

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

## **Public Hearing on 2004/05 Millage Rates & District Budget**

**July 27, 2004 (7:00 p.m.)**

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



### **Contents**

Public Hearing Agenda	1
Millage Rates	5
Budget Summary	9
Operating Fund	19
Capital Outlay Fund Summary	29
Other Funds Summaries	35
Budget Detail by Fund	47
Appendix: Glossary	67

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

**SCHOOL BOARD OF PINELLAS COUNTY**

**Public Hearing on  
Tentative 2004/05 Millage Rates & District Budget**

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

**July 27, 2004 -- 7:00 p.m.**

**Public Hearing Agenda**

1. Invocation
2. Pledge of Allegiance
3. Welcome by the School Board Chairman
4. Introductory Comments by the Superintendent and Chief Business Officer
5. Overview of Budget Process and Truth in Millage (TRIM) Requirements
6. Millage to Support the Budget
  - a. Explanation of Tentative 2004/05 Millage
  - b. Statements and Questions from the Public
  - c. School Board Discussion of Millage
  - d. Adoption of Tentative Millages for 2004/05
    - 1) Approval of Supplemental Discretionary Millage
    - 2) Adoption of Millage Rates
7. Tentative 2004/05 Budget
  - a. Explanation of the Tentative 2004/05 Budget
  - b. Statements and Questions from the Public
  - c. School Board Discussion of the Budget
  - d. School Board Action on Tentative Budget for 2004/05
    - 1) Additional Amendments to Proposed Budget
    - 2) Adoption of Tentative Budget for 2004/05
8. Additional Board Actions
  - a. Motion to Establish Second Public Hearing
  - b. Motion to Authorize Submittal of "Certification of School Taxable Value"
9. Other Considerations & Concluding Comments
10. Adjournment

## **2004 - 2005 BUDGET CALENDAR**

September 16, 2003	2003-04 Budget Approved
October 17, 2003	FTE 2003-04 Survey 2 "date certain"
December 3, 2003 December 12, 2003	Second semester staffing review FTE 2004-05 estimates (per forecast model) to State DOE
January 6, 2004 January 2004 January 26, 2004 January 27, 2004	FTE 2003-04 Third Calculation received from state Governor presents 2004-05 Budget Recommendations Forms and instructions distributed to departments School Board approves Budget Parameters
February 6, 2004 February 16, 2004	FTE 2003-04 Survey 3 "date certain" Budget requests received from departments
March 2, 2004	2004 Legislative Session Begins
April 12, 2004 April 30, 2004 April 30, 2004	Staff Rosters from schools due to Personnel State Legislature ends regular session (60 calendar days) Staffing allocations to schools
May 10, 2004 May 12, 2004	Discretionary and SIP dollar allocations to schools School Board Workshop
June 8-11, 2004	State DOE Presentations to School Finance Officers
July 1, 2004 July 24, 2004 <b>July 27, 2004</b>	New fiscal year begins Advertise in St. Petersburg Times <b>First Public Hearing on the 2004-05 Budget and Millage Rates</b>
August 3, 2004 August 6, 2004 August 24, 2004	School term begins County Property Appraiser mails TRIM notices Board adopts Tentative District Work Program
September 14, 2004	Final Public Hearing on the 2004-05 Budget and Millage Rates Adopted budget shall include the district's facilities work program

## NOTICE OF PROPOSED TAX INCREASE

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

### **Last Year's property tax levy**

A. Initially proposed tax levy . . . . .	\$ 409,976,975
B. Less tax reductions due to Value Adjustment Board and other assessment changes. . . . .	\$ 813,177
C. Actual property tax levy . . . . .	\$ 409,163,798
<b>This year's proposed tax levy . . . . .</b>	<b>\$ 446,271,875</b>

A portion of the tax levy is required under state law in order for the school board to receive \$254,921,595 in state education grants. The required portion has increased by 6.96 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 27, 2004, 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 2004/2005 Millage Rates

<i>PROPERTY TAX ROLL (in \$ Billions)</i>			
	<b>2003/2004</b>	<b>2004/2005</b>	<b>Change</b>
<b>Gross Taxable Property Value</b>	<b>\$49.73</b>	<b>\$54.94</b>	<b>10.5%</b>
<b>Adjusted Taxable Value (excluding new construction, etc.)</b>	<b>\$45.52</b>	<b>\$54.15</b>	<b>19.0%</b> <i>(vs. 2003-04 Final Gross Taxable Value)</i>

<i>MILLAGE RATE COMPARISONS:</i>			
<b><u>Proposed 2004-2005 Rates vs. Actual 2003-2004 Millage Rates</u></b>	<b>2003/2004 Actual</b>	<b>2004/2005 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>5.614</b>	<b>5.504</b>	<b>-2.0%</b>
<b>Discretionary Local Effort</b>	<b>0.510</b>	<b>0.510</b>	<b>0.0%</b>
<b>Supplemental Discretionary</b>	<b>0.119</b>	<b>0.108</b>	<b>-9.2%</b>
<b>Operating Subtotal</b>	<b>6.243</b>	<b>6.122</b>	<b>-1.9%</b>
<b>Capital Outlay</b>	<b>2.000</b>	<b>2.000</b>	<b>0.0%</b>
<b>Total Millage</b>	<b>8.243</b>	<b>8.122</b>	<b>-1.5%</b>
<b><u>Proposed 2004/05 Rates vs. Rolled-Back Millage Rates</u></b>	<b>Rolled-Back Rate</b>	<b>2004/2005 Proposed</b>	<b>Percent Change</b>
<b>Required Local Effort</b>	<b>5.146</b>	<b>5.504</b>	<b>6.96%</b>
<b>Discretionary Local Effort</b>	<b>0.468</b>	<b>0.510</b>	<b>8.97%</b>
<b>Supplemental Millage</b>	<b>0.109</b>	<b>0.108</b>	<b>-0.92%</b>
<b>Capital Outlay Millage</b>	<b>1.833</b>	<b>2.000</b>	<b>9.11%</b>
<b>Total Millage</b>	<b>7.556</b>	<b>8.122</b>	<b>7.49%</b>

**PINELLAS COUNTY SCHOOL BOARD  
SUMMARY OF PROPERTY TAX RATES  
1970/71 to 2004/05**

**SUMMARY OF PROPERTY TAXES  
2004-05**

- 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, 2004, was \$ 54,946,057,068.
- 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, 2004, was \$ 54,946,057.
  - (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 \$ 54,946,057 = \$ 52,198,754.
- C. The following chart provides historical information on School Property Taxes levied in Pinellas County by year since 1970/71.

Pinellas County School Property Taxes by Year - 1970/71 to 2004/05								1974/75 through									
Millage	1970/71	1971/72	1972/73	1973/74	Millage	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1987/88	
					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	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	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	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	1.500	
Total Millage	15.95	11.45	10.32	9.30	Total Millage	8.00	6.75	8.055	8.112	6.936	7.071	6.899	7.245	7.502	7.337	7.337	
Millage	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	Proposed 2004/05
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	5.614	5.504
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	0.510	0.510
Supplemental Discretionary							0.190	0.188	0.187	0.172	0.167	0.159	0.149	0.138	0.131	0.119	0.108
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	6.243	6.122
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	2.000	2.000
Total Millage	7.650	8.533	8.766	8.626	9.000	9.082	9.359	9.329	9.176	9.133	9.110	8.666	8.433	8.487	8.449	8.243	8.122

**PINELLAS COUNTY SCHOOLS  
EFFECT OF PROPOSED 2004/2005 MILLAGE RATES  
ON THE INDIVIDUAL TAXPAYER**

*Four Examples of Tax Assessments*

Description	Example A	Example B	Example C	Example D
Assessed Value for 2000	\$50,000	\$85,000	\$125,000	\$150,000
Less: Homestead Exemption	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Taxable Assessed Value	\$25,000	\$60,000	\$100,000	\$125,000
<i>Taxable Value in \$1,000's</i>	<i>\$25K</i>	<i>\$60K</i>	<i>\$100K</i>	<i>\$125K</i>
<b>2004 Tax:</b>				
Required Local Effort (5.504Mills)	\$137.60	\$330.24	\$550.40	\$688.00
Discretionary (.618 Mills)	15.45	37.08	61.80	77.25
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
<b>TOTAL 2004 Tax (8.122 Mills)</b>	<b>\$203.05</b>	<b>\$487.32</b>	<b>\$812.20</b>	<b>\$1,015.25</b>
2003 Tax (8.243 Mills)	\$206.08	\$494.58	\$824.30	\$1,030.38
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>(\$3.03)</i>	<i>(\$7.26)</i>	<i>(\$12.10)</i>	<i>(\$15.13)</i>



**PINELLAS COUNTY SCHOOLS  
PROPERTY TAX REVENUE COMPARISON**

	BUDGET 2003-2004		BUDGET 2004-2005		INCREASE/(DECREASE), FY05 vs FY04		
TAX BASE					Amount	Percent	
Gross Taxable Value	\$49,736,379,395		\$54,946,057,068		\$5,209,677,673		10.5%
Value of 1 mill (@ 95%)	\$47,249,560		\$52,198,754		\$4,949,194		10.5%
MILLAGE RATES AND REVENUE							
	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue %
Operating							
Required Local Effort	5.614	\$265,259,032	5.504	\$287,301,943	-0.110	\$22,042,911	8.3%
Discretionary	0.510	24,097,276	0.510	26,621,365	0.000	\$2,524,089	10.5%
Additional Discretionary	0.119	5,622,698	0.108	5,637,465	-0.011	\$14,767	0.3%
Total Operating	6.243	\$294,979,006	6.122	\$319,560,773	-0.121	\$24,581,767	8.3%
Capital	2.000	\$94,499,121	2.000	\$104,397,508	0.000	\$9,898,387	10.5%
TOTAL	8.243	\$389,478,127	8.122	\$423,958,281	-0.121	\$34,480,154	8.9%

*NOTE: 2004-2005 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 2003-04 to \$ 49,637,728,690*

# BUDGET SUMMARY

PINELLAS COUNTY  
SCHOOL BOARD

**BUDGET SUMMARY**  
**2004/05 Proposed Budget -- ALL FUNDS**

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

<i>Revenue</i>	<i>2004/05 Budget</i>	<i>Percent of Total Revenue</i>
Federal (and Federal through State)	<b>\$36,906,606</b>	4.1%
State	<b>397,077,192</b>	44.3%
Local	<b>461,648,450</b>	51.5%
<i>Subtotal, Revenue</i>	<b>\$895,632,248</b>	100.0%
<i>Transfers &amp; Balances</i>	<b>239,487,879</b>	
<b>GRAND TOTAL</b>	<b><u>\$1,135,120,127</u></b>	

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

<i>Name of Fund</i>	<i>2003/04 Budget (a)</i>	<i>2004/05 Budget (b)</i>	<i>Increase/ (Decrease) (\$)</i>	<i>Increase/ (Decrease) (%)</i>
General Operating	<b>\$754,613,923</b>	<b>\$775,994,020</b>	\$21,380,097	2.8%
Debt Service	<b>5,999,202</b>	<b>5,232,572</b>	(\$766,630)	-12.8%
Capital Outlay	<b>297,851,882</b>	<b>284,513,591</b>	(\$13,338,291)	-4.5%
Contracted Programs (c)	<b>3,461,560</b>	<b>15,236,111</b>	\$11,774,551	340.2%
School Food Service (d)	<b>43,786,088</b>	<b>43,739,007</b>	(\$47,081)	-0.1%
Internal Service	<b>9,729,870</b>	<b>10,404,826</b>	\$674,956	6.9%
<b>GRAND TOTAL</b>	<b>\$1,115,442,525</b>	<b>\$1,135,120,127</b>	<b>\$19,677,602</b>	1.8%

(a) 2003/04 Budget, based on "TRIM" Advertisement of July 26, 2003 for

**2004-2005 BUDGET SUMMARY**  
**DISTRICT SCHOOL BOARD OF PINELLAS COUNTY, FLORIDA**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF**  
**THE SCHOOL BOARD OF PINELLAS COUNTY ARE 3.8%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

