

School Board of Pinellas County

Final Public Hearing to Adopt
Proposed Budget & Millages
September 11, 2001



School Board of Pinellas County

Proposed Millages
For Fiscal Year 2001-02



The School District's Proposed Millage Is Comprised Of:

- General (Operating)
 - Required Local effort - State Mandated
 - Discretionary
 - Supplemental
- Capital Outlay



Required Advertisements

- Required by Florida Statute
 - Section 200, Truth-in-Millage (TRIM)
 - “Notice of Proposed Tax Increase”, “Budget Summary Ad” & “Notice of Tax for School Capital Outlay”
 - Section 237.081
 - “2001/02 Budget Summary”
 - Historical summary of financial and demographic data
 - 2000-2001, 1995-96, and 1990-91



What Is the “Rolled-back” Millage Rate?

- The millage rate necessary to generate the same amount of money that was raised the prior school year, but using the new property values after adjusting for new construction



Proposed Increase Over “Rolled-back” Rate

2001-2002 Proposed vs "Rolled Back " Rate	Actual 2000-2001	"Rolled-Back" Rate	Proposed 2001-2002	Percent of Change
Required Local Effort	5.774	5.379	5.839	8.55%
Discretionary Millage	0.510	0.475	0.510	7.37%
Supplemental Millage	0.149	0.138	0.138	0.00%
Capital Outlay Millage	2.000	1.864	2.000	7.30%
Total Millage	8.433	7.856	8.487	8.03%

Millages Comparison

Proposed 2001-2002 vs 2000-2001 Actual	Actual 2000-2001	Proposed 2001-2002	Percent of Change
Required Local Effort	5.774	5.839	1.13%
Discretionary Millage	0.510	0.510	0.00%
Supplemental Millage	0.149	0.138	-7.38%
Capital Outlay Millage	2.000	2.000	0.00%
Total Millage	8.433	8.487	0.64%

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>
2001 Tax:				
Required Local Effort (5.839 Mills)	\$145.98	\$350.34	\$583.90	\$729.88
Discretionary (.648Mills)	16.20	38.88	64.80	81.00
Capital (2.000 Mills)	50.00	120.00	200.00	250.00
TOTAL 2001 Tax (8.487 Mills)	\$212.18	\$509.22	\$848.70	\$1,060.88
2000 Tax (8.433Mills)	\$210.83	\$505.98	\$843.30	\$1,054.13
<i>Assuming same taxable value</i>				
<i>Change In Taxes</i>	<i>\$1.35</i>	<i>\$3.24</i>	<i>\$5.40</i>	<i>\$6.75</i>

Millage Proceeds by Type

Type	Millage	Proceeds
Operating		
Required	5.839	\$ 235,735,513
Discretionary	0.510	20,590,017
Supplemental	0.138	5,571,416
Total Operating	6.487	261,896,946
Capital Outlay	2.000	80,745,166
Total Millage	8.487	\$ 342,642,112



Public Comments



Motions Necessary to Adopt Millage Rates

- Approval of Supplemental Discretionary Millage by Separate Vote
- Adoption of Millage Rates



School Board of Pinellas County

Proposed Budget
For Fiscal Year 2001-02



Budget Calendar

- October 2000 - April 2001
 - Board Workshops
 - Budget Analysis
 - Budget Forecasting
 - Staffing Plan Development
- April - June 2001
 - Budget Development
 - Budget Steering Committee
- July - September 2001
 - Minor Budget Adjustments
 - Public Hearings
 - Approval of Budget and Millage



THE PDSA CYCLE

PLAN

What are we improving?
Why do we need to improve it?
Who are the customers?
What are their requirements?
Do these requirements align to PCS objectives?
What is the current process?
What are root causes of problems?
What are best practices?
How will we know if we're getting better?
What are current and past performance levels?
What is the improvement target?
What needs to be done to make the improvement?

What changes should be included in a plan for improvement?
Who else will benefit from this knowledge?
How will new knowledge be managed?

