

HARDEE COUNTY SCHOOL BOARD  
AGENDA  
SCHOOL BOARD MEETING ROOM  
230 SOUTH FLORIDA AVENUE – WAUCHULA, FLORIDA  
MONDAY, JULY 21, 2014  
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 FY2014-15 budget documents for advertisement in the Herald Advocate on Thursday, July 24, 2014

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

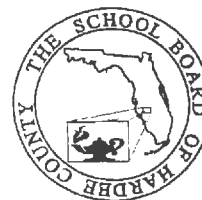
Consider approval of scheduling a public hearing on tentative millage rates and proposed budget for Monday, July 28, 2014, 5:10 P.M.

**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, 2014

**Subject:**

FY 2014-15 Budget Advertisements

**Background Information:**

The attached documents need to be advertised in the *Herald-Advocate* on Thursday, July 24, 2014: NOTICE OF BUDGET HEARING, NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY and BUDGET SUMMARY.

Late on July 14, 2014, Florida Department of Education released each district's required local effort millage rates. On July 15<sup>th</sup>, I submitted budget advertisement documents to Florida Department of Revenue- TRIM Compliance Section personnel for review. They responded that the budget ads meet TRIM requirements.

**Administrative Consideration:**

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

**Fiscal Impact:**

The total budget has decreased by \$404,299 (-.7%) to \$60,584,105. Total tax millage has decreased by .196 mills (-2.7%) to 7.186 mills.

**Proposed Recommendation to School Board:**

Recommend approval of the attached FY 2014-15 budget documents for advertisement in the *Herald-Advocate* on Thursday, July 24, 2014.

Recommend scheduling a public hearing on the tentative budget and millage for Monday, July 28, 2014 at 5:10 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 2014-15. A public hearing to make a DECISION on the budget AND TAXES will be held on Monday, July 28, 2014, at 5:10 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 .500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 6.686 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately **\$722,111** 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)

## **MOTOR VEHICLE PURCHASES**

Purchase two (2) school buses

## **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 28, 2014, 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 2014-15

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

|  |        |   |               |
|--|--------|---|---------------|
| Required Local Effort                  | 4.9380 | Capital Outlay                                  | 0.5000        |
| Basic Discretionary Operating          | 0.7480 | Additional Discretionary for Operations (Voted) | 1.0000        |
| Discretionary Critical Needs Operating |        | Total Millage                                   | <b>7.1860</b> |

|   | GENERAL FUND  | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | PRIVATE PURPOSE FUNDS | TOTAL ALL FUNDS |
|---|---------------|-----------------------|--------------------|------------------------|-----------------------|-----------------|
| <b>ESTIMATED REVENUES:</b>                      |               |                       |                    |                        |                       |                 |
| Federal Sources                                 | \$ 268,538    | \$ 8,987,505          | \$ -               | \$ -                   | \$ -                  | \$ 9,256,043    |
| State Sources                                   | \$ 27,507,031 | \$ 45,919             | \$ 328,475         | \$ 153,562             | \$ -                  | \$ 28,034,987   |
| Local Sources                                   | \$ 10,809,017 | \$ 312,799            | \$ 150             | \$ 722,411             | \$ -                  | \$ 11,844,377   |
| <b>TOTAL SOURCES</b>                            | \$ 38,584,586 | \$ 9,346,223          | \$ 328,625         | \$ 875,973             | \$ -                  | \$ 49,135,407   |
| Transfers In                                    | \$ 107,862    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 107,862      |
| Nonrevenue Sources                              | \$ 5,000      | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 5,000        |
| Fund Balance (July 1, 2014)                     | \$ 9,365,524  | \$ 891,003            | \$ 153,607         | \$ 917,569             | \$ 8,133              | \$ 11,335,836   |
| <b>TOTAL REVENUES &amp; BALANCES</b>            | \$ 48,062,972 | \$ 10,237,226         | \$ 482,232         | \$ 1,793,542           | \$ 8,133              | \$ 60,584,105   |
| <b>EXPENDITURES:</b>                            |               |                       |                    |                        |                       |                 |
| Instruction                                     | \$ 22,638,513 | \$ 3,848,783          | \$ -               | \$ -                   | \$ -                  | \$ 26,487,296   |
| Pupil Personnel Services                        | \$ 1,929,298  | \$ 1,159,831          | \$ -               | \$ -                   | \$ -                  | \$ 3,089,129    |
| Instructional Media Services                    | \$ 600,813    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 600,813      |
| Instructional & Curriculum Development Services | \$ 290,769    | \$ 341,620            | \$ -               | \$ -                   | \$ -                  | \$ 632,389      |
| Instructional Staff Training                    | \$ 509,411    | \$ 760,050            | \$ -               | \$ -                   | \$ -                  | \$ 1,269,461    |
| Instruction Related Technology                  | \$ 1,165,289  | \$ 39,372             | \$ -               | \$ -                   | \$ -                  | \$ 1,204,661    |
| Board of Education                              | \$ 344,165    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 344,165      |
| General Administration                          | \$ 317,001    | \$ 211,107            | \$ -               | \$ -                   | \$ -                  | \$ 528,108      |
| School Administration                           | \$ 2,079,792  | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 2,079,792    |
| Facilities Acquisition & Construction           | \$ 521,876    | \$ 400                | \$ -               | \$ 700,874             | \$ -                  | \$ 1,223,150    |
| Fiscal Services                                 | \$ 450,197    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 450,197      |
| Food Services                                   | \$ 7,000      | \$ 2,942,608          | \$ -               | \$ -                   | \$ -                  | \$ 2,949,608    |
| Central Services                                | \$ 187,788    | \$ 5,828              | \$ -               | \$ -                   | \$ -                  | \$ 193,616      |
| Pupil Transportation Services                   | \$ 2,200,228  | \$ 42,348             | \$ -               | \$ -                   | \$ -                  | \$ 2,242,576    |
| Operation of Plant                              | \$ 3,867,656  | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 3,867,656    |
| Maintenance of Plant                            | \$ 1,961,260  | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 1,961,260    |
| Administrative Technology Services              | \$ 296,777    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 296,777      |
| Community Services                              | \$ 195,098    | \$ -                  | \$ -               | \$ -                   | \$ -                  | \$ 195,098      |
| Debt Service                                    | \$ -          | \$ -                  | \$ 337,505         | \$ -                   | \$ -                  | \$ 337,505      |
| <b>TOTAL EXPENDITURES</b>                       | \$ 39,562,931 | \$ 9,351,947          | \$ 337,505         | \$ 700,874             | \$ -                  | \$ 49,953,257   |
| Transfers Out                                   | \$ -          | \$ -                  | \$ -               | \$ 107,862             | \$ -                  | \$ 107,862      |
| Fund Balance (June 30, 2015)                    | \$ 8,500,041  | \$ 885,279            | \$ 144,727         | \$ 984,806             | \$ 8,133              | \$ 10,522,986   |
| <b>TOTAL EXPENDITURES,</b>                      |               |                       |                    |                        |                       |                 |
| <b>TRANSFERS &amp; BALANCES</b>                 | \$ 48,062,972 | \$ 10,237,226         | \$ 482,232         | \$ 1,793,542           | \$ 8,133              | \$ 60,584,105   |

