

**HARDEE COUNTY SCHOOL BOARD  
AGENDA  
SCHOOL BOARD MEETING ROOM  
230 SOUTH FLORIDA AVENUE – WAUCHULA, FLORIDA  
MONDAY, JULY 24, 2017  
4:50 P.M.**

**DISTRICT VISION STATEMENT  
“Empower and inspire all students for success.”**

**CALL TO ORDER**

**INVOCATION AND FLAG SALUTE**

**ROLL CALL**

**ACTION AGENDA**

**11 - Budget Hearings -**

**11.02 - FY-Budget**

Consider approval of FY 2017-18 budget documents for advertisement in the Herald Advocate on Thursday, July 27, 2017

- **NOTICE OF BUDGET HEARING**
- **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**
- **BUDGET SUMMARY**

Consider approval of scheduling a public hearing on tentative millage rates and proposed budget for Monday, July 31, 2017, 5:05 P.M.

**11.03- Use of School Capital Outlay Tax**

Consider approval of amended notice of tax for school capital outlay 2012-13 for advertisement in the Herald Advocate on Thursday, July 27, 2017.

Consider approval of scheduling a public hearing on amended notice of tax for school capital outlay 2012-13 for Monday, July 31, 2017, 5:05 P.M.

**ADJOURNMENT**

**NOTICE**

Any person who desires to appeal any decision made by the School Board with respect to any matter considered at the above-noticed meeting will need a record of the proceedings, and such purposes may need to ensure that a verbatim record of the proceedings is made; such record includes the testimony and evidence upon which an appeal may be based.

# Hardee County School Board Agenda Analysis



11.02

**Author:**

Greg Harrelson, Finance Director

**Date:**

July 20, 2017

**Subject:**

FY 2017-18 Budget Advertisements

**Background Information:**

On July 18<sup>th</sup>, the meeting to approve 2017-18 budget ads was rescheduled to July 24<sup>th</sup> at 4:50 PM. On July 18<sup>th</sup> (after our meeting), FL Dept. of Education released our required local effort millage rate and the 2<sup>nd</sup> Florida Education Finance Program (FEFP) calculation sheets for 2017-18. Those amounts are incorporated into the attached budget ads.

On July 19<sup>th</sup>, I submitted budget advertisements to Florida Department of Revenue- TRIM Compliance Section personnel for review. On July 20<sup>th</sup>, a Dept. of Revenue Tax Specialist II told me I needed to change a capital outlay number by \$1 (rounding) to be \$2,320,288 and I did that. The rest of the ads were fine.

The Amended Notice of Tax for School Capital Outlay is not a normal part of the budget advertisements. Our capital outlay tax advertisement in 2012-13 was very specific and did not cover equipment. We need to use unspent 2012-13 capital outlay taxes (\$84,000+) for equipment at our schools during 2017-18.

**Administrative Consideration:**

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

**Fiscal Impact:**

1. The total budget has increased by \$2,527,141 (4.2%) to \$63,011,367.
2. Total tax millage has decreased by .361 mills (-5.2%) to 6.609 mills.
3. Major capital outlay projects budgeted: computer and equipment replacement, new VOIP phone system, camera system upgrade for the Sr. High, 2 buses, 1 ESE bus, 6 vans to transport students, 1 maintenance truck, renovate Bobcat Den and student bathrooms at Wauchula Elem., and chiller/ HVAC renovations.

**Proposed Recommendation to School Board:**

Recommend approval of three FY 2017-18 budget documents for advertisement in the *Herald-Advocate* on Thursday, July 27, 2017 and recommend scheduling a public hearing on the tentative millage rates and proposed budget for 2017-18 on Monday, July 31, 2017 at 5:05 P.M.

Recommend approval of Amended Notice of Tax for School Capital Outlay 2012-13 for advertisement in the *Herald-Advocate* on Thursday, July 27, 2017 and recommend scheduling a public hearing on the Amended Notice of Tax on Monday, July 31, 2017 at 5:05 P.M.