ACT

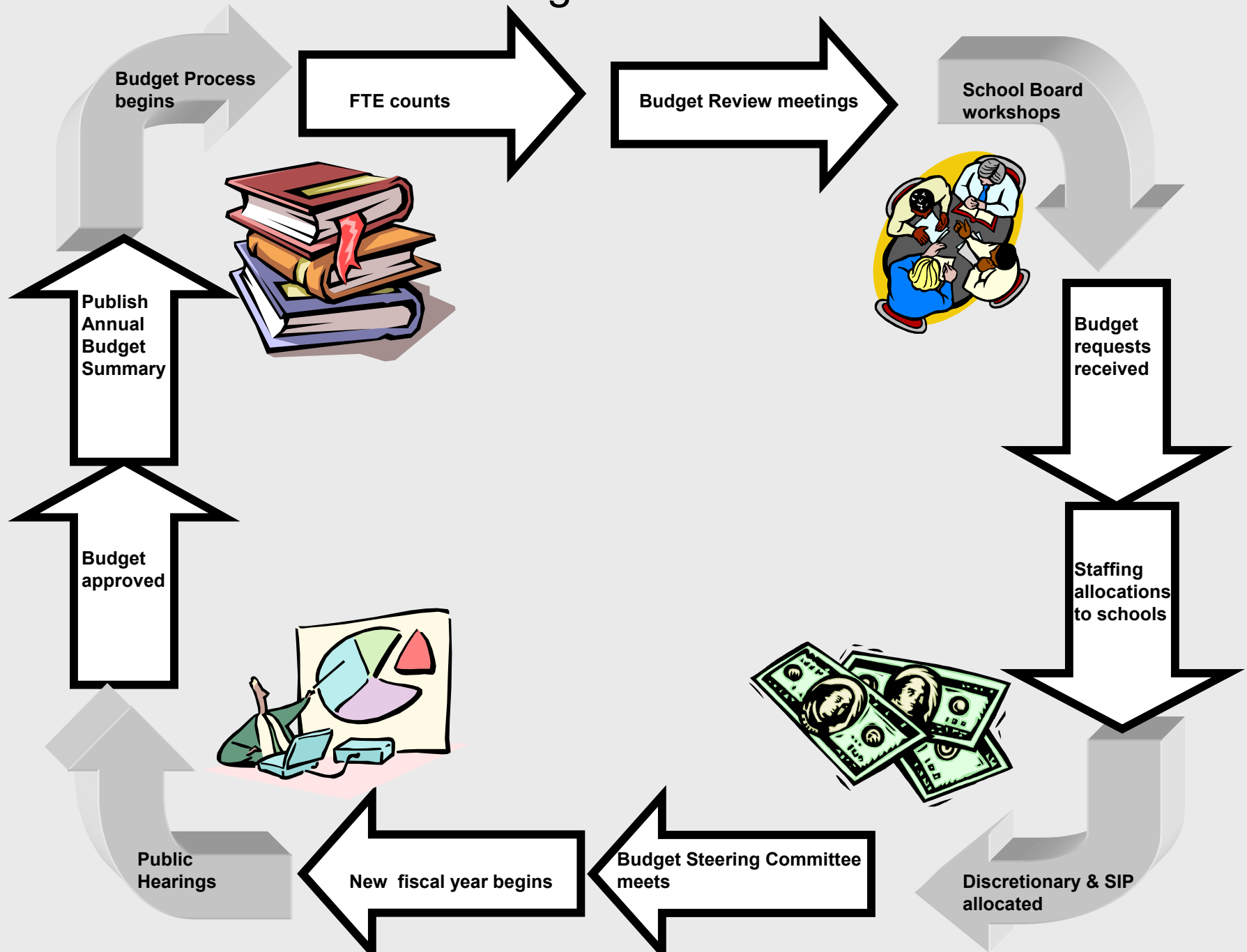
DO

How will we communicate the plan?
How will we gain support and buy it?
How will improvement be communicated?
How will improvement be made visible?
Who will collect the data?
How will they collect the data?
How will the data be made readily accessible?
When, where and to whom will the data be reported?

