Agenda
Revised July 20, 2022

July 21, 2022
School Board of Manatee County
School Board Special Meeting - 10:00 AM
Walter Miller School Support Center
Board Room

Times Indicated are Approximate

1. CALL TO ORDER

2. APPROVAL OF THE AGENDA

1. Agenda Amendments - added July 20, 2022

3. NEW BUSINESS

1. Approval to Advertise a Notice of Public Hearing to Adopt Tentative Millages and Tentative Budget for Fiscal Year 2022-2023 - revised July 20, 2022

4. PUBLIC COMMENT AND RESPONSES (UP TO 60 MINUTES)

Public comment is not an open forum to discuss matters unrelated to education, to support or oppose candidates for public office, or to engage in commercial speech attempting to sell a service or product to the School Board or public. Also, public comment is not a forum to attack individual school system employees or Board Members. Any such complaints should be submitted in writing to the Superintendent for appropriate handling. Finally, this is not a forum for addressing issues involving individual students. Because of privacy concerns, such issues should be submitted in writing to the Superintendent for appropriate handling. Each speaker is allowed three minutes to address the Board. Speakers must stand at the podium and not approach the dais.

This is a business meeting of the School Board and the public expects that we conduct it in an orderly, efficient, effective and dignified manner. We request that speakers keep this in mind when making your comments. We also request that the audience keep that in mind and not demonstrate approval or disapproval of what a speaker has said by clapping or booing. The Board appreciates the public's input and will listen attentively, consider each comment, and usually will not respond, enter into debate, or answer questions during comments on agenda items or during the public comments section.

PUBLIC INPUT INSTRUCTIONS:
1. Before you begin speaking, please provide any handouts to the Agency Clerk.
2. Please identify yourself only by your full name for the record.
3. You have no more than three minutes to speak. Please stop speaking when the bell rings.
4. Florida Law requires all citizens to conduct themselves in an orderly fashion at public meetings.
5. **WARNING:** Any individual who interferes with the expeditious or orderly process of a School Board meeting, will be subject to removal from the meeting pursuant to Section 1001.372(3) Florida

Statutes at the discretion of the Chair. Orderly fashion is deemed as, at a minimum (1) no profanity (2) no vulgar language (3) no discourteous, disrespectful, or disparaging conduct.

5. ADJOURNMENT

AGENDA ITEM NO. 2.1

School Board of Manatee County
July 21, 2022 - School Board Special Meeting

Title
Agenda Amendments - *added July 20, 2022*

Executive Summary
The Chair finds good cause to amend the agenda to include:

Agenda amended on Wednesday, July 20, 2022, to **update** attachments to New Business item*, Approval to Advertise a Notice of Public Hearing to Adopt Tentative Millages and Tentative Budget for Fiscal Year 2022-2023.*

Contact
Submitting Department: School Board
Initiated By: Chair Golden

AGENDA ITEM NO. 3.1

School Board of Manatee County
July 21, 2022 - School Board Special Meeting
Action Item

Title
Approval to Advertise a Notice of Public Hearing to Adopt Tentative Millages and Tentative Budget for Fiscal Year 2022-2023 - *revised July 20, 2022*

Executive Summary
Florida Statute 200.065, the Truth-in-Millage or "TRIM" statute, requires that the Board publish specific advertisements to notify the public of the Board's intent to hold a Public Hearing to adopt the tentative millages and tentative budget for fiscal year 2022-2023. To comply with this, the Superintendent requests Board approval to publish the required advertisements. The advertisements are scheduled to run July 22, 2022.

~~Note - Due to the mandated TRIM calendar, certain materials are unavailable at the time of this agenda's publication (July 14, 2022). This mandated calendar is incorporated into the Florida Department of Revenue's TRIM Compliance Workbook. To assist in explaining the delay in availability of information, attached are relevant excerpts from the Workbook.~~

~~Page 3 of the Workbook (see attached) provides that "No later than July 19th, the Commissioner of the Department of Education certifies the Required Local Effort (RLE) millage rate". Without the RLE, District staff cannot calculate the 2022-2023 proposed total millage, the 2022-2023 rolled-back rate, or the 2022-2023 estimated ad valorem tax collections. This information is also necessary to complete the "Budget Summary Ad", and also to determine which "Notice" to publish (see pages 33 - 36 of the Workbook, attached).~~

~~The form/format of the attached advertisements will not change; however, based on the RLE, certain amounts will be updated prior to the July 21st meeting and approval for advertising, therefore, we need to include the following notification: "Accompanying meeting materials were not available at the time of publication of the agenda and may be supplemented if such materials become available in accordance with F.S. Section 120.525."~~

The notices are attached for review.

