Sources of funding and categories of spending for the school district of Hillsborough County: an analysis performed by Center for Economic Development Research, College of Business Administration, University of South Florida

January 2007

Follow this and additional works at: https://digitalcommons.usf.edu/business_pub

Part of the Business Commons

Scholar Commons Citation
University of South Florida. Center for Economic Development Research, "Sources of funding and categories of spending for the school district of Hillsborough County: an analysis performed by Center for Economic Development Research, College of Business Administration, University of South Florida" (2007). College of Business Publications. 56. https://digitalcommons.usf.edu/business_pub/56

This Article is brought to you for free and open access by the College of Business at Digital Commons @ University of South Florida. It has been accepted for inclusion in College of Business Publications by an authorized administrator of Digital Commons @ University of South Florida. For more information, please contact digitalcommons@usf.edu.
Sources of Funding and Categories of Spending for the School District of Hillsborough County

An Analysis Performed by

CENTER FOR ECONOMIC DEVELOPMENT RESEARCH
College of Business Administration

January 2007
Preface

This study was commissioned by the Tampa Bay Builders Association and performed by the Center for Economic Development Research, College of Business Administration, University of South Florida. The purpose of the study is to analyze the Sources of Funding and the Categories of Spending for the School District of Hillsborough County over a period of 10 years. The Center for Economic Development Research provides information and conducts research on issues related to economic growth and development in the Nation, in the state of Florida, and particularly in the central Florida region. The Center serves the faculty, staff, and students of the College of Business Administration, the University, and individuals and organizations in the Tampa Bay region and statewide. Activities of the Center for Economic Development Research are designed to further the objectives of the University and specifically the objectives of the College of Business Administration.

Robert Forsythe, Dean, College of Business Administration (COBA), USF
Dennis G. Colie, Director, Center for Economic Development Research (CEDR), COBA, USF, Economist and Principal Investigator
Carol Sumner, Research Assistant, CEDR, COBA, USF
Table of Contents

Preface ........................................................................................................................................... i

Table of Contents ......................................................................................................................... ii

EXECUTIVE SUMMARY ........................................................................................................ iii

I. Introduction .................................................................................................................................. 1

II. Sources of Revenue ................................................................................................................. 4

III. Categories of Spending ......................................................................................................... 12

IV. Summary and Conclusions .................................................................................................... 25

Appendix A
List of Schools in Hillsborough County ....................................................................................... 27
EXECUTIVE SUMMARY

The purpose of this research is to analyze the revenue and expenditures of the School District of Hillsborough County (SDHC). For this study, the Center for Economic Development Research (CEDR) used data from the Florida Statistical Abstracts, which are published by the Bureau of Economic and Business Research (BEBR) at the University of Florida. In addition, we requested and received specific data from the Office of Funding and Financial Reporting and from Education Information and Accountability Services at the Florida Department of Education.

For financial accounting, school districts in Florida follow a manual with a uniform chart of accounts. The manual is incorporated by reference in Rule 6A-1.001, Florida Administrative Code, pursuant to the requirements of Sections 237.01 and 237.02 of the Florida Statutes. Important for this analysis is an understanding that the accounting principles “require the use of the modified accrual basis of accounting.” This means that revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.” The result of using this accounting principle is that a school district’s Total Revenue exceeds Current Expenditures in a fiscal period and there is a carry-forward balance from one fiscal year to the next.

From school year 1993 – 1994 through school year 2004 – 2005 the SDHC’s funding from the Federal government has increased each year, but State funding declined three times from the previous year. Local revenue consistently increased year-over-year from 1993 – 1994 through 2002 – 2003, but then experienced a decrease in 2003 – 2004. Total Revenue also declined from the previous year in 2003 – 2004 after steadily increasing over the earlier years. The State of Florida has consistently provided more than one-half of the funding for the SDHC. And, on average, local revenue has contributed about one-third of the revenue share and the Federal government’s share has averaged just under 12% per year.

While total expenditures have averaged 6.0% annual compound growth, total revenue has increased at an average rate of only 2.8% over the same time period. Only in school year 1999 – 2000 did total revenue exceed total expenditures. Over the period from 1993 – 1994 to 2003 – 2004 debt service per full-time equivalent (FTE) student had the highest compound mean growth rate of 12.4%. Mean growth in current expenditures and capital outlay rose at 3.4% and 8.6%, respectively, over the same period. Most of the year-over-year increase in current expenditures per FTE student has been due to inflation. While current expenditures per FTE increased at a mean annual compound growth rate of 3.4%, the increase in real terms has been a much smaller 0.9% rate.

The SDHC’s annual carry-forward balance has been steadily increasing from $74.9 million in 1993 – 1994 to $299.5 million in 2003 – 2004. Presumably, the annual carry-forward could be applied to capital outlay and debt service. However, we found that in all school years except one (1999 – 2000), the amount of carry-forward would be insufficient to pay for capital spending and payments on debt in that year.
I. Introduction.

The purpose of this research is to analyze the revenue and expenditures of the School District of Hillsborough County (SDHC). The SDHC is countywide and consists of a total of 197 schools. There are 130 Elementary schools, 3 K-8 schools, 41 Middle schools, and 23 High schools. As of school year 2005-2006 the total capacity for Elementary schools is 91,997 with a projected enrollment of 81,938, total capacity for Middle schools is 40,440 with a projected enrollment of 37,055, and the total capacity for High schools is 47,896 with a projected enrollment of 47,915. In addition, there are 73 centers such as Charter schools, Early Childhood and Exceptional Student Education. A list of Hillsborough County schools is in Appendix A.

The mission of the School District of Hillsborough County (SDHC) is to “provide all students the knowledge and skills necessary to reach their highest potential.” The Hillsborough County school board is responsible for the organization and control of Hillsborough County public schools. The school board is empowered to determine the policies necessary for the effective operation and the general improvement of the district’s school system. The school board is a public corporate entity. The administrative offices of the SDHC are located 901 East Kennedy Boulevard, Tampa, Florida. The School District is divided into the following divisions:

- Administration division, which is responsible for pupil placement and support, school safety and security, emergency management, and documents such as policy manuals, student records requests, and student handbooks.

- Division of Business that is responsible for the financial operations of the district, which include budget and federal finance, payroll, accounts payable, student nutrition accounting, and general accounting. Student Nutrition Services, which offers many nutrition programs to schools and the community, is part of the Business Division.

- Curriculum and Instruction division is responsible for the curricula of all schools as well as Academically Gifted Education, Exceptional Student Education, English for Speakers of Other Languages, Athletics, Technical and Adult training, Alternative Education, FCAT, and Magnet Programs.

- Facilities division is separated into Maintenance, Planning and Construction, Resource Management, Growth Management, and Relocatable Facilities departments.

- Human Resources division has many responsibilities. Some of these are Teacher Recruitment, Vacancies/Jobs, Employee Benefits, Substitutes, Certification, and Safety and Health.

---

Information and Technology looks after Technology Support Services, Assessment and Accountability, and Transportation (School Buses).

The Student Services and Federal Programs division oversees Parent/Family Community Involvement, Student Support Services, Migrant Education, School Readiness (PreK, Head Start), Grants and Research.

For this study, the Center for Economic Development Research (CEDR) used data from the Florida Statistical Abstracts, which are published by the Bureau of Economic and Business Research (BEBR) at the University of Florida. In addition, we requested and received specific data from the Office of Funding and Financial Reporting and from Education Information and Accountability Services at the Florida Department of Education. 5

An excellent guide to school finances is Aud (2006). 6 For financial accounting, school districts in Florida follow a manual with a uniform chart of accounts. The manual is incorporated by reference in Rule 6A-1.001, Florida Administrative Code, pursuant to the requirements of Sections 237.01 and 237.02 of the Florida Statutes. 7 Important for this analysis is an understanding that the accounting principles “require the use of the modified accrual basis of accounting.” This means that revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable. 8 The result of using this accounting principle is that a school district’s Total Revenue exceeds Current Expenditures in a fiscal period and there is a carry-forward balance from one fiscal year to the next. Aud (2006) points out that currently in Florida there is an aggregate “fund balance left over from previous years of nearly $7 billion.” 9

A School Year for fiscal reporting runs from July 1 through June 30 of the following year. The SDHC receives revenue from Federal, State and local sources. Aud (2006) describes Federal revenue as a source of funding for public schools. “… the federal government provides funds for low-income students mainly through the national school lunch program and Title I, which recently has been tied to increased oversight of school performance under the No Child Left Behind Act… The federal government also provides funds for special-needs students through the Individuals with Disabilities in Education Act… School districts also receive federal funding for Federal Impact Aid,

---

5 Contacts at Florida DOE, Office of Funding and Financial Reporting are Gloria Cowart Gloria.Cowart@fldoe.org and Charlene Neel, Education Policy Consultant charlene.neel@fldoe.org Contact at Florida DOE, Education Information and Accountability Services is Ed Croft, Senior Educational Program Director Ed.Croft@fldoe.org
6 Reference Aud, Susan Dr., “Florida’s Public Education Spending,” a study jointly released by the Milton and Rose D. Friedman Foundation, The James Madison Institute and the Collins Center for Public Policy, January 2006.
8 Ibid.
Medicaid and other programs… Nearly all of the federal funds for public education are considered ‘operating revenue.’ This means they are intended to be spent for the provision of education, not on buildings or debt.” (emphasis added)\footnote{10 Aud (2006), op. cit., p.14.}

Federal revenue is total dollars received from federal sources and includes Federal Direct revenue, which is received by the district directly from the federal government without the state as a distributing agency. Also included in federal revenue is Federal Through State revenue, which is federal funding distributed through the state to the district.

Aud (2006) also describes State revenue as a source of funding for public schools. “Most of Florida’s state education funding is provided through the Florida Education Finance Program (FEFP) … some state funds are distributed for capital outlays and debt service… Each district receives state revenue based on its number of students, weighted by student characteristics such as grade level or special-needs status. This formula produces weighted enrollment figures for each district, which are called Weighted Full Time Equivalents.”\footnote{11 Aud (2006), op. cit., p.17.} The Full Time Equivalent (FTE) differs from actual enrollment, which is determined by head counts conducted by school personnel at the start of school in August.

Local revenue is total dollars received from local sources. Local revenue includes taxes levied by a school system on the assessed valuation of real and personal property located in the district; interest earnings from amounts held in daily balances, savings accounts, time deposits, or investments; and student fees which are authorized by statute and established by the school board.

The remainder of this report is organized as follows. In Sections II and III respectively, we report on the Sources of Revenue and Categories of Spending. In section IV we provide a Summary and Conclusions.
II. Sources of Revenue.

Table 1 reports the Sources of Revenue for the SDHC for school years 1993 – 1994 through 2003 – 2004. Funding from the Federal government and local sources has increased every year, but yearly changes in State funding have been less consistent. In two of the school years covered in Table 1, State funding actually decreased. Notwithstanding these decreases in State revenue, total revenue continued to increase year-over-year. The highest mean compound growth rate was 8.5% per year in Federal funding. Total revenue increased by an average rate of 2.8% per year over the same period.

