



## **District Operating Budget**

**2022-2023**

For purposes of Approving Tentative Millage Rates and Operating Budget

**BUDGET SUMMARY**

**\* THE PROPOSED OPERATING BUDGET EXPENDITURES OF TAYLOR COUNTY SCHOOL DISTRICT ARE 15.2%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
FISCAL YEAR 2022-2023**

		<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>			<u>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</u>
Required Local Effort (including Prior Period Funding Adjustment Millage)	3.1870	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Mileage Not to Exceed 4 Years (Operating)	0.2500	Debt Service	0.0000
Discretionary Capital Improvement	0.0000			<b>Total Millage</b>	<b>5.6850</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal sources	75,875	63,476					139,351
State sources	16,092,102	12,720,373		106,898			28,919,373
Local sources	8,702,845	55,800		2,827,550		3,934,266	15,520,461
<b>TOTAL SOURCES</b>	<b>24,870,822</b>	<b>12,839,649</b>	-	<b>2,934,448</b>	-	<b>3,934,266</b>	<b>44,579,185</b>
Transfers In	565,000			-		17,117	582,117
Fund Balances/Reserves/Net Assets	3,754,415	381,719		444,126		561,289	5,141,548
<b>TOTAL REVENUES, TRANSFERS &amp; FUND/BALANCES/NET POSITION</b>	<b>29,190,237</b>	<b>13,221,368</b>		<b>3,378,574</b>		<b>4,512,672</b>	<b>50,302,851</b>
<b>APPROPRIATIONS/EXPENDITURES:</b>							
Instruction	14,241,638	5,421,842					19,663,480
Pupil Personnel Services	1,297,758	1,499,413					2,797,171
Instructional Media Services	356,787						356,787
Instructional and Curriculum Development Services	257,729	301,780					559,508
Instructional Staff Training Services	233,580	490,429					724,009
Instruction Related Technology	258,392	21,962					280,353
School Board	543,508	14,316				4,512,672	5,070,496
General Administration	347,304	332,016					679,320
School Administration	2,034,724						2,034,724
Facilities Acquisition and Construction		2,527,620		1,563,562			4,091,182
Fiscal Services	353,151						353,151
Food Services		1,808,334					1,808,334
Central Services	344,301						344,301
Pupil Transportation Services	2,020,288	558,630		515,920			3,094,838
Operation of Plant	3,463,853	1,224					3,465,077
Maintenance of Plant	325,044			470,699			795,743
Administrative Technology Services	383,471						383,471
Community Services	160,186						160,186
Debt Services				59,480			59,480
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>	<b>26,621,712</b>	<b>12,977,566</b>	-	<b>2,609,661</b>	-	<b>4,512,672</b>	<b>46,721,611</b>
Transfers Out		17,117		565,000		-	582,117
Fund/Balances/Net Position	2,568,525	226,685		203,913		(0)	2,999,123
<b>TOTAL TRANSFERS, AND FUND/BALANCES/NET POSITION</b>	<b>29,190,237</b>	<b>13,221,368</b>	-	<b>3,378,574</b>	-	<b>4,512,672</b>	<b>50,302,851</b>

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

# NOTICE OF PROPOSED TAX INCREASE

The District School Board of Taylor County will soon consider a measure to increase its property tax levy.

**Last year's property tax levy:**

A. Initially proposed tax levy.....	\$	<u>10,841,123</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>6,363</u>
C. Actual property tax levy.....	\$	<u>10,834,760</u>

**This year's proposed tax levy.....** \$ 11,146,349

A portion of the tax levy is required under state law in order for the school board to receive \$ **15,160,839** in state education grants.

The required portion has **decreased** by **3.14** 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 to be held on July 26, 2022 at 5:45 pm, in the School Board Meeting Room, located at the Alton H. Wentworth Administrative Complex, 318 North Clark Street, Perry, Florida 32347.

