESTMENTS	686,999		(686,999)
3433	000	NET INC/DEC FAIR VALUE INVEST	(299,289)		299,289
3480	020	WORKERS' COMPENSATION INS		5,000,000	5,000,000
348x	000	PREMIUM REVENUE	12,851,934		(12,851,934)
3497	000	REFUNDS OF PRIOR YEAR	193,278		(193,278)
3742	000	INSURANCE LOSS RECOVERIES		300,000	300,000
	TOTAL	LOCAL SOURCES	\$13,432,922	\$5,300,000	(\$8,132,922)
	TOTAL	ESTIMATED REVENUE	\$13,432,922	\$5,300,000	(\$8,132,922)
2780		BUDGET FUND BALANCE-BEGIN COMMITTED	3,516,129	4,341,203	825,074
	TOTAL	BEGINNING FUND BALANCE	\$3,516,129	\$4,341,203	\$825,074
		ADJUSTMENTS TO BEG. FUND BALANCE	\$244,086		(244,086)
	TOTAL	ADJUSTED BEG. FUND BALANCE	\$3,760,215	\$4,341,203	\$580,988
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$17,193,137	\$9,641,203	(\$7,551,934)

**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>INTERNAL SERVICE FUND - APPROPRIATIONS</b>					
		SCHOOL BOARD			
7100	700	OTHER EXPENSE(Workers Compensation)	12,851,934	<b>5,000,000</b>	<b>(7,851,934)</b>
	TOTAL	SCHOOL BOARD	<u>\$12,851,934</u>	<u><b>\$5,000,000</b></u>	<u>(\$7,851,934)</u>
		TRANSFERS			
9700	900	TRANSFERS	0		0
	TOTAL	TRANSFERS	<u>\$0</u>	<u><b>\$0</b></u>	<u>\$0</u>
	TOTAL	APPROPRIATIONS	<u>\$12,851,934</u>	<u><b>\$5,000,000</b></u>	<u>(\$7,851,934)</u>
2768		FUND BALANCE			
		BUDGET RETAIN EARN-END	3,816,129	<b>4,641,203</b>	825,074
	TOTAL	ENDING FUND BALANCE	<u>\$3,816,129</u>	<u><b>\$4,641,203</b></u>	<u>\$825,074</u>
	TOTAL	APPROPRIATIONS & FD BALANCE	<u>\$16,668,063</u>	<u><b>\$9,641,203</b></u>	<u><b>(\$7,026,860)</b></u>

# APPENDIX

**PINELLAS COUNTY  
SCHOOL BOARD**

**GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PINELLAS COUNTY  
SCHOOL BOARD**

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

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

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

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

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

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

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

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