# 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..... | $ **7,271,700** |
| B. | Less tax reductions due to Value Adjustment Board and other assessment changes..... | $ **(4,599)** |
| C. | Actual property tax levy..... | $ **7,267,101** |

**This year's proposed tax levy**..... $ **7,762,648**

A portion of the tax levy is required under state law in order for the school board to receive **$23,922,895** in state education grants. The required portion has **increased** by **3.9** 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 29, 2024** 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 2.5% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

**Fiscal Year 2024-2025**

**PROPOSED MILLAGE LEVY:**

| | | | | | |
|---|---|---|---|---|---|
| Required Local Effort | 3.098 | Basic Discretionary Operating | 0.748 | Debt Service | 0.000 |
| Basic Discretionary Capital Outlay | 1.100 | Discretionary Critical Needs (Operating) | 0.000 | | |
| Additional Discretionary Capital Outlay | 0.000 | Additional Discretionary (Statutory, Voted) | 0.000 | Total Millage | **4.946** |

| ESTIMATED REVENUES: | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUNDS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|
| Federal Sources | 323,900 | 6,055,375 | | | | 2,752,185 | 9,131,460 |
| State Sources | 28,377,299 | 27,000 | | 112,900 | | 492,974 | 29,010,173 |
| Local Sources | 7,346,156 | 1,637,578 | | 3,276,438 | | 47,231,020 | 59,491,192 |
| **TOTAL SOURCES** | **36,047,355** | **7,719,953** | **0** | **3,389,338** | **0** | **50,476,179** | **97,632,825** |
| Transfers in | 484,877 | | | | | 600,000 | 1,084,877 |
| Fund Balances/Net Position (July 1, 2024) | 12,637,049 | 1,725,222 | | 3,555,867 | | 17,528,540 | 35,446,678 |
| **TOTAL REVENUES, TRANSFERS,AND FUND BALANCES/NET POSITION** | **49,169,281** | **9,445,175** | **0** | **6,945,205** | **0** | **68,604,719** | **134,164,380** |
| **APPROPRIATIONS/EXPENDITURES:** | | | | | | | |
| Instruction | 25,809,000 | 1,324,577 | | | | 46,799 | 27,180,376 |
| Pupil Personnel Service | 1,866,164 | 34,961 | | | | 638,361 | 2,539,486 |
| Instructional Media Services | 588,360 | | | | | | 588,360 |
| Instruction & Curriculum Services | 993,952 | 127,162 | | | | 109,754 | 1,230,868 |
| Instructional Staff Training | 75,137 | 139,706 | | | | 1,880,133 | 2,094,976 |
| Instruction Related Technology | 439,867 | | | | | | 439,867 |
| Board of Education | 611,089 | | | | | | 611,089 |
| General Administration | 430,606 | 49,783 | | | | 116,649 | 597,038 |
| School Administration | 2,711,201 | | | | | | 2,711,201 |
| Facilities Acquisition & Construction | 361,634 | 1,506,986 | | 4,628,202 | | | 6,496,822 |
| Fiscal Services | 832,211 | | | | | | 832,211 |
| Food Service | | 2,758,480 | | | | | 2,758,480 |
| Central Services | 357,627 | 705 | | | | 53,680,075 | 54,038,407 |
| Pupil Transportation Services | 2,795,471 | 32,812 | | 540,000 | | 6,600 | 3,374,883 |
| Operation of Plant | 3,930,680 | | | | | | 3,930,680 |
| Maintenance of Plant | 874,637 | 3,719 | | | | 5,000 | 883,356 |
| Administrative Technology Services | 297,857 | | | | | | 297,857 |
| Community Services | 720,756 | 1,488,698 | | | | | 2,209,454 |
| **TOTAL APPROPRIATIONS/EXPENDITURES** | **43,696,249** | **7,467,589** | **0** | **5,168,202** | **0** | **56,483,371** | **112,815,411** |
| Transfers Out | | 600,000 | | 484,877 | | | 1,084,877 |
| Fund Balances/Net Position (June 30, 2025) | 5,473,032 | 1,377,586 | | 1,292,126 | | 12,121,348 | 20,264,092 |
| **TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCES/NET POSITION** | **$49,169,281** | **$9,445,175** | **$0** | **$6,945,205** | **$0** | **$68,604,719** | **$134,164,380** |

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 1.100 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 3.846 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 **$1,657,371** to be used for the following projects:

**CONSTRUCTION AND REMODELING**
- Pre-K Centers
- 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 furniture and equipment for district cost centers
- 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 29, 2024, 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.