

# Hardee County School Board Agenda Analysis



**Author:**

A handwritten signature in blue ink, appearing to be "G. Harrelson", is written over the author's name.

Greg Harrelson, Finance Director

**Date:**

July 19, 2019

**Subject:**

FY 2019-20 Budget Advertisements

**Background Information:**

The attached documents need to be advertised in the *Herald-Advocate* on Thursday, July 25, 2019: NOTICE OF BUDGET HEARING, NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY, and BUDGET SUMMARY.

At 9:57 AM today, Florida Department of Education released each district's required local effort millage rates and adjusted Florida Education Finance Program amounts. At 12:46 PM today, I submitted budget advertisement documents to Florida Department of Revenue- TRIM Compliance Section personnel for review. When I hear back from them, I will update you.

**Administrative Consideration:**

Section 200.065, Florida Statutes, specifies the timetable, size, format, and content of budget advertisements.

**Fiscal Impact:**

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1. The total budget has decreased by \$2,923,815 (-4.6%) to \$60,234,727.
2. Total tax millage has decreased by .141 mills (-2.2%) to 6.178 mills.
3. Capital outlay projects and transfers from 2019-20 capital outlay taxes total \$2,071,775.

**Proposed Recommendation to School Board:**

Recommend approval of the attached FY 2019-20 budget documents for advertisement in the *Herald-Advocate* on Thursday, July 25, 2019.

Recommend scheduling a public hearing on the tentative millage rates and proposed budget for 2019-20 on Monday, July 29, 2019 at 5:05 P.M. (At least three Board members need to be present).

**Action Required:**

Action Agenda

## **NOTICE OF BUDGET HEARING**

The Hardee County School Board will soon consider a budget for fiscal year 2019-20. A public hearing to make a DECISION on the budget AND TAXES will be held on Monday, July 29, 2019, at 5:05 P.M., in the School Board meeting room located at 230 South Florida Avenue, Wauchula, Florida.

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Hardee County School Board will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.678 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$2,465,175 to be used for the following projects:

## **CONSTRUCTION AND REMODELING**

New shade structure for recess field at North Wauchula Elem.

## **MAINTENANCE, RENOVATION, AND REPAIR**

Reimburse the General Fund for costs of maintenance, renovation, and repair as permitted by Florida Statutes.

Replace/ renovate air conditioning chillers, controls, air handlers and equipment (Districtwide)

Renovate flooring as needed Districtwide.

Replace two air handlers at Hardee Sr. High

Renovate HVAC in cafeteria at Bowling Green Elem.

Renovate cafeteria roofing at Zolfo Elem.

Renovate classroom lighting at Wauchula Elem.

Renovate roofing at Hardee Sr. High

Renovate roofing at Wauchula Elem.

## **MOTOR VEHICLE PURCHASES**

Purchase two (2) school buses

Purchase one (1) van or passenger car for Information Technology Dept.

Purchase one (1) truck including utility bed and lift for Facilities Dept.

## **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Purchase equipment, computer-related equipment, electronic learning devices and digital classroom equipment (Districtwide)

New playground equipment at Zolfo Springs Elem., Hilltop Elem., Bowling Green Elem., and Wauchula Elem.

New fuel management system for Transportation Dept.

## **PAYMENT FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Annual leasing of portable buildings for Information Technology Dept.

## **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

Insurance premiums on District facilities

All concerned citizens are invited to a public hearing to be held on July 29, 2019, at 5:05 P.M., in the School Board meeting room located at 230 South Florida Avenue, Wauchula, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

# BUDGET SUMMARY

## Hardee County School Board

### Fiscal Year 2019-20

**Proposed Millage Levies Subject to 10-Mill Cap:**

|  |        |   |               |
|--|--------|---|---------------|
| Required Local Effort                  | 3.9300 | Capital Outlay                                  | 1.5000        |
| Basic Discretionary Operating          | 0.7480 | Additional Discretionary for Operations (Voted) |               |
| Discretionary Critical Needs Operating |        | Total Millage                                   | <b>6.1780</b> |