This item aligns with the District's Strategic Plan Goal(s) which state(s):

Financial Transparency & Capital Planning | Goal 1
Maximize all district resources to enhance the learning environment and ensure financial sustainability.

Financial Transparency & Capital Planning | Goal 2
Build and maintain district facilities to provide the best quality education and services to our students, staff and community.

Recommendation
The Superintendent recommends approval to advertise a Notice of Public Hearing to Adopt Tentative Millages and Tentative Budget for Fiscal Year 2022-2023.

Financial Impact
The cost to implement this agenda item is estimated at $1,732.51 and is included in the Business Services proposed budget for 2022-2023.

Contact

Submitting Department: Deputy Superintendent of Business Services
Initiated By: Tim Bargeron

Attachments:
2022 TRIM Compliance Workbook - Pages for Boardwork
Notice of Proposed Tax Increase - updated July 20, 2022
Notice of Tax for School Capital - updated July 20, 2022
Tentative Budget Summary 22-23 for TRIM Adv - updated July 20, 2022

School District Truth in Millage Timetable and Important Dates

On June 1, the property appraiser (PA) delivers an estimate of the total assessed value of nonexempt property for the current year to the presiding officer of each taxing authority in the county. The taxing authorities use this estimate for budget planning purposes.

If the Department of Revenue (Department) has not completed a county's railroad assessment by June 1, the PA may use the prior year's values for millage certification (s. 193.085(4), F.S.).

The dates below are directory, and the PA may shorten the timeline. The PA must give written notice and coordinate any new dates with all affected taxing authorities. Taxing authorities may use the full period designated by the dates below.

Day 1 is July 1 or the date of certification, whichever is later. TRIM DATES ARE ACTUAL CALENDAR DAYS, INCLUDING WEEKENDS AND HOLIDAYS.

DAY 1	
July 1	The property appraiser certifies the taxable value in the school district's jurisdiction on ***Certification of School Taxable Value*** **(Form DR-420S)** to the school district. If required, the property appraiser will also certify ***Certification of Voted Debt Millage*** **(Form DR-420DEBT)** to the school district for completion.

DAY 19	
July 19	No later than July 19, the Commissioner of the Department of Education (DOE) certifies the Required Local Effort (RLE) millage rate to each school district. (s. 1011.62(4)(a)1.a, F.S.)

DAY 24	
July 24	Within 24 days of the certification of taxable value, the superintendent sends the budget to the school board for approval.

Notice of Proposed Tax Increase Advertisement

Advertise the ***Notice of Proposed Tax Increase*** if the current year total percent change of rolled-back rate (RBR) is greater than 0.00 (see **Form DR-420S**, line 22). Use this ad for school districts that have proposed a millage rate more than 100 percent of the rolled-back rate **and** have proposed to levy a non-voted millage more than the minimum amount required under ss. 1011.60 and 200.065(3)(c), F.S.

NOTICE OF PROPOSED TAX INCREASE

The ___*(name of School District)*__ will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy .....$_____

B. Less tax reductions due to Value Adjustment Board and other assessment changes .....$_____

C. Actual property tax levy.....$_____

This year's proposed tax levy.....$_____

A portion of the tax levy is required under state law in order for the school board to receive $ (_____) in state education grants. The required portion has (***increased or decreased***) by (_____) percent, and represents approximately (_____) 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 (***date and time***) at (***meeting place***).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

The *Notice of Proposed Tax Increase* ad must:

- Use 100 percent of tax levies
- Be a **quarter-page** size
- Have an adjacent ***Budget Summary*** and a ***Notice of Capital Outlay*** ad, if applicable
- Be published in a newspaper of general circulation in the county or its geographically limited insert
- Be advertised within 29 days of certification of taxable value
- **Not** deviate from the specified language
- **Not** be accompanied, preceded, or followed by other ads or notices that conflict with or contradict the required publications
- **Not appear in the legal or classified section of the newspaper**

Hold the hearing two to five days after the ads appear in the newspaper.

