

FINAL BUDGET HEARING

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

September 3, 2026

5:01 P.M.

The final budget hearing was open to the public and electronically recorded.

The following Board members were present: Mr. Leroy McMillan, Chairman; Ms. Cathy S. Johnson; Ms. Stacey S. Hannigon; 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.

1. CALL TO ORDER

The final budget hearing was called to order by the Chairman, Mr. Leroy McMillan, at 5:16 P.M.

2. OPENING PRAYER

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

3. PLEDGE OF ALLEGIANCE

Recited in unison.

ITEMS FOR DISCUSSION

4. APPROVAL OF RESOLUTION NUMBER 2026 - 03

Fund Source: General Fund and Capital Project

Amount: Refer to millage rates and amounts stated on the Resolution

Mrs. Bruner stated that we will begin with Resolution Number 2026-03, the Resolution Determining Revenues and Millages Levied by the District School Board of Gadsden County, Florida. She stated that this resolution determines the revenues to be generated and the millage rates to be levied for the General Fund, the District Local Capital Improvement Fund, and the District Debt Service Funds for the fiscal year beginning July 1, 2026, and ending June 30, 2027. She stated that the resolution states that, upon receiving the property appraiser's certification of the county's assessed property values, the School Board is required to determine the amounts needed for current operating purposes and debt service, as well as the millage rates to be levied for each fund. She stated that it also provides for the amount needed for local capital improvement outlay and the corresponding millage rate. She stated that the certified taxable value is \$2,982,483,361. The Required Local Effort is \$8,578,100, with a millage rate of 2.9960 mills. The Prior-Period Funding Adjustment Millage is \$97,349, or 0.0340 mills, resulting in a Total Required Millage of \$8,675,449 at 3.0300 mills. She stated that the District School Tax Discretionary Millage reflects the same certified taxable value of \$2,982,483,361, with \$2,141,662 to be raised through Discretionary Operating Millage at a rate of 0.7480 mills. She stated that the District School Tax Additional Millage, which is a voted levy, reflects \$0 for Additional Operating and \$0 for Additional Capital Improvement, with both millage rates at 0.0000 mills. She stated that the District Local Capital Improvement Tax (nonvoted levy) - Certified taxable value \$2,982,483,361; Description of Levy Local Capital Improvement Amount to be raised \$4,294,777; Millage Levy 1.5000 mills; Discretionary Capital Improvement Amount to be raised: \$0; Millage levy: 0.0000 mills; District Debt Service Tax (voted levy) - Certified taxable value \$2,982,483,361; Description of Levy Amount to be raised \$0; Millage Levy 0.0000 mills; The Total Millage Rate To Be Levied Exceed The Rolled Back Rate Computed Pursuant To S. 200.065(1), F.S., by 4.04 Percent. She stated that copies of this resolution shall be submitted to the Florida Department of Education at OFFRBSUBMISSIONS@fldoe.org, or the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

Mr. McMillan stated that the public and final Millage & Budget Hearing is scheduled for September 3, 2026. He stated that the following information will be publicly announced prior to the adoption of the final millage-levied resolution, Resolution Determining Revenues and Millages Levied. He welcomed everyone to the Gadsden County School Board's Public Hearing on the Final Millage to Be Levied and the Final Budget for Fiscal Year 2026–2027. He stated that the State law rolled-back rate is 2.8999 mills; the local board rolled-back rate is 2.1730 mills; the following proposed total millage is 4.04% more than the rolled-back rate. He stated that the millage rates to be levied are as follows:

- Required Local Effort: 3.0000 mills
 - Basic Discretionary: 0.7480 mills
 - District Local Capital Improvement Funds: 1.5000 mills
- The Total Proposed Levy is 5.2480 mills.”

There was no public response.

He stated that Item Number 4 on the agenda is the approval of Resolution Number 2026-03. He stated that the Superintendent recommended approval of this resolution.

Mr. Steve Scott made a motion to accept the Superintendent's recommendation to approve agenda Item Number 4 Resolution Number 2026-03. The motion was seconded by Mr. Charlie D. Frost and carried unanimously.

ACTION REQUESTED: The Superintendent recommended approval.

