



## **District Operating Budget**

**2021-2022**

For purposes of Approving Tentative Millage Rates and Operating Budget

**BUDGET SUMMARY**

\* THE PROPOSED OPERATING BUDGET EXPENDITURES OF TAYLOR COUNTY SCHOOL DISTRICT ARE .96%  
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.  
FISCAL YEAR 2021-2022

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort	3.5820	Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs (Operating or Capital)	0.0000		
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.2500	<b>Total Millage</b>	<b>6.080</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal sources	62,350	907,015					<b>969,365</b>
State sources	15,740,105	5,912,452		104,416			<b>21,756,973</b>
Local sources	8,524,693	32,725		2,567,982		3,590,839	<b>14,716,239</b>
<b>TOTAL SOURCES</b>	<b>\$24,327,149</b>	<b>\$6,852,191</b>	<b>\$0</b>	<b>\$2,672,398</b>	<b>\$0</b>	<b>\$3,590,839</b>	<b>\$37,442,577</b>
Transfers In	500,000			0			<b>500,000</b>
Fund Balances/Reserves/Net Assets	4,273,488	415,302		353,073		675,242	<b>5,717,104</b>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$29,100,636</b>	<b>\$7,267,493</b>		<b>\$3,025,471</b>		<b>\$4,266,081</b>	<b>\$43,659,681</b>
<b>EXPENDITURES</b>							
Instruction	14,617,817	3,286,698					<b>17,904,514</b>
Pupil Personnel Services	1,397,231	269,546					<b>1,666,777</b>
Instructional Media Services	345,887	0					<b>345,887</b>
Instructional and Curriculum Development Services	405,445	490,168					<b>895,613</b>
Instructional Staff Training Services	190,350	574,404					<b>764,754</b>
Instruction Related Technology	238,844	5,178					<b>244,022</b>
School Board	347,431	68,446				3,517,822	<b>3,933,699</b>
General Administration	400,194	138,270					<b>538,464</b>
School Administration	1,838,528						<b>1,838,528</b>
Facilities Acquisition and Construction	2,709	254,502		1,431,592			<b>1,688,803</b>
Fiscal Services	342,125						<b>342,125</b>
Food Services	1,556	1,572,268					<b>1,573,823</b>
Central Services	161,957	2,100					<b>164,057</b>
Pupil Transportation Services	1,388,042	55,210		275,000			<b>1,718,252</b>
Operation of Plant	3,639,303	110					<b>3,639,413</b>
Maintenance of Plant	227,442			444,854			<b>672,295</b>
Administrative Technology Services	338,454						<b>338,454</b>
Community Services	139,299	322,834					<b>462,133</b>
Debt Services	1,029			59,480			<b>60,509</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,023,640</b>	<b>\$7,039,734</b>	<b>\$0</b>	<b>\$2,210,925</b>	<b>\$0</b>	<b>\$3,517,822</b>	<b>\$38,792,122</b>
Transfers Out				500,000		0	<b>500,000</b>
Fund Balances/Reserves/Net Assets	3,076,995.84	227,759		314,546		748,259	<b>4,367,559</b>
<b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$29,100,636</b>	<b>\$7,267,493</b>	<b>\$0</b>	<b>\$3,025,471</b>	<b>\$0</b>	<b>\$4,266,081</b>	<b>\$43,659,681</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>9,982,862</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>105,527</u>
C. Actual property tax levy.....	\$	<u>10,088,489</u>

**This year's proposed tax levy.....** \$ 10,841,123

A portion of the tax levy is required under state law in order for the school board to receive \$ **13,900,255** in state education grants.

The required portion has **increased** by **5.73** 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 to be held on July 27, 2021 at 5:30 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 4.58 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 \$2,567,634 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 three (3) School Buses and one (1) maintenance vehicle

### **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.

### **PAYMENTS FOR THE LEASING OF SCHOOL BUSES.**

Lease purchase payments of 2 school buses.

### **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 27, 2021 at 5:30 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	2021	7202 TAYLOR CO SCHOOL DIST			
Current Year Taxable Value of Real Property for Operating Purposes				(1)	\$ 1,032,349,575
Current Yr Taxable Value of Personal Property for Operating Purposes				(2)	\$ 740,885,027
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3)	\$ 9,844,790
Current Yr Gross T V for Operating Purposes (ln. 1 + ln. 2 + ln. 3)				(4)	\$ 1,783,079,392
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)	\$ 14,445,887
Current Year Adjusted Taxable Value (ln. 4 - ln. 5)				(6)	\$ 1,768,633,505
Prior Year FINAL Gross Taxable Value				(7)	\$ 1,639,871,442
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)	3.6540
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10)	2.4980
Prior Year State Law Proceeds (ln. 7 x ln. 9) / 1000				(11)	\$ 5,992,090
Prior Year Local Board Proceeds (ln. 7 x ln. 10) / 1000				(12)	\$ 4,096,399
Prior Yr Total State Law & Local Board Proceeds (ln. 11 + ln. 12)				(13)	\$ 10,088,489
Current Year State Law Rolled-Back Rate (ln. 11 ÷ ln. 6) x 1000				(14)	3.3880
Current Yr Local Board Rolled-Back Rate (ln. 12 ÷ ln. 6) x 1000				(15)	2.3161
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16)	3.5820
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 (ln. 4 x ln. 16) / 1000				(18)	\$ 6,386,990
Current Year Local Board Proceeds (ln. 4 x ln. 17) / 1000				(19)	\$ 4,454,132
Current Yr Total State Law & Local Board Proceeds (ln. 18 + ln. 19)				(20)	\$ 10,841,123
Current Yr Prop State Law Rate as % Change of State Law RBR ((ln. 16 / ln. 14) - 1) x 100				(21)	5.73
Current Year Total Proposed Rate as % Change of RBR ((ln. 16 + ln. 17) ÷ (ln. 14 + ln. 15) - 1) x 100				(22)	6.59
<b>RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage</b>					<b>4.5800</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)	3.5820	\$ 1,783,079,392		\$ 6,131,511	
Capital Outlay	1.5000	\$ 1,783,079,392		\$ 2,567,634	
Discretionary Operating	0.7480	\$ 1,783,079,392		\$ 1,280,394	
Discretionary Capital Improvement	0.0000	\$ 1,783,079,392		\$ -	
Additional Voted Millage	0.2500	\$ 1,783,079,392		\$ 427,939	
Total	6.0800			\$ 10,407,478	