<table>
<thead>
<tr>
<th>School Year</th>
<th>Federal Revenue</th>
<th>Annual % Change</th>
<th>State Revenue</th>
<th>Annual % Change</th>
<th>Local Revenue</th>
<th>Annual % Change</th>
<th>Total Revenue</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$79,436,000</td>
<td></td>
<td>$455,171,000</td>
<td></td>
<td>$267,734,000</td>
<td></td>
<td>$802,341,000</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$82,846,000</td>
<td>4.3%</td>
<td>$496,803,000</td>
<td>9.1%</td>
<td>$297,179,000</td>
<td>11.0%</td>
<td>$876,828,000</td>
<td>9.3%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$84,199,000</td>
<td>1.6%</td>
<td>$491,095,000</td>
<td>-1.1%</td>
<td>$301,544,000</td>
<td>1.5%</td>
<td>$876,838,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$90,527,000</td>
<td>7.5%</td>
<td>$540,067,000</td>
<td>10.0%</td>
<td>$313,872,000</td>
<td>4.1%</td>
<td>$894,465,000</td>
<td>7.7%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$98,002,000</td>
<td>8.3%</td>
<td>$604,772,000</td>
<td>12.0%</td>
<td>$342,252,000</td>
<td>9.0%</td>
<td>$1,045,026,000</td>
<td>10.6%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$117,485,000</td>
<td>19.9%</td>
<td>$638,421,000</td>
<td>5.6%</td>
<td>$374,248,000</td>
<td>9.3%</td>
<td>$1,130,154,000</td>
<td>8.1%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$138,201,000</td>
<td>17.6%</td>
<td>$685,543,000</td>
<td>7.4%</td>
<td>$397,953,000</td>
<td>6.3%</td>
<td>$1,221,697,000</td>
<td>8.1%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$153,313,000</td>
<td>10.9%</td>
<td>$691,323,000</td>
<td>0.8%</td>
<td>$416,752,000</td>
<td>4.7%</td>
<td>$1,261,388,000</td>
<td>3.2%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$170,246,000</td>
<td>11.0%</td>
<td>$663,797,000</td>
<td>-4.0%</td>
<td>$447,407,000</td>
<td>7.4%</td>
<td>$1,281,450,000</td>
<td>1.6%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$194,689,000</td>
<td>14.4%</td>
<td>$702,745,000</td>
<td>5.9%</td>
<td>$477,018,000</td>
<td>6.6%</td>
<td>$1,374,452,000</td>
<td>7.3%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$209,240,000</td>
<td>7.5%</td>
<td>$842,093,000</td>
<td>19.8%</td>
<td>$502,637,000</td>
<td>5.4%</td>
<td>$1,553,970,000</td>
<td>13.1%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>8.5%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

More recent data for school year 2004 – 2005 are available from Florida Department of Education’s Return on Investment/School Efficiency Measure website.\(^{12}\) We also show this data in Table 1; however, we note that the method for compiling this data is not consistent with that reported for 1993 – 1994 through 2003 - 2004. Thus, a comparison of annual percentage changes between the data is inappropriate.

Chart 1 provides a picture of the trend in increasing revenue sources. However, the volatile nature of state funding is apparent from the chart.
Table 1A reports Revenue per Full-Time Equivalent (FTE) student. FTE students are determined by surveys that are conducted four times per school year starting in August of each year and including the Summer-school period. The Revenue per FTE student in Table 1A excludes revenue applied to adult education programs conducted by the SDHC. In order to estimate the Implied # of FTE students, we adjusted Total Revenue (reported in Table 1) to compensate for revenues applied to adult education programs. Revenue per FTE student declined from the previous year in three of the years considered in Table 1A. However, the mean annual rate of change was a positive 4.6%.

While Revenue per FTE student rose from $5,434 (1993 – 1994) to $8,506 (2003 – 2004) or an approximate 56.5%, the number of FTE students implied by this revenue amount increased from 147,465 to 182,460 or 23.7%.

Table 1A

Total Revenue per Full-time Equivalent Student

<table>
<thead>
<tr>
<th>School District of Hillsborough County</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>School Year</strong></td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>1993-1994</td>
</tr>
<tr>
<td>1994-1995</td>
</tr>
<tr>
<td>1995-1996</td>
</tr>
<tr>
<td>1996-1997</td>
</tr>
<tr>
<td>1997-1998</td>
</tr>
<tr>
<td>1998-1999</td>
</tr>
<tr>
<td>1999-2000</td>
</tr>
<tr>
<td>2000-2001</td>
</tr>
<tr>
<td>2001-2002</td>
</tr>
<tr>
<td>2002-2003</td>
</tr>
<tr>
<td>2003-2004</td>
</tr>
<tr>
<td><strong>Mean</strong></td>
</tr>
</tbody>
</table>


Revenue per FTE student is not based on school enrollment. Actual enrollment is determined by headcounts at the start of school in August.

According to Florida Department of Education, Office of Funding and Financial Reporting, 2002–2003 Profile Page 81, accessed on July 31, 2006 at http://www.firn.edu/doe/fefp/pdf/2003profiles.pdf adult revenue was $1,735,595 or 0.126% of Total Revenue in school year 2002–2003. To calculate Adjusted Total Revenue, we reduced Total Revenue in each year by 0.126%. Total Revenue for SY 2004 – 2005 as reported by the Florida Department of Education, Return on Investment/School Efficiency Measure report, does not included Adult Revenue; therefore, Adjusted Total Revenue in Table 1A is the same as Total Revenue for that school year.
In Table 1B we report the Federal, State, and local revenues per FTE student. Over the consecutive eight years of available data, the compound mean growth rates in Federal and State revenue per FTE were 8.8% and 4.1%, respectively. Mean growth in local revenue per FTE was 3.7%.

Table 1B
Sources of Revenue per Implied FTE

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Federal Revenue per FTE</th>
<th>Annual % Change</th>
<th>State Revenue per FTE</th>
<th>Annual % Change</th>
<th>Local Revenue per FTE</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$538</td>
<td></td>
<td>$3,082</td>
<td></td>
<td>$1,813</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>NA</td>
<td></td>
<td>NA</td>
<td></td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>1995-1996</td>
<td>NA</td>
<td></td>
<td>NA</td>
<td></td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>1996-1997</td>
<td>$575</td>
<td>5.4%</td>
<td>$3,430</td>
<td></td>
<td>$1,994</td>
<td></td>
</tr>
<tr>
<td>1997-1998</td>
<td>$606</td>
<td>5.4%</td>
<td>$3,741</td>
<td>9.1%</td>
<td>$2,117</td>
<td>6.2%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$745</td>
<td>22.9%</td>
<td>$3,870</td>
<td>3.4%</td>
<td>$2,374</td>
<td>12.1%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$891</td>
<td>19.6%</td>
<td>$4,225</td>
<td>9.2%</td>
<td>$2,565</td>
<td>8.0%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$955</td>
<td>7.2%</td>
<td>$4,106</td>
<td>-2.8%</td>
<td>$2,595</td>
<td>1.2%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$1,011</td>
<td>5.9%</td>
<td>$3,807</td>
<td>-7.3%</td>
<td>$2,668</td>
<td>2.8%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$1,122</td>
<td>11.0%</td>
<td>$3,906</td>
<td>2.6%</td>
<td>$2,749</td>
<td>3.0%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$1,163</td>
<td>3.7%</td>
<td>$4,549</td>
<td>16.5%</td>
<td>$2,795</td>
<td>1.7%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td>8.8%</td>
<td></td>
<td>4.1%</td>
<td></td>
<td>3.7%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$1,205</td>
<td></td>
<td>$3,968</td>
<td></td>
<td>$2,140</td>
<td></td>
</tr>
</tbody>
</table>


NA = Not available
Table 2 shows the difference between the Implied # of FTE students reported in Table 1A and student Enrollment. Enrollment is published by the Florida Department of Education, Education Information and Accountability Services and based upon actual head counts. The difference between the two methods of counting students has narrowed in more recent years.

**Table 2**

**Implied FTE versus Enrollment**

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Implied # FTE Students</th>
<th>Enrollment</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>147,465</td>
<td>135,056</td>
<td>12,409</td>
</tr>
<tr>
<td>1994-1995</td>
<td>149,440</td>
<td>138,575</td>
<td>10,865</td>
</tr>
<tr>
<td>1995-1996</td>
<td>151,747</td>
<td>143,409</td>
<td>8,338</td>
</tr>
<tr>
<td>1996-1997</td>
<td>157,238</td>
<td>147,897</td>
<td>9,341</td>
</tr>
<tr>
<td>1997-1998</td>
<td>161,464</td>
<td>152,759</td>
<td>8,705</td>
</tr>
<tr>
<td>1998-1999</td>
<td>161,500</td>
<td>156,425</td>
<td>5,075</td>
</tr>
<tr>
<td>1999-2000</td>
<td>158,853</td>
<td>159,358</td>
<td>-505</td>
</tr>
<tr>
<td>2000-2001</td>
<td>164,550</td>
<td>164,294</td>
<td>256</td>
</tr>
<tr>
<td>2001-2002</td>
<td>170,963</td>
<td>169,948</td>
<td>1,015</td>
</tr>
<tr>
<td>2002-2003</td>
<td>176,510</td>
<td>175,343</td>
<td>1,167</td>
</tr>
<tr>
<td>2003-2004</td>
<td>182,460</td>
<td>181,776</td>
<td>684</td>
</tr>
<tr>
<td>2004-2005</td>
<td>161,477</td>
<td>184,642</td>
<td>-23,165</td>
</tr>
</tbody>
</table>

Table 3 compares Total Revenue per FTE with Total Revenue per Enrolled Student. Both dollar amounts are fairly close, particularly in the later years when the number of FTE students and enrolled students are not very different. By either measurement of total revenue per student, the compound rate of growth of this revenue has been about 3% to 4%.

Table 3
Total Revenue per FTE versus Total Revenue per Enrolled Student

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total Revenue per FTE</th>
<th>Annual % Change</th>
<th>Total Revenue per Enrolled Student</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$5,434</td>
<td></td>
<td>$5,941</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$5,860</td>
<td>7.8%</td>
<td>$6,327</td>
<td>6.5%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$5,771</td>
<td>-1.5%</td>
<td>$6,114</td>
<td>-3.4%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$5,999</td>
<td>4.0%</td>
<td>$6,386</td>
<td>4.4%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$6,464</td>
<td>7.8%</td>
<td>$6,841</td>
<td>7.1%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$6,989</td>
<td>8.1%</td>
<td>$7,225</td>
<td>5.6%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$7,681</td>
<td>9.9%</td>
<td>$7,666</td>
<td>6.1%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$7,656</td>
<td>-0.3%</td>
<td>$7,678</td>
<td>0.1%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$7,486</td>
<td>-2.2%</td>
<td>$7,540</td>
<td>-1.8%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$7,777</td>
<td>3.9%</td>
<td>$7,839</td>
<td>4.0%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$8,506</td>
<td>9.4%</td>
<td>$8,549</td>
<td>9.1%</td>
</tr>
<tr>
<td><strong>Mean</strong></td>
<td></td>
<td>4.6%</td>
<td></td>
<td>3.7%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$8,378</td>
<td></td>
<td>$7,327</td>
<td></td>
</tr>
</tbody>
</table>

Table 4 states Total Revenue per FTE in nominal and real (inflation-adjusted) terms. We base the inflation adjustment on the national Consumer Price Index. While Total Revenue per FTE increased at a mean annual compound growth rate of 4.6%, real growth has only been at a much smaller 2.1% rate. Average nominal growth in Total Revenue per FTE has exceeded the average inflation (CPI) rate.