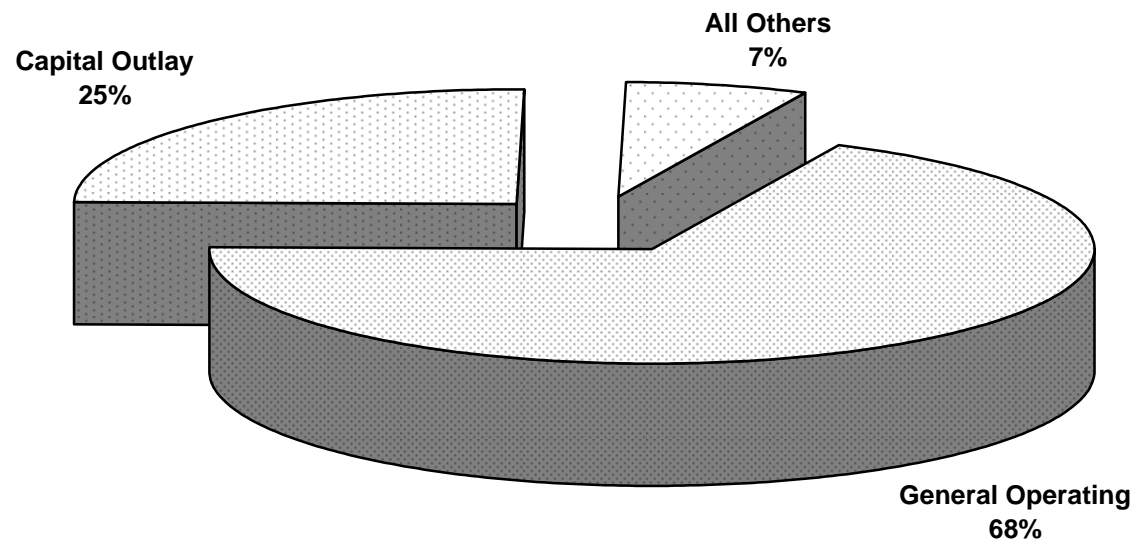
**PROPOSED MILLAGE LEVY**  
**OPERATING**  
**REQUIRED LOCAL EFFORT**  
**LOCAL DISCRETIONARY**  
**CAPITAL OUTLAY**  
**TOTAL**

**5.504**  
**0.618**  
**2.000**  
**8.122**

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal (Direct)	\$ 185,000	\$ 2,075,349	\$	\$	\$	2,260,349
Federal (Through State)	3,400,000	31,246,257				34,646,257
State Sources	372,397,655	605,444	4,043,298	20,030,795		397,077,192
Local Sources	333,069,933	15,781,009	0	107,497,508	5,300,000	461,648,450
<b>TOTAL REVENUES</b>	<b>709,052,588</b>	<b>49,708,059</b>	<b>4,043,298</b>	<b>127,528,303</b>	<b>5,300,000</b>	<b>895,632,248</b>
Transfers In	5,000,000					5,000,000
Non-Revenue Sources	500,000					500,000
<b>FUND BALANCES - July 1, 2004</b>	<b>61,441,432</b>	<b>9,267,059</b>	<b>1,189,274</b>	<b>156,985,288</b>	<b>5,104,826</b>	<b>233,987,879</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 775,994,020</b>	<b>\$ 58,975,118</b>	<b>\$ 5,232,572</b>	<b>\$ 284,513,591</b>	<b>\$ 10,404,826</b>	<b>\$ 1,135,120,127</b>
EXPENDITURES						
Instruction	\$ 459,462,688	\$ 11,605,257	\$	\$	\$	471,067,945
Pupil Personnel Services	29,924,279	67,330				29,991,609
Instructional Media Services	11,023,491	6,631				11,030,122
Instructional & Curriculum Development Services	11,183,191	200,666				11,383,857
Instructional Staff Training	2,974,718	2,373,469				5,348,187
Board of Education	1,437,764				5,000,000	6,437,764
General Administration	5,469,175	177,509				5,646,684
School Administration	49,792,225	24,122				49,816,347
Facilities Acquisition & Construction	3,370,264	131,714		210,805,766		214,307,744
Fiscal Services	5,508,126					5,508,126
Food Service		40,526,637				40,526,637
Central Services	17,310,360	444,818				17,755,178
Pupil Transportation Services	39,149,465					39,149,465
Operation of Plant	64,250,577	7,166				64,257,743
Maintenance of Plant	18,012,086					18,012,086
Community Services	755,841	197,429				953,270
Debt Service			4,043,298	370,353		4,413,651
<b>TOTAL EXPENDITURES</b>	<b>719,624,250</b>	<b>55,762,748</b>	<b>4,043,298</b>	<b>211,176,119</b>	<b>5,000,000</b>	<b>995,606,415</b>
Transfers Out				5,000,000		5,000,000
<b>FUND BALANCES - June 30, 2005</b>	<b>56,369,770</b>	<b>3,212,370</b>	<b>1,189,274</b>	<b>68,337,472</b>	<b>5,404,826</b>	<b>134,513,712</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$ 775,994,020</b>	<b>\$ 58,975,118</b>	<b>\$ 5,232,572</b>	<b>\$ 284,513,591</b>	<b>\$ 10,404,826</b>	<b>\$ 1,135,120,127</b>

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

**Pinellas County Schools  
2004-2005 Budget - All Funds  
\$1.135 Billion**



# **2004-09 DISTRICT COMPREHENSIVE PLAN STRATEGIC DIRECTIONS / GOALS**

## **HIGHEST STUDENT ACHIEVEMENT**

- I. Each student will demonstrate proficiency in reading, writing, mathematics, and science and meet district graduation requirements.

## **SAFE LEARNING ENVIRONMENT**

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

## **EFFECTIVE AND EFFICIENT OPERATION**

### **CORE PROCESSES**

#### Partnerships

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

#### 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, resources, 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 for continued implementation of the Unitary Plan.
- 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. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.

- VI. Given that the State of Florida funds less than sixty percent of our 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.
- VII. 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 OPERATING BUDGET PARAMETERS

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- 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. A high performing workforce can only be maintained when the importance of positive employee morale is recognized and reinforced by the system.

- VI. Given that the State of Florida funds less than sixty percent of our 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.
- VII. Budget planning must take any form of "administrative redirection" as imposed by the Florida Legislature into consideration. Expenditures must continually be monitored and aligned to prevent a penalty for not meeting redirection guidelines.

**PINELLAS COUNTY  
SCHOOL BOARD**

**How To Read The Budget**

The terminology and coding in this document are based on the guidelines and requirements of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools* ("Redbook"). The Redbook requires that the District budget and monitor its activities by a **Fund** accounting system; and within each fund, maintain accounts by **Function**, **Cost Center**, and **Object**. The following definitions outline the basics of the fund accounting system; please see the Appendix of this document for explanations of other terms.

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with liabilities, equities, and balances, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The School District's budget is divided into the following funds, based on formats prescribed by the Florida Department of Education.

**Operating Fund**

Represents the budget for day-to-day operation of the School District.  
Also known as the **General Fund**.

**Capital Outlay Fund**

Concerns the purchase of school sites, construction of buildings, remodeling and renovation of existing facilities, and the equipment, library books and audiovisual materials needed to equip these capital projects. Also includes certain types of maintenance projects, school buses, equipment and, under specific conditions, instructional materials needed by the District.

**Debt Service Fund**

Concerns the payment of long-term debts incurred in prior years by the School District.

**Contracted Programs Fund  
(A Special Revenue Fund)**

Concerns funds provided to the School District to accomplish particular projects. The source of such funds is usually the Federal Government. These funds may come either directly to the School District or through a State Agency. This budget is typically at its lowest point at the beginning of the fiscal year, since the District is permitted to budget grant balances only and cannot budget anticipated new contracts or projects until they are actually awarded.

**School Food Service Fund  
(A Special Revenue Fund)**

Concerns the revenues and expenditures related to the operation of the District's School Food Services Program.

**Internal Services Fund**

Internal Service. These funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. Self-insurance funds are included in this Fund.

**Trust & Agency Fund**

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

**PINELLAS COUNTY  
SCHOOL BOARD**

**Function**

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

**5000 Direct Instruction**

- 5100 Basic or Regular (K - 12) Instructional Programs
- 5200 Exceptional Student Education Programs
- 5300 Vocational-Technical Education Programs
- 5400 Adult General Education Programs
- 5500 Other Direct Instruction Programs (such as Pre-Kindergarten)

**6000 Instructional Support Services**

- 6100 Pupil Personnel Services, including:
  - 6110 Attendance and Social Work
  - 6120 Guidance Services
  - 6130 Health Services
  - 6140 Psychological Services
  - 6190 Other Pupil Personnel Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services

**7000 General Support Services**

- 7100 School Board
- 7200 General Administration (including Superintendent)
- 7300 School Administration (including Principals)
- 7400 Facilities Acquisition & Construction
- 7500 Fiscal Services
- 7600 School Food Services
- 7700 Central Services, including:
  - 7710 Planning, Research, Development, and Evaluation Services
  - 7720 Information Services
  - 7730 Staff Services
  - 7740 Statistical Services
  - 7750 Data Processing Services
  - 7760 Internal Services
  - 7790 Other Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant

**8000 Maintenance**

- 8100 Maintenance of Plant

**9000 Community Services, Debt Service, & Transfers**

- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

**PINELLAS COUNTY  
SCHOOL BOARD**

**Cost Center**

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

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

**Object**

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

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

# OPERATING FUND SUMMARY

## OPERATING (GENERAL) FUND

The Operating Fund, also known as the General Fund, is the primary budget for the day-to-day operations of the School District. The main revenue source for the Operating Fund is the **Florida Education Finance Program (FEFP)**. This system of financing the operation of Florida public schools bases funding allocations on the number of students (**FTE**), rather than on the number of teachers or school facilities. The FEFP includes both state and local revenue. The major source of state FEFP revenue is **sales taxes**. The main source of local FEFP revenue is **property taxes**. The FEFP defines a number of instructional programs that are used to account for and distribute funds. The *Base Student Allocation* revenue amount set by the Legislature is multiplied times a *District Cost Differential* to determine the **value of one FTE** for each district. *Weighted FTE* for each program is multiplied times this value to arrive at the FEFP revenue. Other major revenue sources for the Operating Fund include state **categoricals**, which are restricted in their use to certain types (categories) of expenditure. Examples of 2004-05 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

	2003-04 Original Budget	2004-05 Budget
<i>Grades K through 12:</i>		
Unweighted FTE	112,720.27	112,698.54
Weighted FTE	123,853.58	124,505.78
Base Student Allocation	\$3,630	\$3,670
Value of One FTE to Pinellas	\$3,681	\$3,711
FEFP K-12 Revenue	536,187,533*	542,223,538*
<i>Adult Education:</i>		
State Adult Ed Revenue	\$ 25,596,683	\$ 26,374,438

\*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

	2003-04 First Hearing	2004-05 Budget
Direct Instruction	436,410,499	459,462,688
Instructional Support	54,698,934	55,105,680
Maintain & Operate Facilities	118,152,889	121,412,128
School Administration	48,902,842	49,792,225
All Other Functions	34,817,673	33,851,530
Obligated Fund Balance	23,800,000	28,275,776
Committed Fund Balance	29,200,000	20,800,000
Fund Balance Contingency	8,631,086	7,293,994
<b>TOTAL</b>	<b>754,613,923</b>	<b>775,994,020</b>

**PINELLAS COUNTY SCHOOL BOARD  
2004/05 OPERATING FUND BUDGET - REVENUE**

DESCRIPTION	2004/05 BUDGET
<b>FEDERAL SOURCES</b>	
Federal Impact Funds	\$185,000
Other Federal, including Federal-Through-State	3,400,000
<b>TOTAL FEDERAL</b>	<b>\$3,585,000</b>
<b>STATE SOURCES</b>	
Base State FEFP	\$174,693,295 <i>a</i>
Summer Reading	1,078,482 <i>g</i>
Supplemental Academic Instruction	24,178,285 <i>b</i>
ESE Guaranteed Allocation	51,149,850 <i>c</i>
Safe Schools	3,821,683 <i>d</i>
Workforce Development (Adult Education)	26,374,438
Discretionary Enhancement (Lottery)	4,508,476
Adults with Disabilities	741,823
C.O. & D.S.	67,841
Florida Teacher Lead Program	710,537
Instructional Materials	9,469,136
Transportation	17,856,860
Educational Technology	2,151,544
Class Size Reduction/Operating	42,533,039
School Recognition Funds	7,410,951
Teacher Training	1,551,415
Other State Funds	4,100,000
<b>TOTAL STATE</b>	<b>\$372,397,655</b>
<b>LOCAL SOURCES</b>	
District School Taxes	\$319,560,772 <i>f</i>
Reconciliation to Property Appraiser's Certified Value	0 <i>e</i>
Vocational & Other Course Fees	1,900,000
Interest Income	2,250,000
Charges for services	1,459,160
Other Local Sources	7,900,001
<b>TOTAL LOCAL</b>	<b>\$333,069,933</b>
<b>TRANSFERS</b>	<b>5,000,000</b>
<b>LOSS RECOVERIES</b>	<b>500,000</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>\$714,552,588</b>
<b>DEFERRED FUND BALANCE</b>	
Obligated Fund Balance	\$28,299,741
Committed Fund Balance	26,900,430
Unobligated Fund Balance	6,241,261
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$61,441,432</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$775,994,020</b>

