

SPECIAL SCHOOL BOARD MEETING

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

July 24, 2025

6:00 P.M.

The meeting was open to the public and electronically recorded.

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

1. CALL TO ORDER

The meeting was called to order by the Vice Chair, Ms. Cathy S. Johnson, at 6:00 p.m.

2. OPENING PRAYER

The opening prayer was led by Ms. Stacey S. Hannigon.

3. PLEDGE OF ALLEGIANCE

Recited in unison.

4. APPROVAL OF THE 2023 – 2024 SUPERINTENDENT’S ANNUAL FINANCIAL REPORT

Fund Source: All Funds

Amount: Total Expenditures for 2023 – 2024

Mrs. Bruner stated that the 2023-2024 Annual Financial Report was presented to the Board Tuesday night, but failed to get a motion for approval. She stated that she needed the Board’s approval and the Superintendent’s signature before submitting to the State and the auditor general. Ms. Hannigon asked Mrs. Bruner to share with the Board an explanation of the AFR? Mrs. Bruner stated that the district’s AFR, Annual Financial Report is the exact record of what occurred in that fiscal year. She stated that it shows the revenues that were collected and the expenditures for our general funds, federal programs, food service, debt service loans, and anything of that nature. Ms. Hannigon stated that she was thinking back on Tuesday night, that the document needed only the Superintendent’s signature and the Board’s approval, she regrets not bringing it up at that time. She stated that by no means how she will vote is not an attempt or desire to delay anything. She stated that she didn’t know if any of the other Board members would be interested in going back to check and review previous documents before approving the AFR. She stated that there were a few calendar days left before submitting the document. She stated that a special meeting could be scheduled to take action on the document. She stated that by no means does she tend to delay the process. She stated that she was not in a place where she could approve the AFR. Mr. Scott questioned that the Board has until the end of the month to approve the AFR, Mrs. Bruner responded yes, they gave us to the end of the month. Mr. Scott stated that he spent most the day going through the document and he would like to make a motion to approve this agenda item. Ms. Johnson asked everyone to speak directly into the microphone to be heard. She stated that there is something wrong with the sound tonight. She asked if there were any areas that were overspent and what are our plans to address that? Mrs. Bruner stated that the district had to dip into the general fund balance. She stated that the district still has the tentative budget when get to that point, and will have to close out the 24 - 25 year. She stated that until the final budget hearing is held in September to make sure corrections are made and update the budget with those figures. She stated that anything that goes over budget has to be approved by the Board. Ms. Johnson wanted to

know if there was a budget for each department. Mrs. Bruner stated yes, information starts with the finance department and then passed to the directors, principals, and office managers. Ms. Johnson asked if the district was in a place of financial stability for the year to come? Mrs. Bruner stated that the district's policy related to investing is something that we haven't had finalized and the ability to accept donations online. She stated that it will take a few months to have those two things brought before the Board. She stated that those two things will help the district to leverage our community partners, and help with the things that we wouldn't normally be able to spend from general funds. Ms. Johnson asked when the Board members could get a copy of the account balances? Mrs. Bruner stated that she could provide that as soon as possible.

Following discussion, Mr. Steve Scott made a motion to accept the Superintendent's recommendation to approve the 23-24 Annual Financial Report. The motion was seconded by Mr. Charlie D. Frost and carried with Mr. Frost, Ms. Johnson and Mr. Scott voting "aye". Ms. Hannigon voted "nay".

ACTION REQUESTED: The Superintendent recommended approval.