Table 4
Total Revenue per FTE, Nominal and Real

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total Revenue per FTE</th>
<th>Annual % Change</th>
<th>Real Total Revenue per FTE**</th>
<th>Annual % Change</th>
<th>CPI</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$5,434</td>
<td></td>
<td>$6,916</td>
<td></td>
<td>146.2</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$5,860</td>
<td>7.8%</td>
<td>$7,242</td>
<td>4.7%</td>
<td>150.6</td>
<td>3.0%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$5,771</td>
<td>-1.5%</td>
<td>$6,951</td>
<td>-4.0%</td>
<td>154.5</td>
<td>2.6%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$5,999</td>
<td>4.0%</td>
<td>$7,025</td>
<td>1.1%</td>
<td>158.9</td>
<td>2.9%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$6,464</td>
<td>7.8%</td>
<td>$7,437</td>
<td>5.9%</td>
<td>161.7</td>
<td>1.8%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$6,989</td>
<td>8.1%</td>
<td>$7,904</td>
<td>6.3%</td>
<td>164.5</td>
<td>1.7%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$7,681</td>
<td>9.9%</td>
<td>$8,443</td>
<td>6.8%</td>
<td>169.3</td>
<td>2.9%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$7,656</td>
<td>-0.3%</td>
<td>$8,137</td>
<td>-3.6%</td>
<td>175.1</td>
<td>3.4%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$7,486</td>
<td>-2.2%</td>
<td>$7,818</td>
<td>-3.9%</td>
<td>178.2</td>
<td>1.8%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$7,777</td>
<td>3.9%</td>
<td>$7,947</td>
<td>1.7%</td>
<td>182.1</td>
<td>2.2%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$8,506</td>
<td>9.4%</td>
<td>$8,506</td>
<td>7.0%</td>
<td>186.1</td>
<td>2.2%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td>4.6%</td>
<td></td>
<td></td>
<td>4.6%</td>
<td></td>
</tr>
</tbody>
</table>

Mean 4.6% 2.1% 2.4%

Source: CEDR based Florida Statistical Abstract, Table 20.63 Elementary and Secondary Schools:
All Funds Revenue by Major Source in the State and Counties of Florida,
Florida Department of Education, Office of Funding and Financial Reporting
http://www.frm.edu/doe/fefp/profile.htm and Florida Department of Education,
Return on Investment/School Efficiency Measure http://roi.fldoe.org/

** In 2003-2004 dollars
Table 5 reports revenue shares by source. The State of Florida has consistently provided more than one-half of the funding for the SDHC. And, on average, local revenue has contributed about one-third of the revenue share and the Federal government’s share has averaged just under 12% per year. We note that the Federal government’s share has been steadily increasing from 9.9% in school year 1993 – 1994 to 16.5% in 2004 – 2005. State and local revenues as a share of total revenue have declined somewhat.

Table 5
Revenue Shares (%) by Source

<table>
<thead>
<tr>
<th>School Year</th>
<th>Federal Revenue</th>
<th>% of Total Revenue</th>
<th>State Revenue</th>
<th>% of Total Revenue</th>
<th>Local Revenue</th>
<th>% of Total Revenue</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$79,436,000</td>
<td>9.9%</td>
<td>$455,171,000</td>
<td>56.7%</td>
<td>$267,734,000</td>
<td>33.4%</td>
<td>$802,341,000</td>
</tr>
<tr>
<td>1994-1995</td>
<td>$82,846,000</td>
<td>9.4%</td>
<td>$496,803,000</td>
<td>56.7%</td>
<td>$297,179,000</td>
<td>33.9%</td>
<td>$876,828,000</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$84,199,000</td>
<td>9.6%</td>
<td>$491,095,000</td>
<td>56.0%</td>
<td>$301,544,000</td>
<td>34.4%</td>
<td>$876,838,000</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$90,527,000</td>
<td>9.6%</td>
<td>$540,067,000</td>
<td>57.2%</td>
<td>$313,872,000</td>
<td>33.2%</td>
<td>$944,465,000</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$98,002,000</td>
<td>9.4%</td>
<td>$604,772,000</td>
<td>57.9%</td>
<td>$342,252,000</td>
<td>32.8%</td>
<td>$1,045,028,000</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$117,485,000</td>
<td>10.4%</td>
<td>$638,421,000</td>
<td>56.5%</td>
<td>$374,248,000</td>
<td>33.1%</td>
<td>$1,130,154,000</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$138,201,000</td>
<td>11.3%</td>
<td>$685,543,000</td>
<td>56.1%</td>
<td>$397,953,000</td>
<td>32.6%</td>
<td>$1,221,697,000</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$153,313,000</td>
<td>12.2%</td>
<td>$691,323,000</td>
<td>54.8%</td>
<td>$416,752,000</td>
<td>33.0%</td>
<td>$1,261,388,000</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$170,246,000</td>
<td>13.3%</td>
<td>$663,797,000</td>
<td>51.8%</td>
<td>$447,407,000</td>
<td>34.9%</td>
<td>$1,281,450,000</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$194,689,000</td>
<td>14.2%</td>
<td>$702,745,000</td>
<td>51.1%</td>
<td>$477,018,000</td>
<td>34.7%</td>
<td>$1,374,452,000</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$207,326,485</td>
<td>16.5%</td>
<td>$686,728,601</td>
<td>54.7%</td>
<td>$361,456,639</td>
<td>28.8%</td>
<td>$1,255,511,725</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$222,900,741</td>
<td>16.5%</td>
<td>$734,034,457</td>
<td>54.3%</td>
<td>$395,919,818</td>
<td>29.3%</td>
<td>$1,352,855,016</td>
</tr>
</tbody>
</table>

Average 11.9% 55.3% 32.8%


In summary, from school year 1993 – 1994 through school year 2004 – 2005 the SDHC’s funding from the Federal government has increased each year, but State funding declined three times from the previous year. Local revenue consistently increased year-over-year from 1993 – 1994 through 2002 – 2003, but then experienced a decrease in 2003 – 2004. Total Revenue also declined from the previous year in 2003 – 2004 after steadily increasing over the earlier years. The State of Florida has consistently provided more than one-half of the funding for the SDHC. And, on average local revenue has contributed about one-third of the revenue share and the Federal government’s share has averaged just under 12% per year.
III. Categories of Spending.

Table 6 reports the Categories of Spending for the SDHC for school years 1993 – 1994 through 2003 – 2004. Current Expenditures are the total amount expended by the school district for everyday operation and maintenance of schools. This includes food service and community service expenditures, but excludes debt service and all capital outlay. Capital Outlay is the amount expended in the acquisition or replacement of fixed assets including land, land improvements, buildings, fixed equipment, remodeling, furniture, fixtures, equipment, motor vehicles, and audio-visual materials. Debt Service is the amount expended for redemption of principal and interest on serial bonds and loans, along with expenditures for dues, fees and other miscellaneous expenditures.

Current Expenditures have increased every year at a 4.2% mean compound growth rate. The mean rate of increase for Capital Outlay is a +10.9%, but year-over-year changes were not always positive. Similarly, annual spending on Debt Service grew at a +14.8% rate over the period, but declined in 2002 - 2003.

Overall, Total Expenditures show a steady increase averaging 6.0% per year. While total expenditures have averaged 6.0% annual compound growth, total revenue (see Table 1) has increased at an average rate of only 2.8% over the same time period. Only in school year 1999 – 2000 did total revenue exceed total expenditures.

### Table 6
**Uses of Funds**

**School District of Hillsborough County**

<table>
<thead>
<tr>
<th>School Year</th>
<th>Current Expenditures</th>
<th>Annual % Change</th>
<th>Capital Outlay</th>
<th>Annual % Change</th>
<th>Debt Service</th>
<th>Annual % Change</th>
<th>Total Expenditure all funds</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$727,456,000</td>
<td></td>
<td>$101,449,000</td>
<td></td>
<td>$20,406,000</td>
<td></td>
<td>$849,312,000</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$782,382,000</td>
<td>7.6%</td>
<td>$133,451,000</td>
<td>31.5%</td>
<td>$26,635,000</td>
<td>30.5%</td>
<td>$942,467,000</td>
<td>11.0%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$784,602,000</td>
<td>0.3%</td>
<td>$140,792,000</td>
<td>5.5%</td>
<td>$39,524,000</td>
<td>48.4%</td>
<td>$964,918,000</td>
<td>2.4%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$810,952,000</td>
<td>3.4%</td>
<td>$152,324,000</td>
<td>8.2%</td>
<td>$41,105,000</td>
<td>4.0%</td>
<td>$1,004,381,000</td>
<td>4.1%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$883,457,000</td>
<td>8.9%</td>
<td>$143,923,000</td>
<td>-5.5%</td>
<td>$50,831,000</td>
<td>23.7%</td>
<td>$1,078,211,000</td>
<td>7.4%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$967,931,000</td>
<td>9.6%</td>
<td>$111,566,000</td>
<td>-22.5%</td>
<td>$56,882,000</td>
<td>11.5%</td>
<td>$1,136,179,000</td>
<td>5.4%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$989,610,000</td>
<td>2.2%</td>
<td>$162,498,000</td>
<td>45.7%</td>
<td>$56,957,000</td>
<td>0.5%</td>
<td>$1,209,065,000</td>
<td>6.4%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$1,061,829,000</td>
<td>7.3%</td>
<td>$218,625,000</td>
<td>34.5%</td>
<td>$88,752,000</td>
<td>55.8%</td>
<td>$1,369,205,000</td>
<td>13.2%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$1,100,014,000</td>
<td>3.6%</td>
<td>$260,862,000</td>
<td>19.3%</td>
<td>$82,398,000</td>
<td>-7.2%</td>
<td>$1,443,274,000</td>
<td>5.4%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$1,168,663,000</td>
<td>6.2%</td>
<td>$258,659,000</td>
<td>-0.8%</td>
<td>$76,586,000</td>
<td>-7.1%</td>
<td>$1,503,908,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$1,254,477,000</td>
<td>7.3%</td>
<td>$286,065,000</td>
<td>10.6%</td>
<td>$81,265,000</td>
<td>6.1%</td>
<td>$1,621,807,000</td>
<td>7.8%</td>
</tr>
<tr>
<td><strong>Mean</strong></td>
<td><strong>$1,295,754,101</strong></td>
<td><strong>4.2%</strong></td>
<td><strong>$262,050,077</strong></td>
<td><strong>10.9%</strong></td>
<td><strong>$84,309,204</strong></td>
<td><strong>14.8%</strong></td>
<td><strong>$1,642,113,382</strong></td>
<td><strong>6.0%</strong></td>
</tr>
</tbody>
</table>

More recent data for school year 2004 – 2005 are available from Florida Department of Education’s Return on Investment/School Efficiency Measure website and included at the bottom of Table 6. However, we note that the method for compiling this data is not consistent with that reported for school years 1993 – 1994 through 2003 – 2004. Thus, a comparison of annual percentage changes between the data is inappropriate.

Chart 2 displays the trends in the use of funds by category. The overall trend is upward in all three categories and in each year Current Expenditures accounted for the largest share of the use of funds by a wide margin of difference. Capital Outlay experienced a noticeable decline in 1997 – 1998 and 1998 – 1999, but thereafter began a relative sharp increase year after year.

Table 6A reports annual Current Expenditures per FTE student and the Implied # of FTE students based on the Current Expenditures. Current Expenditures per FTE student have increased by a mean annual compound rate of growth equal to 3.4%. While Current Expenditures per FTE student rose from $4,926 (1993 – 1994) to $6,851 (2003 – 2004) or an approximate 39.1%, the number of FTE students implied by this spending amount increased from 147,677 to 183,109 or about 24.0%.

Table 6A
Total Current Expenditures per Full-time Equivalent Student
School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Current Expenditures</th>
<th>Current Expenditures per FTE</th>
<th>Annual % Change</th>
<th>Implied # FTE Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$727,456,000</td>
<td>$4,926</td>
<td></td>
<td>147,677</td>
</tr>
<tr>
<td>1994-1995</td>
<td>$782,382,000</td>
<td>$5,229</td>
<td>6.2%</td>
<td>149,624</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$784,602,000</td>
<td>$5,164</td>
<td>-1.2%</td>
<td>151,937</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$810,952,000</td>
<td>$5,151</td>
<td>-0.3%</td>
<td>157,436</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$883,457,000</td>
<td>$5,464</td>
<td>6.1%</td>
<td>161,687</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$967,931,000</td>
<td>$5,932</td>
<td>8.6%</td>
<td>163,171</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$989,610,000</td>
<td>$6,161</td>
<td>3.9%</td>
<td>160,625</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$1,061,829,000</td>
<td>$6,403</td>
<td>3.9%</td>
<td>165,833</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$1,100,014,000</td>
<td>$6,418</td>
<td>0.2%</td>
<td>171,395</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$1,168,663,000</td>
<td>$6,595</td>
<td>2.8%</td>
<td>177,204</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$1,254,477,000</td>
<td>$6,851</td>
<td>3.9%</td>
<td>183,109</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td></td>
<td>3.4%</td>
<td></td>
</tr>
<tr>
<td>2004-2005</td>
<td>$1,295,754,101</td>
<td>$7,005</td>
<td></td>
<td>184,976</td>
</tr>
</tbody>
</table>

In Table 6B we report Current Expenditures, Capital Outlay, and Debt Service per FTE student. Over an 11-year period Debt Service per FTE student had the highest compound mean growth rate of 12.4%. Mean growth in Current Expenditures and Capital Outlay rose at 3.4% and 8.6%, respectively, over the same period.

