SUPP. # 14

# Hardee County School Board
# Agenda Analysis

HARDEE COUNTY SCHOOL DISTRICT

**Author:**
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**Date:**
July 21, 2026

**Subject:**
FY 2026-27 Budget Advertisements

**Background Information:**
On February 26, 2026, the Board approved a budget calendar for 2026-27. On July 17th at 12:16 PM, Florida Department of Education (FDOE) certified school district millage rates for 2026-27 and issued the Florida Education Finance Program (FEFP) second calculation for 2026-27.

School taxable values changed from $3,364,429,158 in 2025-26 (final value) to $3,386,745,684 in 2026-27, a small increase of $22,316,526 or .66%.

The attached documents need to be advertised in the *Herald-Advocate* on Thursday, July 23, 2026: BUDGET SUMMARY, NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY and NOTICE OF PROPOSED TAX INCREASE.

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

**Fiscal Impact:**

1. The required local effort tax millage (mandated by FDOE) decreased from 3.004 last year to 2.943. When our prior period funding adjustment millage (also set by FDOE) of .213 mills is added, our total RLE for 2026-27 is 3.156.

2. The prior period funding adjustment millage of .213 mills is to compensate Hardee School District with additional tax funding of $692,928 in 2026-27. That is the amount we did not receive in local RLE tax funding in 2025-26, when school taxable values in Hardee County decreased by over $240 million.

3. The capital outlay (1.500) and discretionary operating (.748) millages have not changed.

4. The projects listed on the NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY were approved by the School Board on June 25, 2026.

5. This year, we have to advertise a NOTICE OF PROPOSED TAX INCREASE instead of a Notice of Budget Hearing because (a) Hardee County taxable values increased slightly and (b) the prior period funding adjustment millage increased our RLE millage.

BOARD ACTION
7/21/2026
Approved

6. In the Budget Summary ad, the Capital Projects Funds is significantly larger due to -

| | |
|---|---|
| Special Facilities Construction for the new Hardee Senior High School year 1 | $34,400,140 |
| PECO for renovation of 1948 High School to consolidate District Office | $12,000,000 |

Martha Felix

**Proposed Recommendation to School Board:**

Recommend approval of the attached FY 2026-27 budget documents for advertisement in the *Herald-Advocate* on Thursday, July 23, 2026.

Recommend scheduling a public hearing on the tentative millage rates and proposed budget for 2026-27 on Monday, July 27, 2026 at 5:05 P.M. (At least three Board members need to be present).

**Action Required:** Action Agenda [X]

# BUDGET SUMMARY

## Hardee County School Board

## Fiscal Year 2026-27

| **Proposed Millage Levies Subject to 10-Mill Cap:** | | | |
|---|---|---|---|
| Required Local Effort | 2.9430 | Capital Outlay | 1.5000 |
| Prior Period Funding Adjustment Millage Rate | 0.2130 | Additional Discretionary for Operations (Voted) | |
| Basic Discretionary Operating | 0.7480 | Total Millage | **5.4040** |