Example of *Notice of Proposed Tax Increase* Advertisement

Include 100 percent of tax levies, as in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE

The ___*(name of School District)*__ will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy .....$ 53,308,100
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....$ 608,684
C. Actual property tax levy.....$ 52,699,416

This year's proposed tax levy.....$ 54,767,317

A portion of the tax levy is required under state law in order for the school board to receive (#1) **$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven-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 (***date and time***) at (***meeting place***).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

Use the following to complete the *Notice of Proposed Tax Increase* advertisement.

Last year's property tax levy

A. Prior year proposed Required Local Effort (RLE) + Local Board Millage Rate x prior year line 4, **Form DR-420S** (prior year **Form DR-420S**, line 20).
B. Line A - line C = B
C. Current year **Form DR-420S**, line 13

This year's proposed tax levy

Current year Form **DR-420S**, line 20

(#1) The Department of Education provides this amount.
(#2) Form **DR-420S**, line 21 determines increase/decrease.
(#3) Form **DR-420S**, line 21
(#4) Form **DR-420S**, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth and stated in words

Example of *Notice of Proposed Tax Increase* Advertisement

Use this for when last year's actual levy was greater than the initially proposed levy.

NOTICE OF PROPOSED TAX INCREASE

The ___*name of School District* has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	52,699,416
B. Less tax reductions due to Value Adjustment Board and other assessment changes	$	(608,684)
C. Actual property tax levy	$	53,308,100
This year's proposed tax levy	**$**	54,767,317

A portion of the tax levy is required under state law in order for the school board to receive (#1) **$87,662,673** in state education grants.

The required portion has (#2) **increased** by (#3) **1.5** percent, and represents approximately (#4) **seven-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 (***date and time***) at (***meeting place***).

A DECISION on the proposed tax increase and the budget will be made at this hearing.

The following page lists information to complete the ***Notice of Proposed Tax Increase*** Advertisement.

Information to use to Complete the Notice of Proposed Tax Increase Advertisement

Use from last year's property tax levy:

A. Prior year proposed Required Local Effort (RLE) + Local Board Millage Rate x prior year line 4, **Form DR-420S** (prior year **Form DR-420S**, line 20).
B. Line A - line C = B
C. Current year **Form DR-420S**, line 13

Use from this year's proposed tax levy:
Current year **Form DR-420S**, line 20

(#1) The Department of Education provides this amount.

(#2) **Form DR-420S**, line 21 determines increase/decrease.

(#3) **Form DR-420S**, line 21

(#4) **Form DR-420S**, [line 16 ÷ (line 16 + line 17)], rounded to the nearest tenth

and stated in words

NOTICE OF PROPOSED TAX INCREASE

The School District of Manatee County, Florida, will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy	$ 327,031,722
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	$ (720,045)
C. Actual property tax levy	$ 327,751,767
This year's proposed tax levy	**$ 391,111,183**

A portion of the tax levy is required under state law in order for the school board to receive **$ 189,302,723** in state education grants. The required portion has **increased** by 9.60 percent, and represents approximately **five-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 **July July 26, 2022 at 5:05 p.m. in the Board Room of the School Administration Building located at 215 Manatee Avenue West, Bradenton, FL.**

A DECISION on the proposed tax increase and the budget will be made at this hearing.

FO-31320862

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School District of Manatee County, Florida, will soon consider a measure to continue to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.022 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 CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay tax will generate approximately $86,353,895 to be used for the following projects:

CONSTRUCTION AND REMODELING

ADA Compliance – All Schools | Construction and Remodeling – County wide | Facilities Project Management

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute

Safety (SREF) Requirements
Security Systems Replacement
HVAC Systems /EMS Upgrades
Computer Networking Schools/Ancillary Facilities
Maintenance County Wide
Set-up/Breakdown/Relocation of Portable Building
Routine Maintenance of Facilities
Repair Existing Equipment
Electrical and Plumbing Fixtures
Fencing
Replace Carpet/Floor Tile
Intercom System
Interior/Exterior Painting
Landscaping/Site work/Drainage/Irrigation Systems/
Outdoor Lighting
Playground Equipment/Outdoor Athletic Facilities
Windows/Doors
Roofing or Roof Replacement
Floors
Parking Lot and Walkways
System Equipment (Current Code)
Classroom Remodeling/Renovations
Support Services Renovations
Interior Finishes
Sound System Replacement

MOTOR VEHICLE PURCHASES

Purchase of Four (4) school buses
Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment; Security vehicles; and vehicles used in storing or distributing materials and equipment.