Table 6B
Uses of Funds per Implied FTE

<table>
<thead>
<tr>
<th>School District of Hillsborough County</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>School Year</th>
<th>Current Expenditures per FTE</th>
<th>Annual % Change</th>
<th>Capital Outlay per FTE</th>
<th>Annual % Change</th>
<th>Debt Service per FTE</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$4,926</td>
<td></td>
<td>$687</td>
<td></td>
<td>$138</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$5,229</td>
<td>6.2%</td>
<td>$892</td>
<td>29.8%</td>
<td>$178</td>
<td>28.8%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$5,164</td>
<td>-1.2%</td>
<td>$927</td>
<td>3.9%</td>
<td>$260</td>
<td>46.1%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$5,151</td>
<td>-0.3%</td>
<td>$968</td>
<td>4.4%</td>
<td>$261</td>
<td>0.4%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$5,464</td>
<td>6.1%</td>
<td>$890</td>
<td>-8.0%</td>
<td>$314</td>
<td>20.4%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$5,932</td>
<td>8.6%</td>
<td>$684</td>
<td>-23.2%</td>
<td>$347</td>
<td>10.5%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$6,161</td>
<td>3.9%</td>
<td>$1,012</td>
<td>48.0%</td>
<td>$355</td>
<td>2.1%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$6,403</td>
<td>3.9%</td>
<td>$1,318</td>
<td>30.3%</td>
<td>$535</td>
<td>50.9%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$6,418</td>
<td>0.2%</td>
<td>$1,522</td>
<td>15.4%</td>
<td>$481</td>
<td>-10.2%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$6,595</td>
<td>2.8%</td>
<td>$1,460</td>
<td>-4.1%</td>
<td>$432</td>
<td>-10.1%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$6,851</td>
<td>3.9%</td>
<td>$1,562</td>
<td>7.0%</td>
<td>$444</td>
<td>2.7%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td>3.4%</td>
<td></td>
<td>8.6%</td>
<td></td>
<td>12.4%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$7,005</td>
<td></td>
<td>$1,417</td>
<td></td>
<td>$456</td>
<td></td>
</tr>
</tbody>
</table>

Table 7 compares Current Expenditures per FTE with Current Expenditures per Enrolled Student. Both dollar amounts are fairly close, particularly in the later years when the number of FTE students and enrolled students are not very different. By either measurement of current expenditures per student, the compound rate of growth of current expenditures has been in the 2.5% to 3.5% range.

Table 7
Total Current Expenditures per Implied FTE
versus Total Current Expenditures per Enrolled Student

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Current Expenditures per FTE</th>
<th>Annual % Change</th>
<th>Current Expenditures per Enrolled Student</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$4,926</td>
<td></td>
<td>$5,386</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$5,229</td>
<td>6.2%</td>
<td>$5,646</td>
<td>4.8%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$5,164</td>
<td>-1.2%</td>
<td>$5,471</td>
<td>-3.1%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$5,151</td>
<td>-0.3%</td>
<td>$5,483</td>
<td>0.2%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$5,464</td>
<td>6.1%</td>
<td>$5,783</td>
<td>5.5%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$5,932</td>
<td>8.6%</td>
<td>$6,188</td>
<td>7.0%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$6,161</td>
<td>3.9%</td>
<td>$6,210</td>
<td>0.4%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$6,403</td>
<td>3.9%</td>
<td>$6,463</td>
<td>4.1%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$6,418</td>
<td>0.2%</td>
<td>$6,473</td>
<td>0.1%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$6,595</td>
<td>2.8%</td>
<td>$6,665</td>
<td>3.0%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$6,851</td>
<td>3.9%</td>
<td>$6,901</td>
<td>3.5%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td>3.4%</td>
<td></td>
<td>2.5%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>$7,005</td>
<td></td>
<td>$7,018</td>
<td></td>
</tr>
</tbody>
</table>

Consistently, salaries make up over one-half (in the years reported between 55.1% and 58.4%) of Current Expenditures. In Table 7.1 we report Salaries paid by the SDHC for school years 1997 – 1998 through 2003 – 2004. We also report the annual increase in Salaries as well as Salaries as a percent of Current Expenditures. The Florida Department of Education, Office of Funding and Financial Reporting, refers to the amounts reported in the table as Government Funds Salaries and provides the definition: “All gross salary amounts expended to employees of the school district who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.”

Table 7.1  
Salaries  
School District of Hillsborough County  

<table>
<thead>
<tr>
<th>School Year</th>
<th>Salaries</th>
<th>Annual Change</th>
<th>% of Current Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>na</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>na</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1995-1996</td>
<td>na</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1996-1997</td>
<td>na</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1997-1998</td>
<td>$500,849,960</td>
<td>$43,206,787</td>
<td>56.7%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$544,056,747</td>
<td>$29,401,931</td>
<td>57.9%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$573,458,678</td>
<td>$46,742,117</td>
<td>58.4%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$620,200,795</td>
<td>$4,128,474</td>
<td>56.8%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$643,901,124</td>
<td>$19,571,855</td>
<td>55.1%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$690,862,746</td>
<td>$46,961,622</td>
<td>55.1%</td>
</tr>
</tbody>
</table>

Source: Florida Department of Education, Office of Funding and Financial Reporting [http://www.firn.edu/doe/efep/profile.htm](http://www.firn.edu/doe/efep/profile.htm)

na = not available
In Table 7.2 we report Current Expenditures per Full-Time Staff for the period 1993 – 1994 through 2003 – 2004. The Instructional Staff and Support Staff have been steadily increasing over this period, with the exception of school year 2001 – 2002 in which a substantial decrease in staff was reported by the Florida Department of Education. In 2001 – 2002, Current Expenditures per Full-time Staff rose 13.3%, largely because of the decrease in staff was not accompanied by a decrease in Current Expenditures. Although Current Expenditures per Full-time Staff has declined in some years, over the entire period the mean Annual percent change has been 2.8%.

### Table 7.2
**Number of Staff**

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total Admin Staff</th>
<th>Total Instructional Staff</th>
<th>Total Support Staff</th>
<th>Total Full-Time Staff</th>
<th>Current Expenditure per Full-Time Staff</th>
<th>Annual % change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>605</td>
<td>8,896</td>
<td>6,819</td>
<td>16,320</td>
<td>$44,575</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>621</td>
<td>9,459</td>
<td>7,437</td>
<td>17,517</td>
<td>$44,664</td>
<td>0.2%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>629</td>
<td>9,700</td>
<td>7,525</td>
<td>17,854</td>
<td>$43,945</td>
<td>-1.6%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>630</td>
<td>9,700</td>
<td>7,320</td>
<td>17,650</td>
<td>$45,946</td>
<td>4.6%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>645</td>
<td>10,480</td>
<td>7,798</td>
<td>18,923</td>
<td>$46,687</td>
<td>1.6%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>645</td>
<td>10,480</td>
<td>7,798</td>
<td>18,923</td>
<td>$51,151</td>
<td>9.6%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>647</td>
<td>10,748</td>
<td>8,069</td>
<td>19,464</td>
<td>$50,843</td>
<td>-0.6%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>558</td>
<td>11,371</td>
<td>8,447</td>
<td>20,376</td>
<td>$52,112</td>
<td>2.5%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>525</td>
<td>10,448</td>
<td>7,653</td>
<td>18,626</td>
<td>$59,058</td>
<td>13.3%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>576</td>
<td>11,905</td>
<td>8,626</td>
<td>21,107</td>
<td>$55,369</td>
<td>-6.2%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>579</td>
<td>12,379</td>
<td>8,468</td>
<td>21,426</td>
<td>$58,549</td>
<td>5.7%</td>
</tr>
<tr>
<td><strong>Mean</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$49,988</td>
<td>2.8%</td>
</tr>
</tbody>
</table>

Source: CEDR based on Florida Department of Education, Education Information and Accountability Services, [http://www.firn.edu/doe/eias/eiaspubs/profiles.htm](http://www.firn.edu/doe/eias/eiaspubs/profiles.htm)
Table 8 states Current Expenditures per FTE in nominal and real (inflation-adjusted based on the national Consumer Price Index) terms. Most of the year-over-year increase in Current Expenditures per FTE has been due to inflation. While Current Expenditures per FTE increased at a mean annual compound growth rate of 3.4%, the increase in real terms has been a much smaller 0.9% rate.

Table 8
Total Current Expenditures per Implied FTE, Nominal and Real
School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Current Expenditures per FTE</th>
<th>Annual % Change</th>
<th>Real Current Expenditures per FTE**</th>
<th>Annual % Change</th>
<th>CPI</th>
<th>Annual % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$4,926</td>
<td></td>
<td>$6,270</td>
<td></td>
<td>146.2</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>$5,229</td>
<td>6.2%</td>
<td>$6,655</td>
<td>6.2%</td>
<td>150.6</td>
<td>3.0%</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$5,164</td>
<td>-1.2%</td>
<td>$6,220</td>
<td>-6.5%</td>
<td>154.5</td>
<td>2.6%</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$5,151</td>
<td>-0.3%</td>
<td>$6,032</td>
<td>-3.0%</td>
<td>158.9</td>
<td>2.9%</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$5,464</td>
<td>6.1%</td>
<td>$6,287</td>
<td>4.2%</td>
<td>161.7</td>
<td>1.8%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$5,932</td>
<td>8.6%</td>
<td>$6,709</td>
<td>6.7%</td>
<td>164.5</td>
<td>1.7%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$6,161</td>
<td>3.9%</td>
<td>$6,773</td>
<td>0.9%</td>
<td>169.3</td>
<td>2.9%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$6,403</td>
<td>3.9%</td>
<td>$6,806</td>
<td>0.5%</td>
<td>175.1</td>
<td>3.4%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$6,418</td>
<td>0.2%</td>
<td>$6,703</td>
<td>-1.5%</td>
<td>178.2</td>
<td>1.8%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$6,595</td>
<td>2.8%</td>
<td>$6,740</td>
<td>0.5%</td>
<td>182.1</td>
<td>2.2%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$6,851</td>
<td>3.9%</td>
<td>$6,851</td>
<td>1.7%</td>
<td>186.1</td>
<td>2.2%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2004-2005</td>
<td>$7,005</td>
<td>3.4%</td>
<td></td>
<td></td>
<td></td>
<td>191.7</td>
</tr>
</tbody>
</table>


** In 2003-2004 dollars
As explained in Section I of this report, school districts throughout Florida use a modified accrual basis of accounting. The result is that a district’s Total Revenue generally exceeds its Current Expenditures in a fiscal period. Therefore, there is a carry-forward balance from one fiscal year to the next. Table 9 shows the annual Carry-forward for the SDHC. The SDHC’s Annual Carry-forward has been steadily increasing.

Table 9
The Carry Forward

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total Revenue</th>
<th>Current Expenditures</th>
<th>Carry Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$802,341,000</td>
<td>$727,456,000</td>
<td>$74,885,000</td>
</tr>
<tr>
<td>1994-1995</td>
<td>$876,828,000</td>
<td>$782,382,000</td>
<td>$94,446,000</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$876,838,000</td>
<td>$784,602,000</td>
<td>$92,236,000</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$944,465,000</td>
<td>$810,952,000</td>
<td>$133,513,000</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$1,045,026,000</td>
<td>$883,457,000</td>
<td>$161,569,000</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$1,130,154,000</td>
<td>$967,931,000</td>
<td>$162,223,000</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$1,221,697,000</td>
<td>$989,610,000</td>
<td>$232,087,000</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$1,261,388,000</td>
<td>$1,061,829,000</td>
<td>$199,559,000</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$1,281,450,000</td>
<td>$1,100,014,000</td>
<td>$181,436,000</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$1,374,452,000</td>
<td>$1,168,663,000</td>
<td>$205,789,000</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$1,553,970,000</td>
<td>$1,254,477,000</td>
<td>$299,493,000</td>
</tr>
</tbody>
</table>

Presumably, the Annual Carry-forward (Total Revenue minus Current Expenditures) could be applied to Capital Outlay and Debt Service. So Table 9A compares the sum of Capital Outlay and Debt Service with Annual Carry-forward for each school year in which the carry-forward is generated. And, Table 9B shows the difference between the sum of Capital Outlay and Debt Service and the Annual Carry-forward. We label this difference Modified Annual Carry-forward. In all school years except one (1999-2000), the carry-forward would be insufficient to pay for capital spending and payments on debt. Thus, the SDHC’s debt level must be rising to accommodate the expenditures.

