



# **School Board of Pinellas County**

First Public Hearing to Adopt  
Tentative Budget & Millages  
July 27, 2004

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# **School Board of Pinellas County**

**Tentative Millages  
For Fiscal Year 2004-05**

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## **The School District's Proposed Millage Is Comprised Of :**

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



# 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

2004-2005

Proposed vs "Rolled  
Back " Rate

	Actual 2003-2004	"Rolled-Back" Rate	Proposed 2004-2005	Percent of Change
Required Local Effort	5.614	5.146	5.504	6.96%
Discretionary Millage	0.510	0.468	0.510	8.97%
Supplemental Millage	0.119	0.109	0.108	-0.92%
Capital Outlay Millage	2.000	1.833	2.000	9.11%
Total Millage	8.243	7.556	8.122	7.49%





# Millages Comparison

Proposed 2004-2005 vs 2003-2004 Actual	Actual 2003-2004	Proposed 2004-2005	Percent of Change
Required Local Effort	5.614	5.504	-1.96%
Discretionary Millage	0.510	0.510	0.00%
Supplemental Millage	0.119	0.108	-9.24%
Capital Outlay Millage	2.000	2.000	0.00%
Total Millage	8.243	8.122	-1.47%



# Reasons for Increase Above “Rolled-back” Rate

- **Required Local Effort:**
  - Proposed tax rate must be levied to receive state funds (no district option)
- **Discretionary Millage:**
  - To maintain services and meet additional costs due to growth and inflation
- **Capital Outlay Millage:**
  - For proposed 2003-04 projects as advertised



# Millage Proceeds by Type

Type	Millage	Proceeds
Operating		
Required	5.504	\$ 287,301,943
Discretionary	0.510	26,621,365
Supplemental	0.108	5,637,465
Total Operating	6.122	319,560,773
Capital Outlay	2.000	104,397,508
Total Millage	8.122	\$ 423,958,281





# Public Comments



# Motions Necessary to Adopt Millage Rates

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



# **School Board of Pinellas County**

**Proposed Tentative Budget  
For Fiscal Year 2004-05**

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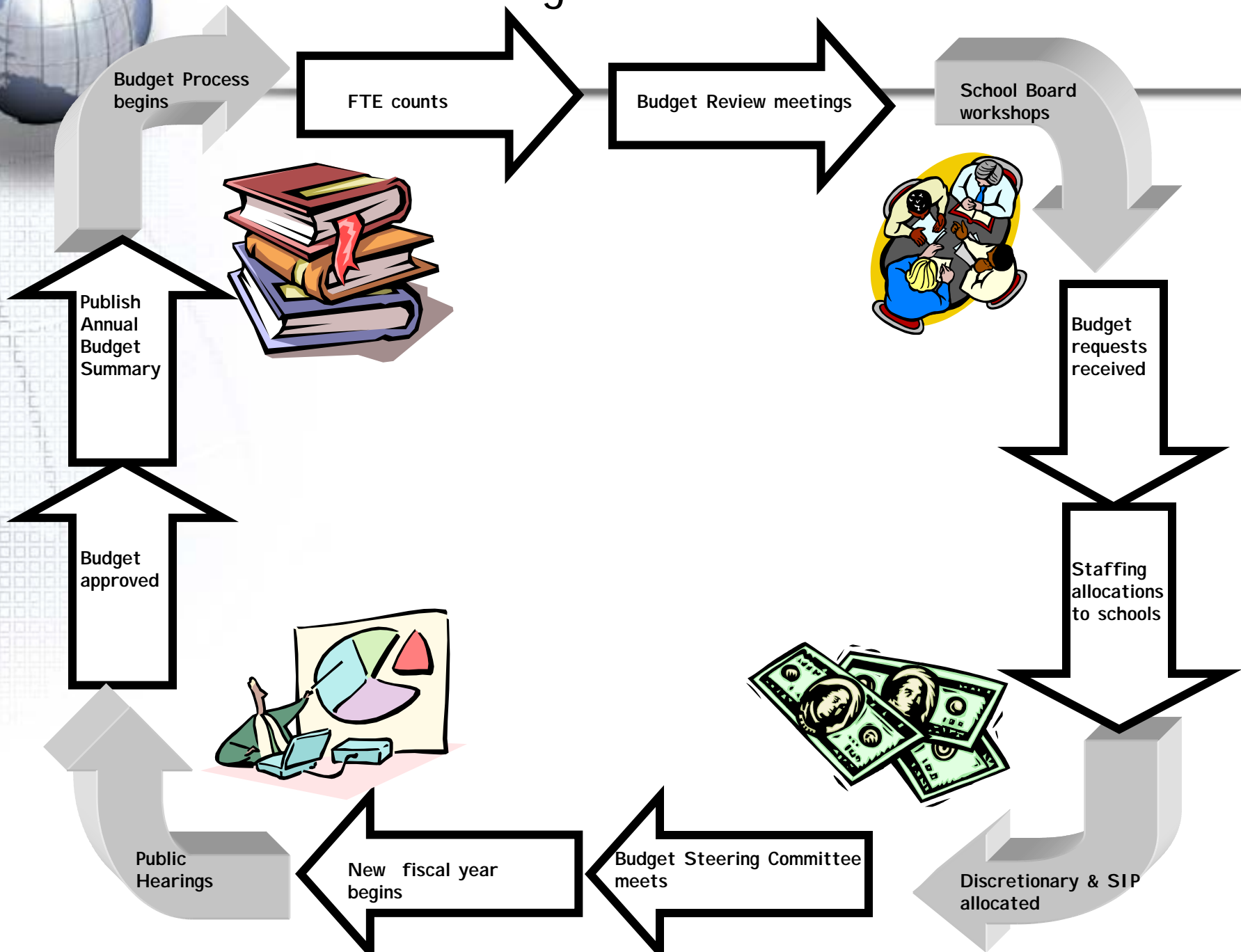


