MINUTES

SCHOOL BOARD WORKSHOP

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA

June 30, 2026

10:00 A.M.

The workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Leroy McMillan, Chairman; Ms. Cathy S. Johnson; Mr. Steve Scott, and Mr. Charlie D. Frost. Also present were Mr. Elijah Key, Superintendent and Secretary to the Board; Mrs. Deborah Minnis, Attorney for the Board; and others. Ms. Stacey S. Hannigon was absent.

1. CALL TO ORDER

   The workshop was called to order by the Chairman, Mr. Leroy McMillan, at 10:05 A.M.

2. OPENING PRAYER

   The opening prayer was led by Mr. Leroy McMillan.

3. PLEDGE OF ALLEGIANCE

   Recited in unison.

4. DISTRICT'S BUDGET FOR 2026 – 2027 FISCAL YEAR

   Mrs. Bruner, Director of Finance, stated to the Board, you have before you a copy of the 2026–2027 Florida Education Finance Program (FEFP) calculation that was adopted by the Legislature. She stated that at the time these copies were made, the Governor had not yet signed the bill; however, he signed it earlier today, so it is now officially law.

Public School Funding – Florida Education Finance Program (FEFP)
Fiscal Year 2026–2027
SB 2500-E (As Introduced May 7, 2026)

https://www.flsenate.gov/PublishedContent/Session/2026E/Conference/11/RelatedDocument/Florida%20Education%20Finance%20Program%20(FEFP)%20-%205_1590.pdf

Mrs. Bruner asked the Board to please turn to Page 3, specifically Line 20, which lists Gadsden County. She stated that as you review the document, be aware that there are a few typographical formatting errors where county names are split across pages. She stated that normally, counties are grouped in increments of five, but on a few pages the formatting is inconsistent. She stated that for the 2025–2026 FEFP calculation, Gadsden County received $46,314,943. She stated that the projected allocation for 2026–2027 is $49,031,675, representing an increase of approximately 4.27% over the previous fiscal year. She stated that although we begin the year with this higher allocation, our experience has shown that funding can be reduced significantly during the third calculation. She stated that recovering from those reductions is extremely difficult. She stated that therefore, even though our starting point is approximately $49 million, we will approach this budget conservatively to ensure we are prepared for any adjustments that may occur during the fiscal year. She stated that as you continue through the document, you'll notice where these funds are allocated. For example:

- Page 7 explains the FEFP funding calculation.
- Page 8 addresses the Family Empowerment Scholarships (FES) and student Full-Time Equivalent (FTE) enrollment.
- Page 9 shows that $9,474,004 is allocated toward scholarship funding.

She stated that in public education, FTE (Full-Time Equivalent) is the standardized measure used to calculate student enrollment and determine funding. Rather than counting students by headcount, the State uses FTE to determine each district's funding allocation. Mr. McMillan wanted to know if this was the projected amount of money that we must share with private schools. Mrs. Bruner stated yes, the $9,474,004 represents scholarship funding that comes from our FEFP allocation and is directed to scholarship programs serving private schools. Charter schools are funded through a separate calculation, and that spreadsheet has not yet been released. Mr. McMillan stated, in addition to charter schools, our funding is reduced because we must also provide funding for private school scholarships. Mrs. Bruner stated that is correct. She stated that the State has not yet released the charter school calculation spreadsheet or the tentative budget workbook, although we expect both later this week. Mr. McMillan asked what "Adjusted FTE Funding" on Page 7 represents. Mrs. Bruner stated that it reflects the scholarship amount after deducting the State-funded discretionary supplement, resulting in the adjusted funding amount. Mr. McMillan wanted to know of the $9,474,004, the State contributes a discretionary amount. Mrs. Bruner stated that part of that funding comes from our Required Local Effort (RLE), which is generated through local property taxes, while the remainder comes through the State's FEFP calculation. Mr. McMillan stated that the $1,870,017 listed as Required Local Effort comes from property taxes? Mrs. Bruner stated yes. Mr. McMillan stated that the adjusted State FEFP amount also decreases to approximately $24 million? Mrs. Bruner stated yes, the State begins with the total funding amount, breaks it into several components, and then recombines those calculations to arrive at the final allocation. She stated for example, on Page 22, you'll find the Classroom Teacher and Other Instructional Personnel Salary Increase Allocation. She stated that the State uses a base funding amount of $31,518,099 to calculate salary adjustments. Applying 7.09% for maintaining prior salary increases generates approximately $2.2 million, while the 0.53% increase for the 2026–2027 fiscal year provides an additional $165,105, for a combined allocation of approximately $2.3 million. She stated that the charter schools then receive their proportionate share of those funds. Mr. McMillan wanted to know if the $31 million listed on Page 22 the amount we will spend on salaries. Mrs. Bruner stated no, that the figure is simply the base amount used to calculate the salary allocation percentages. She stated that it is not our total salary expenditure. She stated that the following pages outline several categorical allocations, including:

- **Academic Acceleration Supplement: $222,530** to support Advanced Placement (AP), International Baccalaureate (IB), and other accelerated academic programs.
- **Education Enrichment Allocation (Page 26):** Supports turnaround schools and school improvement initiatives. Currently, **West Gadsden** qualifies for this funding.
- **Mental Health Allocation (Page 29): $353,659**, administered through the Exceptional Student Education (ESE) Department, to provide required student mental health services.
- **Safe Schools Allocation (Page 30): $1,580,186**, primarily used to fund School Resource Officers (SROs), School Guardians, and school safety initiatives.
- **Transportation Allocation (Page 32): $2,090,107** to support bus driver salaries, benefits, fuel, maintenance, repairs, and transportation operations.

Mrs. Bruner stated that the property tax revenues, discussed beginning on Page 35, represent a significant portion of the district's funding. She stated that however, if taxpayers fail to pay their property taxes, those anticipated revenues are not realized. She stated that since the State's FEFP calculation assumes those collections will occur, we must remain conservative in our spending. She stated that most property tax revenues are received during October, November, and December. Ms. Johnson wanted to know what steps are being taken to ensure we do not overspend our budget. Mrs. Bruner stated that the first step is understanding our numbers and recognizing how dramatically funding can change during the year. She stated that we are strengthening our purchase order process so that every expenditure is encumbered before purchases are made. She stated that if sufficient funds are unavailable in a budget line, the purchase order cannot proceed until the budget is adjusted by Finance. She stated that historically, departments have sometimes ordered goods before obtaining an approved purchase order. She stated that practice must stop. She stated that departments will need to plan ahead, obtain quotes, and estimate anticipated expenses using prior-year spending trends. She stated that even for unpredictable costs, such as bus repairs, historical data can provide reasonable estimates. She stated that we're also encouraging departments to evaluate every expenditure carefully. She stated for example, rather than automatically purchasing the same number of textbooks each year despite declining enrollment, departments should purchase only what is actually needed. She stated that this approach has already resulted in significant savings in textbook expenditures. She stated that even if the projected $49 million allocation remains unchanged throughout the year, we must rebuild the district's fund balance. She stated that means we cannot spend our entire budget simply because it has been allocated. She stated that we have already opened the 2026–2027 fiscal year in Skyward, allowing departments to begin processing purchase orders for items that will be delivered after July 1. She stated that finance will provide additional training to department heads and office managers to ensure they understand the purchase order process, budget transfers, and expenditure tracking. Mr. Frost wanted to know what approval process a purchase order must go through.

Mrs. Bruner stated that at the school level, purchase orders are approved by:
1. Office Manager
2. Principal
3. Assistant Superintendent or Brandi Deese (Finance/Purchasing)
4. Superintendent and Finance Director (Final Approval)

At the district level, approvals include:
1. Administrative Assistant
2. Assistant Superintendent or Brandi Deese
3. Superintendent and Finance Director (Final Approval)