<b>FLORIDA EDUCATION FINANCE PROGRAM (FEFP): Grades K - 12</b>		
Estimated Weighted FTE for 2004-05	124,505.78	
<i>Times: Base Student Allocation (BSA)</i>	<i>\$3,670.26</i>	
	<b>\$456,968,584</b>	
<i>Times: District Cost Differential</i>	<i>1.0110</i>	
<b>BASE FEFP</b>	<b>\$461,995,238</b>	
Less: Required Local Effort Property Taxes (5.504 Mills)	<b>(287,301,943) <i>e</i></b>	
<b>BASE STATE FEFP</b>	<b>\$174,693,295 <i>a</i></b>	
Plus: Summer Reading	\$1,078,482 <i>g</i>	
Plus: Supplemental Academic Instruction Allocation	24,178,285 <i>b</i>	
Plus: ESE Guaranteed Allocation	51,149,850 <i>c</i>	
Plus: Safe Schools Allocation	3,821,683 <i>d</i>	
<b>NET STATE FEFP</b>	<b>254,921,595</b>	
<b>TOTAL STATE ALLOCATION</b>	<b>\$254,921,595</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.:	\$54,946,057,068	
The School Board is allowed to budget 95% of the taxable assessed value. One Mill's value is:		
$\$54,946,057,068 \times 95\% =$	$\$52,198,754$	
<i>2004/05 Operating Levy = \$52,198,754 x 6.122 Mills =</i>		
Required Local Effort	5.504	\$287,301,942 <i>e</i>
Discretionary	0.510	26,621,365
Supplemental Discretionary	0.108	5,637,465
<b>TOTAL DISTRICT SCHOOL TAXES</b>		<b>\$319,560,772 <i>f</i></b>

<b>SUMMARY OF REVENUE AND BALANCES</b>		
STATE SOURCES	48.0%	\$372,397,655
LOCAL SOURCES	42.9%	333,069,933
TRANSFERS AND BALANCES	8.6%	66,941,432
FEDERAL SOURCES	0.5%	3,585,000
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>100.0%</b>	<b>\$775,994,020</b>



PINELLAS COUNTY SCHOOLS  
ESTIMATED K-12 FEFP REVENUE FOR FISCAL YEAR 2004-05  
As of July 27, 2004

	CATEGORY	Unweighted FTE	Cost Factors	Weighted FTE	FEFP Revenue *
<i><b>BASIC PROGRAMS</b></i>					
101	BASIC K-3	25,545.88	1.012	25,852.43	\$ 95,928,876
102	BASIC 4-8	30,665.28	1.000	30,665.28	113,787,596
103	BASIC 9-12	25,140.75	1.132	28,459.33	105,602,125
111	BASIC K-3 WITH ESE	7,128.80	1.012	7,214.35	\$ 26,769,804
112	BASIC 4-8 WITH ESE	11,213.60	1.000	11,213.60	41,609,553
113	BASIC 9-12 WITH ESE	5,553.15	1.132	6,286.17	23,325,669
	Subtotal	105,247.46		109,691.16	\$ 407,023,623
<i><b>AT-RISK PROGRAMS</b></i>					
130	INTENSIVE ENGLISH/ESOL 9-12	2,390.64	1.302	3,112.61	\$ 11,549,753
	Subtotal	2,390.64		3,112.61	\$ 11,549,753
<i><b>EXCEPTIONAL PROGRAMS</b></i>					
254	SUPPORT LEVEL IV	1,185.79	3.948	4,681.50	17,371,328
255	SUPPORT LEVEL V	324.88	5.591	1,816.40	6,739,994
	Subtotal	1,510.67		6,497.90	\$ 24,111,322
<i><b>VOCATIONAL 9-12</b></i>					
300	VOCATIONAL 9-12	3,549.77	1.187	4,213.58	\$ 15,635,048
	Subtotal	3,549.77		4,213.58	\$ 15,635,048
	ADVANCED PLACEMENT/IB ADJUSTMENT			990.54	\$ 3,675,492
	<b>TOTAL - K-12</b>	<b>112,698.54</b>		<b>124,505.79</b>	<b>\$ 461,995,238</b>
	Summer Reading				1,078,482
	ESE Guaranteed Allocation				51,149,850
	Supplemental Academic Instruction				24,178,285
	Safe Schools Allocation				3,821,683
	Gross State and Local FEFP				<u>542,223,538</u>

\* FEFP Revenue is computed by multiplying weighted FTE times Base Student Allocation (BSA), times District Cost Differential (DCD). For fiscal year 2004-05, the proposed **BSA** is \$ **3,670.26**; the **DCD** is **1.0110**. This means that **each weighted FTE generates \$ 3,710.63** in FEFP revenue for Pinellas.

PINELLAS COUNTY SCHOOL BOARD

## 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.

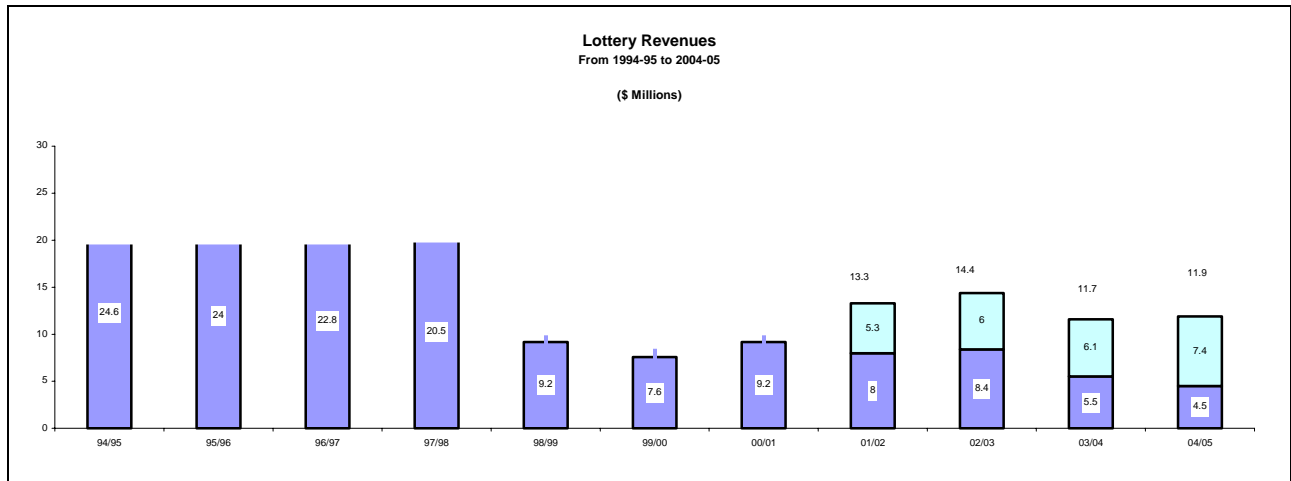
### 5 Innovative programs

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 2004-05, the district will receive \$11,919,427 or 1.53% of the operating budget from lottery dollars, of which \$7,410,951 is earmarked for school recognition awards.



PINELLAS COUNTY SCHOOL BOARD

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$185,000	\$185,000	\$0
FEDERAL THRU STATE	4,400,000	3,400,000	(1,000,000)
STATE SOURCES	365,689,205	372,397,655	6,708,450
LOCAL SOURCES	306,488,166	333,069,933	26,581,767
TRANSFERS	7,400,000	5,000,000	(2,400,000)
OTHER		500,000	500,000
ESTIMATED REVENUE	\$684,162,371	\$714,552,588	\$30,390,217
BEGINNING FUND BALANCE	70,451,552	61,441,432	(9,010,120)
ANTICIPATED REVENUE AND FUND BALANCE	\$754,613,923	\$775,994,020	\$21,380,097

PINELLAS COUNTY SCHOOL BOARD

	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$313,998,444	\$329,571,811	\$15,573,367
SPECIAL EDUCATION *	94,320,740	101,528,059	7,207,319
VOCATIONAL EDUCATION	23,580,236	23,731,132	150,896
ADULT CONTINUED EDUCATION	4,461,705	4,617,627	155,922
OTHER INSTRUCTION	49,374	14,059	(35,315)
ATTENDANCE & SOCIAL WORK	4,058,998	4,073,855	14,857
GUIDANCE SERVICES	15,340,737	15,629,746	289,009
HEALTH SERVICES	901,401	973,224	71,823
PSYCHOLOGICAL SERVICES	3,543,483	3,762,611	219,128
PARENTAL INVOLVEMENT		5	5
OTHER PUPIL PERSONNEL SVC	4,922,070	5,484,839	562,769
INSTRUCTIONAL MEDIA	11,155,916	11,023,491	(132,425)
CURRICULUM & INSTRUCTION	11,939,030	11,183,191	(755,839)
STAFF DEVELOPMENT	2,837,299	2,974,718	137,419
SCHOOL BOARD	1,348,135	1,437,764	89,629
GENERAL ADMINISTRATION	5,739,148	5,469,175	(269,973)
SCHOOL ADMINISTRATION	48,902,842	49,792,225	889,383
FACILITIES ACQ. & CONST.	5,066,139	3,370,264	(1,695,875)
FISCAL SERVICES	5,809,319	5,508,126	(301,193)

**PINELLAS COUNTY SCHOOL BOARD**

	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>			
PLANNING, RESEARCH & EVALUATION	1,125,465	<b>1,319,518</b>	194,053
INFORMATION SERVICES	752,798	<b>1,106,262</b>	353,464
STAFF PERSONNEL SERVICES	5,704,905	<b>5,605,797</b>	(99,108)
DATA PROCESSING SERVICES	4,888,781	<b>5,564,435</b>	675,654
OTHER CENTRAL SERVICES	3,503,228	<b>3,714,348</b>	211,120
PUPIL TRANSPORTATION	33,872,756	<b>39,149,465</b>	5,276,709
OPERATION OF PLANT	65,448,265	<b>64,250,577</b>	(1,197,688)
MAINTENANCE OF PLANT	18,831,868	<b>18,012,086</b>	(819,782)
COMMUNITY SERVICES	879,755	<b>755,841</b>	(123,914)
TRANSFER OF FUNDS			
APPROPRIATIONS	<b>\$692,982,837</b>	<b>\$719,624,250</b>	\$26,641,413
ENDING FUND BALANCE	61,631,086	<b>56,369,770</b>	(5,261,316)
APPROPRIATIONS & ENDING FUND BALANCE	<b>\$754,613,923</b>	<b>\$775,994,020</b>	\$21,380,097

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

The federal government currently provides \$1,244.40 per pupil with an increase of \$131.24 to \$1,375.64 antic Since this increase will only fund growth and inflation, the gap in funding for the approximately 21,000 non-gift children with disabilities equates to a federal IDEA funding shortfall of \$32,600,000 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. It's estimated that it will require eight years of \$2.3 billion increases to reach the 40 percent level of funding.