# Budget Calendar

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- October 2003 - May 2004
  - Board Workshops
  - Budget Analysis
  - Budget Forecasting
  - Staffing Plan Development
- March - June 2004
  - Budget Development
  - Budget Steering Committee
- July - September 2004
  - Minor Budget Adjustments
  - Public Hearings
  - Approval of Budget and Millage

# Budget Process





# Budget Parameters

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- “Live Within Our Means”
- 63/37 Expenditures Benchmark
- Contingency
- Core Curriculum/Strategic Directions
- Employee Compensation





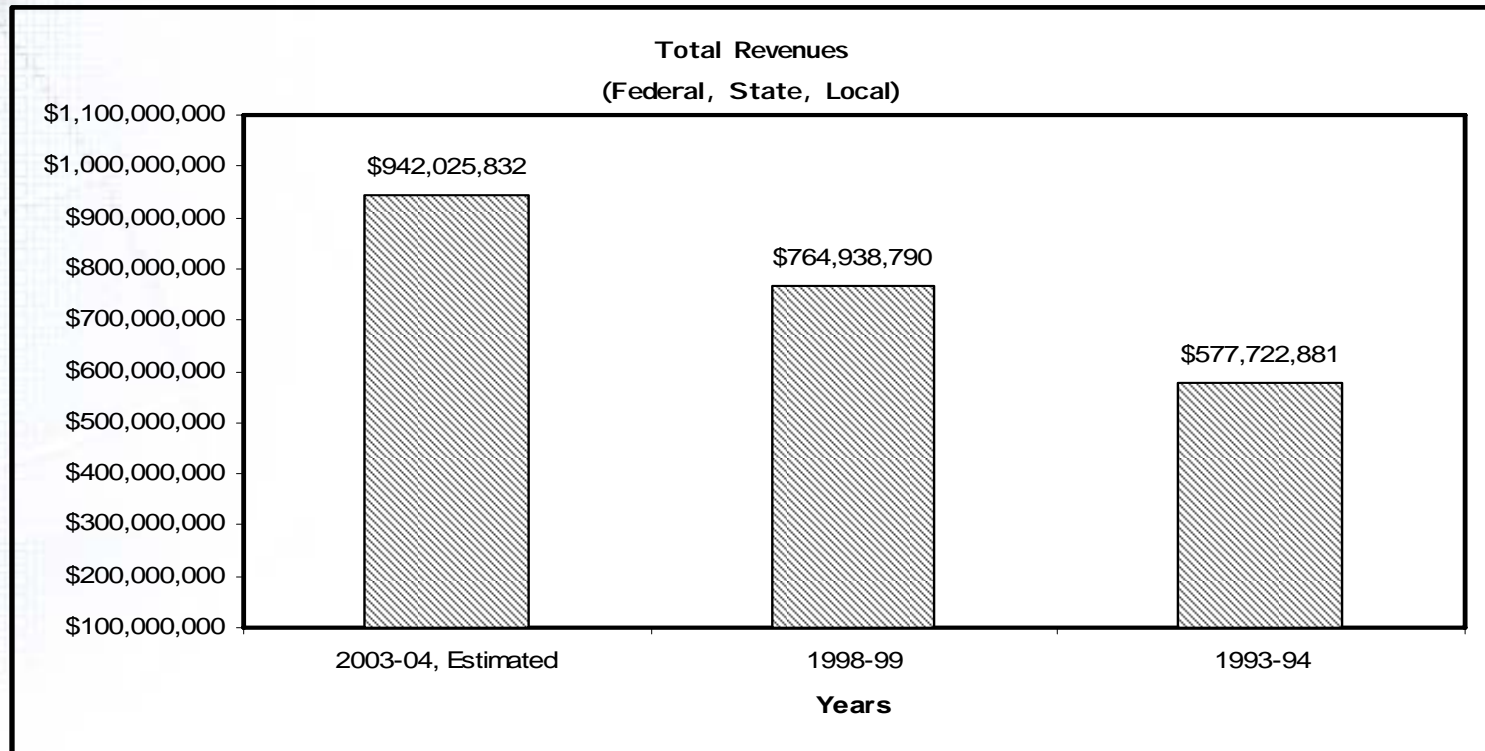
# Required Advertisements

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- 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 1011.03
    - “2004/05 Budget Summary”
  - Historical summary of financial and  
demographic data
    - 2003-2004, 1998-99, and 1993-94



