



*INDEPENDENT SCHOOL
DISTRICT NO. 192
Proposed Levy Certification-
Taxes Payable 2010
Update*

September 28, 2009



TAX LEVY CALENDAR

- ❖ July District Input –Enrollment, H / Safety Proj,
- ❖ August Set Dates and Location of Levy Hearings
- ❖ September Certify Proposed Levy (1)
- ❖ November County Mails Levy Notices
- ❖ December Certify Final Tax Levy

Fall 09 Levy Provides Funding For School Year 2010-11

- ❖ (1) Except for new voter approved tax levies, the final levy cannot exceed the proposed levy certified in September



AUTHORITY FOR SCHOOL LEVIES

❖ A School District Tax Levy Is Usually Determined By:

– STATE FUNDING FORMULA
(which includes state aid)

– OR

– VOTER APPROVED
(debt service / excess operating)



Preliminary - LEVY CERTIFICATION

<u>Levy Desc.</u>	<u>Tax Pay 2010</u>	<u>Tax Pay 2009</u>	<u>\$ Increase</u>	<u>% Increase</u>
General Fund	6,530,916.08	6,776,686.10	-245,770.02	-3.63
Community Service	410,451.18	385,483.72	24,967.46	6.48
Debt Service	13,960,852.18	13,364,028.18	596,824.00	4.47
<u>Total</u>	<u>20,902,219.49</u>	<u>20,526,198.00</u>	<u>376,021.49</u>	<u>1.83</u>



GENERAL FUND

<u>General Fund Programs</u>	<u>Levy Category</u>	<u>Tax Pay 2010</u>	<u>Tax Pay 2009</u>	<u>\$ Increase</u>
Operating Ref.	Voter Approved	3,554,924.33	3,475,484.02	79,440.31
Equity / Trans	State FF	720,378.44	795,637.34	-75,258.90
Alt Teach Comp	State FF	463,773.46	480,495.98	-16,722.52
Safe Schools	State FF	262,550.21	248,303.65	14,246.56
Operating Capital-Maint.	State FF	898,257.52	886,889.31	11,368.21
Health / Safety	Req. Exp	186,441.76	480,031.73	-293,589.97
Building Lease	Prog. Exp	327,693.83	299,193.66	28,500.17
Career Tech.	Prog. Exp	98,792.05	101,150.41	-2,358.36
Re-employment	Prog. Exp	18,104.48	9,500.00	8,604.48
TOTAL		6,530,916.08	6,776,686.10	-245,770.02

Community Service fund

<u>Community Educ. Fund Programs</u>	<u>Levy Category</u>	<u>Tax Pay 2010</u>	<u>Tax Pay 2009</u>	<u>\$ Increase</u>
Basic C. E.	State FF	206,447.35	170,869.49	35,577.86
ECFE	State FF	115,302.73	120,784.14	-5,481.41
Home Visiting	Prog. Exp	4,576.00	4,712.00	-136.00
Disabled Adults	Prog. Exp	1,198.00	1,198.00	.00
School Age Care	Prog. Exp	82,927.10	87,920.09	-4,992.99
TOTAL		410,451.18	385,483.72	24,967.46



Debt Service fund

<u>Debt Service Fund</u>	<u>Levy Category</u>	<u>Tax Pay 2010</u>	<u>Tax Pay 2009</u>	<u>\$ Increase</u>
Debt Service-Principal and Interest –Bonded Debt	Voter Approved	13,590,686.23	12,992,406.18	598,280.05
OPEB-(Other Post Empl. Benefits)	Prog. Exp	370,165.95	371,622.00	-1,456.05
TOTAL		13,960,852.18	13,364,028.18	596,824.00

OPEB funds provide expenditure relief to the General Fund –These funds have allowed us to provide additional classroom support impacting class size.