PINELLAS COUNTY SCHOOL BOARD

OPERATING FUND - APPROPRIATIONS BY FUNCTION/OBJECT

FUNCTION	OBJECT CATEGORY									% OF TOTAL
	SALARIES 1000	BENEFITS 2000	PURCHASED SERVICES 3000	ENERGY SERVICES 4000	SUPPLIES 5000	CAPITAL OUTLAY 6000	OTHER 7000	TRANSFERS 9000	TOTAL	
DIRECT INSTRUCTION										
5100 REGULAR EDUCATION	\$230,356,923	\$64,532,579	\$9,924,613	\$25,400	\$17,431,474	\$7,227,161	\$73,661		\$329,571,811	45.80%
5200 SPECIAL EDUCATION	75,623,691	23,276,831	1,984,988	590,438	51,676	435			101,528,059	14.11%
5300 VOCATIONAL EDUCATION	18,026,028	4,866,902	158,828	30	621,031	57,370	943		23,731,132	3.30%
5400 ADULT CONTINUED EDUCATION	3,695,631	849,237	13,062		39,970	19,727			4,617,627	0.64%
5500 OTHER INSTRUCTION	623	44	11,968		480	944			14,059	0.00%
SUB TOTALS	327,702,896	93,525,593	12,093,459	615,868	18,144,631	7,305,637	74,604	0	459,462,688	63.85%
INSTRUCTIONAL SUPPORT										
6110 ATTENDANCE & SOCIAL WORK	3,113,495	903,690	47,037		9,598		35		4,073,855	0.57%
6120 GUIDANCE SERVICES	12,216,800	3,339,489	27,831		40,647	4,470	509		15,629,746	2.17%
6130 HEALTH SERVICES	685,909	247,637	19,475		12,395	6,887	921		973,224	0.14%
6140 PSYCHOLOGICAL SERVICES	2,841,544	771,794	64,583		77,394	7,296			3,762,611	0.52%
6150 PARENTAL INVOLVEMENT					5				5	0.00%
6190 OTHER PUPIL PERSONNEL SVC	4,169,630	1,247,796	22,578		26,271	18,564	0		5,484,839	0.76%
6200 INSTRUCTIONAL MEDIA	7,604,945	2,275,652	73,497	700	107,591	960,258	848		11,023,491	1.53%
6300 CURRICULUM & INSTRUCTION	6,774,291	1,856,714	724,446		1,737,709	80,511	9,520		11,183,191	1.55%
6400 STAFF DEVELOPMENT	1,210,389	270,868	601,361		849,882	36,998	5,220		2,974,718	0.41%
SUB TOTALS	38,617,003	10,913,640	1,580,808	700	2,861,492	1,114,983	17,053	0	55,105,679	7.66%
GENERAL SUPPORT										
7100 SCHOOL BOARD	661,452	372,697	368,981		14,301	3,661	16,672		1,437,764	0.20%
7200 GENERAL ADMINISTRATION	3,660,084	1,022,953	571,343	701	114,408	62,254	37,432		5,469,175	0.76%
7300 SCHOOL ADMINISTRATION	37,174,641	11,709,595	624,311		208,216	59,977	15,485		49,792,225	6.92%
7400 FACILITIES ACQ. & CONST.	2,200,789	831,589	30,304	119	8,762	298,612	89	0	3,370,264	0.47%
7500 FISCAL SERVICES	3,041,393	954,480	269,440		45,979	9,151	1,187,683		5,508,126	0.77%
7710 PLANNING, RESEARCH & EVALUATION	797,392	222,568	216,924		48,848	33,554	232		1,319,518	0.18%
7720 INFORMATION SERVICES	748,383	252,635	65,047		37,044	2,285	868		1,106,262	0.15%
7730 STAFF PERSONNEL SERVICES	3,170,657	1,331,818	784,268		245,096	70,295	3,663		5,605,797	0.78%
7750 DATA PROCESSING SERVICES	3,105,921	903,454	1,437,444	500	86,607	30,275	234		5,564,435	0.77%
7760 OTHER CENTRAL SERVICES	2,087,151	732,397	484,792	19,161	278,814	45,256	66,777		3,714,348	0.52%
7800 PUPIL TRANSPORTATION	24,804,072	10,553,273	160,572	2,902,503	710,660	15,579	2,806		39,149,465	5.44%
7900 OPERATION OF PLANT	23,502,772	10,116,495	11,968,477	17,322,290	577,469	37,504	725,570		64,250,577	8.93%
SUB TOTALS	104,954,707	39,003,954	16,981,903	20,245,274	2,376,204	668,403	2,057,511	0	186,287,956	25.89%
MAINTENANCE										
8100 MAINTENANCE OF PLANT	5,647,189	3,763,304	2,649,417	95,149	2,603,575	137,711	3,115,741		18,012,086	2.50%
SUB TOTALS	5,647,189	3,763,304	2,649,417	95,149	2,603,575	137,711	3,115,741	0	18,012,086	2.50%
COMM & DEBT SERV & TRANSFERS										
9100 COMMUNITY SERVICES	389,968	191,750	113,823		40,368	12,561	7,371		755,841	0.11%
SUB TOTALS	389,968	191,750	113,823	0	40,368	12,561	7,371	0	755,841	0.11%
TOTAL APPROPRIATIONS	\$477,311,763	\$147,398,241	\$33,419,410	\$20,956,991	\$26,026,270	\$9,239,295	\$5,272,280	\$0	\$719,624,250	100.00%

**PINELLAS COUNTY SCHOOLS**

***2004-05 LEGISLATIVE CHANGES***

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\* **INCREASE IN BSA**

INCREASED \$40.23 OR 1.11% ABOVE 2003-04

\* **ESE GUARANTEED ALLOCATION**

CONTINUED WITH WORKLOAD ADJUSTMENTS

\* **SUPPLEMENTAL ACADEMIC INSTRUCTION CATEGORICAL**

CONTINUED WITH WORKLOAD ADJUSTMENTS

\* **SUPPLEMENTAL SUMMER READING PROGRAM**

CONTINUED FOR 2004-05

\* **LOTTERY FUNDS**

STATEWIDE FUNDING \$263 MILLION

INCLUDES \$160 MILLION STATEWIDE FOR SCHOOL RECOGNITION

\* **CLASS SIZE REDUCTION**

\$979 MILLION STATEWIDE TO IMPLEMENT AMENDMENT

\* **"JOHN MCKAY SCHOLARSHIPS"**

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

FOR PINELLAS COUNTY, THE AVERAGE VALUE OF EACH  
SCHOLARSHIP IS OVER \$ 8,000

# **CAPITAL OUTLAY FUND SUMMARY**



PINELLAS COUNTY  
SCHOOL BOARD

**CAPITAL OUTLAY FUNDS**

Capital Outlay Funds are used to account for major construction, renovation and remodeling projects and for certain types of major equipment purchases. There are significant legal restrictions on the uses of capital outlay funds. For the last two decades, the Pinellas County School District has financed capital projects on a "pay-as-you-go" basis; that is, without borrowing (issuing bonds). In February 2000, the district participated in a state bond issue pledging its capital outlay and debt service (CO&DS) revenue. In addition, the District has bonded its annual distribution from "Classrooms First" allocations as funds are needed to complete planned projects. The District maintains a multi-year capital outlay plan which is updated and approved annually by the School Board. This plan is primarily based on a comprehensive Educational Plant Survey which is conducted every five years by each district in the state. The District is required each year to prepare a tentative district facilities work program prior to adoption of the district school budget. The tentative district facilities work program must include: major repairs and renovations; construction projects to ensure available student stations; projected costs of projects; estimated capital outlay revenues; projects to be funded from current revenues; options for generating additional revenues; and other data related to the capital program. The District is required to provide opportunity for public comment on the tentative district facilities work program prior to approval of the work program and school budget. Pinellas County Schools is in the process of updating its tentative district facilities work program. The projects reflected in this document are based on a draft of the work program. The work program will be finalized and presented to the School Board for public comment on August 24, 2004 prior to the adoption of the final budget on September 14, 2004.

Capital Outlay funds available to the Pinellas District are primarily five 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.

***Classrooms for Kids***

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 funds are allocated pursuant to Section 1013.735(1) F.S., and are provided thru the issuance of Lottery Revenue Bonds. These funds are to be utilized by the District in order to increase capacity to reduce class size.

***District Effort Recognition***

The District is eligible for this funding because of its involvement with the County through the "Penny for Pinellas" sales tax agreement. The funds are allocated pursuant to Section 1013.736(1), F.S., and are provided through the issuance of Lottery Revenue Bonds. The allocation is based on a formula that considers the amount of revenue levied and the number of months remaining. These funds must be used for capital outlay to reduce class size.

***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**

	2003-04 Budget	2004-05 Budget
Two-Mill Funds	\$ 94,499,121	\$ 104,397,508
PECO	11,539,894	10,921,878
Classrooms for Kids/District Effort Recognition		8,385,667
Penny for Pinellas	6,500,000	
CO&DS	800,000	500,000
Other	3,723,250	3,323,250
<b>TOTAL</b>	<b>\$117,062,265</b>	<b>\$127,528,303</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 6.122 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 \$104,397,508 to be used for the following projects:

### **CONSTRUCTION & REMODELING**

Bernice Johnson Center  
Blanton Elementary  
Clearwater High  
Clearview Elementary  
Community Education Partners  
Dunedin Elementary  
Gibbs High  
High Point Elementary  
Lealman Intermediate  
Oak Grove Middle  
Perkins Elementary  
Tyrone Middle  
Transportation/School Bus Service &  
Storage Facilities (locations tba)  
Gender Equity Playfields-  
Various Locations  
Cafeteria Kitchen Air Conditioning  
Various Locations  
Relocatables  
Site Acquisitions  
Operating Transfer

### **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  
Sonitrol/CCTV  
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 27, 2004, 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

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$12,563,144	<b>\$20,030,795</b>	\$7,467,651
LOCAL SOURCES	104,499,121	<b>107,497,508</b>	2,998,387
ESTIMATED REVENUE	<u>\$117,062,265</u>	<u><b>\$127,528,303</b></u>	<u>\$10,466,038</u>
BEGINNING FUND BALANCE	180,789,617	<b>156,985,288</b>	(23,804,329)
ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$297,851,882</u></u>	<u><u><b>\$284,513,591</b></u></u>	<u><u><b>(\$13,338,291)</b></u></u>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>			
FACILITIES ACQ. & CONST.	\$124,626,538	<b>\$210,805,766</b>	\$86,179,228
DEBT SERVICES	\$495,979	<b>\$370,353</b>	(\$125,626)
TRANSFER OF FUNDS	7,400,000	<b>5,000,000</b>	(2,400,000)
APPROPRIATIONS	<u>\$132,522,517</u>	<u><b>\$216,176,119</b></u>	<u>\$83,653,602</u>
ENDING FUND BALANCE	165,329,365	<b>68,337,472</b>	(96,991,893)
APPROPRIATIONS & FD BALANCE	<u><u>\$297,851,882</u></u>	<u><u><b>\$284,513,591</b></u></u>	<u><u><b>(\$13,338,291)</b></u></u>

# Capital Outlay Allocation 2004-05

Project	Description of Activities	2004-05 Allocation
<b>School &amp; Center Projects</b>		
Bayside High	Furniture & Equipment	\$552,712
	Technology	\$554,986
Bernice Johnson Center	Remodeling	\$1,100,000
Blanton Elementary	Design, Preconstruction, Construction	\$1,087,900
	Furniture & Equipment	\$163,185
	Technology	
Clearwater High	Construction	\$1,777,719
Clearview Elementary	Design, Preconstruction	\$1,862,080
Community Education Partners	Construction	\$4,523,425
	Furniture & Equipment	\$831,630
	Technology	\$720,746
Dunedin Elementary	Design, Preconstruction, Construction	\$3,076,700
Gibbs High	Construction	\$7,100,000
	Furniture & Equipment	\$756,000
	Technology	\$797,500
High Point Elementary	Design, Preconstruction, Construction	\$13,186,500
Lealman Intermeditate	Construction	\$859,866
	Furniture & Equipment	\$770,000
	Technology	\$680,000
Oak Grove Middle	Construction	\$12,017,453
	Furniture & Equipment	\$683,150
	Technology	\$520,250
Perkins Elementary	Construction	\$839,008
Tyrone Middle	Design, Preconstruction	\$4,590,740
<b>School and Center Projects - Subtotal</b>		<b>\$59,051,550</b>
<b>Other</b>		
Relocatables	Lease/Purchase	\$1,091,000
Site Acquisitions	Land	\$2,604,000
Minor Capital Projects	Maintenance projects - Capital Fd	\$15,450,000
	Gender Equity Playfields- various locations	\$139,823
	Cafeteria Kitchen Air Conditioning	\$300,000
Furniture, Equipment & Technology	Vocational Replacement	\$1,300,000
	Musical Instruments Replacement	\$305,000
	Kindergarten Equipment	\$223,250
Budget Steering Process		\$140,000

# Capital Outlay Allocation 2004-05

<b>Project</b>	<b>Description of Activities</b>	<b>2004-05 Allocation</b>
	Instructional Technology Plan	\$3,400,000
School Buses & Vehicles	Buses & related equipment (54 buses)	\$3,793,508
	Lease/Purchase (50)	\$370,353
	Bus Service & Storage Facilities	\$8,578,322
Miscellaneous Capital Projects	Infrastructure Needs	\$6,800,000
	Facilities Design & Construction	\$3,064,000
	Instructional Equipment Transfer	\$5,000,000
	Potential Increase to Equipment Transfers	\$2,000,000
Capital Outlay Contingency	Contingency	\$5,485,524
	Contingency Future Projects	<u>\$8,431,973</u>
	<b>Other Capital Project, Total</b>	<u><b>\$68,476,753</b></u>
	<b>Total, Capital Projects from FY 2004-05 Revenue</b>	<b>\$127,528,303</b>
	<b>Projects Funded from Prior Revenues</b>	<b>\$156,985,288</b>
	<b>Grand Total, Capital Outlay Appropriations &amp; Transfers</b>	<u><u><b>\$284,513,591</b></u></u>

# 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, 2004	Final Fiscal Year of Debt Payments
SBE Series 2000A	2/02/00	\$ 47,225,000	\$ 41,475,000	2019-2020
SBE Series 2001A	7/01/01	\$ 1,055,000	\$ 715,000	2020-2021
<b>TOTAL</b>		<b>\$ 48,280,000</b>	<b>\$ 42,190,000</b>	

### DEBT PER CAPITA

As of July 1, 2004 the total outstanding debt for the district, including principal and interest, was \$ 64,770,813. The estimated resident population of Pinellas County in 2002 was 932,844. This calculates to approximately \$ 69.43 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>2004-2005</b>	<b>1,650,000.00</b>	<b>2,254,056.00</b>	<b>3,904,056.00</b>
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>\$41,475,000.00</u>	<u>\$22,389,075.00</u>	<u>\$63,864,075.00</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>2004-2005</b>	<b>105,000.00</b>	<b>34,242.00</b>	<b>139,242.00</b>
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>\$715,000.00</u>	<u>\$191,738.00</u>	<u>\$906,738.00</u>

**SCHEDULE OF INDEBTEDNESS**

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
<b>2004-2005</b>	<b>1,755,000.00</b>	<b>2,288,298.00</b>	<b>4,043,298.00</b>
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>\$42,190,000.00</b>	<b>\$22,580,813.00</b>	<b>\$64,770,813.00</b>

PINELLAS COUNTY SCHOOL BOARD

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>			
STATE SOURCES	\$4,038,173	\$4,043,298	\$5,125
LOCAL SOURCES	17,500		(17,500)
ESTIMATED REVENUE	\$4,055,673	\$4,043,298	(\$12,375)
BEGINNING FUND BALANCE	1,943,529	1,189,274	(754,255)
ANTICIPATED REVENUE AND FUND BALANCE	\$5,999,202	\$5,232,572	(\$766,630)

**DEBT SERVICE FUND - APPROPRIATIONS**

DEBT SERVICES	\$4,056,023	\$4,043,298	(\$12,725)
APPROPRIATIONS	\$4,056,023	\$4,043,298	(\$12,725)
ENDING FUND BALANCE	1,943,179	1,189,274	(753,905)
APPROPRIATIONS AND ENDING FUND BALANCE	\$5,999,202	\$5,232,572	(\$766,630)

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, 2004) it is anticipated that the eventual total will be similar to the \$ 31 to \$ 93 million received for fiscal years 1995 through 2004.

