

HARDEE COUNTY SCHOOL BOARD
AGENDA
SCHOOL BOARD MEETING ROOM
230 SOUTH FLORIDA AVENUE – WAUCHULA, FLORIDA
TUESDAY, JULY 21, 2015
9:00 A.M.

DISTRICT VISION STATEMENT

**“Building learning partnerships with home, school and community
to ensure personal academic excellence.”**

CALL TO ORDER

INVOCATION AND FLAG SALUTE

ROLL CALL

ACTION AGENDA

11 - Budget Hearings -

11.02 - FY-Budget

Consider approval of FY 2015-16 budget documents for
advertisement in the Herald Advocate on Thursday, July 23, 2015

- **NOTICE OF PROPOSED TAX INCREASE**
- **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 27, 2015,
5:10 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 16, 2015

Subject:

FY 2015-16 Budget Advertisements

Background Information:

The attached documents need to be advertised in the *Herald-Advocate* on Thursday, July 23, 2015: NOTICE OF PROPOSED TAX INCREASE, NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY and BUDGET SUMMARY. We have to advertise a Notice of Proposed Tax Increase because Hardee County's taxable value increased by 6% while the required local effort tax rate (set by the State) only decreased by 2%.

Late on July 16th, Florida Department of Education released each district's required local effort millage rates. On July 17th, I submitted budget advertisement documents to Florida Department of Revenue-TRIM Compliance Section personnel for review.

Administrative Consideration:

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

Fiscal Impact:

1. The total budget has decreased by \$770,037 (-1.2%) to \$60,863,250.
2. Total tax millage has decreased by .099 mills (-1.4%) to 7.087 mills.
3. Salaries and benefits are budgeted at 2014-15 levels, except for bonuses which were not budgeted in 2015-16. Salaries and benefits will be adjusted after negotiations.
4. Salaries and benefits represent 78% of budgeted expenditures in the General Fund.
5. Health insurance adjustment of \$935,000 will need to be negotiated for 2015-16, possibly by reducing dependent subsidies and making dental, vision and disability optional/ voluntary.
6. Major projects budgeted in the General Fund: computer network infrastructure upgrade, termite treatment at old Jr. High, flooring at Jr. High cafeteria, grade and fill at ZSE and gym bleacher repairs.
7. Major projects budgeted in Capital Project funds: computer and equipment replacement, 1 bus, finish playground cover at Hilltop, chiller/ HVAC renovations as needed, roofing renovations at old Jr. High and stadium bleacher renovations.

Proposed Recommendation to School Board:

Recommend approval of the attached FY 2015-16 budget documents for advertisement in the *Herald-Advocate* on Thursday, July 23, 2015.

Recommend scheduling a public hearing on the tentative budget and millage for Monday, July 27, 2015 at 5:10 P.M. At least three Board members need to be present.

Action Required:

Action Agenda

NOTICE OF PROPOSED TAX INCREASE

The Hardee County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	<u>\$10,810,598</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ (6,591)
C. Actual property tax levy	<u>\$10,817,189</u>
This year's proposed tax levy	<u>\$11,333,989</u>

A portion of the tax levy is required under state law in order for the school board to receive \$28,461,914 in state education grants. The required portion has increased by 3.62 percent, and represents approximately seven-tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, July 27, 2015, at 5:10 P.M., in the School Board meeting room located at 230 South Florida Avenue, Wauchula, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Hardee County School Board will soon consider a measure to continue to impose a .500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 6.587 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$767,647 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.

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

Re-roof and renovate old Jr. High School

Renovate stadium including structural concrete

MOTOR VEHICLE PURCHASES

Purchase one (1) school bus

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

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

All concerned citizens are invited to a public hearing to be held on July 27, 2015, at 5:10 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 2015-16

Proposed Millage Levies Subject to 10-Mill Cap:	
Required Local Effort	0.5000
Basic Discretionary Operating	1.0000
Discretionary Critical Needs Operating	7.0870
4.8390 Capital Outlay	0.5000
0.7480 Additional Discretionary for Operations (Voted)	1.0000
Total Millage	7.0870