Table 9A
Annual Carry-Forward
School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Capital Outlay</th>
<th>Debt Service</th>
<th>Total Capital Outlay &amp; Debt Service</th>
<th>Annual Carry-forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$101,449,000</td>
<td>$20,406,000</td>
<td>$121,855,000</td>
<td>$74,885,000</td>
</tr>
<tr>
<td>1994-1995</td>
<td>$133,451,000</td>
<td>$26,635,000</td>
<td>$160,086,000</td>
<td>$94,446,000</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$140,792,000</td>
<td>$39,524,000</td>
<td>$180,316,000</td>
<td>$92,236,000</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$152,324,000</td>
<td>$41,105,000</td>
<td>$193,429,000</td>
<td>$133,513,000</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$143,923,000</td>
<td>$50,831,000</td>
<td>$194,754,000</td>
<td>$161,569,000</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$111,566,000</td>
<td>$56,682,000</td>
<td>$168,248,000</td>
<td>$162,223,000</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$162,498,000</td>
<td>$56,957,000</td>
<td>$219,455,000</td>
<td>$232,087,000</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$218,625,000</td>
<td>$88,752,000</td>
<td>$307,377,000</td>
<td>$199,559,000</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$260,862,000</td>
<td>$82,398,000</td>
<td>$343,260,000</td>
<td>$181,436,000</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$258,659,000</td>
<td>$76,586,000</td>
<td>$335,245,000</td>
<td>$205,789,000</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$286,065,000</td>
<td>$81,265,000</td>
<td>$367,330,000</td>
<td>$299,493,000</td>
</tr>
</tbody>
</table>

Source: CEDR based on Florida Statistical Abstract Table 20.65

*Elementary and Secondary Schools: All Funds Expenditure by Major Type in the State and Counties of Florida and Florida Department of Education, Office of Funding and Financial Reporting [http://www.firm.edu/doe/fefp/profile.htm](http://www.firm.edu/doe/fefp/profile.htm)*
### Table 9B
**Modified Annual Carry-Forward**

**School District of Hillsborough County**

<table>
<thead>
<tr>
<th>School Year</th>
<th>Annual Carry-forward</th>
<th>Total Capital Outlay &amp; Debt Service</th>
<th>Modified Annual Carry-Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>$74,885,000</td>
<td>$121,855,000</td>
<td>-$46,970,000</td>
</tr>
<tr>
<td>1994-1995</td>
<td>$94,446,000</td>
<td>$160,086,000</td>
<td>-$65,640,000</td>
</tr>
<tr>
<td>1995-1996</td>
<td>$92,236,000</td>
<td>$180,316,000</td>
<td>-$88,080,000</td>
</tr>
<tr>
<td>1996-1997</td>
<td>$133,513,000</td>
<td>$193,429,000</td>
<td>-$59,916,000</td>
</tr>
<tr>
<td>1997-1998</td>
<td>$161,569,000</td>
<td>$194,754,000</td>
<td>-$33,185,000</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$162,223,000</td>
<td>$168,248,000</td>
<td>-$6,025,000</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$232,087,000</td>
<td>$219,455,000</td>
<td>$12,632,000</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$199,559,000</td>
<td>$307,377,000</td>
<td>-$107,818,000</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$181,436,000</td>
<td>$343,260,000</td>
<td>-$161,824,000</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$205,789,000</td>
<td>$335,245,000</td>
<td>-$129,456,000</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$299,493,000</td>
<td>$367,330,000</td>
<td>-$67,837,000</td>
</tr>
</tbody>
</table>

**Source:** CEDR based on Table 20.65 *Elementary and Secondary Schools: All Funds Expenditure by Major Type in the State and Counties of Florida* and Florida Department of Education, Office of Funding and Financial Reporting

[http://www.firm.edu/doe/fefp/profile.htm](http://www.firm.edu/doe/fefp/profile.htm)
Table 10 provides available data on the SDHC’s Total Debt and reports Debt Service payments as a percent of Total Debt. On average, Debt Service payments are about 7.9% of Total Debt, which has been steadily increasing. The latest data available, which is for school year 2004 – 2005, indicates that Debt Service cost $84.3 million.

Table 10
Debt and Debt Service
School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total Debt</th>
<th>Debt Service</th>
<th>Debt Service as a % of Total Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>NA</td>
<td>$20,406,000</td>
<td></td>
</tr>
<tr>
<td>1994-1995</td>
<td>NA</td>
<td>$26,635,000</td>
<td></td>
</tr>
<tr>
<td>1995-1996</td>
<td>NA</td>
<td>$39,524,000</td>
<td></td>
</tr>
<tr>
<td>1996-1997</td>
<td>NA</td>
<td>$41,105,000</td>
<td></td>
</tr>
<tr>
<td>1997-1998</td>
<td>$685,239,296</td>
<td>$50,831,000</td>
<td>7.4%</td>
</tr>
<tr>
<td>1998-1999</td>
<td>$674,944,333</td>
<td>$56,682,000</td>
<td>8.4%</td>
</tr>
<tr>
<td>1999-2000</td>
<td>$775,034,784</td>
<td>$56,957,000</td>
<td>7.3%</td>
</tr>
<tr>
<td>2000-2001</td>
<td>$787,723,059</td>
<td>$88,752,000</td>
<td>11.3%</td>
</tr>
<tr>
<td>2001-2002</td>
<td>$1,071,243,863</td>
<td>$82,398,000</td>
<td>7.7%</td>
</tr>
<tr>
<td>2002-2003</td>
<td>$1,096,352,855</td>
<td>$76,586,000</td>
<td>7.0%</td>
</tr>
<tr>
<td>2003-2004</td>
<td>$1,187,649,823</td>
<td>$81,265,000</td>
<td>6.8%</td>
</tr>
<tr>
<td>Mean</td>
<td></td>
<td></td>
<td>7.9%</td>
</tr>
<tr>
<td>2004-2005</td>
<td>NA</td>
<td>$84,309,204</td>
<td></td>
</tr>
</tbody>
</table>


NA = Not Available

In summary, total expenditures have shown a steady increase averaging 6.0% per year. While total expenditures have averaged 6.0% annual compound growth, total revenue has increased at an average rate of only 2.8% over the same time period. Only in school year 1999 – 2000 did total revenue exceed total expenditures. Over the period from 1993 – 1994 to 2003 – 2004 debt service per FTE student had the highest compound mean growth rate of 12.4%. Mean growth in current expenditures and capital outlay rose at 3.4% and 8.6%, respectively, over the same period. Most of the year-over-year increase in current expenditures per FTE student has been due to inflation. While current expenditures per FTE increased at a mean annual compound growth rate of 3.4%, the increase in real terms has been a much smaller 0.9% rate.
School districts throughout Florida use a modified accrual basis of accounting. The result is that a district’s total revenue generally exceeds its current expenditures in a fiscal period. Therefore, there is a carry-forward balance from one fiscal year to the next. The SDHC’s annual carry-forward has been steadily increasing from $74.9 million in 1993 – 1994 to $299.5 million in 2003 – 2004. Presumably, the annual carry-forward could be applied to capital outlay and debt service. However, we found that in all school years except one (1999 – 2000), the amount of carry-forward would be insufficient to pay for capital spending and payments on debt.
IV. Summary and Conclusions.

The purpose of this research is to analyze the sources of revenue and categories of spending of the School District of Hillsborough County (SDHC).

Total Expenditures have shown a steady increase averaging 6.0% per year. While total expenditures have averaged 6.0% annual compound growth, total revenue has increased at an average rate of only 2.8% over the same time period. Only in school year 1999 – 2000 did total revenue exceed total expenditures. Over the period from 1993 – 1994 to 2003 – 2004 debt service per FTE student had the highest compound mean growth rate of 12.4%. Mean growth in current expenditures and capital outlay rose at 3.4% and 8.6%, respectively, over the same period. Most of the year-over-year increase in current expenditures per FTE student has been due to inflation. While current expenditures per FTE increased at a mean annual compound growth rate of 3.4%, the increase in real terms has been a much smaller 0.9% rate.

School districts throughout Florida use a modified accrual basis of accounting. The result is that a district’s total revenue generally exceeds its current expenditures in a fiscal period. Therefore, there is a carry-forward balance from one fiscal year to the next. The SDHC’s annual carry-forward has been steadily increasing from $74.9 million in 1993 – 1994 to $299.5 million in 2003 – 2004. Presumably, the annual carry-forward could be applied to capital outlay and debt service. However, we conclude that in all school years except one (1999 – 2000), the amount of carry-forward would be insufficient to pay for capital spending and payments on debt.

From school year 1993 – 1994 through school year 2004 – 2005 the SDHC’s funding from the Federal government has increased each year, but State funding declined three times from the previous year. Local revenue consistently increased year-over-year from 1993 – 1994 through 2002 – 2003, but then experienced a decrease in 2003 – 2004. Total Revenue also declined from the previous year in 2003 – 2004 after steadily increasing over the earlier years. The State of Florida has consistently provided more than one-half of the funding for the SDHC. And, on average local revenue has contributed about one-third of the revenue share and the Federal government’s share has averaged just under 12% per year.

Table 11 sums up the annual Total Revenue per School and Current Expenditures per School from 1993 – 1994 through 2003 – 2004. Current Expenditures do not include capital spending or payments on debt. During this period the number of SDHC schools increased from 151 to 198 (here we only consider elementary, middle, and high schools). See Table A1 in Appendix A for a comprehensive list of all schools operated by the SDHC. Revenue per school went up from $5,313,517 to $7,848,333 or a 47.7% increase. At the same time, current expenditures per school rose from $4,817,589 to $6,335,742, or a 31.5% jump.
### Table 11
Total Revenue and Current Expenditures per School

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Number of Elementary Schools</th>
<th>Number of Middle Schools</th>
<th>Number of High Schools</th>
<th>Total Schools</th>
<th>Total Revenue per School</th>
<th>Current Expenditures per School</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>111</td>
<td>26</td>
<td>14</td>
<td>151</td>
<td>$5,313,517</td>
<td>$4,817,589</td>
</tr>
<tr>
<td>1994-1995</td>
<td>110</td>
<td>27</td>
<td>14</td>
<td>151</td>
<td>$5,806,808</td>
<td>$5,181,338</td>
</tr>
<tr>
<td>1995-1996</td>
<td>109</td>
<td>27</td>
<td>15</td>
<td>151</td>
<td>$5,806,874</td>
<td>$5,196,040</td>
</tr>
<tr>
<td>1996-1997</td>
<td>108</td>
<td>33</td>
<td>18</td>
<td>159</td>
<td>$5,940,031</td>
<td>$5,100,327</td>
</tr>
<tr>
<td>1997-1998</td>
<td>102</td>
<td>34</td>
<td>18</td>
<td>154</td>
<td>$6,785,883</td>
<td>$5,736,734</td>
</tr>
<tr>
<td>1998-1999</td>
<td>109</td>
<td>34</td>
<td>23</td>
<td>166</td>
<td>$6,808,157</td>
<td>$5,830,910</td>
</tr>
<tr>
<td>1999-2000</td>
<td>110</td>
<td>34</td>
<td>23</td>
<td>166</td>
<td>$7,359,620</td>
<td>$5,961,506</td>
</tr>
<tr>
<td>2000-2001</td>
<td>111</td>
<td>36</td>
<td>23</td>
<td>170</td>
<td>$7,419,929</td>
<td>$6,246,053</td>
</tr>
<tr>
<td>2001-2002</td>
<td>115</td>
<td>36</td>
<td>24</td>
<td>175</td>
<td>$7,322,571</td>
<td>$6,285,794</td>
</tr>
<tr>
<td>2002-2003</td>
<td>118</td>
<td>40</td>
<td>28</td>
<td>166</td>
<td>$7,389,527</td>
<td>$6,283,134</td>
</tr>
<tr>
<td>2003-2004</td>
<td>130</td>
<td>42</td>
<td>26</td>
<td>198</td>
<td>$7,848,333</td>
<td>$6,335,742</td>
</tr>
</tbody>
</table>