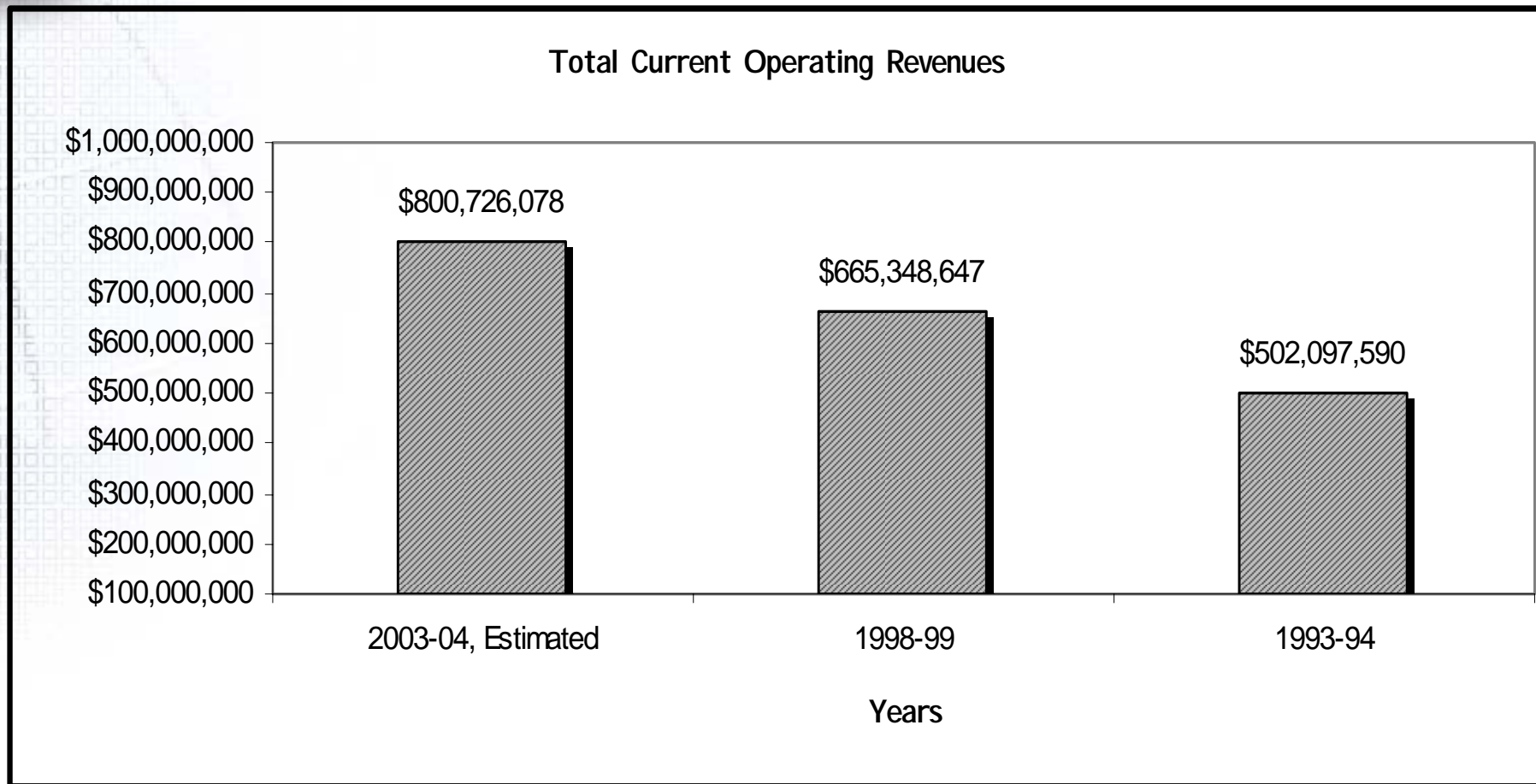
# HB 887 - Required Advertisements



Workforce Development funds are included in total revenues for the above three years. Because related UFTE has been excluded since 1997-1998, all calculations for funding per UFTE across time are misleading.