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | INTERNAL SERVICE FUND | PRIVATE PURPOSE FUNDS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|
| ESTIMATED REVENUES: | | | | | | | |
| Federal Sources | $ 218,930 | $ 7,848,141 | $ - | $ - | $ - | $ - | $ 8,067,071 |
| State Sources | 26,496,724 | 35,000 | 187,375 | 46,733,785 | | - | 73,452,884 |
| Local Sources | 13,957,511 | 34,200 | 3,800 | 4,936,914 | 7,066,457 | 250 | 25,999,132 |
| TOTAL SOURCES | $ 40,673,165 | $ 7,917,341 | $ 191,175 | $ 51,670,699 | $ 7,066,457 | $ 250 | $ 107,519,087 |
| Transfers In | 3,021,909 | 30,000 | - | - | - | - | 3,051,909 |
| Nonrevenue Sources | 50,000 | 3,000 | - | - | 300,000 | - | 353,000 |
| Fund Balance/ Net Position (July 1, 2026) | 7,835,515 | 2,182,832 | 193,585 | 4,040,523 | 1,357,007 | 9,164 | 15,618,627 |
| TOTAL REVENUES & BALANCES | $ 51,580,589 | $ 10,133,173 | $ 384,760 | $ 55,711,223 | $ 8,723,464 | $ 9,414 | $ 126,542,623 |
| EXPENDITURES: | | | | | | | |
| Instruction | $ 25,191,520 | $ 2,256,408 | $ - | $ - | $ - | $ - | $ 27,447,928 |
| Student and Instruction Support Services | 2,564,728 | 1,165,451 | - | - | - | - | 3,730,180 |
| Instructional Media Services | 703,109 | - | - | - | - | - | 703,109 |
| Instructional & Curriculum Development Services | 401,090 | 275,318 | - | - | - | - | 682,707 |
| Instructional Staff Training Services | 92,983 | 451,409 | - | - | - | - | 544,391 |
| Instruction-Related Technology | 1,283,271 | - | - | - | - | - | 1,283,271 |
| Board | 486,400 | - | - | - | - | - | 486,400 |
| General Administration | 577,450 | 278,110 | - | - | - | - | 855,560 |
| School Administration | 2,452,950 | - | - | - | - | - | 2,452,950 |
| Facilities Acquisition and Construction | 99,317 | - | - | 52,824,914 | | - | 52,924,230 |
| Fiscal Services | 652,477 | - | - | - | - | - | 652,477 |
| Food Services | 8,000 | 3,427,600 | - | - | - | - | 3,435,600 |
| Central Services | 601,775 | 25 | - | - | 7,360,000 | - | 7,961,800 |
| Student Transportation Services | 2,395,090 | 27,420 | - | - | - | - | 2,422,510 |
| Operation of Plant | 4,821,920 | - | - | - | - | - | 4,821,920 |
| Maintenance of Plant | 2,168,925 | - | - | - | - | - | 2,168,925 |
| Administrative Technology Services | 497,202 | - | - | - | - | - | 497,202 |
| Community Services | 255,355 | - | - | - | - | 2,318 | 257,673 |
| Debt Service | - | - | 181,659 | - | - | - | 181,659 |
| TOTAL EXPENDITURES | $ 45,253,561 | $ 7,881,741 | $ 181,659 | $ 52,824,914 | $ 7,360,000 | $ 2,318 | $ 113,504,192 |
| Transfers Out | 135,600 | 30,000 | - | 2,886,309 | | - | 3,051,909 |
| Fund Balance/ Net Position (June 30, 2027) | 6,191,428 | 2,221,432 | 203,101 | - | 1,363,464 | 7,096 | 9,986,522 |
| TOTAL EXPENDITURES, TRANSFERS & BALANCES | $ 51,580,589 | $ 10,133,173 | $ 384,760 | $ 55,711,223 | $ 8,723,464 | $ 9,414 | $ 126,542,623 |

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.

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

**** THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPTIAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The capital outlay tax will generate approximately **$4,876,914** to be used for the following projects:

**CONSTRUCTION AND REMODELING**
New High School
Replace lighting (Districtwide)
Fencing (Districtwide)
Additions/remodeling of facilities (Districtwide)
Safety and security (Districtwide)
Land acquisition (Districtwide)

**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 or replace flooring (Districtwide)
Renovate or replace roofs (Districtwide)
Line water and/or sewer lines (Districtwide)
Renovations, repairs, and site improvements (Districtwide)
Correct deficiencies relating to safety to life, health and sanitation (Districtwide)

**MOTOR VEHICLE PURCHASES**
Purchase one (1) school bus

**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)
Purchase enterprise software and licensing (Districtwide)
Purchase furniture and equipment (Districtwide)

**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

**PAYMENT OF SALARIES AND BENEFITS**
Payment of salaries and benefits of employees whose job duties support activities funded by capital outlay taxes, including but not limited to school bus drivers and mechanics.

All concerned citizens are invited to a public hearing to be held on July 27, 2026, 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.

# 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 . . . . . $18,931,929

B. Less tax reductions due to Value Adjustment Board and other assessment changes . . . . . $ 1,261,947

C. Actual property tax levy . . . . . $17,669,982

**This year's proposed tax levy** . . . . . $18,301,973

A portion of the tax levy is required under state law in order for the school board to receive $27,919,773 in state education grants. The required portion has increased by 4.96 percent, and represents approximately six-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, 2026, at 5:05 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.