ISD#192 Tax Rate Comparison

Net Tax Capacity-

Pay 2009	49.24%
----------	--------

Pay 2010	53.49%
----------	--------

Market Value Rate-

Pay 2009	.13660%
----------	---------

Pay 2010	.14617%
----------	---------



ISD#192 Tax Rate

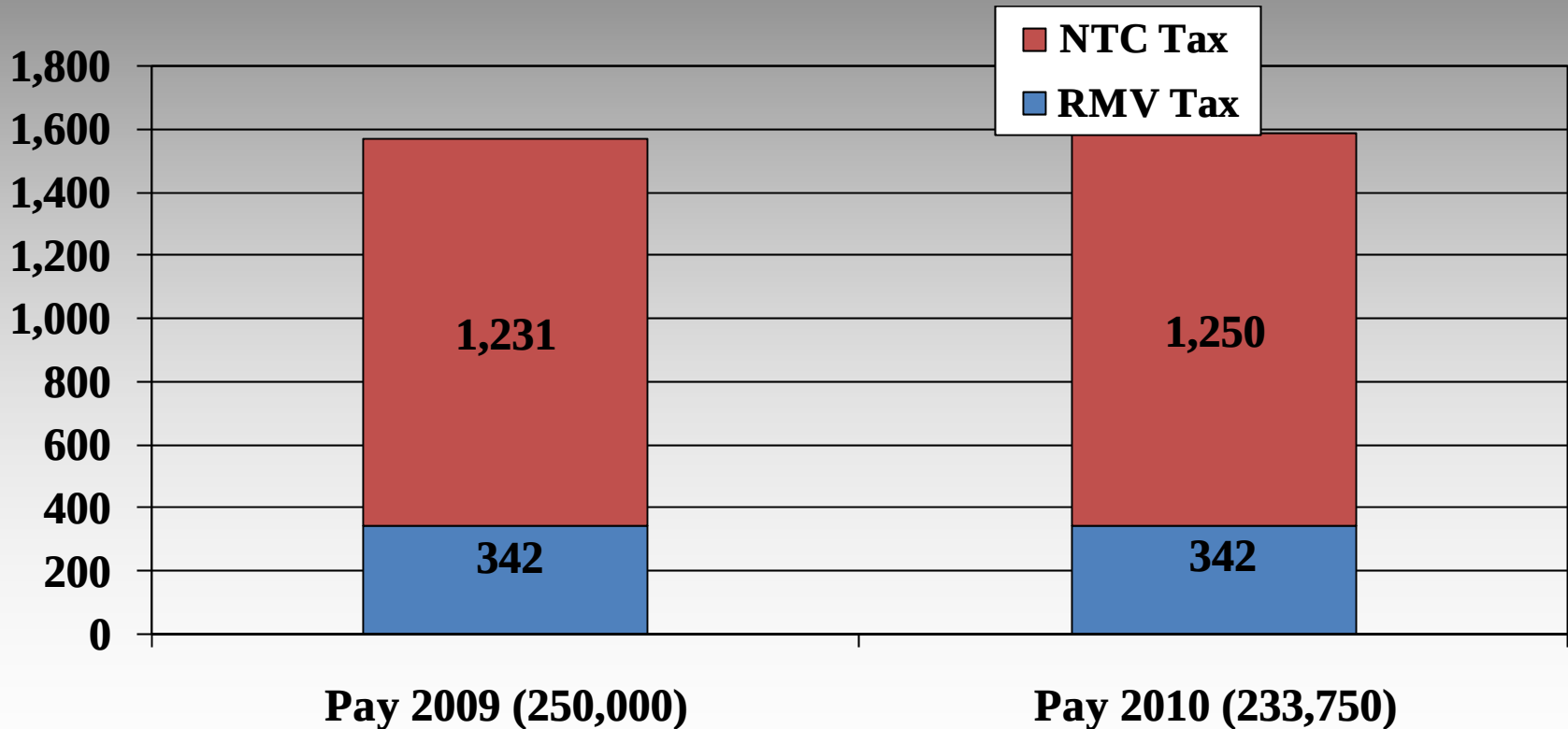
Tax Capacity and Market Value Tax Rate changes are influenced more by the downturn in the housing market than by School District 1.83% levy increase-

	Pay 2010	Pay 2009
Tax Capacity	29,040,520	30,935,669
Market Value	2,549,034,750	2,759,418,725



ISD# 192 Levy-2yr comparison *Residential Property -250,000*

School District Only





Health and Safety Program

- ❖ Health and Safety levy provides resources for approved expenditures made for Environmental Health and Safety Management.
- ❖ Expenditures are typically made for compliance with state statutes and rules of the Departments of Health, Labor and Industry, and Public Safety.



Health and Safety Program

❖ Cumulative Levy dating to 1985

Levy for taxes payable in 2010 includes MDE approved projects for FY11 with an estimated project cost. Future levies are adjusted to reflect actual expenditures.

FY11 approved projects	166,700.00	est.
Prior year adjustments	19,741.76	



Health and Safety Program

MDE Approved projects- FY11

Re-Commissioning of HVAC systems	53,000
----------------------------------	--------

State Fire Marshal Insp	22,500
-------------------------	--------

Internal Health and Safety Coord.	17,500
-----------------------------------	--------

Contracted Environmental Serv.	22,700
--------------------------------	--------

Radon / Lead in Water Sampling	18,000
--------------------------------	--------

Electronic recycling	7,000
----------------------	-------

Machine Guarding	10,000
------------------	--------

Misc Inspections – Staff	16,000
--------------------------	--------



School Board Action

- ❖ Approve Preliminary Levy and notify MDE and County by October 1.

Board is asked to approve a “maximum” levy. Approving the levy in this manner precludes the School Board from reconvening and recertifying should the levy amount change due to technical formula adjustments or corrections or data updates.