What are the results?
How do they compare to past results?
What worked and didn't work?
What could we do better?
What changes should we make?
How can we standardize the improvements?
Who should we share this information with?
What behaviors should be reinforced?
What results should be celebrated and how?
How will we address lack of improvement?

STUDY

Budget Process



Budget Parameters

- “Live Within Our Means”
- Contingency
- Core Curriculum/Strategic Directions
- 63/37 Expenditures Benchmark
- Multi-Year Budget Commitments
- Systematic Review of Divisions
- Employee Compensation



Legislative Changes 2001-2002

- Decrease in BSA
- ESE Guaranteed Allocation
- Supplemental Academic Instruction Categorical
- Extended Year Pilot
- Lottery Funds
- Teacher Recruitment and Retention
- Reduction in FRS Contribution
- “Dollars to the Classroom”
- “John McKay Scholarships”



2001-02 Budget Summary

General Operating	\$ 742,600,391
Debt Service	6,026,714
Capital Outlay	407,181,514
Contracted Programs	55,855,781
School Food Service	39,835,531
Internal Service	9,950,616

Grand Total	<u>\$ 1,261,450,547</u>
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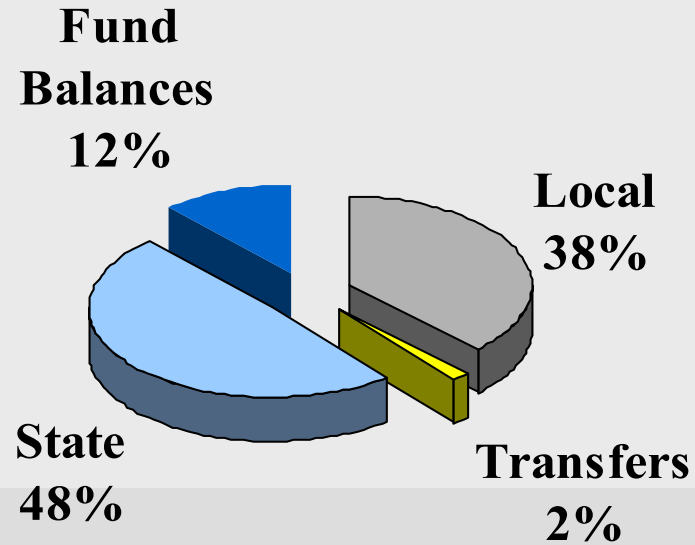


2001-02 Proposed Operating Budget

- Funds the Day to Day Operating Expenses of the School District
 - Salaries & Benefits
 - Supplies and Materials
 - Textbooks & Library Books
 - Student Transportation
 - Utilities
 - Maintenance & Repairs
- Total Operating Budget \$742,600,391