Source: CEDR based on Florida Department of Education, Education Information and Accountability Services, [http://www.firn.edu/doe/eias/eiaspubs/profiles.htm](http://www.firn.edu/doe/eias/eiaspubs/profiles.htm)
### Appendix A
List of Schools in Hillsborough County

<table>
<thead>
<tr>
<th>School/Center</th>
<th>Grade</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>6-8</td>
<td>10201 N. Boulevard Tampa, 33612</td>
</tr>
<tr>
<td>Alafia</td>
<td>K-5</td>
<td>3535 Culbreath Road Valrico 33594</td>
</tr>
<tr>
<td>Alexander</td>
<td>K-5</td>
<td>5602 N. Lois Avenue Tampa, 33614</td>
</tr>
<tr>
<td>Alonso</td>
<td>9-12</td>
<td>8302 Montague Street, Tampa, 33635</td>
</tr>
<tr>
<td>Alternative Ed. (Non DJJ)</td>
<td></td>
<td>1009 North Parsons Avenue, Seffner, 33584</td>
</tr>
<tr>
<td>Anderson</td>
<td>K-5</td>
<td>3910 Fair Oaks Av. Tampa 33611</td>
</tr>
<tr>
<td>Aparicio/Levy Adult Technical</td>
<td></td>
<td>10119 East Elicott Street, Tampa 33610</td>
</tr>
<tr>
<td>Apollo Beach</td>
<td>K-5</td>
<td>501 Apollo Beach Blvd. Apollo Beach, 33572</td>
</tr>
<tr>
<td>Armwood</td>
<td>9-12</td>
<td>12000 U. S. Hwy. 92 Seffner, 33584</td>
</tr>
<tr>
<td>Ballast Point</td>
<td>K-5</td>
<td>2802 Ballast Point Blvd. Tampa, 33611</td>
</tr>
<tr>
<td>Bartels</td>
<td>6-8</td>
<td>9020 Imperial Oak Blvd., Tampa 33647</td>
</tr>
<tr>
<td>Bay Crest</td>
<td>K-5</td>
<td>4925 Webb Road, Tampa 33615</td>
</tr>
<tr>
<td>Bellamy</td>
<td>K-5</td>
<td>9720 Wilsky Blvd., Tampa 33615</td>
</tr>
<tr>
<td>Benito</td>
<td>6-8</td>
<td>10101 Cross Creek Blvd., Tampa 33647</td>
</tr>
<tr>
<td>Bevis</td>
<td>K-5</td>
<td>5720 Osprey Ridge Drive, Lithia 33547</td>
</tr>
<tr>
<td>Bing, E.L.</td>
<td>K-5</td>
<td>6409 36th Av., S., Tampa 33619</td>
</tr>
<tr>
<td>Blake High</td>
<td>9-12</td>
<td>1701 North Boulevard, Tampa, 33607</td>
</tr>
<tr>
<td>Bloomingdale</td>
<td>9-12</td>
<td>1700 E. Bloomingdale Av. Valrico, 33594</td>
</tr>
<tr>
<td>Bowers/Whitley Career</td>
<td></td>
<td>13609 N. 22nd Street, Tampa, 33613</td>
</tr>
<tr>
<td>Boyette Springs</td>
<td>K-5</td>
<td>10141 Sedgebrook Dr. Riverview 33569</td>
</tr>
<tr>
<td>Brandon</td>
<td>9-12</td>
<td>1101 Victoria Street, Brandon 33510</td>
</tr>
<tr>
<td>Brewster Tech Center</td>
<td>Adult</td>
<td>2222 N. Tampa St., Tampa 33602</td>
</tr>
<tr>
<td>Brooker</td>
<td>K-5</td>
<td>812 DeWolf Road, Brandon 33511</td>
</tr>
<tr>
<td>Broward</td>
<td>K-5</td>
<td>400 W. Osborne Av., Tampa, 33603</td>
</tr>
<tr>
<td>Bryan, PC</td>
<td>K-5</td>
<td>2006 W. Oak Avenue, Plant City, 33563</td>
</tr>
<tr>
<td>Bryant Elem.</td>
<td>K-5</td>
<td>13910 Nine Eagles Road, Tampa 33626</td>
</tr>
<tr>
<td>Buchanan</td>
<td>6-8</td>
<td>1001 W. Bearss Av., Tampa, 33613</td>
</tr>
<tr>
<td>Buckhorn</td>
<td>K-5</td>
<td>2420 Buckhorn School Court, Valrico, 33594</td>
</tr>
<tr>
<td>Burnett</td>
<td>6-8</td>
<td>1010 Kingsway Rd, N. Seffner, 33584</td>
</tr>
<tr>
<td>Burney</td>
<td>K-5</td>
<td>901 S. Evers Street, Plant City, FL 33566</td>
</tr>
<tr>
<td>Burns</td>
<td>6-8</td>
<td>615 Brooker Road, Brandon, 33511</td>
</tr>
<tr>
<td>Cahoon</td>
<td>K-5</td>
<td>2312 E. Yukon, Tampa 33604</td>
</tr>
<tr>
<td>Caminiti</td>
<td>ECE</td>
<td>2600 W. Humphrey, Tampa 33614</td>
</tr>
<tr>
<td>Cannella</td>
<td>K-5</td>
<td>10707 Nixon Road, Tampa 33624</td>
</tr>
<tr>
<td>Carrollwood</td>
<td>K-5</td>
<td>3516 McFarland Road Tampa, 33618</td>
</tr>
<tr>
<td>Carver Center</td>
<td>6-12</td>
<td>2934 E. Hillsborough Avenue, Tampa 33610</td>
</tr>
<tr>
<td>Chamberlain</td>
<td>9-12</td>
<td>9401 N. Boulevard, Tampa 33612</td>
</tr>
<tr>
<td>Chiaramonte</td>
<td>K-5</td>
<td>8001 S. Himes Av., Tampa 33611</td>
</tr>
<tr>
<td>School/Center</td>
<td>Grade</td>
<td>Address</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Chiles</td>
<td>K-5</td>
<td>16541 Tampa Palms Blvd W, Tampa 33647</td>
</tr>
<tr>
<td>Cimino</td>
<td>K-5</td>
<td>4329 Culbreath Road, Valrico 33594</td>
</tr>
<tr>
<td>Citrus Park</td>
<td>K-5</td>
<td>7700 Gunn Highway, Tampa 33625</td>
</tr>
<tr>
<td>Clair Mel</td>
<td>K-5</td>
<td>1025 S. 78th Street, Tampa 33619</td>
</tr>
<tr>
<td>Clark</td>
<td>K-5</td>
<td>19002 Wood Sage Drive, Tampa 33647</td>
</tr>
<tr>
<td>Claywell</td>
<td>K-5</td>
<td>4500 Northdale Blvd., Tampa 33624</td>
</tr>
<tr>
<td>Cleveland</td>
<td>K-5</td>
<td>723 E. Hamilton Av., Tampa 33604</td>
</tr>
<tr>
<td>Coleman</td>
<td>6-8</td>
<td>1724 S. Manhattan, Tampa 33629</td>
</tr>
<tr>
<td>Collins</td>
<td>K-5</td>
<td>12424 Summerfield Blvd., Riverview 33569</td>
</tr>
<tr>
<td>Colson</td>
<td>K-5</td>
<td>1520 Lakeview Av., Seffner, 33584</td>
</tr>
<tr>
<td>Cork</td>
<td>K-5</td>
<td>3501 N. Cork Road, Plant City, 33565</td>
</tr>
<tr>
<td>Corr</td>
<td>K-5</td>
<td>13020 Kings Lake Drive, Gibsonton, 33534</td>
</tr>
<tr>
<td>Crestwood</td>
<td>K-5</td>
<td>7824 Manhattan Av., N, Tampa, 33614</td>
</tr>
<tr>
<td>Cypress Creek</td>
<td>K-5</td>
<td>4040 19th Av., N.E., Ruskin, 33573</td>
</tr>
<tr>
<td>Davidsen</td>
<td>6-8</td>
<td>10501 Montague Street, Tampa 33626</td>
</tr>
<tr>
<td>Davis</td>
<td>K-5</td>
<td>10907 Memorial Highway, Tampa 33615</td>
</tr>
<tr>
<td>Deer Park</td>
<td>K-5</td>
<td>7700 Gunn Highway, Tampa 33625</td>
</tr>
<tr>
<td>DeSoto</td>
<td>K-5</td>
<td>2618 Corrine Street, Tampa 33605</td>
</tr>
<tr>
<td>Dickenson</td>
<td>K-5</td>
<td>4720 Kelly Road, Tampa 33615</td>
</tr>
<tr>
<td>Doby</td>
<td>K-5</td>
<td>6720 Covington Garden Drive, Apollo Beach 33572</td>
</tr>
<tr>
<td>Dover</td>
<td>K-5</td>
<td>3035 Nelson Avenue, Dover 33527</td>
</tr>
<tr>
<td>Dowdell</td>
<td>6-8</td>
<td>1208 Wishing Well Way Tampa, 33619</td>
</tr>
<tr>
<td>Dunbar Magnet</td>
<td>K-5</td>
<td>1730 Union Street, Tampa 33607</td>
</tr>
<tr>
<td>Durant</td>
<td>9-12</td>
<td>4748 Cougar Path, Plant City, 33567</td>
</tr>
<tr>
<td>East Bay</td>
<td>9-12</td>
<td>7710 Old Big Bend Road, Gibsonton, 33534</td>
</tr>
<tr>
<td>Edison</td>
<td>K-5</td>
<td>1607 E. Curtis Street, Tampa 33610</td>
</tr>
<tr>
<td>Egypt Lake</td>
<td>K-5</td>
<td>6707 N. Glen Avenue, Tampa 33614</td>
</tr>
<tr>
<td>Eisenhower</td>
<td>6-8</td>
<td>7620 Old Big Bend Road, Gibsonton, 33534</td>
</tr>
<tr>
<td>Erwin Tech Ctr</td>
<td>Adult</td>
<td>2010 E. Hillsborough Avenue, Tampa, 33610</td>
</tr>
<tr>
<td>Essrig</td>
<td>K-5</td>
<td>13131 Lynn Road, Tampa 33624</td>
</tr>
<tr>
<td>Farnell</td>
<td>6-8</td>
<td>13912 Nine Eagles Road, Tampa, FL 33626</td>
</tr>
<tr>
<td>Ferrell Middle Magnet</td>
<td>6-8</td>
<td>4302 24th Street, Tampa 33610</td>
</tr>
<tr>
<td>FishHawk Creek</td>
<td>K-5</td>
<td>16815 Dorman Road, Lithia, 33547</td>
</tr>
<tr>
<td>Folsom</td>
<td>K-5</td>
<td>9855 Harney Road Thonotosassa, 33592</td>
</tr>
<tr>
<td>Forest Hills</td>
<td>K-5</td>
<td>10112 Ola Avenue, Tampa 33612</td>
</tr>
<tr>
<td>Foster</td>
<td>K-5</td>
<td>2014 E. Diana Street Tampa 33610</td>
</tr>
<tr>
<td>Franklin</td>
<td>6-8</td>
<td>3915 21st Avenue, Tampa 33605</td>
</tr>
<tr>
<td>Freedom</td>
<td>9-12</td>
<td>17410 Commerce Park Blvd, Tampa, 33647</td>
</tr>
<tr>
<td>Frost</td>
<td>K-5</td>
<td>3950 Falkenburg Road, Riverview 33569</td>
</tr>
<tr>
<td>Gaither</td>
<td>9-12</td>
<td>16200 N. Dale Mabry Hwy, Tampa 33618</td>
</tr>
<tr>
<td>Gary Adult</td>
<td>Adult</td>
<td>5101 North 40th St., Tampa 33610</td>
</tr>
<tr>
<td>Gibsonton</td>
<td>K-5</td>
<td>7723 Gibsonton Drive, Gibsonton 33534</td>
</tr>
<tr>
<td>Giunta</td>
<td>6-8</td>
<td>4202 Falkenburg Road, Riverview 33569</td>
</tr>
<tr>
<td>School/Center</td>
<td>Grade</td>
<td>Address</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Gorrie</td>
<td>K-5</td>
<td>705 DeLeon, Tampa 33606</td>
</tr>
<tr>
<td>Grady</td>
<td>K-5</td>
<td>3910 Morrison Avenue, Tampa, 33629</td>
</tr>
<tr>
<td>Graham</td>
<td>K-5</td>
<td>2915 Massachusetts Avenue, Tampa 33602</td>
</tr>
<tr>
<td>Greco</td>
<td>6-8</td>
<td>6925 E. Fowler Avenue, Temple Terrace 33617</td>
</tr>
<tr>
<td>Heritage</td>
<td>K-5</td>
<td>18201 East Meadows Road, Tampa 33647</td>
</tr>
<tr>
<td>Hill</td>
<td>6-8</td>
<td>5200 Ehrlich Road, Tampa 33624</td>
</tr>
<tr>
<td>Hillsborough</td>
<td>9-12</td>
<td>5000 Central Avenue, Tampa 33603</td>
</tr>
<tr>
<td>Hunter's Green</td>
<td>K-5</td>
<td>9202 Highland Oak Drive, Tampa 33647</td>
</tr>
<tr>
<td>Ippolito</td>
<td>K-5</td>
<td>6874 S. Faulkenburg Road, Riverview, FL 33569</td>
</tr>
<tr>
<td>Jackson</td>
<td>K-5</td>
<td>502 E. Gilchrist, Plant City 33566</td>
</tr>
<tr>
<td>James</td>
<td>K-8</td>
<td>4302 E. Ellicott Street, Tampa 33610</td>
</tr>
<tr>
<td>Jefferson</td>
<td>9-12</td>
<td>4401 Cypress Street, Tampa 33607</td>
</tr>
<tr>
<td>Jennings</td>
<td>6-8</td>
<td>8799 Williams Road, Seffner 33584</td>
</tr>
<tr>
<td>Just</td>
<td>K-5</td>
<td>1315 Spruce Street, Tampa, 33607</td>
</tr>
<tr>
<td>Kenly</td>
<td>K-5</td>
<td>2909 66th Street, Tampa 33619</td>
</tr>
<tr>
<td>King</td>
<td>9-12</td>
<td>6815 N. 56th Street, Tampa 33610</td>
</tr>
<tr>
<td>Kingswood</td>
<td>K-5</td>
<td>3102 S. Kings Avenue, Brandon, 33511</td>
</tr>
<tr>
<td>Knights</td>
<td>K-5</td>
<td>4815 N. Keene Road, Plant City 33565</td>
</tr>
<tr>
<td>Lake Magdalene</td>
<td>K-5</td>
<td>2002 Pine Lake Drive, Tampa 33612</td>
</tr>
<tr>
<td>Lanier</td>
<td>K-5</td>
<td>4704 Montgomery Avenue, Tampa, 33616</td>
</tr>
<tr>
<td>LaVoy</td>
<td>Ungr.</td>
<td>4410 W. Main Street, Tampa 33607</td>
</tr>
<tr>
<td>Learey Tech Ctr</td>
<td>Adult</td>
<td>5410 N. 20th Street, Tampa 33610</td>
</tr>
<tr>
<td>Lee</td>
<td>K-5</td>
<td>305 E. Columbus Drive, Tampa 33602</td>
</tr>
<tr>
<td>Lennard</td>
<td>9-11</td>
<td>2002 E. Shell Point Road, Ruskin 33570</td>
</tr>
<tr>
<td>Leto</td>
<td>9-12</td>
<td>4409 W. Sligh Avenue, Tampa 33614</td>
</tr>
<tr>
<td>Lewis</td>
<td>K-5</td>
<td>6700 Whiteway Drive, Temple Terrace, 33617</td>
</tr>
<tr>
<td>Liberty</td>
<td>6-8</td>
<td>17400 Commerce Park Blvd., Tampa 33647</td>
</tr>
<tr>
<td>Limona</td>
<td>K-5</td>
<td>1115 Telfair, Brandon, 33510</td>
</tr>
<tr>
<td>Lincoln Magnet</td>
<td>K-5</td>
<td>1207 E. Renfro Street, Plant City, 33566</td>
</tr>
<tr>