She stated that our goal is to ensure every purchase is necessary, carefully planned, and aligned with available funding. Ms. Johnson stated that she would like to understand why departments have not consistently stayed within their budgets. Are adequate checks and balances in place? Mrs. Bruner stated that the departments were operating within the budgets they had been given. She stated that the primary issue was that those budgets were significantly reduced during the third FEFP calculation. She stated that going forward, expenditures will be paced throughout the year so we do not commit funds before we know they are available. She also explained that the use of blanket purchase orders, which allow departments to reserve funding for anticipated purchases from vendors, such as Office Depot or tire suppliers, even when exact quantities are unknown. She stated that these estimates will be based on three-year spending averages. She stated that finance is also working to give department heads greater visibility into their budgets so they can monitor available balances independently rather than relying solely on Finance. Ms. Johnson stated that she expected this budget workshop to include department-by-department budget presentations, showing each department's allocation and planned expenditures. Mrs. Bruner stated that the expectation was not communicated beforehand. She stated that she distributed templates requesting information from every department, but only three departments responded. She stated that if necessary, finance will compile the information directly from historical expenditure data, although that requires substantial time because the State's budgeting structure does not align neatly with district departments. She stated that historically, many department heads were not provided detailed budgets or expected to manage them. She stated that we are changing that culture by giving each department ownership of its budget and responsibility for monitoring expenditures. Dr. Sylvia Jackson stated that Mrs. Bruner's presentation represents one part of the budgeting process—the funding allocated by the State. She stated that the next step is for departments to review two to three years of historical expenditures, develop proposed budgets, reconcile them with State allocations, and then work with Finance to establish detailed budget lines. She stated that this level of departmental budgeting has not been consistently practiced in recent years. Ms. Johnson stated that each department should receive its budget and understand exactly how much funding is available. She stated that would allow department leaders to make informed decisions and avoid unnecessary spending while preparing for unexpected expenses. Mr. Frost stated that in previous years, budget workshops lasted all day because every department presented its budget, explained its needs, and discussed planned expenditures with the School Board. Mrs. Bruner stated that the Finance Department reached out to every department requesting the information needed to begin developing their budgets. She stated that not every department responded, so we will need to continue following up. She stated that the departments cannot assume their budgets will be completed without providing the necessary information. She stated that their participation is essential to building accurate and responsible budgets. Mr. McMillan stated that seems like an easy issue to resolve. He stated that we have a Superintendent who serves as the captain of the ship, and he can direct departments to provide the information that's being requested. He stated that it reminds me of Mrs. Bonnie Woods. He stated that he was not saying she was the best Finance Director, but when Mrs. Woods said "no," everyone understood that the answer was final. Mrs. Bruner stated that another area we've focused on is grant management. She stated that last Thursday, we reviewed every grant to ensure departments had completed all necessary expenditures before requesting reimbursement. She stated that since grant funds must be drawn down several days before the fiscal year ends, it was important that we reconcile every grant and verify the remaining balances. She stated that some grants will carry forward into the next fiscal year, while others may have unspent funds that cannot be used because they are restricted to specific purposes. She stated that although it's never ideal to leave grant dollars unspent, we cannot redirect those funds to unrelated activities. She stated that we have worked to maximize every grant while ensuring compliance with grant requirements. She stated that as we prepare for the new fiscal year, we are also improving how grants are written. She stated that our goal is to provide enough detail to meet grant requirements while maintaining enough flexibility to adapt as circumstances change. She stated that finding that balance is an important part of effective grant management. She stated that we are also evaluating expenses that have traditionally been paid from the General Fund to determine whether certain costs can appropriately be charged to grant funds. She stated for example, if grants already cover paper and printer supplies at a school, we are exploring whether copier lease expenses may also qualify under those same grants, provided doing so complies with federal regulations regarding supplanting versus supplementing. She stated that this work requires research, collaboration with other districts, attendance at conferences, and identifying best practices. She stated that while it takes considerable time away from day-to-day responsibilities, these efforts often produce significant savings. She stated for example, during the past school year we negotiated a new milk contract by joining a purchasing cooperative. She stated that even after the membership costs, the district reduced its milk expenses by nearly half. She stated that type of savings only happens when we take the time to evaluate our current practices instead of automatically renewing existing contracts. She stated that we've also reviewed other vendor agreements well in advance of their renewal dates to identify more cost-effective alternatives. She stated that going forward, we want every department to carefully evaluate its purchasing decisions rather than simply requesting items because "that's how we've always done it." She demonstrated the district's Business and Finance webpage, highlighting several transparency tools available to both the Board and the public. She explained that the website includes:

- A Finance Department calendar with important payment deadlines and district financial activities.
- Open enrollment dates and employee benefit information.
- Budget and financial transparency reports through ClearGov, which provide student enrollment data, employee counts, funding sources, expenditures, debt information, charts, and historical financial trends.
- Monthly updates that allow Board members and the public to monitor district finances throughout the year.