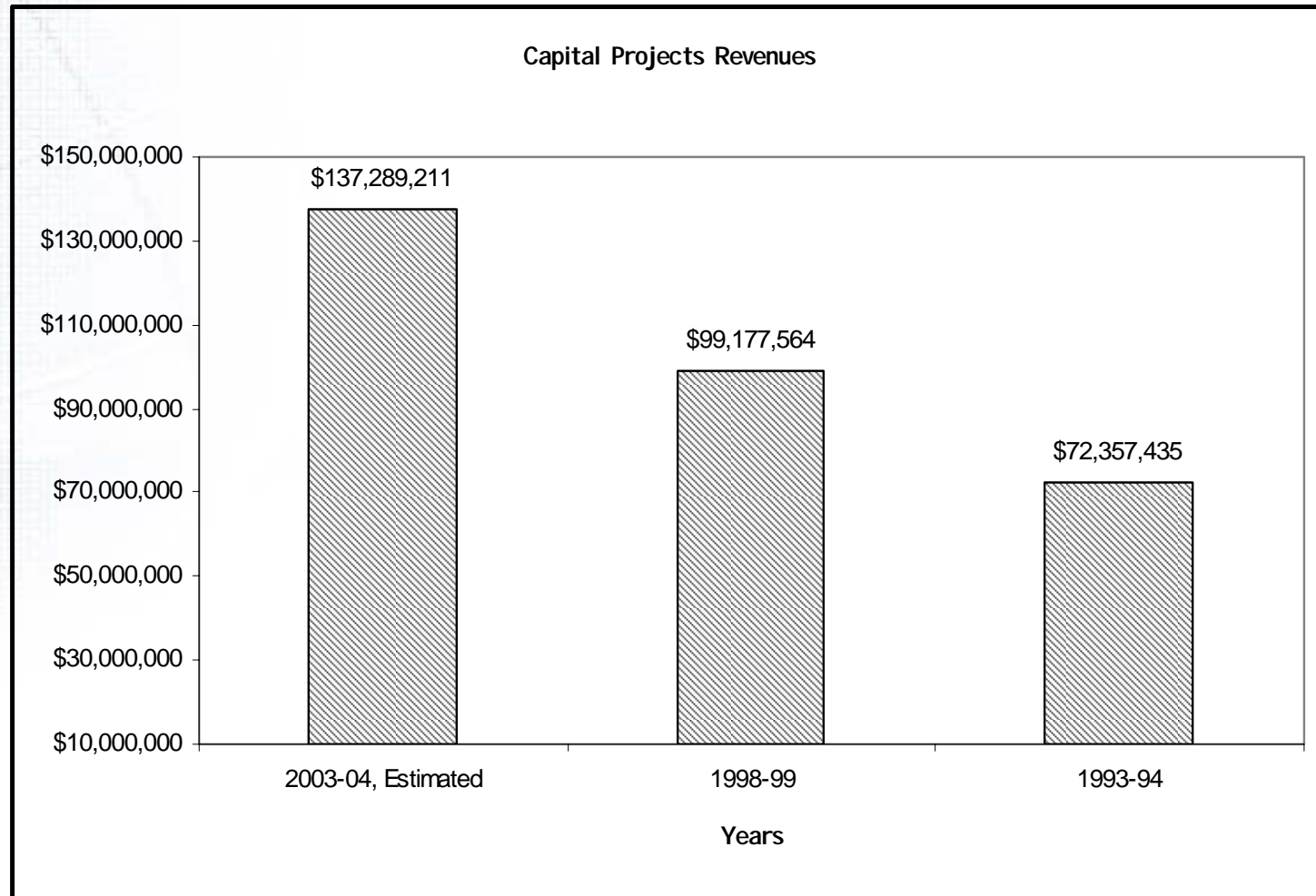


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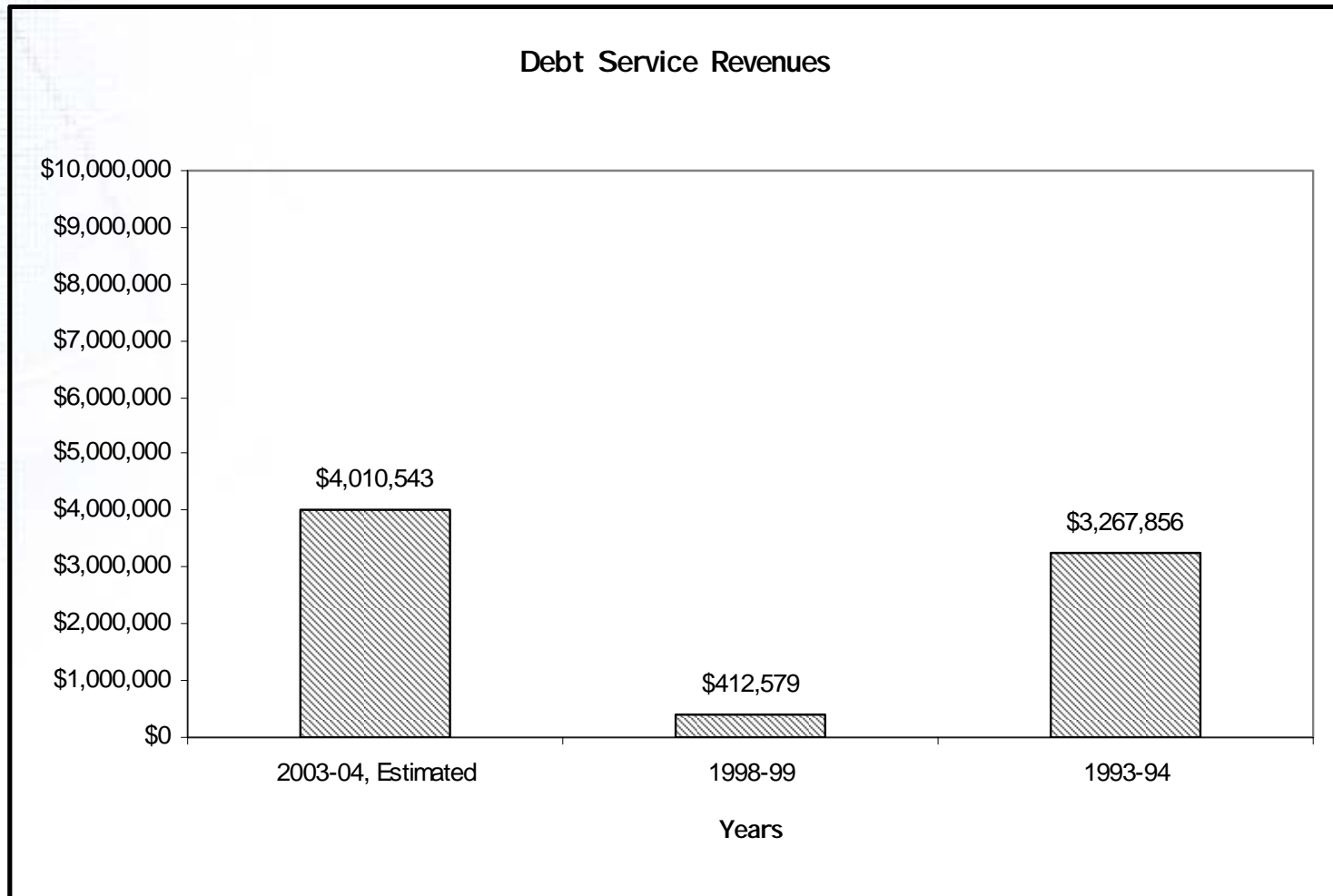