### HISTORICAL COMPARISON OF CONTRACTED PROGRAM FUND APPROPRIATIONS

	Original Budget (Funds on Hand at July 1)	Amendment 9 Budget
1994-95	\$ 3,959,650	\$ 31,986,423
1995-96	\$ 7,740,551	\$ 27,563,262
1996-97	\$ 2,148,743	\$ 29,294,441
1997-98	\$ 3,107,139	\$ 36,512,872
1998-99	\$ 7,117,307	\$ 46,789,080
1999-00	\$ 2,732,075	\$ 56,848,501
2000-01	\$ 1,179,159	\$ 60,389,392
2001-02	\$ 1,094,769	\$ 69,620,099
2002-03	\$ 1,326,136	\$ 84,503,067
2003-04	\$ 3,461,560	\$ 93,764,521
2004-05	\$ 15,236,111	<i>Undetermined</i>

PINELLAS COUNTY SCHOOL BOARD

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL DIRECT	\$483,304	<b>\$2,075,349</b>	\$1,592,045
FEDERAL THROUGH STATE	2,978,256	<b>13,160,762</b>	\$10,182,506
ANTICIPATED REVENUE	<u>\$3,461,560</u>	<u><b>\$15,236,111</b></u>	<u>\$11,774,551</u>

PINELLAS COUNTY SCHOOL BOARD

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>CONTRACTED PROGRAM FUND - APPROPRIATIONS</u></b>			
REGULAR EDUCATION	\$1,451,112	<b>\$8,215,362</b>	\$6,764,250
SPECIAL EDUCATION	1,835,873	<b>3,034,209</b>	1,198,336
VOCATIONAL EDUCATION	65,812	<b>188,328</b>	122,516
ADULT CONTINUED EDUCATION	6,722	<b>123,585</b>	116,863
OTHER INSTRUCTION	13,405	<b>43,773</b>	30,368
ATTENDANCE & SOCIAL WORK			
GUIDANCE SERVICES			
HEALTH SERVICES			
PSYCHOLOGICAL SERVICES			
PARENTAL INVOLVEMENT		<b>67,330</b>	67,330
OTHER PUPIL PERSONNEL SVC			
INSTRUCTIONAL MEDIA		<b>6,631</b>	6,631
CURRICULUM & INSTRUCTION	395	<b>200,666</b>	200,271
STAFF DEVELOPMENT	47,195	<b>2,373,469</b>	2,326,274
GENERAL ADMINISTRATION		<b>177,509</b>	177,509
SCHOOL ADMINISTRATION	12,687	<b>24,122</b>	11,435
FACILITIES ACQ. & CONST.		<b>131,714</b>	131,714
FISCAL SERVICES			
PLANNING, RESEARCH & EVALUATION			
STAFF PERSONNEL SERVICES		<b>444,818</b>	444,818
DATA PROCESSING SERVICES			
PUPIL TRANSPORTATION			
OPERATION OF PLANT		<b>7,166</b>	7,166
MAINTENANCE OF PLANT			
COMMUNITY SERVICES	28,359	<b>197,429</b>	169,070
APPROPRIATIONS	<b>\$3,461,560</b>	<b>\$15,236,111</b>	<b>\$11,774,551</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 2003-04, the Food Service operation prepared and served over 9.59 million lunches and more than 2.58 million breakfasts.

For fiscal year 2004-05, 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 45 other schools/centers.

For fiscal year 2004-05, 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

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>			
FEDERAL THROUGH STATE	\$17,813,782	\$18,085,495	\$271,713
STATE SOURCES	666,856	605,444	(61,412)
LOCAL SOURCES	15,783,713	15,781,009	(2,704)
ESTIMATED REVENUE	\$34,264,351	\$34,471,948	\$207,597
BEGINNING FUND BALANCE	9,521,737	9,267,059	(254,678)
ANTICIPATED REVENUE AND FUND BALANCE	\$43,786,088	\$43,739,007	(\$47,081)

**FOOD SERVICE FUND - APPROPRIATIONS**

FOOD SERVICE	\$37,373,339	\$40,526,637	\$3,153,298
APPROPRIATIONS	\$37,373,339	\$40,526,637	\$3,153,298
ENDING FUND BALANCE	6,412,749	3,212,370	(3,200,379)
APPROPRIATIONS AND ENDING FUND BALANCE	\$43,786,088	\$43,739,007	(\$47,081)



PINELLAS COUNTY SCHOOL BOARD

	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>			
LOCAL SOURCES	\$5,300,000	\$5,300,000	\$0
ESTIMATED REVENUE	\$5,300,000	\$5,300,000	\$0
BEGINNING FUND BALANCE	4,429,870	5,104,826	674,956
ANTICIPATED REVENUE AND FUND BALANCE	\$9,729,870	\$10,404,826	\$674,956

**INTERNAL SERVICE FUND - APPROPRIATIONS**

SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
ENDING FUND BALANCE	4,729,870	5,404,826	674,956
APPROPRIATIONS AND ENDING FUND BALANCE	\$9,729,870	\$10,404,826	\$674,956

# BUDGET DETAIL BY FUND

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL DIRECT			
3121	000	FEDERAL IMPACT FUNDS	\$20,000	\$20,000	\$0
3191	000	R O T C	165,000	165,000	0
	TOTAL	FEDERAL DIRECT	\$185,000	\$185,000	\$0
		FEDERAL THRU STATE			
3202	000	MEDICAID	4,400,000	3,400,000	(1,000,000)
	TOTAL	FEDERAL THRU STATE	\$4,400,000	\$3,400,000	(\$1,000,000)
		STATE SOURCES			
3310	000	FLA EDUC FINANCE PROGRAM	190,684,797	174,693,295	(15,991,502)
3310	000	SAFE SCHOOLS	3,853,890	3,821,683	(32,207)
3310	000	SUPPLEMENT ACADEMIC INSTRU	24,178,285	24,178,285	0
3310	000	ESE GUARANTEED ALLOCATION	51,101,332	51,149,850	48,518
3310	000	SUMMER READING ALLOCATION	1,110,197	1,078,482	(31,715)
3315	000	WORKFORCE DEVELOPMENT	25,596,683	26,374,438	777,755
3318	000	ADULT HANDICAPPED	741,823	741,823	0
3323	000	CO & DS WITHHELD FOR ADMIN	67,833	67,841	8
3334	000	FLORIDA TEACHERS LEAD PRGM	714,955	710,537	(4,418)
3336	000	INSTRUCTIONAL MATERIALS	9,639,171	9,469,136	(170,035)
3343	000	STATE LICENSE TAX	800,000	800,000	0
3344	000	DISCRETIONARY LOTTERY FUND	5,529,355	4,508,476	(1,020,879)
3354	000	TRANSPORTATION	17,441,287	17,856,860	415,573
3355	000	CLASS SIZE REDUCTION	20,933,459	42,533,039	21,599,580
3361	000	SCHOOL RECOGNITION	6,182,922	7,410,951	1,228,029
3363	000	EXCELLENT TEACHER PROGRAM	0	0	0
3375	000	EDUCATIONAL TECHNOLOGIES	2,215,634	2,151,544	(64,090)
3376	000	TEACHER TRAINING	1,597,582	1,551,415	(46,167)
3390	000	MISC. STATE REVENUE	3,300,000	3,300,000	0
	TOTAL	STATE SOURCES	\$365,689,205	\$372,397,655	\$6,708,450
		LOCAL SOURCES			
3411	000	DISTRICT SCHOOL TAXES	294,979,006	319,560,773	24,581,767
3421	000	TAX REDEMPTIONS	500,000	500,000	0
3425	000	RENTAL INCOME	900,000	900,000	0
3430	000	INTEREST INCOME	2,250,000	2,250,000	0
346X	000	STUDENT FEES	1,900,000	1,900,000	0
3481	000	CHARGES FOR SERVICES	1,459,160	1,459,160	0
3490	000	MISCELLANEOUS LOCAL SOURCES	4,500,000	6,500,000	2,000,000
	TOTAL	LOCAL SOURCES	\$306,488,166	\$333,069,933	\$26,581,767
	TOTAL	ESTIMATED REVENUE	\$676,762,371	\$709,052,588	\$32,290,217

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		TRANSFERS			
3630	000	TRANS. FROM CAPITAL PROJECTS	7,400,000	5,000,000	(2,400,000)
	TOTAL	TRANSFERS	\$7,400,000	\$5,000,000	(\$2,400,000)
		OTHER			
3740	000	LOSS RECOVERIES	\$0	\$500,000	500,000
	TOTAL	OTHER	\$0	\$500,000	\$500,000
		<i>TOTAL OTHER FINANCING SOURCES</i>	<i>\$7,400,000</i>	<i>\$5,500,000</i>	<i>(\$1,900,000)</i>
		TOTAL ESTIMATED RESOURCES	\$684,162,371	\$714,552,588	\$30,390,217
<b><u>OPERATING (GENERAL) FUND - ANTICIPATED REVENUE</u></b>					
		FUND BALANCE			
2800	000	BUDGET FUND BALANCES-BEGIN			
		OBLIGATED	23,800,000	28,299,741	4,499,741
		COMMITTED	33,300,000	26,900,430	(6,399,570)
		UNOBLIGATED	13,351,552	6,241,261	(7,110,291)
	TOTAL	BEGINNING FUND BALANCE	\$70,451,552	\$61,441,432	(\$9,010,120)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$754,613,923	\$775,994,020	\$21,380,097