Mrs. Bruner noted that although some data displayed was a few months old, the district plans to provide regular monthly updates going forward to improve financial transparency. Ms. Johnson stated that she would like to request that you meet individually with each department head every month to review their budgets and reconcile their expenditures. She stated that the department leaders need to clearly understand where they stand financially before they make spending decisions. She stated that sometimes those conversations have to be direct. She stated that the department heads should know exactly what funding they have available before the fiscal year begins, and when unexpected situations arise, there should be immediate follow-up meetings to address them. I believe that level of accountability is very important for our district. Mr. Key stated that Skyward already has a budgeting feature that shows departments how much of their budget has been spent and the percentage remaining for the rest of the fiscal year. He stated that we have been encouraging departments to use that information more effectively. He stated that one of our biggest budget challenges has been staffing. He stated that personnel costs are part of every department's budget. He stated that this summer we made difficult staffing reductions because we simply do not have the financial resources to continue hiring people without considering the long-term budget impact. He stated that departments must understand that staffing decisions directly affect the funds available for everything else they need to accomplish. Transportation, Maintenance, and every other department must carefully manage personnel costs. He stated that going forward, we will be much more deliberate in filling vacant positions. He stated that the days of creating positions simply because someone needs a job are behind us. He stated that we cannot afford that approach. He stated that he has also made it clear that hiring decisions must be based on district needs—not personal relationships. He stated that we cannot continue practices where people expect employment because they know someone. He stated that every staffing decision must support the district's financial stability. He stated that the closure and consolidation of schools will also help reduce staffing costs, placing the district in a stronger financial position for the 2026–2027 fiscal year. Mr. Frost wanted to know when we were discussing department budgets, he realized we also need to consider the employees assigned to each department. Mr. Key stated exactly. He stated that one improvement Mrs. Bruner is implementing is encumbering employee salaries at the beginning of the fiscal year so department heads immediately know how much discretionary funding remains after personnel costs are accounted for. Mr. Frost wanted to know how the staffing process worked. Mrs. Bruner stated that the staffing plan begins with projected student enrollment. She stated that based on student counts, we determine how many teachers each school should have by grade level. She stated that Human Resources and Finance then review those staffing calculations together before comparing them with actual staffing needs. She stated that the next phase is evaluating non-instructional staffing. She stated that for example, janitorial staffing is determined using State guidelines based on the square footage of each facility. She stated that those calculations help determine the appropriate staffing levels instead of simply adding positions because someone believes more employees are needed. She stated that the same process applies to Food Services. She stated that we reviewed staffing at every campus based on student enrollment, campus size, and operational responsibilities. She stated that every department that hires employees will need to follow similar staffing guidelines to ensure positions align with actual operational needs. Ms. Johnson stated that everything comes back to accountability. She stated that she continue to believe department heads need regular meetings so everyone understands where the district stands financially. She stated that she also had a question regarding staffing funded through federal grants. She stated that some employee salaries are paid from federal grant funds, correct? Mrs. Bruner stated yes, some positions are grant-funded. Ms. Johnson stated another question - could high school students assist in serving food in school cafeterias? Mrs. Bruner stated that some schools with Culinary Arts programs have students who assist with food preparation and serving as part of their coursework. However, many districts now contract with outside food service vendors, which limits student participation. She stated that we have also been working with Gadsden Technical College to develop training opportunities for Food Service employees. She stated that participants can complete the ServSafe Certification program, and supervisors can earn Manager Certification. She stated that going forward, we intend to require those certifications for our food service staff and managers. Mr. Scott stated that The Florida School Boards Association does an excellent job explaining the State budgeting process during its finance workshops. He stated that he had a question regarding the Office of Professional Learning Services (OPLS). He stated that he noticed approximately $25,000 allocated for consultants and facilitators. He wanted to know how large was the overall budget? Mrs. Bruner stated that she would need to review that department's grant budget. She stated that generally, if the accounting code begins with 1100, it represents General Fund expenditures. She stated that if it begins with 4200, it is funded through a grant. Mr. Scott stated that he also noticed contracts for the Summer Educational Summit dated July 13, 2026. He wanted to know have those contracts already been executed even though the services have not yet occurred. Mrs. Bruner stated yes, that's an example of timing differences. She stated that the purchase orders were issued during the 2025–2026 grant year to reserve the funds. She stated that the purchase orders are then rolled forward into July, and payment is made after the services are provided. Mr. McMillan stated that earlier you mentioned sending every department information requests regarding contracts and agreements. He wanted to know what the purpose of collecting the information. Mrs. Bruner stated that our goal was to begin building departmental budgets and identify recurring contractual obligations. She stated that when the district experienced budget reductions, having that information readily available would have helped us prepare budget amendments more effectively. She stated that budget amendments only come before the Board when the overall funding changes. Internal reallocations within the existing budget do not require Board approval. She stated that in addition, she plan to provide the Board with a comprehensive report showing every grant the district receives and the amount of funding associated with each grant. Mr. Key stated that our next workshop and regular School Board meeting will be held on the 21st, which will focus on the Tentative Budget (TRIM). He stated that at that meeting, we will review the district's overall tentative budget. He stated that after Board review, Finance will continue building individual department budgets within Skyward to ensure each department has an accurate and accountable operating budget for the new fiscal year.