**Action Required:**

Action Agenda

## **NOTICE OF BUDGET HEARING**

The Hardee County School Board will soon consider a budget for fiscal year 2017-18. A public hearing to make a DECISION on the budget AND TAXES will be held on Monday, July 31, 2017, 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 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 5.109 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately **\$2,320,288** to be used for the following projects:

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

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

Renovate Sr. High cafeteria including new furniture  
Renovate carpet and tile at Zolfo Springs Elementary  
Renovate Bobcat Den (old cafeteria) at Wauchula Elementary  
Renovate bathrooms at Wauchula Elementary

## **MOTOR VEHICLE PURCHASES**

Purchase three (3) school buses  
Purchase six (6) vans to transport students  
Purchase one (1) maintenance truck

## **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)

## **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 31, 2017, 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 2017-18

THE PROPOSED OPERATING BUDGET EXPENDITURES OF HARDEE COUNTY SCHOOL BOARD ARE 1.8 PERCENT MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

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

Required Local Effort	4.3610	Capital Outlay	1.5000
Basic Discretionary Operating	0.7480	Additional Discretionary for Operations (Voted)	
Discretionary Critical Needs Operating		Total Millage	<b>6.6090</b>

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PRIVATE PURPOSE FUNDS	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>						
Federal Sources	\$ 372,495	\$ 8,457,404	\$ -	\$ -	\$ -	\$ 8,829,899
State Sources	\$ 30,145,489	\$ 40,200	\$ 275,065	\$ 246,700	\$ -	\$ 30,707,454
Local Sources	\$ 9,061,727	\$ 57,850	\$ 130	\$ 2,320,447	\$ 15	\$ 11,440,169
TOTAL SOURCES	\$ 39,579,711	\$ 8,555,454	\$ 275,195	\$ 2,567,147	\$ 15	\$ 50,977,522
Transfers In	\$ 1,225,370	\$ -	\$ -	\$ -	\$ -	\$ 1,225,370
Nonrevenue Sources	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Fund Balance (July 1, 2017)	\$ 8,925,631	\$ 972,935	\$ 156,143	\$ 743,597	\$ 8,169	\$ 10,806,475
TOTAL REVENUES & BALANCES	\$ 49,732,712	\$ 9,528,389	\$ 431,338	\$ 3,310,744	\$ 8,184	\$ 63,011,367
<b>EXPENDITURES:</b>						
Instruction	\$ 25,036,853	\$ 2,941,475	\$ -	\$ -	\$ -	\$ 27,978,328
Pupil Personnel Services	\$ 2,110,334	\$ 1,185,765	\$ -	\$ -	\$ -	\$ 3,296,099
Instructional Media Services	\$ 662,438	\$ -	\$ -	\$ -	\$ -	\$ 662,438
Instructional & Curriculum Development Services	\$ 408,187	\$ 378,946	\$ -	\$ -	\$ -	\$ 787,133
Instructional Staff Training	\$ 633,067	\$ 544,507	\$ -	\$ -	\$ -	\$ 1,177,574
Instruction Related Technology	\$ 2,275,045	\$ 59,759	\$ -	\$ -	\$ -	\$ 2,334,804
Board of Education	\$ 373,944	\$ -	\$ -	\$ -	\$ -	\$ 373,944
General Administration	\$ 438,945	\$ 206,934	\$ -	\$ -	\$ -	\$ 645,879
School Administration	\$ 2,254,831	\$ -	\$ -	\$ -	\$ -	\$ 2,254,831
Facilities Acquisition & Construction	\$ 31,379	\$ -	\$ -	\$ 1,128,995	\$ -	\$ 1,160,374
Fiscal Services	\$ 451,134	\$ -	\$ -	\$ -	\$ -	\$ 451,134
Food Services	\$ 7,000	\$ 3,405,895	\$ -	\$ -	\$ -	\$ 3,412,895
Central Services	\$ 256,069	\$ 1,562	\$ -	\$ -	\$ -	\$ 257,631
Pupil Transportation Services	\$ 2,138,759	\$ 30,101	\$ -	\$ -	\$ -	\$ 2,168,860
Operation of Plant	\$ 3,665,962	\$ -	\$ -	\$ -	\$ -	\$ 3,665,962
Maintenance of Plant	\$ 1,838,510	\$ -	\$ -	\$ -	\$ -	\$ 1,838,510
Administrative Technology Services	\$ 258,102	\$ -	\$ -	\$ -	\$ -	\$ 258,102
Community Services	\$ 221,195	\$ -	\$ -	\$ -	\$ 2,017	\$ 223,212
Debt Service	\$ -	\$ -	\$ 271,127	\$ -	\$ -	\$ 271,127
TOTAL EXPENDITURES	\$ 43,061,754	\$ 8,754,944	\$ 271,127	\$ 1,128,995	\$ 2,017	\$ 53,218,837
Transfers Out	\$ -	\$ -	\$ -	\$ 1,225,370	\$ -	\$ 1,225,370
Fund Balance (June 30, 2018)	\$ 6,670,958	\$ 773,445	\$ 160,211	\$ 956,379	\$ 6,167	\$ 8,567,160
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 49,732,712	\$ 9,528,389	\$ 431,338	\$ 3,310,744	\$ 8,184	\$ 63,011,367

