

# Hardee County School Board Agenda Analysis



11.02

**Author:**

Greg Harrelson, Finance Director

**Date:**

July 17, 2017

**Subject:**

FY 2017-18 Budget Advertisements

**Background Information:**

I had scheduled a Board meeting for July 18<sup>th</sup> at 9 AM to approve 2017-18 budget documents for advertisement in the Herald-Advocate on July 20<sup>th</sup> with a public hearing on July 24<sup>th</sup>. At 5:15 PM on July 17<sup>th</sup>, FL Dept. of Education staff called me and verbally told me our required local effort millage rate (4.361 mills) for 2017-18. FLDOE has not released official calculations relating to the new millage rates; that may happen on July 18<sup>th</sup>.

I would like to be safe and wait on the official 2<sup>nd</sup> FEFP calculation sheets and then send my budget advertisements to the Florida Dept. of Revenue TRIM Compliance Section to review. I can do all of that by July 21<sup>st</sup>. Thus, I request that we reschedule the upcoming dates:

- Change Board meeting on budget ads from July 18<sup>th</sup> to July 24<sup>th</sup> at 4:50 PM
- Change budget advertisements in Herald Advocate from July 20<sup>th</sup> to July 27<sup>th</sup>
- Change public hearing on millage and budget from July 24<sup>th</sup> to July 31<sup>st</sup> at 5:05 PM

I have included some budget documents for your information, not for action yet.

**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 \$2,522,536 (4.2%) to \$63,006,762.
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 rescheduling the Board meeting on the budget ads to Monday July 24<sup>th</sup> at 4:50 PM and reschedule the public hearing on the tentative millage rates and proposed budget for 2017-18 to Monday, July 31, 2017 at 5:05 P.M. (At least three Board members need to be present).

**Action Required:**

Action Agenda

**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.

**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 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		\$49,728,107	\$48,713,522	\$1,014,585	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		\$59,256,496	\$58,381,894	\$874,602	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>\$63,006,762</b>	<b>\$60,484,226</b>	<b>\$2,522,536</b>	<b>4.2%</b>	
<b>Note:</b>						
a. General Fund major changes:						
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				(\$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. Budget full salary and benefits for all approved food service positions.						
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.						
d. Funding flexibility shift of 1.0 mill to General Fund ended on 6/30/17. Levy 1.5 mill for capital outlay.						
	(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>	

## **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 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 5.109 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately **\$2,320,287** 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.

# **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.