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PRIVATE PURPOSE FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES:						
Federal Sources	\$ 285,444	\$ 8,587,539	\$ -	\$ -	\$ -	\$ 8,872,983
State Sources	\$ 28,840,622	\$ 43,000	\$ 332,375	\$ 147,900	\$ -	\$ 29,363,897
Local Sources	\$ 11,392,272	\$ 77,000	\$ 130	\$ 768,727	\$ -	\$ 12,238,129
TOTAL SOURCES	\$ 40,518,338	\$ 8,707,539	\$ 332,505	\$ 916,627	\$ -	\$ 50,475,009
Transfers In	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 108,000
Nonrevenue Sources	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Fund Balance (July 1, 2015)	\$ 8,421,562	\$ 753,669	\$ 151,784	\$ 939,082	\$ 8,144	\$ 10,274,241
TOTAL REVENUES & BALANCES	\$ 49,053,900	\$ 9,461,208	\$ 484,289	\$ 1,855,709	\$ 8,144	\$ 60,863,250
EXPENDITURES:						
Instruction	\$ 23,433,259	\$ 3,144,852	\$ -	\$ -	\$ -	\$ 26,578,111
Pupil Personnel Services	\$ 1,989,863	\$ 1,339,475	\$ -	\$ -	\$ -	\$ 3,329,338
Instructional Media Services	\$ 666,265	\$ -	\$ -	\$ -	\$ -	\$ 666,265
Instructional & Curriculum Development Services	\$ 341,368	\$ 320,822	\$ -	\$ -	\$ -	\$ 662,190
Instructional Staff Training	\$ 487,609	\$ 660,323	\$ -	\$ -	\$ -	\$ 1,147,932
Instruction Related Technology	\$ 1,808,204	\$ 59,446	\$ -	\$ -	\$ -	\$ 1,867,650
Board of Education	\$ 367,609	\$ -	\$ -	\$ -	\$ -	\$ 367,609
General Administration	\$ 318,992	\$ 183,597	\$ -	\$ -	\$ -	\$ 502,589
School Administration	\$ 2,140,379	\$ -	\$ -	\$ -	\$ -	\$ 2,140,379
Facilities Acquisition & Construction	\$ 278,267	\$ -	\$ -	\$ 1,206,922	\$ -	\$ 1,485,189
Fiscal Services	\$ 438,744	\$ -	\$ -	\$ -	\$ -	\$ 438,744
Food Services	\$ 7,000	\$ 3,015,752	\$ -	\$ -	\$ -	\$ 3,022,752
Central Services	\$ 202,195	\$ 5,859	\$ -	\$ -	\$ -	\$ 208,054
Pupil Transportation Services	\$ 2,217,727	\$ 27,600	\$ -	\$ -	\$ -	\$ 2,245,327
Operation of Plant	\$ 3,795,002	\$ -	\$ -	\$ -	\$ -	\$ 3,795,002
Maintenance of Plant	\$ 1,967,436	\$ -	\$ -	\$ -	\$ -	\$ 1,967,436
Administrative Technology Services	\$ 321,774	\$ -	\$ -	\$ -	\$ -	\$ 321,774
Community Services	\$ 209,651	\$ -	\$ -	\$ -	\$ 2,007	\$ 211,658
Debt Service	\$ -	\$ -	\$ 339,430	\$ -	\$ -	\$ 339,430
TOTAL EXPENDITURES	\$ 40,991,344	\$ 8,757,726	\$ 339,430	\$ 1,206,922	\$ 2,007	\$ 51,297,429
Transfers Out	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ 108,000
Fund Balance (June 30, 2016)	\$ 8,062,556	\$ 703,482	\$ 144,859	\$ 540,787	\$ 6,137	\$ 9,457,821
TOTAL EXPENDITURES,	\$ 49,053,900	\$ 9,461,208	\$ 484,289	\$ 1,855,709	\$ 8,144	\$ 60,863,250
TRANSFERS & BALANCES						

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 2015-16 and 2014-15 Budgets and Millage Rates

For Your Information - Not an Action Item

(1st Hearing)

Budget- Funding	FY 2015-16	FY 2014-15	change	% change	note
General Fund	\$49,053,900	\$48,440,680	\$613,220	1.3%	a
Food Service	\$3,713,785	\$3,806,452	(\$92,667)	-2.4%	b
Federal Programs	\$5,692,951	\$6,605,696	(\$912,745)	-13.8%	c
Federal Race to the Top Grant	\$54,472	\$496,349	(\$441,877)	-89.0%	d
Subtotal- operations budget	\$58,515,108	\$59,349,177	(\$834,069)	-1.4%	
Debt Service	\$484,289	\$486,947	(\$2,658)	-0.5%	
Capital Projects	\$1,855,709	\$1,789,031	\$66,678	3.7%	
Private Purpose (scholarships)	\$8,144	\$8,132	\$12	0.1%	
Total budget	\$60,863,250	\$61,633,287	(\$770,037)	-1.2%	

Note:

a. FEFP funding increased- increased State base student allocation and increased local taxable value.

b. Increase Federal meal reimbursements, reduce paid and reduced-price meals, conservative roll forward.

c. Reduced IDEA allocation, budgeted Title I roll-forward as open PO's plus paid items (conservative) will increase in Jan 2016

d. Grants ended- Race to the Top, Digital Learning Training, Digital Learning Hardware, CTE STEM

(1st Hearing)

Millage rates	FY 2015-16	FY 2014-15	change	% change
Required local effort	4.8390	4.9380	-0.0990	-2.0%
Basic discretionary	0.7480	0.7480	0.0000	0.0%
Voted for operations	1.0000	1.0000	0.0000	0.0%
Capital outlay	0.5000	0.5000	0.0000	0.0%
Total millage	7.0870	7.1860	-0.0990	-1.4%
Hardee County Taxable Value	\$1,599,264,777	\$1,505,314,327	\$93,950,450	6.2%