<td>Lithia Springs</td>
<td>K-5</td>
<td>4332 Lynx Paw Trail, Valrico, 33594</td>
</tr>
<tr>
<td>Lockhart</td>
<td>K-5</td>
<td>3719 North 17th Street, Tampa 33610</td>
</tr>
<tr>
<td>Lomax</td>
<td>K-5</td>
<td>4207 26th Street, Tampa 33610</td>
</tr>
<tr>
<td>Lopez</td>
<td>K-5</td>
<td>200 N. Kingsway Road, Seffner 33584</td>
</tr>
<tr>
<td>Lopez ESE</td>
<td>ESE</td>
<td>200 N. Kingsway Road, Seffner 33584</td>
</tr>
<tr>
<td>Lowry</td>
<td>K-5</td>
<td>11505 Country Hollow Drive, Tampa 33635</td>
</tr>
<tr>
<td>Lutz</td>
<td>K-5</td>
<td>202 5th Avenue, SE, Lutz 33549</td>
</tr>
<tr>
<td>Mabry</td>
<td>K-5</td>
<td>4201 Estrella Street, Tampa 33629</td>
</tr>
<tr>
<td>MacFarlane Park</td>
<td>K-5</td>
<td>1721 N. MacDill Avenue, Tampa 33607</td>
</tr>
<tr>
<td>Madison</td>
<td>6-8</td>
<td>4444 Bay Vista Avenue, Tampa 33611</td>
</tr>
<tr>
<td>Mango</td>
<td>K-5</td>
<td>4220 Hwy 579, Seffner 33584</td>
</tr>
<tr>
<td>Maniscalco</td>
<td>K-5</td>
<td>939 DeBuel Road, Lutz 33549</td>
</tr>
<tr>
<td>Mann</td>
<td>6-8</td>
<td>409 E. Jersey Avenue, Brandon 33510</td>
</tr>
<tr>
<td>Marshall</td>
<td>6-8</td>
<td>18 S. Maryland Avenue, Plant City 33566</td>
</tr>
<tr>
<td>School/Center</td>
<td>Grade</td>
<td>Address</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Martinez</td>
<td>6-8</td>
<td>5601 Lutz Lake Fern Road, Lutz, FL 33558</td>
</tr>
<tr>
<td>McDonald</td>
<td>K-5</td>
<td>501 W. Pruitt Road, Seffner 33584</td>
</tr>
<tr>
<td>McKitrick</td>
<td>K-5</td>
<td>5503 Lutz Lake Fern Road, Lutz 33558</td>
</tr>
<tr>
<td>McLane</td>
<td>6-8</td>
<td>306 N. Knights Avenue Brandon, 33510</td>
</tr>
<tr>
<td>Memorial</td>
<td>6-8</td>
<td>4702 N. Central Avenue, Tampa 33603</td>
</tr>
<tr>
<td>Mendenhall</td>
<td>K-5</td>
<td>5202 Mendenhall Drive, Tampa 33603</td>
</tr>
<tr>
<td>Mendez Center</td>
<td>Ungr.</td>
<td>5707 N. 22nd Street, Tampa 33610</td>
</tr>
<tr>
<td>Middleton</td>
<td>9-12</td>
<td>4801 North 22nd Street, Tampa, 33610</td>
</tr>
<tr>
<td>Miles</td>
<td>K-5</td>
<td>317 E. 124th Av., Tampa 33612</td>
</tr>
<tr>
<td>Mintz</td>
<td>K-5</td>
<td>1510 Heather Lakes Blvd. Brandon, 33511</td>
</tr>
<tr>
<td>Mitchell</td>
<td>K-5</td>
<td>205 Bungalow Park, Tampa 33609</td>
</tr>
<tr>
<td>Monroe</td>
<td>6-8</td>
<td>4716 Montgomery Av., Tampa 33616</td>
</tr>
<tr>
<td>Morgan Woods</td>
<td>K-5</td>
<td>7001 Armand Drive , Tampa 33634</td>
</tr>
<tr>
<td>Mort</td>
<td>K-5</td>
<td>1806 Bearss Av., E, Tampa 33613</td>
</tr>
<tr>
<td>Muller</td>
<td>K-5</td>
<td>13615 N. 22nd Street, Tampa 33613</td>
</tr>
<tr>
<td>Mulrennan</td>
<td>6-8</td>
<td>4215 Durant Road, Valrico 33594</td>
</tr>
<tr>
<td>Nature's Clsrm</td>
<td>6</td>
<td>13100 Verges Road, Thonotosassa 33592</td>
</tr>
<tr>
<td>Nelson</td>
<td>K-5</td>
<td>5413 Durant Road, Dover 33527</td>
</tr>
<tr>
<td>Newsome</td>
<td>9-12</td>
<td>16550 Fishhawk Boulevard, Lithia 33547</td>
</tr>
<tr>
<td>Northwest</td>
<td>K-5</td>
<td>16438 Hutchison Rd., Tampa 33625</td>
</tr>
<tr>
<td>Oak Grove</td>
<td>K-5</td>
<td>6315 North Armenia Avenue Tampa, 33604</td>
</tr>
<tr>
<td>Oak Park</td>
<td>K-5</td>
<td>4322 E. Ellicott St, Tampa 33610.</td>
</tr>
<tr>
<td>Orange Grove Magnet</td>
<td>6-8</td>
<td>3415 16th Street, Tampa 33605</td>
</tr>
<tr>
<td>Palm River</td>
<td>K-5</td>
<td>805 Maydell Drive, Tampa 33619</td>
</tr>
<tr>
<td>Pierce</td>
<td>6-8</td>
<td>5511 N. Hesperides Street, Tampa 33614</td>
</tr>
<tr>
<td>Pinecrest</td>
<td>K-5</td>
<td>7950 LithiaPinecrest, Lithia 33547</td>
</tr>
<tr>
<td>Pizzo</td>
<td>K-5</td>
<td>11701 Bull Run, Tampa 33617</td>
</tr>
<tr>
<td>Plant</td>
<td>9-12</td>
<td>2415 S. Himes Avenue, Tampa 33629</td>
</tr>
<tr>
<td>Plant City</td>
<td>9-12</td>
<td>One Raider Place, Plant City 33563</td>
</tr>
<tr>
<td>Potter</td>
<td>K-5</td>
<td>3224 E. Cayuga, Tampa 33610</td>
</tr>
<tr>
<td>Pride</td>
<td>K-5</td>
<td>10310 Lions Den Drive, Tampa 33647</td>
</tr>
<tr>
<td>Progress Village</td>
<td>6-8</td>
<td>8113 Zinnia Drive, Tampa 33619</td>
</tr>
<tr>
<td>Rampello Downtown</td>
<td>K-8</td>
<td>802 E. Washington Street, Tampa, FL 33602</td>
</tr>
<tr>
<td>Randall</td>
<td>6-8</td>
<td>16510 Fishhawk Boulevard, Lithia 33547</td>
</tr>
<tr>
<td>Riverhills</td>
<td>K-5</td>
<td>405 Riverhills Drive, Temple Terrace 33617</td>
</tr>
<tr>
<td>Riverview</td>
<td>K-5</td>
<td>10809 Hannaway Road, Riverview 33569</td>
</tr>
<tr>
<td>Riverview Hi.</td>
<td>9-12</td>
<td>11311 Boyette Road, Riverview 33569</td>
</tr>
<tr>
<td>Robinson Elem</td>
<td>K-5</td>
<td>4801 S. Turkey Creek Road , Plant City, 33567</td>
</tr>
<tr>
<td>Robinson High</td>
<td>9-12</td>
<td>6311 S. Lois Av., Tampa 33616</td>
</tr>
<tr>
<td>Robles</td>
<td>K-5</td>
<td>4405 E. Sligh Avenue, Tampa 33610</td>
</tr>
<tr>
<td>Rodgers</td>
<td>6-8</td>
<td>11910 Tucker Road, Riverview 33569</td>
</tr>
<tr>
<td>Roland Park</td>
<td>K-8</td>
<td>1510 N. Manhattan Avenue,Tampa, 33607</td>
</tr>
<tr>
<td>Roosevelt</td>
<td>K-5</td>
<td>3205 Ferdinand Av., Tampa 33629</td>
</tr>
<tr>
<td>School/Center</td>
<td>Grade</td>
<td>Address</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------</td>
<td>-------------------------------------------</td>
</tr>
<tr>
<td>Ruskin</td>
<td>K-5</td>
<td>101 E. College Avenue, Ruskin 33570</td>
</tr>
<tr>
<td>Schmidt</td>
<td>K-5</td>
<td>1250 Williams Road, Brandon, 33510</td>
</tr>
<tr>
<td>Schwarzkopf</td>
<td>K-5</td>
<td>18333 Calusa Trace Blvd. Lutz, 33549</td>
</tr>
<tr>
<td>Seffner</td>
<td>K-5</td>
<td>109 Cactus Road, Seffner 33584</td>
</tr>
<tr>
<td>Seminole</td>
<td>K-5</td>
<td>6201 Central Avenue, Tampa 33604</td>
</tr>
<tr>
<td>Sessums</td>
<td>K-5</td>
<td>11525 Ramble Creek Drive, Riverview 33569</td>
</tr>
<tr>
<td>Shaw</td>
<td>K-5</td>
<td>11311 N. 15th Street, Tampa 33612</td>
</tr>
<tr>
<td>Sheehy</td>
<td>K-5</td>
<td>6402 North 40th Street, Tampa 33610</td>
</tr>
<tr>
<td>Shields</td>
<td>6-8</td>
<td>3908 19th Avenue, NE, Ruskin, 33573</td>
</tr>
<tr>
<td>Shore</td>
<td>K-5</td>
<td>1908 2nd Avenue, Tampa 33605</td>
</tr>
<tr>
<td>Sickles</td>
<td>9-12</td>
<td>7950 Gunn Highway, Tampa 33626</td>
</tr>
<tr>
<td>Simmons Career</td>
<td></td>
<td>1202 Grant Street, Plant City 33563</td>
</tr>
<tr>
<td>Sligh</td>
<td>6-8</td>
<td>2011 E. Sligh Avenue, Tampa 33610</td>
</tr>
<tr>
<td>South County Career Center</td>
<td></td>
<td>4646 S. Highway 41, Ruskin, 33570</td>
</tr>
<tr>
<td>Spoto</td>
<td>9-11</td>
<td>8538 Eagle Palm Drive, Riverview 33569</td>
</tr>
<tr>
<td>Springhead</td>
<td>K-5</td>
<td>3208 Nesmith Road, Plant City 33566</td>
</tr>
<tr>
<td>Stewart</td>
<td>6-8</td>
<td>1125 Spruce Street Tampa 33607</td>
</tr>
<tr>
<td>Sulphur Springs</td>
<td>K-5</td>
<td>8412 13th Street, Tampa 33604</td>
</tr>
<tr>
<td>Summerfield</td>
<td>K-5</td>
<td>11990 Big Bend Road, Riverview 33569</td>
</tr>
<tr>
<td>Symmes</td>
<td>K-5</td>
<td>6280 Watson Road Riverview, FL 33569</td>
</tr>
<tr>
<td>Tampa Bay Boulevard</td>
<td>K-5</td>
<td>3111 Tampa Bay Blvd. Tampa, 33607</td>
</tr>
<tr>
<td>Tampa Bay Technical</td>
<td>9-12</td>
<td>6410 Orient Road, Tampa 33610</td>
</tr>
<tr>
<td>Tampa Palms</td>
<td>K-5</td>
<td>6100 Tampa Palms Blvd., Tampa 33647</td>
</tr>
<tr>
<td>Temple Terrace</td>
<td>K-5</td>
<td>124 Flotto Avenue, Temple Terrace 33617</td>
</tr>
<tr>
<td>Thomas</td>
<td>Ungr</td>
<td>3215 Nundy Road, Tampa 33618</td>
</tr>
<tr>
<td>Thonotosassa</td>
<td>K-5</td>
<td>10050 Skew Lee Road, Thonotosassa 33592</td>
</tr>
<tr>
<td>Tinker</td>
<td>K-5</td>
<td>8207 Tinker Street, MacDill AFB 33621</td>
</tr>
<tr>
<td>Tomlin</td>
<td>6-8</td>
<td>501 Woodrow Wilson, Plant City, 33567</td>
</tr>
<tr>
<td>Town &amp; Country</td>
<td>K-5</td>
<td>6025 Hanley Road, Tampa 33634</td>
</tr>
<tr>
<td>Trapnell</td>
<td>K-5</td>
<td>1605 W. Trapnell, Plant City 33567</td>
</tr>
<tr>
<td>Turkey Creek</td>
<td>6-8</td>
<td>5005 S. Turkey Creek Rd. Plant City, 33567</td>
</tr>
<tr>
<td>Turner</td>
<td>K-5</td>
<td>9190 Imperial Oak Blvd., Tampa 33647</td>
</tr>
<tr>
<td>Twin Lakes</td>
<td>K-5</td>
<td>8507 N. Habana Avenue, Tampa 33614</td>
</tr>
<tr>
<td>Valrico</td>
<td>K-5</td>
<td>609 S. Miller Road, Valrico 33594</td>
</tr>
<tr>
<td>Van Buren</td>
<td>6-8</td>
<td>8715 N. 22nd Street, Tampa 33604</td>
</tr>
<tr>
<td>Walden Lake</td>
<td>K-5</td>
<td>2800 Turkey Creek Rd., Plant City, 33566</td>
</tr>
<tr>
<td>Walker</td>
<td>6-8</td>
<td>8282 N. Mobley Road, Odessa 33556</td>
</tr>
<tr>
<td>Washington, B.T.</td>
<td>K-5</td>
<td>1407 Estelle Street, Tampa 33605</td>
</tr>
<tr>
<td>Waters Career Center</td>
<td></td>
<td>2704 N. Highland Avenue, Tampa 33602</td>
</tr>
<tr>
<td>Webb</td>
<td>6-8</td>
<td>6035 Hanley Road, Tampa, 33634</td>
</tr>
<tr>
<td>West Shore</td>
<td>K-5</td>
<td>7110 S. West Shore Blvd. Tampa, 33616</td>
</tr>
<tr>
<td>West Tampa</td>
<td>K-5</td>
<td>2700 Cherry Street, Tampa 33607</td>
</tr>
<tr>
<td>Westchase</td>
<td>K-5</td>
<td>9517 W. Linebaugh Avenue, Tampa 33626</td>
</tr>
<tr>
<td>School/Center</td>
<td>Grade</td>
<td>Address</td>
</tr>
<tr>
<td>-----------------------</td>
<td>-------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Wharton</td>
<td>9-12</td>
<td>20150 Bruce B. Downs, Tampa 33647</td>
</tr>
<tr>
<td>Williams</td>
<td>6-8</td>
<td>5020 North 47th Street, Tampa 33610</td>
</tr>
<tr>
<td>Willis Peters ESE</td>
<td>Ungr</td>
<td>2919 Nelson Avenue, Dover, 33527</td>
</tr>
<tr>
<td>Wilson Elem.</td>
<td>K-5</td>
<td>702 English Street, Plant City 33566</td>
</tr>
<tr>
<td>Wilson Middle</td>
<td>6-8</td>
<td>1005 Swann Avenue, Tampa 33606</td>
</tr>
<tr>
<td>Wimauma</td>
<td>K-5</td>
<td>5709 Hickman, Wimauma 33598</td>
</tr>
<tr>
<td>Witter</td>
<td>K-5</td>
<td>10801 N. 22nd Street, Tampa 33612</td>
</tr>
<tr>
<td>Woodbridge</td>
<td>K-5</td>
<td>8301 Woodbridge Blvd., Tampa 33615</td>
</tr>
<tr>
<td>Yates</td>
<td>K-5</td>
<td>301 N. Kingsway, Brandon 33510</td>
</tr>
<tr>
<td>Young Magnet</td>
<td>6-8</td>
<td>1807 E. Dr. Martin Luther King Blvd, Tampa 33610</td>
</tr>
<tr>
<td>Youth Services (DJJ Prog.)</td>
<td></td>
<td>13706 N. 23rd Street, Tampa 33613</td>
</tr>
</tbody>
</table>