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 2014-15 and 2013-14 Budgets and Millage Rates

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

|  | (as of 7/15/14)  |                          |                       |                        |                    |
|--|--|--------------------------|-----------------------|------------------------|--------------------|
| <b><u>Budget- Funding</u></b>                                      | <b><u>FY 2014-15</u></b>   | <b><u>FY 2013-14</u></b> | <b><u>change</u></b>  | <b><u>% change</u></b> | <b><u>note</u></b> |
| General Fund   | \$48,062,972   | \$47,445,352             | \$617,620             | 1.3%                   | a                  |
| Food Service   | \$3,822,320  | \$3,666,702              | \$155,618             | 4.2%                   | b                  |
| Federal Programs   | \$6,362,103  | \$6,849,267              | (\$487,164)           | -7.1%                  | c                  |
| Federal ARRA Stimulus  | \$0  | \$221,537                | (\$221,537)           | -100.0%                | d                  |
| Federal Race to the Top Grant                                      | \$52,803   | \$397,160                | (\$344,357)           | -86.7%                 | e                  |
| Subtotal- operations budget  | \$58,300,198   | \$58,580,018             | (\$279,820)           | -0.5%                  |                    |
| Debt Service   | \$482,232  | \$493,185                | (\$10,953)            | -2.2%                  |                    |
| Capital Projects   | \$1,793,542  | \$1,907,068              | (\$113,526)           | -6.0%                  |                    |
| Private Purpose (Scholarships)                                     | \$8,133  | \$8,133                  | \$0                   | 0.0%                   |                    |
| <b>Total budget</b>  | <b>\$60,584,105</b>  | <b>\$60,988,404</b>      | <b>(\$404,299)</b>    | <b>-0.7%</b>           |                    |
| <b>Note:</b>   |  |                          |                       |                        |                    |
| a.   | State FEFP funding increased while required local effort taxes decreased in 14-15. Less E-rate reimb. In 14-15 |                          |                       |                        |                    |
| b.   | Budget for Federal free and reduced price breakfast and lunch reimbursements was too low in 13-14.             |                          |                       |                        |                    |
| c.   | Federal 14-15 budgets include conservative estimated roll-forward from 13-14                                   |                          |                       |                        |                    |
| d.   | ARRA Sr. High SIG grant ended on 8/31/13.  |                          |                       |                        |                    |
| e.   | Race to the Top Grant ended at 6/30/14 except for differential pay and open purchase orders.                   |                          |                       |                        |                    |
|  | (as of 7/15/14)  |                          |                       |                        |                    |
| <b><u>Millage rates</u></b>  | <b><u>FY 2014-15</u></b>   | <b><u>FY 2013-14</u></b> | <b><u>change</u></b>  | <b><u>% change</u></b> |                    |
| Required local effort  | 4.9380   | 5.1340                   | -0.1960               | -3.8%                  |                    |
| 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%                   |                    |
| <b>Total millage</b>   | <b>7.1860</b>  | <b>7.3820</b>            | <b>-0.1960</b>        | <b>-2.7%</b>           |                    |
| <b>Hardee County Taxable Value</b>                                 | <b>\$1,504,397,149</b>   | <b>\$1,558,075,150</b>   | <b>(\$53,678,001)</b> | <b>-3.4%</b>           |                    |
| Decrease due to depreciation on power generation tangible property |  |                          |                       |                        |                    |