5. APPROVAL OF THE 2026 – 2027 FINAL BUDGET FDOE Form ESE 524

Fund Source: All Funds

Amount: Refer to final budget

Mrs. Bruner stated to the Board, before you is the 2026–2027 Budget Summary Sheet. She stated that this has been updated to reflect the revisions made to the ESE 139 following the workshop we held on Tuesday (September 1). She stated that the items the Board requested that we consider have been updated. She stated that there were a couple of updates to the revenue on Page 2, specifically Fund 3310, and the FEFP amount. She stated that when we complete this form and enter information from our various sources, we upload it to the Florida Department of Education's platform. She stated that the system identifies any corrections or discrepancies in the information. She stated that when the second calculation was completed, the FEFP amount for Fund 3310 was reduced. She stated therefore, she had to reduce expenditures on Page 3 to accommodate that reduction. Mr. McMillan stated that for Fund 3310, did you change the numbers, or are these the same numbers that were presented to us? Mrs. Bruner stated that this number, \$23,778,107, is less than what we reviewed on Tuesday. She stated that once the second calculation was completed, that amount was reduced. Mr. McMillan asked Board members if they understood the reduction. Mrs. Bruner stated that on Page 3, we had to make several adjustments. She stated that she was able to obtain updated information from Human Resources so that she could update the salary estimates. She stated that those salary estimates are based on our current number of employees for the 2026–2027 school year. She stated that employee benefits are estimated at 25%. She stated that she also updated the purchase services for the Board line. Mr. McMillan wanted to know what numbers were updated on Page 3. Mrs. Bruner stated Column E, Salaries 100, was completely updated. She stated because of the \$2 million reduction, the entire page had to be adjusted. She stated that we aligned the salaries with our current positions. She stated that some amounts are estimates based on vacancies that we are currently working to fill. She stated that the associated employee benefits in the 200 category also had to be updated to correspond with the salary adjustments. She stated that regarding purchase services in the 300 category, when she prepared the first draft, she had grouped everything together. She stated that however, some of those expenditures were federal and some were general funds. She stated that the amounts shown here now reflect only the general fund expenditures, which is why that column changed. She stated that Energy services remained the same, as did materials and supplies. She stated that when we had to make adjustments to balance expenditures with the available revenue, some of those adjustments were made in the materials and supplies category and the other category. She stated that according to the Red Book, the "other" category includes items such as dues and fees, judgment settlements, other personal services, depreciation, direct costs, and miscellaneous technology expenses.

The Board had questions regarding the significant changes in some of the columns. It was determined that certain purchase and account numbers had to be entered into the system to provide the Board with flexibility, particularly in case funds need to be transferred.

Ms. Johnson wanted to know how these changes would affect the overall budget for the health plan. She stated that she believes on Tuesday Mrs. Bruner said there was some cushion available for the increase. She stated that with all of the changes we are seeing, how would this affect that? Mrs. Bruner stated that the Board line, 7100,

under Purchase Services 300 on Page 3, is why you see such a large amount. She stated that this gives the Board flexibility to enter into agreements throughout the year as they become necessary. Ms. Hannigon stated that she didn't know if Mrs. Bruner has it readily available, but she would like to know what that figure was in the previous budget year. Mrs. Bruner stated it was \$1,637,014. She stated that the amount was established to give the Board flexibility to enter into agreements. She stated that we used the prior year's estimate and added additional funds. She stated however, when the \$2 million reduction occurred, she had to review the largest categories. She stated that she went back to the document containing our agreements and aligned the departments where she knew the projected expenditures would be close to what they had spent in the prior year. She stated that for areas where we know additional flexibility will be needed, such as transportation and maintenance, she maintained funding to allow for necessary agreements and repairs. She stated that is why you see increases in those categories from Tuesday. She stated that the Board does not typically spend the previous amount of \$1.6 million, so she reduced it to \$1.5 million. She stated that this still provides room and flexibility to enter into agreements without keeping the amount as high as it was previously. Ms. Hannigon stated that if we do not have the actual expenditures with us, we don't know how realistic this number is without reviewing the actuals. Mrs. Bruner stated that she will provide those for the Board. Ms. Johnson stated that Mrs. Bruner mentioned that she was able to go back since Tuesday and do additional coding and tagging to place items in the correct categories. How accurate would you say this budget is that we are being asked to approve tonight? Mrs. Bruner stated that she felt this is probably the most accurate budget we have had in four years.