5. PROPOSED TENTATIVE BUDGET FOR FISCAL YEAR 2025 – 2026

Mrs. Bruner stated that once the property appraiser certifies the tax rolls, it kicks off the (TRIM) Truth in Millage. She stated that with that process the district is on a tight time frame. She stated that the calendar was given to the Board at the June 24th board meeting. She stated that reviewing the calendar today and working with TRIM to make sure the ads were approved before publishing; it looks like the public hearing is going to have to be changed to five days from that published date. She stated that means Tuesday August 5th would need to be our tentative budget hearing date. She stated that continuing to explain the process, she stated that once the TRIM process starts, we have a form that we must complete and that is the certification of school taxable value. She stated that there are lot of numbers and auto calculations, but the calculation tells us exactly how much our required local effort is. She stated that then it tells us how much revenue is anticipated for that and those are the numbers that get put into the budget. She stated that we are limited to that number. She stated that the Department of Education does a certification, and they tell us their expected numbers. She stated that it matches the Department of Revenues' numbers, and goes into the budget. She stated that the only other piece of the budget that we have a say so in is the grants portion. She stated that currently the district only have four grants that have been approved for 25 - 26. She stated that we have to estimate on the lower end. She stated that there is a possibility that we may be able to receive more funds and be able to utilize them at this. She stated that the district only has one grant outside of our head start that is ending. She stated that the ads were approved by the Department of Revenue for accuracy and for posting, for meeting all the guidelines. She stated that given that the tax levy is going from \$14 million to \$15 million, the required portion decreased by 1.01%. She stated that the district has required local effort piece decreased but expect to see an increase because of the property values. She stated that the third piece of that is the notice of tax for capital outlay. She stated that this is the piece that we must make sure that we're accounting for and that we will pay back at the end of building the new school. She stated that these repairs and purchases must be listed in the ad. She stated that a school is listed for general construction and remodeling, also listed are general maintenance, the purchase of buses, the purchase of vehicles, furniture for the new school, etc. She stated that the State tells us how much and in our general funds what we're going to be collecting, our debt service, our capital projects; and then the only piece right now that we don't notice that exact fund balance under general funds for July 1, 2024, which will start the 24 – 25 budget. Ms. Hannigon questioned what numbers Mrs. Bruner did not have. Mrs. Bruner stated that under the top section revenues, the second column general, the general fund, the fund balance, and the 2 million with our estimation that we put in. Ms. Hannigon asked Mrs. Bruner if she could repeat the justification for the estimation? Mrs. Bruner stated that where it says fund balances, that should say fund balances on July 1, 2025. She stated that is the piece that we are closing out prior to the fiscal year and putting a placeholder until we finish that. She stated that the district has until September 11th to finish the close out. She stated that the final budget hearing is scheduled on September 4th. She stated that all these pieces and parts come from a lot of different areas. She stated that we're restricted to what our budget is. She stated that the piece that we control is the expenditure on the bottom half and you'll see all those different areas listed in construction, pupil personnel, and staffing. She stated that what we used there was our edit or estimates based on how we ended 23 - 24 because that was our last clean number. She

stated that those were our estimates to start 25 - 26. She stated that as we close out the 24 - 25 year we'll update those numbers. She stated that the first column is the general fund, second column special revenue or food service and federal. She stated that she will finish the third column. She stated that the debt service, that is the loan that we had several years ago for a project for Havana Magnet School. She stated that the district is still paying that debt off, and should have a final payoff in 26 - 27. She stated that the payments are made once a year. Ms. Hannigon asked who the loan belongs to? Mrs. Bruner stated that Trusit Bank which is listed in the AFR and also the remaining balance that owed along with the payments and years. Mrs. Hannigon stated that she would send Mrs. Bruner an email because she was curious to know what the interest rate was on the loan for Havana Magnet School.

6. REQUEST PERMISSION TO ADVERTISE THE PROPOSED TENTATIVE BUDGET FOR FISCAL YEAR 2025 – 2026

Ms. Johnson entertained a motion to approve the proposed tentative budget for fiscal year 2025 – 2026. Mrs. Bruner stated that for correction that the Board is not approving the tentative budget, the request was for the approval to publish the tentative budget with the corrections to the date Tuesday, August 5th at 5:00 p.m.

Ms. Cathy S. Johnson made a motion to approve the request to advertise the proposed tentative budget for fiscal year 2025 – 2026. The motion was seconded by Mr. Charlie D. Frost and carried unanimously.