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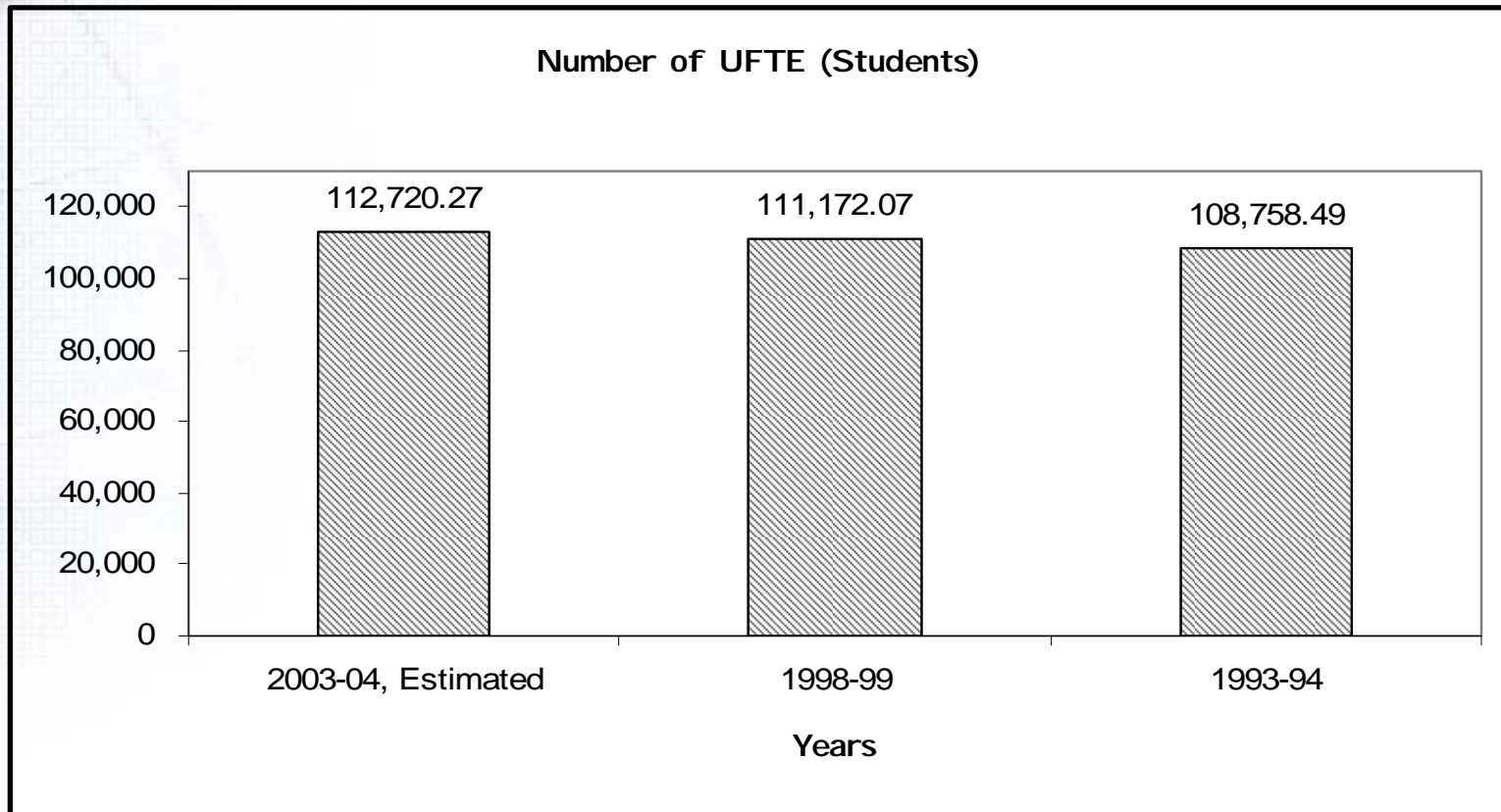


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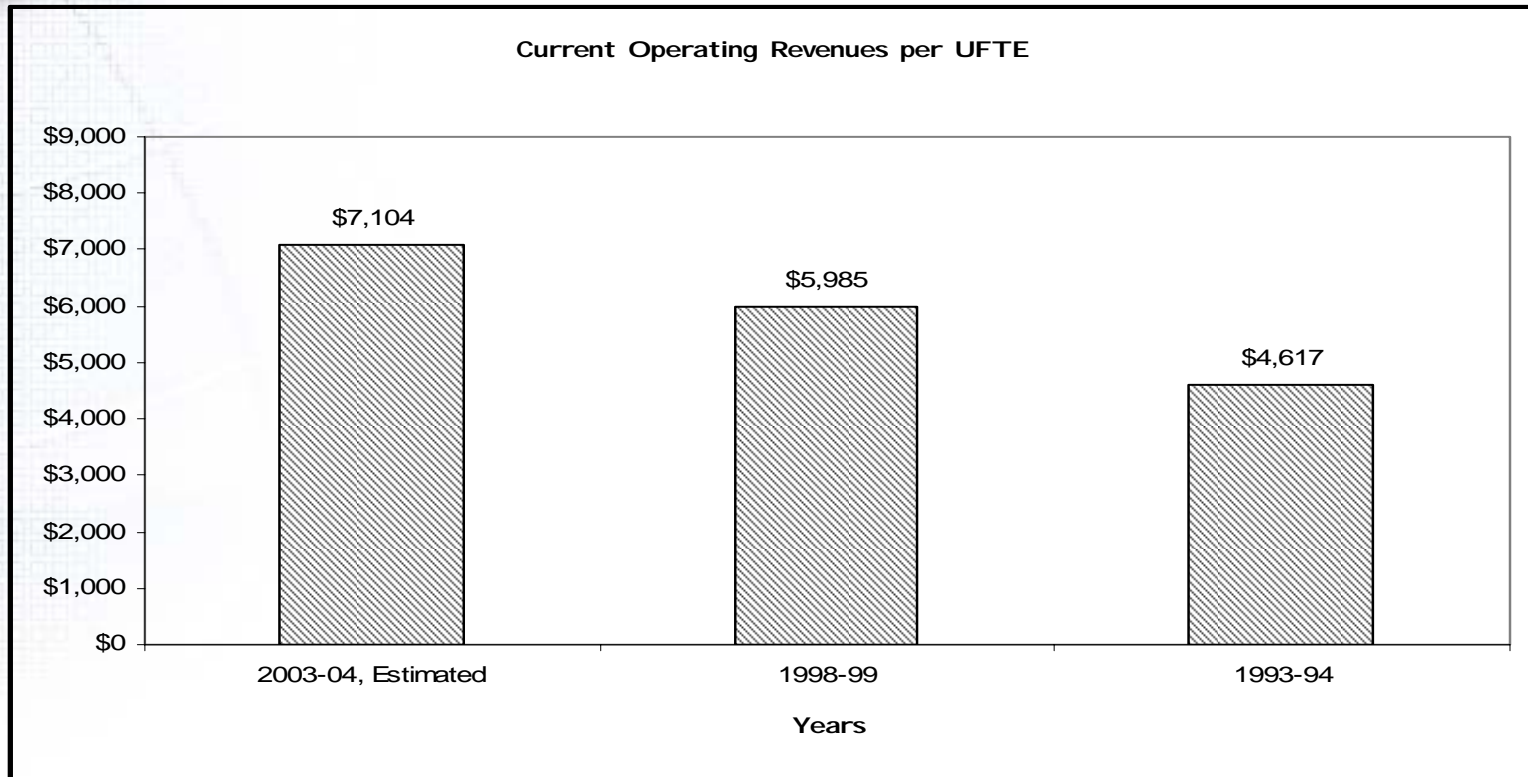


