

**AGENDA**  
**THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY**  
**SPECIAL MEETING**

Tuesday, July 22, 2014

6:00 p.m.

Administrative Complex, School Board Meeting Room, 318 North Clark Street

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Agenda Items

2 - OPENING MEETING ITEMS -

2.01 - Roll Call

2.02 - Prayer and Pledge

2.03 - Adoption of Agenda

16 - BUDGET -

16.01 - Approval of Tentative Budget Advertising Purposes

1.) Approval of Tentative Millage Rate for Advertising Purposes for the  
2014-2015 Budget

2.) Approval of the Tentative Budget for Advertising Purposes for the  
2014-2015 Budget

40 - ADJOURNMENT -

40.01 - Adjournment Time

\*\*\*All members of the public are advised that this is not the time to discuss personnel matters, or specific allegations against a staff member or student. The Board cannot discuss such matters in a public forum and it is the responsibility of the Superintendent to bring such matters to the Board's attention at the appropriate time and place."  
"Please limit your comments to ten minutes as required by School Board Policy."

\*\*\*Notice is hereby given pursuant to F.S. 286.0105, that any person deciding to appeal any decision of the District School Board of Taylor County with respect to any matter considered at the meeting will need a record of the meeting and may need to insure that verbatim record of the proceedings is made; which record includes the testimony and evidence upon which the appeals is to be based."



## **District Operating Budget**

**2014-2015**

For purposes of Advertising Tentative Millage Rates and Operating Budget

**BUDGET SUMMARY**

\* THE PROPOSED OPERATING BUDGET EXPENDITURES OF TAYLOR COUNTY SCHOOL DISTRICT ARE 6.09%

MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

FISCAL YEAR 2014-15

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

Required Local Effort	5.1750	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>7.6730</b>

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal sources	59,400	634,742					<b>694,142</b>
State sources	13,293,926	4,447,650		166,369			<b>17,907,945</b>
Local sources	8,449,739	257,127		1,905,268		2,523,100	<b>13,135,234</b>
<b>TOTAL SOURCES</b>	<b>\$21,803,065</b>	<b>\$5,339,520</b>	<b>\$0</b>	<b>\$2,071,637</b>	<b>\$0</b>	<b>\$2,523,100</b>	<b>\$31,737,322</b>
Transfers In	250,000						<b>250,000</b>
Fund Balances/Reserves/Net Assets	3,777,600	399,048		3,687,377		314,115	<b>8,178,140</b>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$25,830,665</b>	<b>\$5,738,568</b>	<b>\$0</b>	<b>\$5,759,014</b>	<b>\$0</b>	<b>\$2,837,215</b>	<b>\$40,165,461</b>
<b>EXPENDITURES</b>							
Instruction	13,341,336	1,882,497					<b>15,223,833</b>
Pupil Personnel Services	1,402,672	436,747					<b>1,839,419</b>
Instructional Media Services	253,371						<b>253,371</b>
Instructional and Curriculum Development Services	683,557	670,154					<b>1,353,711</b>
Instructional Staff Training Services	49,680	188,398					<b>238,078</b>
Instruction Related Technology	244,093	11,088		30,000			<b>285,181</b>
School Board	250,216						<b>250,216</b>
General Administration	292,651	193,985				2,781,932	<b>3,268,567</b>
School Administration	1,744,893	85,081					<b>1,829,974</b>
Facilities Acquisition and Construction	4,000			3,100,648			<b>3,104,648</b>
Fiscal Services	515,079						<b>515,079</b>
Food Services	9,236	1,719,152					<b>1,728,389</b>
Central Services	536,953	18,121					<b>555,074</b>
Pupil Transportation Services	1,449,732	115,366		1,359,880			<b>2,924,979</b>
Operation of Plant	2,368,591	60,441					<b>2,429,032</b>
Maintenance of Plant	259,558	349		633,706			<b>893,613</b>
Administrative Technology Services	376,135						<b>376,135</b>
Community Services	207,941	8,352					<b>216,293</b>
Debt Services							<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,989,695</b>	<b>\$5,389,731</b>	<b>\$0</b>	<b>\$5,124,234</b>	<b>\$0</b>	<b>\$2,781,932</b>	<b>\$37,285,592</b>
Transfers Out				250,000			<b>250,000</b>
Fund Balances/Reserves/Net Assets	1,590,969.65	348,837	0	384,780	0	55,284	<b>2,379,870</b>
<b>TOTAL APPROPRIATED EXPENDITURES</b>							
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$25,580,665</b>	<b>\$5,738,568</b>	<b>\$0</b>	<b>\$5,759,014</b>	<b>\$0</b>	<b>\$2,837,215</b>	<b>\$39,915,461</b>