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES	222,621,929	\$230,356,923	\$7,734,994
5100	200	EMPLOYEE BENEFITS	61,599,345	64,532,579	2,933,234
5100	300	PURCHASED SERVICES	8,105,150	9,924,613	1,819,463
5100	400	ENERGY SERVICES	25,400	25,400	0
5100	500	MATERIALS & SUPPLIES	15,951,691	17,431,474	1,479,783
5100	600	CAPITAL EXPENDITURES	5,552,695	7,227,161	1,674,466
5100	700	OTHER EXPENSE	142,234	73,661	(68,573)
	TOTAL	REGULAR EDUCATION	\$313,998,444	\$329,571,811	\$15,573,367
		SPECIAL EDUCATION			
5200	100	SALARIES	70,194,808	75,623,691	5,428,883
5200	200	EMPLOYEE BENEFITS	22,130,582	23,276,831	1,146,249
5200	300	PURCHASED SERVICES	1,702,312	1,984,988	282,676
5200	500	MATERIALS & SUPPLIES	243,707	590,438	346,731
5200	600	CAPITAL EXPENDITURES	46,127	51,676	5,549
5200	700	OTHER EXPENSE	3,204	435	(2,769)
	TOTAL	SPECIAL EDUCATION	\$94,320,740	\$101,528,059	\$7,207,319
		VOCATIONAL EDUCATION			
5300	100	SALARIES	18,174,603	18,026,028	(148,575)
5300	200	EMPLOYEE BENEFITS	4,891,169	4,866,902	(24,267)
5300	300	PURCHASED SERVICES	102,607	158,828	56,221
5300	400	ENERGY SERVICES	30	30	0
5300	500	MATERIALS & SUPPLIES	394,800	621,031	226,231
5300	600	CAPITAL EXPENDITURES	10,319	57,370	47,051
5300	700	OTHER EXPENSE	6,708	943	(5,765)
	TOTAL	VOCATIONAL EDUCATION	\$23,580,236	\$23,731,132	\$150,896
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES	3,618,130	3,695,631	77,501
5400	200	EMPLOYEE BENEFITS	837,400	849,237	11,837
5400	300	PURCHASED SERVICES	175	13,062	12,887
5400	500	MATERIALS & SUPPLIES	5,719	39,970	34,251
5400	600	CAPITAL EXPENDITURES	281	19,727	19,446
	TOTAL	ADULT CONTINUED EDUCATION	\$4,461,705	\$4,617,627	\$155,922
		OTHER INSTRUCTION			
5500	100	SALARIES	43,650	623	(43,027)
5500	200	EMPLOYEE BENEFITS	49	44	(5)
5500	300	PURCHASED SERVICES		11,968	11,968
5500	500	MATERIALS & SUPPLIES	5,675	480	(5,195)
5500	600	CAPITAL EXPENDITURES		944	944
	TOTAL	OTHER INSTRUCTION	\$49,374	\$14,059	(\$35,315)
	<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>		<b>\$436,410,499</b>	<b>\$459,462,688</b>	<b>\$23,052,189</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		ATTENDANCE & SOCIAL WORK			
6110	100	SALARIES	3,093,110	3,113,495	20,385
6110	200	EMPLOYEE BENEFITS	905,778	903,690	(2,088)
6110	300	PURCHASED SERVICES	52,972	47,037	(5,935)
6110	400	ENERGY SERVICES	7,138		(7,138)
6110	500	MATERIALS & SUPPLIES		9,598	9,598
6110	700	OTHER EXPENSE		35	35
	<b>TOTAL</b>	<b>ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$4,058,998</b>	<b>\$4,073,855</b>	<b>\$14,857</b>
		GUIDANCE SERVICES			
6120	100	SALARIES	11,973,322	12,216,800	243,478
6120	200	EMPLOYEE BENEFITS	3,306,833	3,339,489	32,656
6120	300	PURCHASED SERVICES	16,801	27,831	11,030
6120	500	MATERIALS & SUPPLIES	41,434	40,647	(787)
6120	600	CAPITAL EXPENDITURES	1,688	4,470	2,782
6120	700	OTHER EXPENSE	659	509	(150)
	<b>TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>\$15,340,737</b>	<b>\$15,629,746</b>	<b>\$289,009</b>
		HEALTH SERVICES			
6130	100	SALARIES	657,898	685,909	28,011
6130	200	EMPLOYEE BENEFITS	213,166	247,637	34,471
6130	300	PURCHASED SERVICES	19,451	19,475	24
6130	500	MATERIALS & SUPPLIES	8,677	12,395	3,718
6130	600	CAPITAL OUTLAY	240	6,887	6,647
6130	700	OTHER EXPENSE	1,969	921	(1,048)
	<b>TOTAL</b>	<b>HEALTH SERVICES</b>	<b>\$901,401</b>	<b>\$973,224</b>	<b>\$71,823</b>
		PSYCHOLOGICAL SERVICES			
6140	100	SALARIES	2,719,303	2,841,544	122,241
6140	200	EMPLOYEE BENEFITS	720,062	771,794	51,732
6140	300	PURCHASED SERVICES	63,848	64,583	735
6140	500	MATERIALS & SUPPLIES	38,270	77,394	39,124
6140	600	CAPITAL EXPENDITURES	2,000	7,296	5,296
	<b>TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>\$3,543,483</b>	<b>\$3,762,611</b>	<b>\$219,128</b>
		PARENTAL INVOLVEMENT			
6150	500	MATERIALS & SUPPLIES		5	5
	<b>TOTAL</b>	<b>PARENTAL INVOLVEMENT</b>	<b>\$0</b>	<b>\$5</b>	<b>\$5</b>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		OTHER PUPIL PERSONNEL SVC			
6190	100	SALARIES	3,723,820	4,169,630	445,810
6190	200	EMPLOYEE BENEFITS	1,143,350	1,247,796	104,446
6190	300	PURCHASED SERVICES	12,450	22,578	10,128
6190	500	MATERIALS & SUPPLIES	25,698	26,271	573
6190	600	CAPITAL EXPENDITURES	16,752	18,564	1,812
	TOTAL	OTHER PUPIL PERSONNEL SVC	\$4,922,070	\$5,484,839	\$562,769
		<i>SUBTOTAL - PUPIL SERVICES</i>	<i>\$28,766,689</i>	<i>\$29,924,279</i>	<i>\$1,157,590</i>
		INSTRUCTIONAL MEDIA			
6200	100	SALARIES	7,810,708	7,604,945	(205,763)
6200	200	EMPLOYEE BENEFITS	2,313,764	2,275,652	(38,112)
6200	300	PURCHASED SERVICES	66,146	73,497	7,351
6200	400	ENERGY SERVICES	700	700	0
6200	500	MATERIALS & SUPPLIES	123,796	107,591	(16,205)
6200	600	CAPITAL EXPENDITURES	838,990	960,258	121,268
6200	700	OTHER EXPENSE	1,812	848	(964)
	TOTAL	INSTRUCTIONAL MEDIA	\$11,155,916	\$11,023,491	(\$132,425)
		CURRICULUM & INSTRUCTION			
6300	100	SALARIES	6,343,673	6,774,291	430,618
6300	200	EMPLOYEE BENEFITS	1,770,559	1,856,714	86,155
6300	300	PURCHASED SERVICES	210,256	724,446	514,190
6300	500	MATERIALS & SUPPLIES	3,564,208	1,737,709	(1,826,499)
6300	600	CAPITAL EXPENDITURES	25,999	80,511	54,512
6300	700	OTHER EXPENSE	24,335	9,520	(14,815)
	TOTAL	CURRICULUM & INSTRUCTION	\$11,939,030	\$11,183,191	(\$755,839)
		STAFF DEVELOPMENT			
6400	100	SALARIES	1,305,338	1,210,389	(94,949)
6400	200	EMPLOYEE BENEFITS	234,193	270,868	36,675
6400	300	PURCHASED SERVICES	514,413	601,361	86,948
6400	500	MATERIALS & SUPPLIES	759,792	849,882	90,090
6400	600	CAPITAL EXPENDITURES	12,403	36,998	24,595
6400	700	OTHER EXPENSE	11,160	5,220	(5,940)
	TOTAL	STAFF DEVELOPMENT	\$2,837,299	\$2,974,718	\$137,419
		SCHOOL BOARD			
7100	100	SALARIES	655,332	661,452	6,120
7100	200	EMPLOYEE BENEFITS	375,589	372,697	(2,892)
7100	300	PURCHASED SERVICES	264,465	368,981	104,516
7100	500	MATERIALS & SUPPLIES	17,038	14,301	(2,737)
7100	600	CAPITAL EXPENDITURES	65	3,661	3,596
7100	700	OTHER EXPENSE	35,646	16,672	(18,974)
	TOTAL	SCHOOL BOARD	\$1,348,135	\$1,437,764	\$89,629

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		GENERAL ADMINISTRATION			
7200	100	SALARIES	3,841,360	3,660,084	(181,276)
7200	200	EMPLOYEE BENEFITS	1,108,531	1,022,953	(85,578)
7200	300	PURCHASED SERVICES	591,158	571,343	(19,815)
7200	400	ENERGY SERVICES	625	701	76
7200	500	MATERIALS & SUPPLIES	110,264	114,408	4,144
7200	600	CAPITAL EXPENDITURES	4,485	62,254	57,769
7200	700	OTHER EXPENSE	82,725	37,432	(45,293)
	TOTAL	GENERAL ADMINISTRATION	\$5,739,148	\$5,469,175	(\$269,973)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES	36,869,736	37,174,641	304,905
7300	200	EMPLOYEE BENEFITS	11,384,827	11,709,595	324,768
7300	300	PURCHASED SERVICES	329,481	624,311	294,830
7300	500	MATERIALS & SUPPLIES	234,438	208,216	(26,222)
7300	600	CAPITAL EXPENDITURES	51,940	59,977	8,037
7300	700	OTHER EXPENSE	32,420	15,485	(16,935)
	TOTAL	SCHOOL ADMINISTRATION	\$48,902,842	\$49,792,225	\$889,383
		FACILITIES ACQ. & CONST.			
7400	100	SALARIES	3,556,660	2,200,789	(1,355,871)
7400	200	EMPLOYEE BENEFITS	1,250,342	831,589	(418,753)
7400	300	PURCHASED SERVICES	32,158	30,304	(1,854)
7400	400	ENERGY SERVICES	118	119	1
7400	500	MATERIALS	9,585	8,762	(823)
7400	600	CAPITAL EXPENDITURES	217,086	298,612	81,526
7400	700	OTHER EXPENSE	190	89	(101)
	TOTAL	FACILITIES ACQ. & CONST.	\$5,066,139	\$3,370,264	(\$1,695,875)
		FISCAL SERVICES			
7500	100	SALARIES	2,386,258	3,041,393	655,135
7500	200	EMPLOYEE BENEFITS	720,114	954,480	234,366
7500	300	PURCHASED SERVICES	108,138	269,440	161,302
7500	500	MATERIALS	60,184	45,979	(14,205)
7500	600	CAPITAL EXPENDITURES	2,800	9,151	6,351
7500	700	OTHER EXPENSE	2,531,825	1,187,683	(1,344,142)
	TOTAL	FISCAL SERVICES	\$5,809,319	\$5,508,126	(\$301,193)
		PLANNING, RESEARCH, EVALUATION			
7710	100	SALARIES	757,849	797,392	39,543
7710	200	EMPLOYEE BENEFITS	202,876	222,568	19,692
7710	300	PURCHASED SERVICES	89,585	216,924	127,339
7710	500	MATERIALS & SUPPLIES	51,310	48,848	(2,462)
7710	600	CAPITAL EXPENDITURES	23,350	33,554	10,204
7710	700	OTHER EXPENSE	495	232	(263)
	TOTAL	PLANNING, RESEARCH & EVAL	\$1,125,465	\$1,319,518	\$194,053



**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		INFORMATION SERVICES			
7720	100	SALARIES	492,783	748,383	255,600
7720	200	EMPLOYEE BENEFITS	150,547	252,635	102,088
7720	300	PURCHASED SERVICES	38,160	65,047	26,887
7720	500	MATERIALS & SUPPLIES	68,003	37,044	(30,959)
7720	600	CAPITAL EXPENDITURES	1,450	2,285	835
7720	700	OTHER EXPENSE	1,855	868	(987)
	<b>TOTAL</b>	<b>INFORMATION SERVICES</b>	<b>\$752,798</b>	<b>\$1,106,262</b>	<b>\$353,464</b>
		STAFF PERSONNEL SERVICES			
7730	100	SALARIES	3,252,732	3,170,657	(82,075)
7730	200	EMPLOYEE BENEFITS	1,365,177	1,331,818	(33,359)
7730	300	PURCHASED SERVICES	779,712	784,268	4,556
7730	500	MATERIALS & SUPPLIES	248,988	245,096	(3,892)
7730	600	CAPITAL EXPENDITURES	50,700	70,295	19,595
7730	700	OTHER EXPENSE	7,596	3,663	(3,933)
	<b>TOTAL</b>	<b>STAFF PERSONNEL SERVICES</b>	<b>\$5,704,905</b>	<b>\$5,605,797</b>	<b>(\$99,108)</b>
		DATA PROCESSING SERVICES			
7750	100	SALARIES	2,880,832	3,105,921	225,089
7750	200	EMPLOYEE BENEFITS	830,005	903,454	73,449
7750	300	PURCHASED SERVICES	1,085,500	1,437,444	351,944
7750	400	ENERGY SERVICES	500	500	0
7750	500	MATERIALS & SUPPLIES	67,919	86,607	18,688
7750	600	CAPITAL EXPENDITURES	23,525	30,275	6,750
7750	700	OTHER EXPENSE	500	234	(266)
	<b>TOTAL</b>	<b>DATA PROCESSING SERVICES</b>	<b>\$4,888,781</b>	<b>\$5,564,435</b>	<b>\$675,654</b>
		OTHER CENTRAL SERVICES			
7760	100	SALARIES	2,015,682	2,087,151	71,469
7760	200	EMPLOYEE BENEFITS	669,845	732,397	62,552
7760	300	PURCHASED SERVICES	370,665	484,792	114,127
7760	400	ENERGY SERVICES	19,761	19,161	(600)
7760	500	MATERIALS & SUPPLIES	241,210	278,814	37,604
7760	600	CAPITAL EXPENDITURES	42,500	45,256	2,756
7760	700	OTHER EXPENSE	143,565	66,777	(76,788)
	<b>TOTAL</b>	<b>OTHER CENTRAL SERVICES</b>	<b>\$3,503,228</b>	<b>\$3,714,348</b>	<b>\$211,120</b>
	<b>SUBTOTAL - CENTRAL SERVICES</b>		<b>\$15,975,177</b>	<b>\$17,310,360</b>	<b>\$1,335,183</b>
		PUPIL TRANSPORTATION			
7800	100	SALARIES	22,007,558	24,804,072	2,796,514
7800	200	EMPLOYEE BENEFITS	9,147,207	10,553,273	1,406,066
7800	300	PURCHASED SERVICES	91,927	160,572	68,645
7800	400	ENERGY SERVICES	1,583,410	2,902,503	1,319,093
7800	500	MATERIALS & SUPPLIES	1,036,654	710,660	(325,994)
7800	600	CAPITAL EXPENDITURES		15,579	15,579
7800	700	OTHER EXPENSE	6,000	2,806	(3,194)
	<b>TOTAL</b>	<b>PUPIL TRANSPORTATION</b>	<b>\$33,872,756</b>	<b>\$39,149,465</b>	<b>\$5,276,709</b>