5. EDUCATIONAL ITEMS BY THE SUPERINTENDENT

Mr. Key stated that at this point, all he could tell everyone was that he would be bringing the proposed changes to the Board. He stated that Gadsden County High School shared a few additional requests with him this morning, and he has already made some revisions based on those discussions. He stated that he also anticipated several of the changes related to the Student Code of Conduct. He stated that his plan is to present the revised Student Code of Conduct for advertisement at the Board meeting on the 21st, unless there is a need to call a special Board meeting before then. He stated that if not, we will proceed with advertising it on the 21st. He stated that The Code of Conduct must be advertised for public review before it can be formally adopted. He stated that by the time that process is complete, the school year will already have begun, and we expect to bring the final version to the Board for approval at the August meeting, unless a special meeting is held beforehand. He stated that the updated Code of Conduct has not been formally adopted by the start of the school year, we will continue operating under the current, previously approved Code until the new version is adopted. He stated that our goal is to make the proposed changes available to the public as early as possible so the community has an opportunity to review them, ask questions, and provide feedback. He stated that we want to carefully consider any comments or concerns before the Board takes final action. He stated that additionally, we expect the school grades to be released either later this week or early next week.

6. SCHOOL BOARD REQUESTS AND CONCERNS

Mr. Scott asked Dr. Jackson if any additional Realtors submitted proposals to market and sell the district's properties. Dr. Sylvia Jackson stated that the proposals are due on July 15. She stated that since our last discussion, she has received inquiries from approximately two additional Realtors. She stated that she has directed them to Mrs. Deese's office because they are often requesting information that has not been provided to all interested parties. She stated that when appropriate, we issue responses to all prospective Realtors to ensure everyone has access to the same information. Mr. Scott wanted to know what the proposals were due. Dr. Sylvia Jackson stated that the proposals must be submitted by 3:00 p.m. on July 15. She stated that Mrs. Deese will publicly open the proposals at 3:00 p.m. She stated that the Board is expected to consider the proposals and make its selection at the Regular School Board Meeting on July 21, 2026**.**

Mrs. Minnis reminded the Board that, under the procurement process, once an intended selection is made, there is a protest period during which the other respondents may challenge the decision if they choose. She stated that she believe that period is 72 hours. She stated that therefore, the Board's intended selection will not become final until the protest period has expired. She stated that if a protest is filed, the contract cannot be executed until the matter has been resolved. She stated that at this point, we have received only one proposal.

Mr. Frost stated that he would like to extend his sincere appreciation to Mr. Steve Wynn and Representative Gallop Franklin for their dedication and the outstanding work they have done representing Gadsden County. He stated that because of their efforts, we are moving forward with building our new school.

Mr. McMillian stated that today marks a significant milestone. He stated that we have secured approximately $19 million, and our students will soon have the opportunity to walk into a brand-new school.

7. The workshop adjourned at 11:38 A.M.