Ms. Judith Mandela stated that her question was not relevant to the past saying of the tentative budget. Her stated that her question was what was the fund balance for the 23- 24 fiscal year. Mrs. Bruner stated that the fund balance was \$2.8 million and included ESSER funds. She stated that the ESSER funds have been utilized and cannot spend anymore. Ms. Mandela stated that she noticed a difference with the ESSER funds and the financial documents presented at one of last year's workshop. Ms. Bruner stated yes, that was the 2023 – 2024 year and included ESSER funding. Ms. Mandela asked what was the budget used to include all instructional benefits even if those positions are vacant at the high school, and are those included when the budget is created? Mrs. Bruner stated that the district base the budget on prior year actuals. She stated that would be the starting point for the next year. She stated that the prior years after that may or may not include things that may have been vacant. Mr. Scott stated that enlight of Ms. Mandela's questions, so we feel these make up positions that already have returned. Mrs. Bruner stated that only if it exceeds what currently is in the budget. She stated that the prior year actuals have been used, and now all is the attrition, everything we pay out of that gets lumped into one estimate, and then if we were to exceed that overall number and we needed to get budget from a different category, it would come before the Board as a budget amendment. Mr. Scott stated that because that might be an unexpected expense that was not included in the budget. Mrs. Bruner responded correct, the amount of funding that the State gives us for salary increases for instructional positions. She stated that the schools are not given a salary budget for instructional staff. She stated that we just say this is our global level for instruction for the district. Ms. Johnson stated that you have asked the Board for a date. Mrs. Bruner stated yes. Mr. Scott that that he would like to ask for Tuesday since most of our meetings are on Tuesday. Ms. Johnson stated that the Board established that the tentative budget hearing will be Tuesday, August 5, 2025 at 5:30 p.m. Mrs. Bruner stated that this will be for the tentative budget hearing only. Mrs. Bruner requested a motion to approve publishing the tentative budget and millage ads with corrections to the meeting date and the other dates that had to be corrected on the summary sheet.

Mr. Scott made a motion to approve the advertising of the tentative budget and millage ads with corrections to the date. The motion was seconded by Mr. Charlie D. Frost

Ms. Hannigon asked Mrs. Bruner to explain the proposed millage breakdown. Mrs. Bruner stated that we are given our required local effort millage rate which was 2.9740 mills. She stated that there was a prior year adjustment which is also given to us by DOE of .0260 mills, the discretionary operating account that we're statutory allowed is .7480 mills, and kept the same amount. She stated that has not changed for several years. She stated that the local capital improvement millage is 1.5 and again we have retained that same millage. She stated that our total millage is 5.248 mills. She stated that you will see on the notice of opposed tax increase that the initial proposed tax levy was \$14,726,898 less the amount for the Value

Adjustment Board. She stated that the actual proposed tax levy was at \$14,594,713 dollars. She stated that this year's proposed tax levy would equate to \$15,000,721.00 and \$271,806.00. She stated that this would result in the required portion decreased by one point, 41%, which represents 6/10 of the proposed tax. Ms. Hannigon asked the question, once voted on the advertisement, are we able to go back to adjust the millage in any way? Mrs. Bruner stated no that would remain the same; the only thing that we can adjust is the tentative budget. Ms. Hannigon stated that considering that, she did not really know what all was going on. She stated that she assumed there would be more discussion in reference to the budget. Mrs. Bruner stated that those are the numbers as they are. She stated that this is the minimum that we have to do. Ms. Hannigon stated that considering this, do we have the leeway for an increase. She stated again that she was expecting discussion on the budget. She stated that we have certain obligations on the table. She stated that she was a little bit perplexed honestly and at our approach. She stated that the reason she was saying that it's because of my past experience. She stated that she acknowledges that maybe things are a little bit different when you're specifically speaking of school districts. She stated that between the city and county and how they approach their budget process. Mrs. Bruner stated that it is because we're given our numbers from the State, we're told this is your budget. She stated that the only difference that we can make is in the expenditure section, can change those dollar amounts within those categories. Ms. Hannigon stated that she was expecting more discussion on the budget. She was perplexed.

Ms. Johnson stated that a motion has been made and seconded. The motion carried with Mr. Scott, Mr. Frost and Ms. Johnson voting "aye". Ms. Hannigon voted "nay".

7. EDUCATIONAL ITEMS BY THE SUPERINTENDENT

None.

8. SCHOOL BOARD REQUESTS AND CONCERNS

Mr. Scott asked Mr. Key about the administrative changes in the district. He stated that he did not see an administrator at Gadsden Elementary Magnet School. He stated that the previous principal is the elementary director at the district office.

Mr. Key stated that there is a principal for Gadsden Elementary Magnet School. He stated that there was an individual in the principal pool that met all the qualifications. He stated that her name is Ms. Pamela Anderson from Dade County.

Ms. Hannigon stated that she wanted to make note that she did reach out to the Attorney and the Superintendent regarding the community meeting Monday, July 28th at James A. Shanks Middle School. She stated that she was concerned whether or not the district needed to notice that meeting because of the possibility that multiple board members may be present. She stated that she wanted to make sure we're in compliance if the meeting needed to be advertised. Mrs. Minnis stated that the community meeting could be posted on the district's website for public awareness.

9. The meeting adjourned at 6:42 p.m.