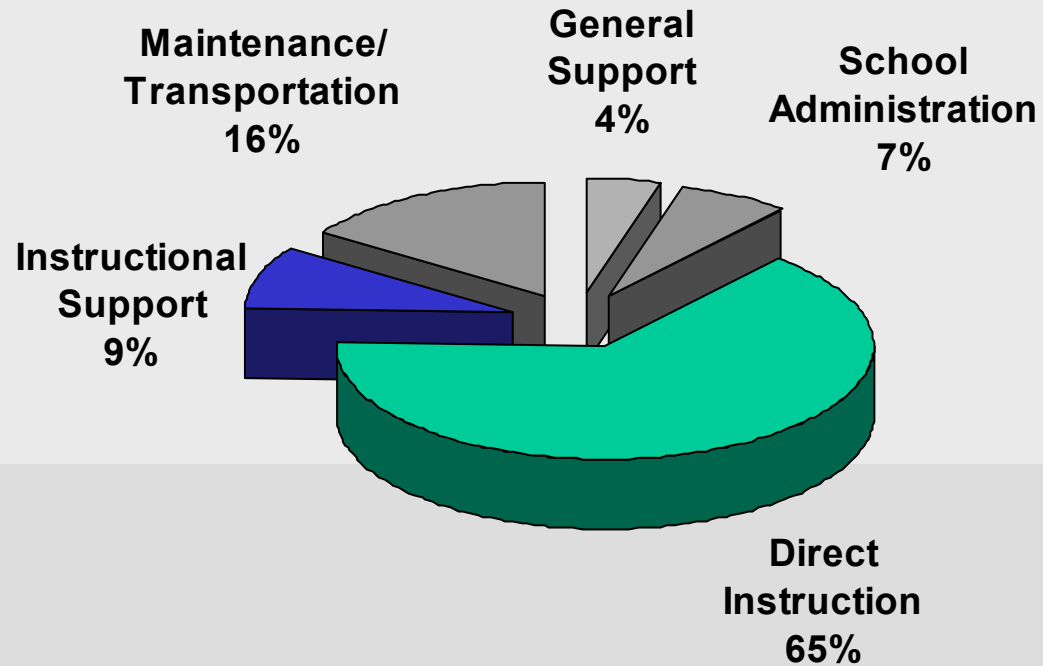


Operating Budget Revenue Sources



Note: Federal Sources make up less than 1% of Total Revenues.

Operating Budget Distribution of Funds



2001-02 Proposed Capital Outlay Budget

- Pays for Capital Projects, such as:
 - Site Acquisitions
 - Construction and Remodeling
 - Maintenance, Renovations and Repairs
 - Purchase of Furniture, Equipment and Technology
 - Purchase of School Buses
 - Purchase of Other Heavy Equipment and Vehicles
 - Lease of Relocatable Educational Facilities



Capital Fund Sources

■ State Sources:

- Public Education Capital Outlay (PECO)
- Capital Outlay & Debt Service (CO&DS)
 - Flow-through revenue has been bonded (*state*)
- Classrooms First
 - Lottery Funds have been bonded (*state*)
- State fund sources account for nearly 32% of new revenues

■ Local Sources:


- Property Taxes - 2.000 mills
- Local fund sources account for over 68% of new revenues

■ Fund Balances (Committed Projects)

- Past practice has been to operate under a “Pay-As-You-Go” policy
- Fund balances now include committed, but unexpended, bond funds



Proposed Capital Projects



	2001-2002 Budget
Major Construction and Remodel Projects	\$ 99,780,885
Minor Remodel and Renovation Projects	15,150,000
Maintenance and Repair Projects	9,926,000
Equipment and Motor Vehicle Purchases	11,725,180
Site Acquisitions	2,740,000
Projects Continued from Previous Years	180,919,444
Other Committed Fund Projects	80,775,332
Unobligated	6,164,673
Total Capital Outlay Budget	<u>\$ 407,181,514</u>

Five-Year Capital Outlay Plan & Facilities Work Program

- Major changes
 - Unitary/Controlled Choice Projects are continued
 - New “Year 5” (2005/06) is incorporated into plan
 - State-mandated retrofitting of Relocatable Classroom Facilities is funded
 - Adjustments to existing or planned projects are included, based on current construction market conditions, change in project scopes, scheduling considerations and other factors.



2001-02 Proposed Debt Service Budget

■ Purpose

- To pay the principal and interest on existing long-term debt

■ Outstanding Bond issues

- 2000 SBE Bonds
- 2001 SBE Bonds

■ Total Budget

\$6,026,714



2001-02 Proposed Special Revenue Budget

■ Contracted Programs

— Total Budget **\$55,855,781**

■ 00/01 Continuing Grants

■ New Grants Budgeted Upon Receipt

■ Food Service

— Total Budget **\$39,835,531**

■ Self-Supporting



2001-02 Proposed Internal Service Budget

- **Total Budget** **\$9,950,616**
 - Worker's Compensation
 - Liability Insurance



School Board of Pinellas County

- The Proposed Budget is on File in the Office of Budget and Resource Allocation in the Administration Building, 301 4th St. S.W., Largo, FL
- For Additional Information, Please Call: (727) 588 - 6479
- <http://www.pinellas.k12.fl.us/budget/bucover.htm>



Public Comments



Motions Necessary to Adopt the Budget

- Adoption of Proposed Budget for 2001-02
- Adoption of Resolutions Determining Revenues and Millages Levied



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