|   | GENERAL<br>FUND      | SPECIAL<br>REVENUE<br>FUNDS | DEBT<br>SERVICE<br>FUNDS | CAPITAL<br>PROJECTS<br>FUNDS | PRIVATE<br>PURPOSE<br>FUNDS | TOTAL<br>ALL FUNDS   |
|---|----------------------|-----------------------------|--------------------------|------------------------------|-----------------------------|----------------------|
| <b>ESTIMATED REVENUES:</b>                              |                      |                             |                          |                              |                             |                      |
| Federal Sources   | \$ 351,300           | \$ 8,334,305                | \$ -                     | \$ -                         | \$ -                        | \$ 8,685,605         |
| State Sources   | \$ 29,866,008        | \$ 38,000                   | \$ 268,375               | \$ 194,000                   | \$ -                        | \$ 30,366,383        |
| Local Sources   | <u>\$ 8,752,021</u>  | <u>\$ 30,750</u>            | <u>\$ 300</u>            | <u>\$ 2,465,475</u>          | <u>\$ 37</u>                | <u>\$ 11,248,583</u> |
| <b>TOTAL SOURCES</b>                                    | <b>\$ 38,969,329</b> | <b>\$ 8,403,055</b>         | <b>\$ 268,675</b>        | <b>\$ 2,659,475</b>          | <b>\$ 37</b>                | <b>\$ 50,300,571</b> |
| Transfers In  | \$ 1,042,000         | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 1,042,000         |
| Nonrevenue Sources                                      | \$ 13,339            | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 13,339            |
| Fund Balance (July 1, 2019)                             | <u>\$ 6,481,640</u>  | <u>\$ 982,382</u>           | <u>\$ 162,639</u>        | <u>\$ 1,243,928</u>          | <u>\$ 8,230</u>             | <u>\$ 8,878,818</u>  |
| <b>TOTAL REVENUES &amp; BALANCES</b>                    | <b>\$ 46,506,308</b> | <b>\$ 9,385,436</b>         | <b>\$ 431,314</b>        | <b>\$ 3,903,403</b>          | <b>\$ 8,267</b>             | <b>\$ 60,234,727</b> |
| <b>EXPENDITURES:</b>                                    |                      |                             |                          |                              |                             |                      |
| Instruction   | \$ 25,318,654        | \$ 2,860,567                | \$ -                     | \$ -                         | \$ -                        | \$ 28,179,221        |
| Pupil Personnel Services                                | \$ 2,448,167         | \$ 1,312,428                | \$ -                     | \$ -                         | \$ -                        | \$ 3,760,595         |
| Instructional Media Services                            | \$ 670,335           | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 670,335           |
| Instructional & Curriculum Development Services         | \$ 396,721           | \$ 460,240                  | \$ -                     | \$ -                         | \$ -                        | \$ 856,961           |
| Instructional Staff Training                            | \$ 515,678           | \$ 528,928                  | \$ -                     | \$ -                         | \$ -                        | \$ 1,044,606         |
| Instruction Related Technology                          | \$ 1,643,443         | \$ 50,659                   | \$ -                     | \$ -                         | \$ -                        | \$ 1,694,102         |
| Board of Education                                      | \$ 412,099           | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 412,099           |
| General Administration                                  | \$ 473,214           | \$ 215,746                  | \$ -                     | \$ -                         | \$ -                        | \$ 688,959           |
| School Administration                                   | \$ 2,184,252         | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 2,184,252         |
| Facilities Acquisition & Construction                   | \$ 1,558             | \$ -                        | \$ -                     | \$ 2,150,980                 | \$ -                        | \$ 2,152,538         |
| Fiscal Services   | \$ 455,580           | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 455,580           |
| Food Services   | \$ 7,000             | \$ 3,357,377                | \$ -                     | \$ -                         | \$ -                        | \$ 3,364,377         |
| Central Services  | \$ 361,166           | \$ 1,000                    | \$ -                     | \$ -                         | \$ -                        | \$ 362,166           |
| Pupil Transportation Services                           | \$ 2,436,598         | \$ 31,737                   | \$ -                     | \$ -                         | \$ -                        | \$ 2,468,335         |
| Operation of Plant                                      | \$ 3,783,783         | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 3,783,783         |
| Maintenance of Plant                                    | \$ 1,993,891         | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 1,993,891         |
| Administrative Technology Services                      | \$ 202,732           | \$ -                        | \$ -                     | \$ -                         | \$ -                        | \$ 202,732           |
| Community Services                                      | \$ 242,974           | \$ -                        | \$ -                     | \$ -                         | \$ 2,037                    | \$ 245,011           |
| Debt Service  | <u>\$ -</u>          | <u>\$ -</u>                 | <u>\$ 266,765</u>        | <u>\$ -</u>                  | <u>\$ -</u>                 | <u>\$ 266,765</u>    |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$ 43,547,846</b> | <b>\$ 8,818,682</b>         | <b>\$ 266,765</b>        | <b>\$ 2,150,980</b>          | <b>\$ 2,037</b>             | <b>\$ 54,786,310</b> |
| Transfers Out   | \$ -                 | \$ -                        | \$ -                     | \$ 1,042,000                 | \$ -                        | \$ 1,042,000         |
| Fund Balance (June 30, 2020)                            | <u>\$ 2,958,462</u>  | <u>\$ 566,755</u>           | <u>\$ 164,549</u>        | <u>\$ 710,423</u>            | <u>\$ 6,230</u>             | <u>\$ 4,406,418</u>  |
| <b>TOTAL EXPENDITURES,<br/>TRANSFERS &amp; BALANCES</b> | <b>\$ 46,506,308</b> | <b>\$ 9,385,436</b>         | <b>\$ 431,314</b>        | <b>\$ 3,903,403</b>          | <b>\$ 8,267</b>             | <b>\$ 60,234,727</b> |

Complete details for each separate part of the school budget summarized above are on file and are available for public inspection at the Office of the Hardee County Superintendent of Schools Administration Building, 1009 N. 6th Avenue, Wauchula, Florida.