Due to the exclusion of Adult Programs from UFTE beginning in 1997-1998, total UFTE are not comparable across the years in this historical comparison.





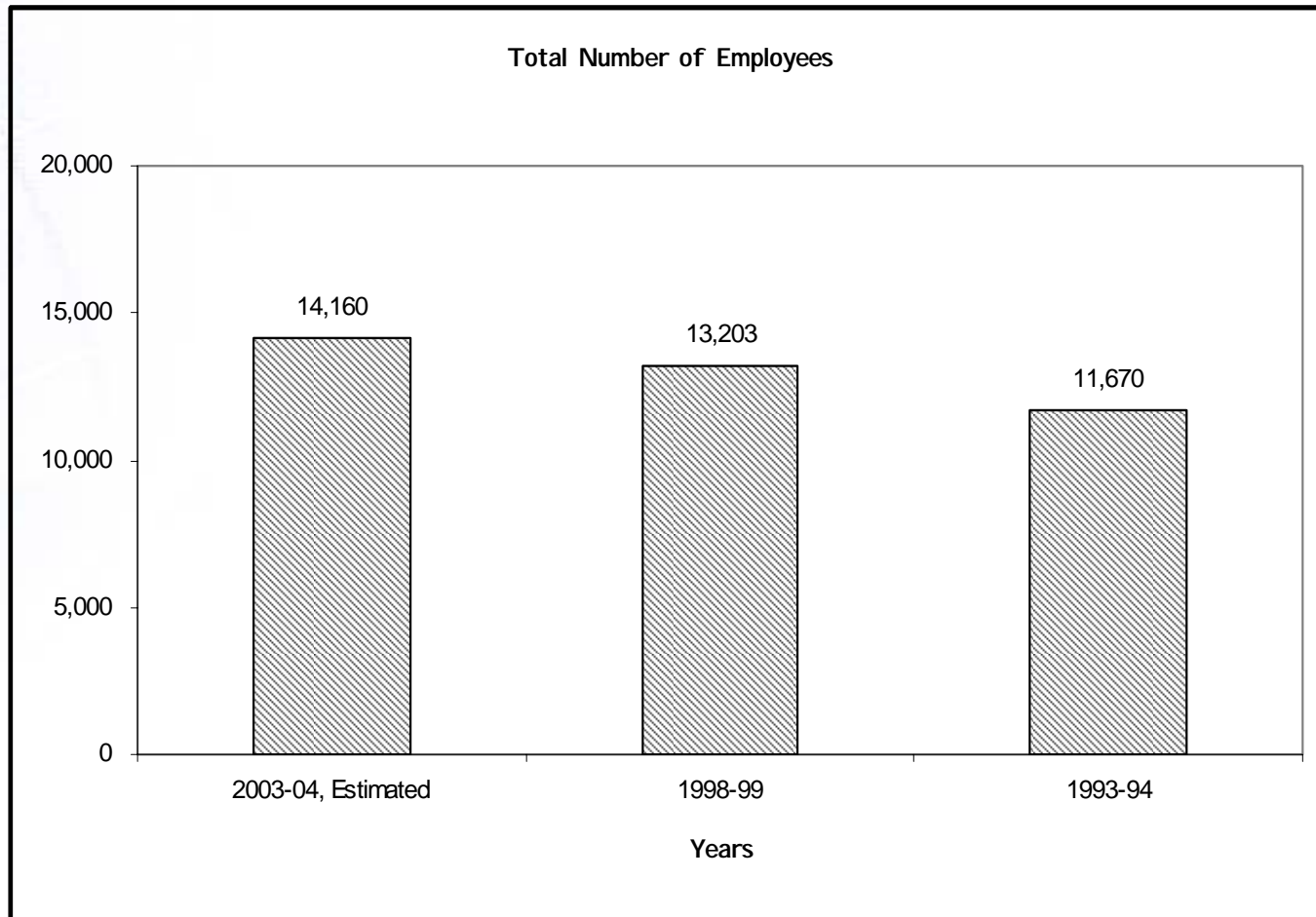
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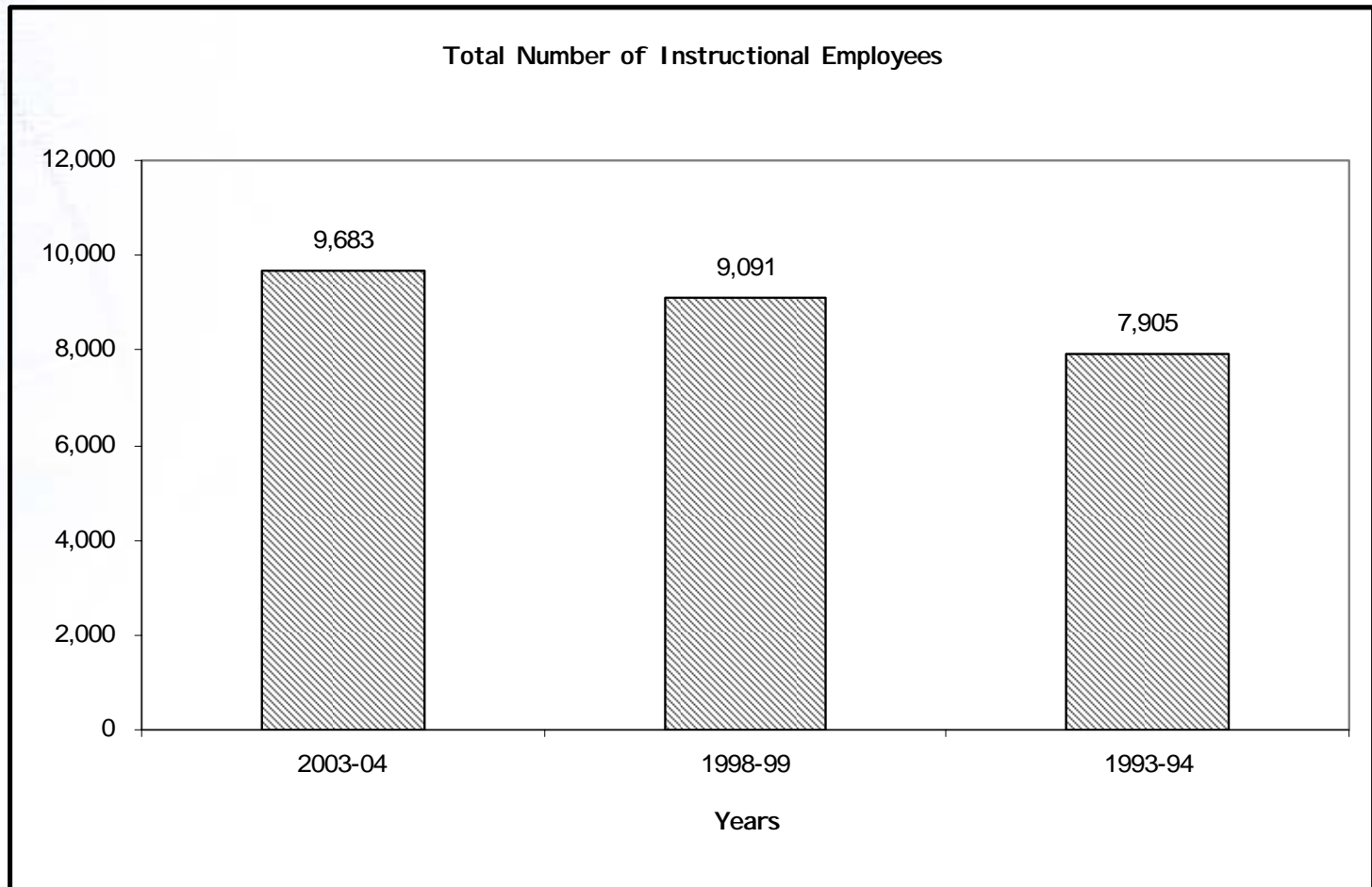