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

SCHOOL CERTIFICATION OF TAXABLE VALUE				
2013	Select School District			
Current Year Taxable Value of Real Property for Operating Purposes				(1) \$ 807,519,541
Current Yr Taxable Value of Personal Property for Operating Purposes				(2) \$ 501,861,006
Current Yr T V of Centrally Assessed Property for Operating Purposes				(3) \$ 1,846,927
Current Yr Gross T V for Operating Purposes (In. 1 + In. 2 + In. 3)				(4) \$ 1,311,227,474
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) \$ 7,795,966
Current Year Adjusted Taxable Value (In. 4 - In. 5)				(6) \$ 1,303,431,508
Prior Year FINAL Gross Taxable Value				(7) \$ 1,287,572,506
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) 5.0150
Prior Year Local Board Millage Levy (All Discretionary Millages)				(10) 2.4980
Prior Year State Law Proceeds (In. 7 x In. 9) / 1000				(11) \$ 6,457,176
Prior Year Local Board Proceeds (In. 7 x In. 10) / 1000				(12) \$ 3,216,356
Prior Yr Total State Law & Local Board Proceeds (In. 11 + In. 12)				(13) \$ 9,673,532
Current Year State Law Rolled-Back Rate (In. 11 ÷ In. 6) x 1000				(14) 4.9540
Current Yr Local Board Rolled-Back Rate (In. 12 ÷ In. 6) x 1000				(15) 2.4676
Current Yr Proposed State Law Millage Rate (sum of RLE and prior period adjustment)				(16) 5.1750
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) \$ 6,785,602
Current Year Local Board Proceeds (In. 4 x In. 17) / 1000				(19) \$ 3,275,446
Current Yr Total State Law & Local Board Proceeds (In. 18 + In. 19)				(20) \$ 10,061,048
Current Yr Prop State Law Rate as % Change of State Law RBR ((In. 16 / In. 14) - 1) x 100				(21) 4.46
Current Year Total Proposed Rate as % Change of RBR ((In. 16 + In. 17) ÷ (In. 14 + In. 15) - 1) x 100				(22) 3.39
RLE + Discretionary Operating + Disc. Capital Impv + Additional Voted Millage				6.1730
	Millage	Line 4		96% Proceeds
		Minimum \$ amount to be used for budget and ESE 524		
State Law (RLE)	5.1750	\$ 1,311,227,474	\$	6,514,178
Capital Outlay	1.5000	\$ 1,311,227,474	\$	1,888,168
Discretionary Operating	0.7480	\$ 1,311,227,474	\$	941,566
Discretionary Capital Improvement	0.0000	\$ 1,311,227,474	\$	-
Additional Voted Millage	0.2500	\$ 1,311,227,474	\$	314,695
Total	7.6730		\$	9,658,606

## **NOTICE OF BUDGET HEARING**

The Taylor County School Board will soon consider a budget for fiscal year 2014-15. A budget hearing to make a DECISION on the BUDGET and TAXES will be held on

Tuesday, July 29, 2014, at 6:00 pm

at

The School Board Meeting Room  
Alton H. Wentworth Administrative Complex  
318 North Clark Street, Perry, Florida 32347

# **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 6.173 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$1,888,168.00 to be used for the following projects:

## **CONSTRUCTION AND REMODELING**

District-wide

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

District-wide Maintenance

## **MOTOR VEHICLE PURCHASES**

Purchase of up to four (8) School Buses and one maintenance vehicle

## **NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.**

Purchase of Furniture, Equipment and School Technology – District-wide, including enterprise technology

## **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

All concerned citizens are invited to a public hearing to be held on July 29, 2014 at 6:00 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.

# 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>9,618,154</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>(55,378)</u>
C. Actual property tax levy.....	\$	<u>9,673,532</u>

**This year's proposed tax levy.....** \$ 10,061,048

A portion of the tax levy is required under state law in order for the school board to receive \$ **11,433,339** in state education grants.

The required portion has **increased** by **4.46** percent, and represents approximately **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 to be held on July 29, 2014 at 6:00 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.