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>OPERATING (GENERAL) FUND - APPROPRIATIONS</b>					
		OPERATION OF PLANT			
7900	100	SALARIES	21,992,376	23,502,772	1,510,396
7900	200	EMPLOYEE BENEFITS	9,898,907	10,116,495	217,588
7900	300	PURCHASED SERVICES	13,810,924	11,968,477	(1,842,447)
7900	400	ENERGY SERVICES	17,549,716	17,322,290	(227,426)
7900	500	MATERIALS & SUPPLIES	487,236	577,469	90,233
7900	600	CAPITAL EXPENDITURES	1,868	37,504	35,636
7900	700	OTHER EXPENSE	1,707,238	725,570	(981,668)
	TOTAL	OPERATION OF PLANT	\$65,448,265	\$64,250,577	(\$1,197,688)
		MAINTENANCE OF PLANT			
8100	100	SALARIES	4,743,453	5,647,189	903,736
8100	200	EMPLOYEE BENEFITS	3,345,845	3,763,304	417,459
8100	300	PURCHASED SERVICES	1,816,647	2,649,417	832,770
8100	400	ENERGY SERVICES	95,149	95,149	0
8100	500	MATERIALS & SUPPLIES	2,316,285	2,603,575	287,290
8100	600	CAPITAL EXPENDITURES	29,372	137,711	108,339
8100	700	OTHER EXPENSE	6,485,117	3,115,741	(3,369,376)
	TOTAL	MAINTENANCE OF PLANT	\$18,831,868	\$18,012,086	(\$819,782)
		COMMUNITY SERVICES			
9100	100	SALARIES	492,037	389,968	(102,069)
9100	200	EMPLOYEE BENEFITS	224,662	191,750	(32,912)
9100	300	PURCHASED SERVICES	114,009	113,823	(186)
9100	500	MATERIALS & SUPPLIES	29,587	40,368	10,781
9100	600	CAPITAL EXPENDITURES	3,700	12,561	8,861
9100	700	OTHER EXPENSE	15,760	7,371	(8,389)
	TOTAL	COMMUNITY SERVICES	\$879,755	\$755,841	(\$123,914)
	TOTAL	APPROPRIATIONS	\$692,982,837	\$719,624,250	\$26,641,413

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>OPERATING (GENERAL) FUND - APPROPRIATIONS</u></b>					
		FUND BALANCE			
2768	000	BUDGET FUND BALANCE-END			
		<u>OBLIGATED</u>			
		RESTRICTED CARRY FORWARDS	12,000,000	13,500,000	13,500,000
		ENCUMBRANCES	6,400,000	8,000,000	8,000,000
		INVENTORY	3,900,000	5,028,673	1,128,673
		BLAIR ESTATE	200,000	136,044	(63,956)
		CENTRAL PRINTING FUND BALANCE	1,300,000	1,611,059	311,059
	TOTAL	OBLIGATED	<u>\$23,800,000</u>	<u>\$28,275,776</u>	<u>\$4,475,776</u>
		<u>COMMITTED</u>			
		OTHER RESTRICTED RES. (UNITARY)	15,900,000	8,500,000	(7,400,000)
		WORKFORCE DEVELOPMENT	5,600,000	5,000,000	(600,000)
		FEFP ADJUSTMENT RESERVE	5,100,000	5,100,000	0
		RESERVE FOR PERFORMANCE	800,000	500,000	(300,000)
		MEDICAID	800,000	900,000	100,000
		FTE AUDIT RESERVE	600,000	600,000	0
		RESERVE FOR OUTSIDE AUDITORS	400,000	200,000	(200,000)
	TOTAL	COMMITTED	<u>\$29,200,000</u>	<u>\$20,800,000</u>	<u>(\$8,400,000)</u>
		<u>UNOBLIGATED</u>			
		CONTINGENCY (.77 %)	7,700,000	6,000,000	(1,700,000)
		UNOBLIGATED - LAPSE	931,086	1,293,994	362,908
	TOTAL	UNOBLIGATED	<u>\$8,631,086</u>	<u>\$7,293,994</u>	<u>(\$1,337,092)</u>
	TOTAL	ENDING FUND BALANCE	<u>\$61,631,086</u>	<u>\$56,369,770</u>	<u>(\$5,261,316)</u>
	TOTAL	APPROPRIATIONS & FUND BALANCE	<u><u>\$754,613,923</u></u>	<u><u>\$775,994,020</u></u>	<u><u>\$21,380,097</u></u>

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - ANTICIPATED REVENUE</u></b>					
		STATE SOURCES			
3321	000	CO & DS DISTRIBUTED	\$800,000	\$500,000	(\$300,000)
3341	000	RACING COMMISSION FUNDS	223,250	223,250	0
3391	000	PUBLIC EDUCATION CAPITAL	11,539,894	10,921,878	(618,016)
3399	000	OTHER MISCELLANEOUS		8,385,667	8,385,667
	TOTAL	STATE SOURCES	\$12,563,144	\$20,030,795	\$7,467,651
		LOCAL SOURCES			
3413	000	DIST. CAP. IMPROVE. TAXES	94,499,121	104,397,508	9,898,387
3418	400	LOCAL SALES TAX	6,500,000		(6,500,000)
3431	400	INTEREST INCOME	3,500,000	3,100,000	(400,000)
	TOTAL	LOCAL SOURCES	\$104,499,121	\$107,497,508	\$2,998,387
	TOTAL	ESTIMATED REVENUE	\$117,062,265	\$127,528,303	\$10,466,038
		FUND BALANCE			
2800	000	BUDGET FUND BALANCE-BEGIN			
		OBLIGATED	180,789,617	70,237,517	(110,552,100)
		COMMITTED		86,747,771	86,747,771
	TOTAL	BEGINNING FUND BALANCE	\$180,789,617	\$156,985,288	(\$23,804,329)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$297,851,882	\$284,513,591	(\$13,338,291)

**PINELLAS COUNTY SCHOOL BOARD**

<b>FUNC- TION</b>	<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2003-04 FIRST HEARING</b>	<b>2004-05 RECOMMENDED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b><u>CAPITAL OUTLAY FUND - APPROPRIATIONS</u></b>					
7400	600	FACILITIES ACQ. & CONST. CAPITAL EXPENDITURES	\$124,626,538	<b>\$210,805,766</b>	\$86,179,228
	TOTAL	FACILITIES ACQ. & CONST.	\$124,626,538	<b>\$210,805,766</b>	\$86,179,228
9200	700	DEBT SERVICES OTHER EXPENSES	495,979	<b>370,353</b>	<b>(125,626)</b>
	TOTAL	DEBT SERVICES	\$495,979	<b>\$370,353</b>	(\$125,626)
9700	900	TRANSFER OF FUNDS TRANSFERS	7,400,000	<b>5,000,000</b>	<b>(2,400,000)</b>
	TOTAL	TRANSFER OF FUNDS	\$7,400,000	<b>\$5,000,000</b>	(\$2,400,000)
*	TOTAL	APPROPRIATIONS	\$132,522,517	<b>\$216,176,119</b>	\$83,653,602
2768	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED	165,329,365	<b>68,337,472</b>	<b>(96,991,893)</b>
		UNOBLIGATED			0
*	TOTAL	ENDING FUND BALANCE	\$165,329,365	<b>\$68,337,472</b>	(\$96,991,893)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$297,851,882	<b>\$284,513,591</b>	<b>(13,338,291)</b>

\* Note: 2004-05 Unencumbered Carry Forwards are included in Ending Fund Balance;  
these will be included in appropriations for Final Public Hearing (2004-05)

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>DEBT SERVICE FUND - ANTICIPATED REVENUE</u></b>					
3322	000	STATE SOURCES C.O. & D.S. WITHHELD FOR DEBT SERV.	\$4,038,173	<b>\$4,043,298</b>	\$5,125
	TOTAL	STATE SOURCES	\$4,038,173	<b>\$4,043,298</b>	\$5,125
3431	000	LOCAL SOURCES INTEREST	17,500		(17,500)
	TOTAL	LOCAL SOURCES	\$17,500	<b>\$0</b>	(17,500)
	TOTAL	ESTIMATED REVENUE	\$4,055,673	<b>\$4,043,298</b>	(12,375)
2800	000	FUND BALANCE BUDGET FUND BALANCE-BEGIN COMMITTED UNOBLIGATED	\$1,943,529	<b>\$1,189,274</b>	(754,255)
	TOTAL	BEGINNING FUND BALANCE	\$1,943,529	<b>\$1,189,274</b>	(754,255)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$5,999,202	<b>\$5,232,572</b>	(766,630)
<b><u>DEBT SERVICE FUND - APPROPRIATIONS</u></b>					
9200	700	DEBT SERVICES OTHER EXPENSES	\$4,056,023	<b>\$4,043,298</b>	(12,725)
	TOTAL	DEBT SERVICES	\$4,056,023	<b>\$4,043,298</b>	(12,725)
	TOTAL	APPROPRIATIONS	\$4,056,023	<b>\$4,043,298</b>	(12,725)
2750	000	FUND BALANCE BUDGET FUND BALANCE-END COMMITTED UNOBLIGATED	\$1,943,179	<b>\$1,189,274</b>	(753,905)
	TOTAL	ENDING FUND BALANCE	\$1,943,179	<b>\$1,189,274</b>	(753,905)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$5,999,202	<b>\$5,232,572</b>	(766,630)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - ANTICIPATED REVENUE</b>					
3199	000	FEDERAL DIRECT			
		OTHER MISC FEDERAL DIRECT	\$483,304	<b>\$2,075,349</b>	\$1,592,045
	TOTAL	FEDERAL DIRECT	\$483,304	<b>\$2,075,349</b>	\$1,592,045
		FEDERAL THRU STATE			
3201	000	VOCATIONAL EDUCATION ACT	26,581	<b>59,468</b>	32,887
3220	000	COMP EMPLOY TRAINING ACT		<b>1,180</b>	1,180
3226	000	EISENHOWER MATH & SCIENCE	111,568	<b>6,040,964</b>	5,929,396
3227	000	DRUG FREE SCHOOLS	9,066	<b>198,211</b>	189,145
3230	000	DISABILITIES EDUCATION ACT	1,836,267	<b>2,991,107</b>	1,154,840
3240	000	ELEM SECONDARY EDUC (CHAPTER I)	527,463	<b>1,627,599</b>	1,100,136
3251	000	ADULT BASIC EDUCATION	45,953	<b>57,716</b>	11,763
3270	000	ECIA CHAPTER II	13,973	<b>1,254,340</b>	1,240,367
329X	000	OTHER FEDERAL THRU STATE	407,385	<b>930,177</b>	522,792
	TOTAL	FEDERAL THRU STATE	\$2,978,256	<b>\$13,160,762</b>	\$10,182,506
	TOTAL	ANTICIPATED REVENUE	\$3,461,560	<b>\$15,236,111</b>	\$11,774,551