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# 2004-05 Budget Summary

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General Operating	\$ 775,994,020
Debt Service	5,232,572
Capital Outlay	284,513,591
Contracted Programs	15,236,112
School Food Service	43,739,007
Internal Service	10,404,826
Grand Total	<u>\$ 1,135,120,127</u>



# Legislative Issues

## 2004-2005

- Increase in **BSA**
- Supplemental Academic Instruction Categorical (now includes summer reading categorical)
- Lottery Funds / School Recognition
- Class Size Reduction Categorical
- "John McKay Scholarships"  
(\$4,500,000 in 2003-2004)



# Operating Fund Resources

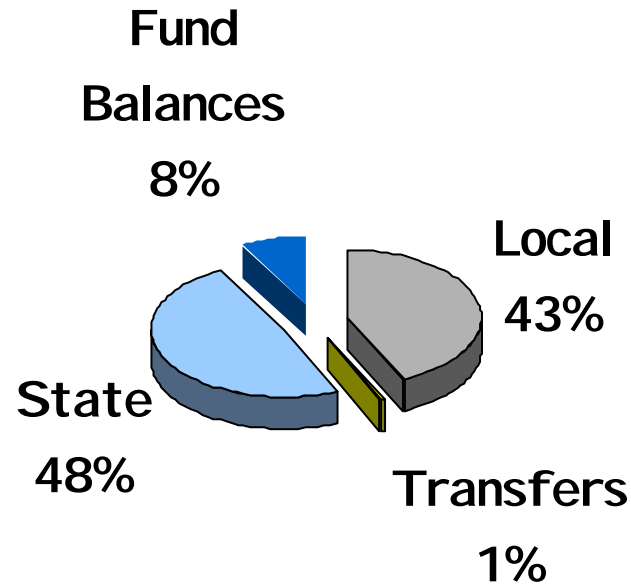
Federal Direct	\$185,000	0.0%
Federal Through State	3,400,000	0.4%
State Sources	372,397,655	48.0%
Local Sources	333,069,933	42.9%
Transfers	5,000,000	0.6%
Other	500,000	0.1%
Fund Balance	61,441,432	7.9%
Total - Anticipated Resources	<u>\$775,994,020</u>	<u>100.0%</u>