Mrs. Bruner stated that the expenditures on Page 3 will balance with the revenues shown on Page 2. She stated regarding Page 4, Food Service, she does not believe there were any changes. She stated that we already had the Food Service budget, and the expenditures are reflected on Page 5. She stated that the next significant changes were on Page 6. She stated that when we prepared the tentative budget, we did not have all of our federal grants. She stated that by Tuesday, we had received several additional grants, and since Tuesday, we have received more. She stated therefore, Page 6 was updated to reflect those additional grants. She stated that the Head Start amount remained the same. She stated that the Pell Grants also remained the same. She stated that the miscellaneous federal grant represents a grant that did not have an assigned account number. She stated that the CTE grants, Fund 3201, are two Pell Grants managed by GTC. One is for Career Technical Education, and the other is for Career Education. Ms. Johnson wanted to go back to Page 4. She wanted to know if there were no changes to Food Service, why she was seeing a significant change at the bottom of Page 4. Mrs. Bruner stated that the fund balance, was updated based on our prior-year audit. She stated that returning to Page 6, we had some of these grants previously, including Title II, Part A. She stated that we do not receive Title II, Part B. She stated that we also have IDEA, which was previously included. She stated that Title I is an updated amount. She stated that we had some carry-forward funds that were approved, but the amount released is currently only 25%. She stated however, that is the amount we were given to expect for this year. She stated that it was good to see that amount increase. Ms. Hannigon stated that she just wanted to go back to Johnson's question regarding the Fund Balance. What was your response to that? Mrs. Bruner stated that it was updated based on our audit with the Auditor General. She stated that Title IV, which deals with 21st Century, is under the Boys & Girls Club. She stated that is the amount that was awarded for the grant. She stated that Ms. Joannette would be able to speak more specifically about the grants. She stated that she didn't know if Ms. Robinson is here. She stated that amount changed significantly. She stated previously, the State portal showed only the amount that had been released and available for use. She stated once she located the application, she entered the full award amount. She stated that is why the amount was updated. She stated that it is based on the actual award. Mr. Key stated that the after-school program is not funded through that particular Title IV grant. He stated that the organization that has that grant is the Boys & Girls Club. He stated that is why they are able to operate the Boys & Girls Club program through our school. He stated that they applied for that grant directly. Mrs. Bruner stated that the federal-through-local amount is our Pioneers grant with GTC. She stated that it is administered through the University of Central Florida, which is where that dollar amount comes from. She stated that the miscellaneous federal-through-state category includes other grants that did not have a specifically designated account. She stated that we had Title V at \$590,648. Title IX was \$42,292. She stated that Adult Education was \$153,208. Adult Education Early Literacy was \$46,102, and there was a teacher grant for \$102,082. These amounts total approximately \$1,040,000. Mr. McMillan stated that the Workforce Innovation and Opportunity Act, Community Action Program, and he believe Reserve Officer Training had figures in the budget last Tuesday, but they are not there today. Mrs. Bruner stated that they were removed because they were in the wrong places. She stated that the ROTC amount was actually overstated because there were two areas where ROTC was listed. She stated that it should have been included in only one area. Ms. Hannigon wanted to know what happened to the \$66,000 for the Community Action Program. Was it moved, or was it completely deleted? Mrs. Bruner stated that we do not have that amount. It was completely deleted. Mr. McMillan wanted to know about the Workforce Innovation and Opportunity Act. Mrs. Bruner stated

that we ended up placing the GTC grants under Career Technical Education when they apply to career technical programs. She stated that some are included under the miscellaneous federal-through-state category because their accounting numbers do not align with the Workforce Innovation and Opportunity Act. She stated that she still need to double-check to make sure everything is properly categorized. She stated that some awards have very specific lines, while the remaining amounts are placed in the other category. She stated that the federal revenues are reflected accordingly. She stated that there were also significant changes to the federal expenditures because we were cleaning up the budget. Some categories are not allowable uses of federal funds. She stated that for example, you will not see any federal funds allocated to the Board. She stated that we reviewed the grant applications, our actual salaries, and the contracts in place for the 2026–2027 fiscal year. Those reviews resulted in the changes you see.