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

Furniture and Equipment | Lease-Purchase of Computer Hardware and Printers/Copiers
New Library books | New Band Uniforms
Enterprise Technology and Software, acquired via license/maintenance fees or lease agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Debt service payments on Certificates of Participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease of Portable Classrooms

PAYMENTS OF LOANS APPROVED PURSUANT TO SS 1011.14 AND 1011.15. F.S.

Section 1011 Loans

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of Hazardous Waste | Wetlands Monitoring & Improvements | Environmental/Remediation

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.

All concerned citizens are invited to a public hearing to be held on July 26, 2022 at 5:05 p.m., in the Board Room of the School Administration Building located at 215 Manatee Avenue West, Bradenton, FL.
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF MANATEE COUNTY, FLORIDA ARE 10.5 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2022-2023

PROPOSED MILLAGE LEVIES (SUBJECT TO 10-MILL CAP):				**PROPOSED MILLAGE LEVIES**	
Required Local Effort (Including Prior Period Funding)	3.2740	Discretionary Critical Needs	0.0000	**NOT SUBJECT TO 10-MILL CAP**	
Adjustment Millage		(Operating or Capital)		Operating or Capital Not to	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 years	1.0000	Exceed 2 Years	
Discretionary Operating	0.7480	(Operating)		Debt Service	0.0000
				Total Millage	**6.5220**

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	INTERNAL SERVICE FUNDS	TRUST AND AGENCY FUND	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	1,978,195	49,468,244	-		1,005,960	-	**52,452,399**
State sources	201,113,602	310,000	-		415,740	8,406,236	**210,245,578**
Local sources	305,616,188	6,172,000	50,031,000	621,259	220,000	161,001,683	**523,662,130**
TOTAL SOURCES	**508,707,985**	**55,950,244**	**50,031,000**	**621,259**	**1,641,700**	**169,407,919**	**786,360,107**
Transfers In	19,693,816	0			28,543,360		**48,237,176**
Nonrevenue Sources		0				100,000,000	**100,000,000**
Fund Balances/Reserves/Net Assets	45,705,140	9,540,364	11,525,504	856,133	11,891,064	123,885,420	**203,403,625**
TOTAL REVENUES, TRANSFERS & BALANCES	**574,106,941**	**65,490,608**	**61,556,504**	**1,477,392**	**42,076,124**	**393,293,339**	**1,138,000,908**
EXPENDITURES							
Instruction	373,632,611	18,463,615		1,412,757			**393,508,982**
Pupil Personnel Services	13,557,226	759,769		36,731			**14,353,726**
Instructional Media Services	4,722,852	0					**4,722,852**
Instructional and Curriculum Development Services	7,149,699	1,679,148					**8,828,847**
Instructional Staff Training Services	801,752	3,703,404					**4,505,156**
Instructional Technology	0	1,577					**1,577**
Board of Education	1,366,014	0					**1,366,014**
General Administration	2,871,543	544,154		50			**3,415,747**
School Administration	34,432,814	0					**34,432,814**
Facilities Acquisition and Construction	5,416,938	0				315,770,025	**321,186,963**
Fiscal Services	3,415,542	0					**3,415,542**
Food Services	0	31,731,318					**31,731,318**
Central Services	12,431,218	0	55,158,413	12,804			**67,602,436**
Pupil Transportation Services	17,993,970	40,577					**18,034,547**
Operation of Plant	41,781,882	0					**41,781,882**
Maintenance of Plant	9,383,350	0					**9,383,350**
Administrative Technology	7,928,705	0		-			**7,928,705**
Community Services	4,920,712	0					**4,920,712**
Debt Services	65,500	0			29,965,060		**30,030,560**
TOTAL EXPENDITURES	**541,872,328**	**56,923,562**	**55,158,413**	**1,462,342**	**29,965,060**	**315,770,025**	**1,001,151,731**
Transfers Out		0				48,237,176	**48,237,176**
Fund Balances/Reserves/Net Assets	32,234,613	8,567,046	6,398,090	15,050	12,111,064	29,286,138	**88,612,002**
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**574,106,941**	**65,490,608**	**61,556,504**	**1,477,392**	**42,076,124**	**393,293,339**	**1,138,000,908**