# Operating Budget

## Revenue Sources by %



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



# Proposed Operating Budget

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- Funds the Day to Day Operating Expenses of the School District
  - Salaries & Benefits
  - Supplies and Materials
  - Textbooks & Library Books
  - Student Transportation
  - Utilities
  - Maintenance & Repairs

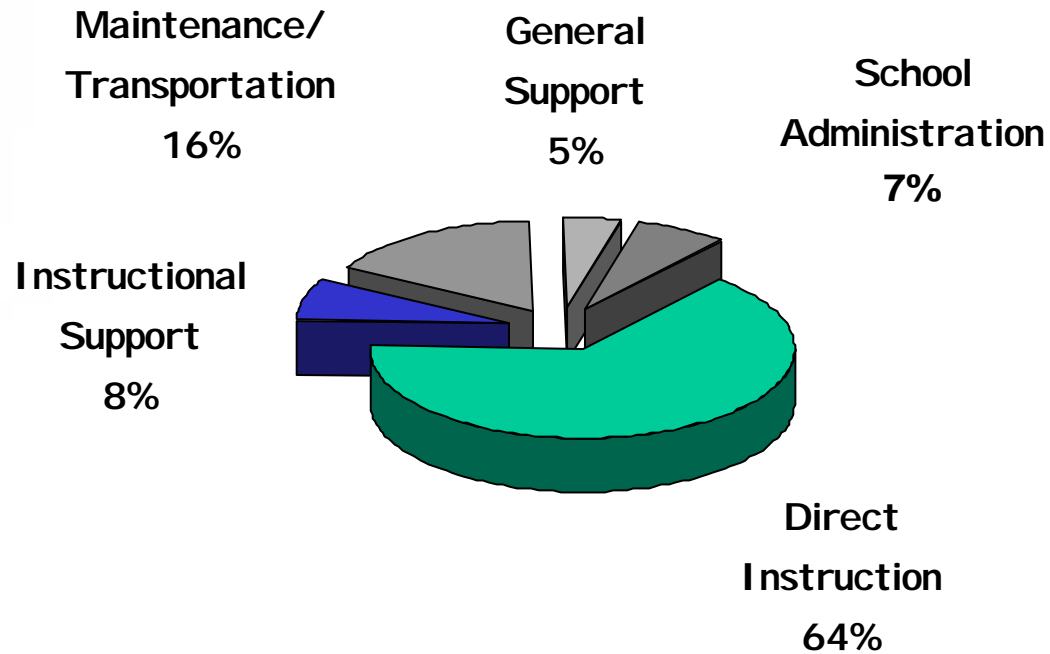


# Operating Budget Allocation by Object

Salaries	\$477,311,763	61.5%
Benefits	147,398,241	19.0%
Purchased Services	33,419,410	4.3%
Energy Services	20,956,991	2.7%
Supplies	26,026,270	3.4%
Capital Outlay	9,239,295	1.2%
Other	5,272,280	0.7%
Fund balance	56,369,770	7.3%
Total - Operating Budget	<u>\$775,994,020</u>	<u>100.0%</u>



# Operating Budget Allocation by Function





# 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*)
- Classrooms for Kids
- District Effort Recognition
- State fund sources account for approximately 16% of new revenues



# Capital Fund Sources

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- **Local Sources:**
  - Property Taxes - 2.000 mills
  - Local fund sources account for approximately 84% of new revenues
- **Fund Balances (Committed Projects)**
  - Past practice has been to operate under a "Pay-As-You-Go" policy





# 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
  - Lease of Relocatable Educational Facilities



# Proposed Capital Projects

School and Center Project	\$	59,051,550
Maintenance Proj		15,450,000
Bus Service & Storage Facilities		9,532,111
Infrastructure Needs		6,800,000
Contingency Projects		8,431,973
Other Capital Projects	\$	<u>28,262,669</u>
Total Capital Projects (from FY 2004-2005)		127,528,303
Projects Funded from Prior Revenues		156,985,288
Total Capital Outlay		<u>284,513,591</u>
Appropriations & Transfers		<u>284,513,591</u>



# Five-Year Capital Outlay Plan & Facilities Work Program

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- Review and update Five-Year Capital Outlay Plan
  - School Board will review recommended updates to plan on August 24, 2004
  - Plan must be updated before Board approves final budget



# Five-Year Capital Outlay Plan & Facilities Work Program

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- Major changes
  - The Last Unitary/Controlled Choice Project is continued
  - New “Year 5” (2008/09) is incorporated into plan
  - State-mandated retrofitting of Relocatable Classroom Facilities is continued
  - Adjustments to existing or planned projects are included, based on current construction market conditions
  - Seventeen projects are added as the result of the 2004 Educational Plant Survey



# 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** **\$5,232,572**



# **Proposed Special Revenue Budget**

- **Contracted Programs**
  - **Total Budget** **\$15,236,111**
    - 02/03 Continuing Grants
    - New Grants Budgeted Upon Receipt
- **Food Service**
  - **Total Budget** **\$43,739,007**
    - Self-Supporting



# **Proposed Internal Service Budget**

- **Total Budget** **\$10,404,826**
  - Worker's Compensation
  - Liability Insurance





# School Board of Pinellas County

- The Tentative 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/>



# Public Comments



# Motions Necessary to Adopt the Budget

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- Adoption of Tentative Budget for 2004-05
- Motion to Establish Date, Time, and Place of Second Public Hearing
- Motion to Authorize Submittal of Certification of School Taxable Value



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