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.

## Hardee School Board

### Comparison of FY 2017-18 and 2016-17 Budgets and Millage Rates

#### For Your Information - Not an Action Item

	(2nd Hearing 9/7/17)	(Budget Ads)				
<b>Budget- Funding</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>	<b>FY 2016-17</b>	<b>change</b>	<b>% change</b>	<b>note</b>
General Fund		\$49,732,712	\$48,713,522	\$1,019,190	2.1%	a
Food Service		\$4,173,440	\$3,977,831	\$195,609	4.9%	b
Federal Programs		\$5,354,949	\$5,690,541	(\$335,592)	-5.9%	c
Subtotal- operations budget		\$59,261,101	\$58,381,894	\$879,207	1.5%	
Debt Service		\$431,338	\$456,521	(\$25,183)	-5.5%	
Capital Projects		\$3,310,744	\$1,637,644	\$1,673,100	102.2%	d
Private Purpose (scholarships)		\$8,184	\$8,167	\$17	0.2%	
<b>Total budget</b>	<b>\$0</b>	<b>\$63,011,367</b>	<b>\$60,484,226</b>	<b>\$2,527,141</b>	<b>4.2%</b>	
<b>Note:</b>						
<b>a. General Fund major changes:</b>						
Increase in beginning reserves for Textbook categorical				\$324,566		
Increase in beginning reserves for unrestricted				\$490,752		
Increase State FEFP funding due to higher base student allocation and lower required local effort taxes				\$880,188		
New Best and Brightest HB 7069 instructional \$800 effective and \$1,200 highly effective				\$422,476		
New E-rate funding related to prior DCP				\$268,600		
Transfer in from Capital Projects to cover building insurance and maintenance				\$1,049,670		
Reduce local taxes due to State reducing required local effort millage rate				(\$479,551)		
Reduce taxes due to funding flexibility shift of 1 mill to General Fund ended on 6/30/17				(\$1,530,157)		
Reduction in beginning reserves for supplemental academic instruction (SAI)				(\$186,441)		
Grant to renovate stadium was fully received in 16-17				(\$102,252)		
<b>b. Budget full salary and benefits for all approved food service positions.</b>						
<b>c. No 17-18 budget yet for Federal Title VI (starts 9/1/17) or for School Improvement (starts 10/1/17). Conservative roll forward for Title I.</b>						
<b>d. Funding flexibility shift of 1.0 mill to General Fund ended on 6/30/17. Levy 1.5 mill for capital outlay.</b>						
	(2nd Hearing 9/7/17)	(Budget Ads)				
<b>Millage rates</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>	<b>FY 2016-17</b>	<b>change</b>	<b>% change</b>	
Required local effort		4.3610	4.7220	-0.3610	-7.6%	
Basic discretionary		0.7480	0.7480	0.0000	0.0%	
Voted for operations		0.0000	1.0000	-1.0000	-100.0%	
Capital outlay		1.5000	0.5000	1.0000	200.0%	
<b>Total millage</b>	<b>0.0000</b>	<b>6.6090</b>	<b>6.9700</b>	<b>-0.3610</b>	<b>-5.2%</b>	
<b>Hardee County Taxable Value</b>		<b>\$1,611,310,501</b>	<b>\$1,609,395,707</b>	<b>\$1,914,794</b>	<b>0.1%</b>	

# **AMENDED NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The School Board of Hardee County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the 2012 to 2013 school year.

## **New projects to be funded:**

**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 for schools

All concerned citizens are invited to a public hearing to be held on July 31, 2017 at 5:05 P.M., in the School Board meeting room located at 230 South Florida Avenue, Wauchula, Florida.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.