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

# **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

The District School Board of Taylor County will soon consider a measure to continue to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 4.185 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 \$2,823,350 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

District-wide

### **MAINTENANCE, RENOVATION, AND REPAIR**

District-wide Maintenance, Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute.

### **MOTOR VEHICLE PURCHASES**

Purchase of up to two (2) School Buses and one (1) maintenance vehicle.  
Lease purchase payments of two (2) school buses.

### **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 of Furniture, Equipment and School Technology – District-wide  
Enterprise resource software acquired via license/maintenance fees or lease agreements.

### **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 5:45 pm, in the School Board Meeting Room, located at the Alton H. Wentworth Administrative Complex, 318 North Clark Street, Perry, Florida 32347.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

SCHOOL CERTIFICATION OF TAXABLE VALUE					
Select Year	2022	7202 TAYLOR CO SCHOOL DIST			
Current Year Taxable Value of Real Property for Operating Purposes				(1)	\$ 1,186,023,231
Current Yr Taxable Value of Personal Property for Operating Purposes				(2)	\$ 772,288,397
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3)	\$ 2,347,761
Current Yr Gross T V for Operating Purposes (In. 1 + In. 2 + In. 3)				(4)	\$ 1,960,659,389
Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)				(5)	\$ 20,682,598
Current Year Adjusted Taxable Value (In. 4 - In. 5)				(6)	\$ 1,939,976,791
Prior Year FINAL Gross Taxable Value				(7)	\$ 1,782,032,921
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 DEBT for each voted debt.) Indicate number of voted debt.				(8)	0
Prior Year State Law Millage Levy (sum of previous year's RLE and prior period adjustment)				(9)	3.5820
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10)	2.4980
Prior Year State Law Proceeds (In. 7 x In. 9) / 1000				(11)	\$ 6,383,242
Prior Year Local Board Proceeds (In. 7 x In. 10) / 1000				(12)	\$ 4,451,518
Prior Yr Total State Law & Local Board Proceeds (In. 11 + In. 12)				(13)	\$ 10,834,760
Current Year State Law Rolled-Back Rate (In. 11 ÷ In. 6) x 1000				(14)	3.2904
Current Yr Local Board Rolled-Back Rate (In. 12 ÷ In. 6) x 1000				(15)	2.2946
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16)	3.1870
Capital Outlay :	Discretionary Operating:	Discretionary Capital Improvement :	Use only with instructions from the Department of Revenue	Additional Voted Millage :	
1.5000	0.7480	0.0000		0.2500	
Current Year Proposed Local Board Millage Rate				(17)	2.4980
Current Yr State Law Proceeds (In. 4 x In. 16) / 1000				(18)	\$ 6,248,621
Current Year Local Board Proceeds (In. 4 x In. 17) / 1000				(19)	\$ 4,897,727
Current Yr Total State Law & Local Board Proceeds (In. 18 + In. 19)				(20)	\$ 11,146,349
Current Yr Prop State Law Rate as % Change of State Law RBR ((In. 16 / In. 14) - 1) x 100				(21)	-3.14
Current Year Total Proposed Rate as % Change of RBR ((In. 16 + In. 17) ÷ (In. 14 + In. 15) - 1) x 100				(22)	1.79
<b>RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage</b>					<b>4.1850</b>
	<b>Millage</b>	<b>Line 4</b>		<b>96% Proceeds</b>	
		<b>Minimum \$ amount to be used for budget and ESE 524</b>			
State Law (RLE)	3.1870	\$ 1,960,659,389		\$	5,998,677
Capital Outlay	1.5000	\$ 1,960,659,389		\$	2,823,350
Discretionary Operating	0.7480	\$ 1,960,659,389		\$	1,407,910
Discretionary Capital Improvement	0.0000	\$ 1,960,659,389		\$	-
Additional Voted Millage	0.2500	\$ 1,960,659,389		\$	470,558
<b>Total</b>	<b>5.6850</b>			\$	<b>10,700,495</b>