Mrs. Bruner stated that the next updates were made to Debt Service. She stated that she was able to obtain our statement from Truist Bank showing the loan payment. She stated that on Page 22, the amount of \$204,826.90 represents what we have scheduled to pay on the loan this year. She stated that the remaining balance on the loan is \$99,822.27. She stated that amount was updated on Page 22, and the corresponding expenditure information was updated on Page 23. She stated that Page 24 was also updated for our capital fund projects. She stated that the State provides us with the amount for Line 3321, CO and DS Distributed Capital Outlay and Debt Service, so we have to ensure that our budget balances with the amount provided by the State. She stated that you will see that reflected in the 360 Capital Outlay and Debt Service column. She stated that there is also a line for interest. She stated that Column 340 reflects the PECO amount. Line 370, Non-Voted Capital Improvement, ties to the dollar amount included in the millage for the amount raised through that millage. She stated that Page 25 reflects those amounts on the project side. She stated that in Column 370, you will see various activities, including audiovisual building and fixed equipment, motor vehicle improvements other than buildings, remodeling and renovation, and computer software. She stated that these are estimates designed to balance with the revenue shown on the previous page. She stated that these projects were included in the advertisement adopted with the tentative budget, which identified the items for which the millage funds could be used. She stated that concludes the pages containing budget data. Ms. Hannigon stated to Mrs. Bruner, regarding your last statement about matching the projects to what was advertised, does the Board have the flexibility to revisit those items after the budget has been approved? Mrs. Bruner stated that if we want to change the advertisement, we have to publish it again in the newspaper and follow the required process. She stated yes, the Board can make changes as long as we follow the proper process.

Ms. Hannigon wanted to go back to personnel? Could you restate what was changed on Page 3? Mrs. Bruner stated that she was able to obtain reports from Human Resources listing all of our current contracts. She stated that she then realigned the dollar amounts to make sure the budget reflects our current contracts and any pending vacancies that we are attempting to fill. She stated that we made sure there was sufficient budget available for those positions. She stated that is what was updated in the Salaries 100 column. Ms. Hannigon wanted to know specifically what caused the increase in the second line, Student Support Services? Mrs. Bruner stated that it is based on the current contracts we have available. Ms. Hannigon stated that this is one area that she would definitely like to revisit. She wanted to know if the funds were earmarked for EAP. If she may ask the Superintendent or Dr. Jackson, were you able to get an updated figure from TMH? Dr. Sonya Jackson stated that we are still working on that. Mrs. Bruner stated yes, that would be reflected in Column 300, Purchase Services, under the Board line. Mr. Key stated that actually, Ms. Kasandra Brown was already working on that. He stated that she was on the phone the other day regarding the matter and was looking at reducing the cost. He stated that her original plan was to include additional services, such as the YMCA, but we are looking at reducing those services. He stated that if the price had remained the same as the amount quoted to us, we would have moved forward with it.

Mr. McMillan entertained a motion to approve Item Number 5, the Final Budget for the 2026–2027 fiscal year, FDOE Form ESE 524. Mr. Charlie D. Frost made a motion to accept the Superintendent's recommendation to approve agenda Item Number 5, the Final Budget for the 2026 – 2027 fiscal year, FDOE FORM ESE 524. The motion was seconded by Mr. Steve Scott and carried unanimously.

ACTION REQUESTED: The Superintendent recommended approval.

6. APPROVAL OF RESOLUTION 2026-04 ADOPTING THE FINAL BUDGET

Mr. McMillan read Resolution 2026-04 adopting the Final Budget.

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026–2027

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve the final millage rates and final budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

WHEREAS, the School Board of Gadsden County set forth the appropriations and revenue estimates for the budget for fiscal year 2026–2027; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Gadsden County adopted the final millage rates and the budget in the amount of \$100,708,058.48 for fiscal year 2026–2027; and

NOW, THEREFORE, BE IT RESOLVED, that the attached budget of the School Board of Gadsden County, including the millage rates established therein, is hereby adopted by the School Board of Gadsden County as the final budget for the categories indicated for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Mr. McMillan entertained a motion to approve Resolution Number 2026 – 04. Ms. Stacey S. Hannigon made a motion to accept the Superintendent’s recommendation to approve Resolution Number 2026 – 04 adopting the Final Budget. The motion was seconded by Mr. Charlie D. Frost and carried unanimously.

ACTION REQUESTED: The Superintendent recommended approval.

7. EDUCATIONAL ITEMS BY THE SUPERINTENDENT

None.

8. SCHOOL BOARD REQUESTS AND CONCERNS

None.

9. The final budget hearing adjourned at 6:01 P.M.