

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy.....	\$ <u>6,618,716</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ <u>(1,483)</u>
C. Actual property tax levy.....	\$ <u>6,620,199</u>

This year's proposed tax levy..... \$ 7,271,700

A portion of the tax levy is required under state law in order for the school board to receive **\$23,268,622** in state education grants. The required portion has **increased by 6.6 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 on the tax increase to be held on **July 31, 2023 at 5:05 pm** at the **Washington County School District Board Room, 750 Sinclair Street, Chipley, FL.**

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

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF WASHINGTON COUNTY ARE 29.3%
GREATER THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
Fiscal Year 2023-2024

PROPOSED MILLAGE LEVY:

Required Local Effort	3.229	Basic Discretionary Operating	0.748	Debt Service	0.000
Basic Discretionary Capital Outlay	1.150	Discretionary Critical Needs (Operating)	0.000		
Additional Discretionary Capital Outlay	0.000	Additional Discretionary (Statutory, Voted)	0.000	Total Millage	5.127

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUNDS	TOTAL ALL FUNDS
Federal Sources	261,523	13,084,589				4,441,929	17,788,041
State Sources	26,510,029	26,000		112,750		219,613	26,868,392
Local Sources	6,923,167	81,000		3,097,819		49,194,160	59,296,146
TOTAL SOURCES	33,694,719	13,191,589	0	3,210,569	0	53,855,702	103,952,579
Transfers in	500,000					75,000	575,000
Fund Balances/Net Position (July 1, 2023)	12,176,570	742,100		3,990,306		15,598,912	32,507,888
TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION	46,371,289	13,933,689	0	7,200,875	0	69,529,614	137,035,467
APPROPRIATIONS/EXPENDITURES:							
Instruction	22,494,286	2,780,821				252,143	25,527,250
Pupil Personnel Service	2,115,751	454,545				483,258	3,053,554
Instructional Media Services	588,931						588,931
Instruction & Curriculum Services	976,214	169,740				267,718	1,413,672
Instructional Staff Training	56,198	90,820				2,794,328	2,941,346
Instruction Related Technology	478,023						478,023
Board of Education	535,674						535,674
General Administration	455,119	469,925				175,507	1,100,551
School Administration	2,546,924	51,448					2,598,372
Facilities Acquisition & Construction	109,435	6,605,913		5,077,161			11,792,509
Fiscal Services	681,273						681,273
Food Service		2,644,703					2,644,703
Central Services	315,352	45,373				51,945,248	52,305,973
Pupil Transportation Services	2,686,139	117,430		286,000		7,500	3,097,069
Operation of Plant	3,923,037	42,584					3,965,621
Maintenance of Plant	768,622	50,629				5,000	824,251
Administrative Technology Services	267,347						267,347
Community Services	449,072	30,277					479,349
TOTAL APPROPRIATIONS/EXPENDITURES	39,447,397	13,554,208	0	5,363,161	0	55,930,702	114,295,468
Transfers Out	75,000			500,000			575,000
Fund Balances/Net Position (June 30, 2024)	6,848,892	379,481		1,337,714		13,598,912	22,164,999
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION	\$46,371,289	\$13,933,689	\$0	\$7,200,875	\$0	\$69,529,614	\$137,035,467

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 Tax for School Capital Outlay

The Washington County School District will soon consider a measure to continue to impose a 1.150 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.977 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 **\$1,565,819** to be used for the following projects:

CONSTRUCTION AND REMODELING

- Pre-K Centers
- Chipley High School/Roulhac Middle School cafeteria expansion
- Vernon bus barn
- Secure lobbies and perimeters for all schools

MAINTENANCE, RENOVATION, AND REPAIR

- Maintenance of various school and district plants
- ADA compliance at district facilities
- Historic Chipley High School renovations
- Outdoor lighting
- Air conditioning systems
- Fire alarm systems
- School safety/security systems

MOTOR VEHICLE PURCHASES

- Purchase of 4 school buses
- Purchase of white fleet

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 school furniture and equipment for new Pre-K center
- Lease-purchase of new computers
- Upgrade technology infrastructure
- Enterprise resource software acquired via license/maintenance fees or lease agreements

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

- Removal of hazardous waste

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

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

- Leasing of portable classrooms

PAYMENT OF SALARIES AND BENEFITS

- Salaries and benefits for school bus drivers

All concerned citizens are invited to a public hearing to be held on July 31, 2023, at 5:05 PM in the Washington County School District Board Meeting Room, 750 Sinclair Street, Chipley, FL. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.