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b>CONTRACTED PROGRAM FUND - APPROPRIATIONS</b>					
		REGULAR EDUCATION			
5100	100	SALARIES		\$2,900,000	\$2,900,000
5100	200	EMPLOYEE BENEFITS			
5100	300	PURCHASED SERVICES		177,443	177,443
5100	500	MATERIALS & SUPPLIES	1,451,112	4,648,484	3,197,372
5100	600	CAPITAL EXPENDITURES		489,095	489,095
5100	700	OTHER EXPENSE		340	340
	TOTAL	REGULAR EDUCATION	\$1,451,112	\$8,215,362	\$6,764,250
		SPECIAL EDUCATION			
5200	100	SALARIES			
5200	200	EMPLOYEE BENEFITS			
5200	300	PURCHASED SERVICES		33,051	33,051
5200	500	MATERIALS & SUPPLIES	1,835,873	2,920,565	1,084,692
5200	600	CAPITAL EXPENDITURES		80,593	80,593
	TOTAL	SPECIAL EDUCATION	\$1,835,873	\$3,034,209	\$1,198,336
		VOCATIONAL EDUCATION			
5300	100	SALARIES			
5300	200	EMPLOYEE BENEFITS			
5300	300	PURCHASED SERVICES		13,060	13,060
5300	500	MATERIALS & SUPPLIES	65,812	64,563	(1,249)
5300	600	CAPITAL EXPENDITURES		110,705	110,705
5300	700	OTHER EXPENSE			
	TOTAL	VOCATIONAL EDUCATION	\$65,812	\$188,328	\$122,516
		ADULT CONTINUED EDUCATION			
5400	100	SALARIES		27,743	27,743
5400	200	EMPLOYEE BENEFITS		9,847	9,847
5400	300	PURCHASED SERVICES	42	30,183	30,141
5400	500	MATERIALS & SUPPLIES	6,680	49,637	42,957
5400	600	CAPITAL EXPENDITURES		6,175	6,175
5400	700	OTHER EXPENSE			0
	TOTAL	ADULT CONTINUED EDUCATION	\$6,722	\$123,585	\$116,863
		OTHER INSTRUCTION			
5500	100	SALARIES			
5500	200	EMPLOYEE BENEFITS			
5500	300	PURCHASED SERVICES		863	863
5500	500	MATERIALS & SUPPLIES	13,405	39,094	25,689
5500	600	CAPITAL EXPENDITURES		3,684	3,684
5500	700	OTHER EXPENSE		132	132
	TOTAL	OTHER INSTRUCTION	\$13,405	\$43,773	\$30,368
	<b>SUBTOTAL - INSTRUCTIONAL SERVICES</b>		<b>\$3,372,924</b>	<b>\$11,605,257</b>	<b>\$8,232,333</b>



PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
6150	100	PARENTAL INVOLVEMENT SALARIES			
6150	200	EMPLOYEE BENEFITS			
6150	300	PURCHASED SERVICES			
6150	500	MATERIALS & SUPPLIES		60,544	60,544
6150	600	CAPITAL OUTLAY		6,786	6,786
	TOTAL	PARENTAL INVOLVEMENT	\$0	\$67,330	\$67,330
<i>SUBTOTAL - PUPIL SERVICES</i>			<i>\$0</i>	<i>\$67,330</i>	<i>\$67,330</i>
6200	100	INSTRUCTIONAL MEDIA SALARIES			
6200	200	EMPLOYEE BENEFITS			
6200	300	PURCHASED SERVICES		1,799	1,799
6200	500	MATERIALS & SUPPLIES			
6200	600	CAPITAL EXPENDITURES		4,832	4,832
	TOTAL	INSTRUCTIONAL MEDIA	\$0	\$6,631	\$6,631
6300	100	CURRICULUM & INSTRUCTION SALARIES			
6300	200	EMPLOYEE BENEFITS			
6300	300	PURCHASED SERVICES		81,421	81,421
6300	400	ENERGY			
6300	500	MATERIALS & SUPPLIES	395	58,004	57,609
6300	600	CAPITAL EXPENDITURES		61,241	61,241
6300	700	OTHER EXPENSE			
	TOTAL	CURRICULUM & INSTRUCTION	\$395	\$200,666	\$200,271
6400	100	STAFF DEVELOPMENT SALARIES		761,849	761,849
6400	200	EMPLOYEE BENEFITS		117,303	117,303
6400	300	PURCHASED SERVICES		397,946	397,946
6400	500	MATERIALS & SUPPLIES	47,195	949,843	902,648
6400	600	CAPITAL EXPENDITURES		60,528	60,528
6400	700	OTHER EXPENSE		86,000	86,000
	TOTAL	STAFF DEVELOPMENT	\$47,195	\$2,373,469	\$2,326,274
7200	100	GENERAL ADMINISTRATION SALARIES			
7200	200	EMPLOYEE BENEFITS			
7200	300	PURCHASED SERVICES		109	109
7200	700	OTHER EXPENSE		177,400	177,400
	TOTAL	GENERAL ADMINISTRATION	\$0	\$177,509	\$177,509

PINELLAS COUNTY SCHOOL BOARD

FUNC-TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
		SCHOOL ADMINISTRATION			
7300	100	SALARIES			
7300	200	EMPLOYEE BENEFITS			
7300	300	PURCHASED SERVICES	12,687	14,194	1,507
7300	500	MATERIALS & SUPPLIES		3,646	3,646
7300	600	CAPITAL EXPENDITURES		6,252	6,252
7300	700	OTHER EXPENSE		30	30
	TOTAL	SCHOOL ADMINISTRATION	\$12,687	\$24,122	\$11,435
		FACILITIES ACQ. & CONST.			
7400	300	PURCHASED SERVICES		131,714	131,714
7400	600	CAPITAL EXPENDITURES			
	TOTAL	FACILITIES ACQ. & CONST.	\$0	\$131,714	\$131,714
		STAFF SERVICES			
7730	100	SALARIES		184,275	184,275
7730	200	EMPLOYEE BENEFITS		53,399	53,399
7730	300	PURCHASED SERVICES		58,444	58,444
7730	500	MATERIALS & SUPPLIES		8,200	8,200
7730	600	CAPITAL EXPENDITURES		29,500	29,500
7730	700	OTHER EXPENSE		111,000	111,000
	TOTAL STAFF SERVICES		\$0	\$444,818	\$444,818
		OPERATION OF PLANT			
7900	100	SALARIES			
7900	200	EMPLOYEE BENEFITS			
7900	300	PURCHASED SERVICES		6,954	6,954
7900	400	ENERGY SERVICES		189	189
7900	500	MATERIALS & SUPPLIES		23	23
7900	600	CAPITAL EXPENDITURES			
7900	700	OTHER EXPENSE			
	TOTAL	OPERATION OF PLANT	\$0	\$7,166	\$7,166
		COMMUNITY SERVICES			
9100	100	SALARIES		11,957	11,957
9100	200	EMPLOYEE BENEFITS		3,333	3,333
9100	300	PURCHASED SERVICES		18,632	18,632
9100	500	MATERIALS & SUPPLIES	28,359	149,742	121,383
9100	600	CAPITAL EXPENDITURES		5,765	5,765
9100	700	OTHER EXPENSE		8,000	8,000
	TOTAL	COMMUNITY SERVICES	\$28,359	\$197,429	\$169,070
	TOTAL	APPROPRIATIONS	\$3,461,560	\$15,236,111	\$11,774,551

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		FEDERAL THRU STATE			
3261	000	SCHL LUNCH REIMBURSEMENT	\$12,653,954	<b>\$13,160,419</b>	\$506,465
3262	000	SCH BRKFST REIMBURSEMENT	2,978,896	<b>3,037,114</b>	58,218
3263	000	AFTER SCHOOL SNACK REIMB	274,932	<b>270,747</b>	(4,185)
3265	000	USDA DONATED COMMODITIES	1,900,000	<b>1,616,215</b>	(283,785)
3267	000	SUMMER FOOD SERVICE PROGRAM	6,000	<b>1,000</b>	(5,000)
	TOTAL	FEDERAL THRU STATE	<u>\$17,813,782</u>	<u><b>\$18,085,495</b></u>	\$271,713
		STATE SOURCES			
3337	000	SCHOOL BREAKFAST SUPPLEMENT	304,888	<b>274,489</b>	(30,399)
3338	000	SCHOOL LUNCH SUPPLEMENT	361,968	<b>330,955</b>	(31,013)
	TOTAL	STATE SOURCES	<u>\$666,856</u>	<u><b>\$605,444</b></u>	(\$61,412)
		LOCAL SOURCES			
3431	000	INTEREST INCOME	150,000	<b>80,000</b>	(70,000)
3451	000	STUDENT LUNCHES	6,965,698	<b>6,912,566</b>	(53,132)
3452	000	STUDENT BREAKFAST	147,892	<b>141,977</b>	(5,915)
3453	000	ADULT BREAKFAST/LUNCHES	759,672	<b>339,178</b>	(420,494)
3454	000	STUDENT AND ADULT AL A CARTA	6,870,578	<b>7,416,896</b>	546,318
3455	000	STUDENT SNACKS	142,828	<b>159,206</b>	16,378
3490	000	MISC LOCAL SOURCES	747,045	<b>731,186</b>	(15,859)
	TOTAL	LOCAL SOURCES	<u>\$15,783,713</u>	<u><b>\$15,781,009</b></u>	(\$2,704)
	TOTAL	ESTIMATED REVENUE	<u>\$34,264,351</u>	<u><b>\$34,471,948</b></u>	\$207,597
		FUND BALANCE			
2850	050	BUDGET FUND BALANCE - BEGIN			0
		OBLIGATED			
		COMMITTED	9,521,737	<b>9,267,059</b>	(254,678)
		UNOBLIGATED			
	TOTAL	BEGINNING FUND BALANCE	<u>\$9,521,737</u>	<u><b>\$9,267,059</b></u>	(\$254,678)
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	<u><u>\$43,786,088</u></u>	<u><u><b>\$43,739,007</b></u></u>	<u><u>(\$47,081)</u></u>

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>FOOD SERVICE FUND - APPROPRIATIONS</u></b>					
		FOOD SERVICE			
7600	100	SALARIES	\$14,678,679	\$15,019,047	\$340,368
7600	200	EMPLOYEE BENEFITS	4,671,945	5,512,624	840,679
7600	300	PURCHASED SERVICES	2,337,487	3,268,317	930,830
7600	400	ENERGY SERVICES	329,722	343,000	13,278
7600	500	MATERIALS & SUPPLIES	14,027,836	15,056,067	1,028,231
7600	600	CAPITAL EXPENDITURES	957,425	1,007,172	49,747
7600	700	OTHER EXPENSE	370,245	320,410	(49,835)
	TOTAL	FOOD SERVICE	\$37,373,339	\$40,526,637	\$3,153,298
	TOTAL	APPROPRIATIONS	\$37,373,339	\$40,526,637	\$3,153,298
		FUND BALANCE			
2768	090	BUDGET FUND BALANCE-END <u>COMMITTED</u>			
		INVENTORY	1,819,881	1,916,124	96,243
		EQUIPMENT RESERVE	2,500,000	1,072,700	(1,427,300)
		SUBTOTAL - COMMITTED	\$4,319,881	\$2,988,824	(\$1,331,057)
		<u>UNOBLIGATED</u>			
		CONTINGENCY	2,092,868	223,546	(1,869,322)
	TOTAL	ENDING FUND BALANCE	\$6,412,749	\$3,212,370	(\$3,200,379)
	TOTAL	APPROPRIATIONS & FD BALANCE	\$43,786,088	\$43,739,007	(\$47,081)

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<b><u>INTERNAL SERVICE FUND - ANTICIPATED REVENUE</u></b>					
		LOCAL SOURCES			
3431	100	INTEREST ON INVESTMENTS			
3480	020	WORKERS' COMPENSATION INS	\$5,000,000	\$5,000,000	\$0
3742	000	INSURANCE LOSS RECOVERIES	300,000	300,000	0
	TOTAL	LOCAL SOURCES	\$5,300,000	\$5,300,000	\$0
	TOTAL	ESTIMATED REVENUE	\$5,300,000	\$5,300,000	\$0
2780	050	BUDGET FUND BALANCE-BEGIN OBLIGATED			0
		COMMITTED	4,429,870	5,104,826	674,956
	TOTAL	BEGINNING FUND BALANCE	\$4,429,870	\$5,104,826	\$674,956
	TOTAL	ANTICIPATED REVENUE AND FUND BALANCE	\$9,729,870	\$10,404,826	\$674,956

PINELLAS COUNTY SCHOOL BOARD

FUNC- TION	OBJECT	DESCRIPTION	2003-04 FIRST HEARING	2004-05 RECOMMENDED BUDGET	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUND - APPROPRIATIONS</u>					
7100		SCHOOL BOARD			
	700	OTHER EXPENSE(Workers Compensation)	\$5,000,000	\$5,000,000	\$0
	TOTAL	SCHOOL BOARD	\$5,000,000	\$5,000,000	\$0
	TOTAL	APPROPRIATIONS	\$5,000,000	\$5,000,000	\$0
2768		FUND BALANCE			
	090	BUDGET RETAIN EARN-END	4,729,870	5,404,826	674,956
	TOTAL	ENDING FUND BALANCE	\$4,729,870	\$5,404,826	\$674,956
	TOTAL	APPROPRIATIONS & FD BALANCE	\$9,729,870	\$10,404,826	\$674,956

# 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.



PINELLAS COUNTY  
SCHOOL BOARD

**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  
SCHOOL BOARD

**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, 2004, is Fiscal Year 2004.

**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  
SCHOOL BOARD

**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 2004-05, 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.