Table A1
Number of Schools

School District of Hillsborough County

<table>
<thead>
<tr>
<th>School Year</th>
<th>Elementary Schools</th>
<th>Middle Schools</th>
<th>High Schools</th>
<th>Exceptional Schools</th>
<th>Vocational Schools</th>
<th>Other Types of Schools</th>
<th>Charter Schools</th>
<th>Dept. of Juvenil e Schools</th>
<th>Total Schools</th>
<th>Net Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993-1994</td>
<td>111</td>
<td>26</td>
<td>14</td>
<td>11</td>
<td>4</td>
<td>27</td>
<td></td>
<td></td>
<td>193</td>
<td></td>
</tr>
<tr>
<td>1995-1996</td>
<td>109</td>
<td>27</td>
<td>15</td>
<td>8</td>
<td>4</td>
<td>23</td>
<td></td>
<td></td>
<td>186</td>
<td>-1</td>
</tr>
<tr>
<td>1996-1997</td>
<td>108</td>
<td>33</td>
<td>18</td>
<td>9</td>
<td>4</td>
<td>26</td>
<td></td>
<td></td>
<td>198</td>
<td>12</td>
</tr>
<tr>
<td>1997-1998</td>
<td>102</td>
<td>34</td>
<td>18</td>
<td>9</td>
<td>4</td>
<td>31</td>
<td></td>
<td></td>
<td>198</td>
<td>0</td>
</tr>
<tr>
<td>1998-1999</td>
<td>109</td>
<td>34</td>
<td>23</td>
<td>8</td>
<td>4</td>
<td>35</td>
<td></td>
<td></td>
<td>213</td>
<td>15</td>
</tr>
<tr>
<td>1999-2000</td>
<td>109</td>
<td>34</td>
<td>23</td>
<td>9</td>
<td>3</td>
<td>29</td>
<td>10</td>
<td>14</td>
<td>231</td>
<td>18</td>
</tr>
<tr>
<td>2000-2001</td>
<td>111</td>
<td>36</td>
<td>23</td>
<td>9</td>
<td>3</td>
<td>26</td>
<td>15</td>
<td>17</td>
<td>240</td>
<td>9</td>
</tr>
<tr>
<td>2001-2002</td>
<td>115</td>
<td>36</td>
<td>24</td>
<td>9</td>
<td>3</td>
<td>25</td>
<td>15</td>
<td>15</td>
<td>242</td>
<td>2</td>
</tr>
<tr>
<td>2002-2003</td>
<td>118</td>
<td>40</td>
<td>28</td>
<td>9</td>
<td>3</td>
<td>23</td>
<td>16</td>
<td>15</td>
<td>252</td>
<td>10</td>
</tr>
<tr>
<td>2003-2004</td>
<td>130</td>
<td>42</td>
<td>26</td>
<td>11</td>
<td>3</td>
<td>31</td>
<td>20</td>
<td>12</td>
<td>275</td>
<td>23</td>
</tr>
</tbody>
</table>

Source: CEDR based on Florida Department of Education, Education Information and Accountability Services, [http://www.firn.edu/doe/eias/eiaspubs/profiles.htm](http://www.firn.edu/doe/eias/eiaspubs/profiles.htm)