



# Educational Programs and Operations Levy

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February 2022

# What is a Levy?



A levy is a local property tax collected to cover costs that are not funded by the state or federal government.

# How Do Levies Work?

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- A common misconception is that school districts receive more levy revenue when property values go up
- Most people tend to focus on the estimated rate when considering a levy proposal
- Let's look at some examples...



\$100,000 AV

\$100,000 AV

\$100,000 AV

\$100,000 AV

\$250

\$250

\$250

\$250



\$1,000 Voter Approved Levy

Total Assessed Value is \$400,000  
Levy Rate is \$2.50 per \$1,000



\$200,000 AV

\$200,000 AV

\$200,000 AV

\$200,000 AV

\$250

\$250

\$250

\$250



\$1,000 Voter  
Approved Levy

Total Assessed Value is \$800,000  
Levy Rate is \$1.25 per \$1,000



\$50,000 AV



\$100,000 AV



\$100,000 AV



\$150,000 AV

\$125

\$250

\$250

\$375



\$1,000 Voter  
Approved Levy

Total Assessed Value is \$400,000  
Levy Rate is \$2.50 per \$1,000



\$100,000 AV

\$100,000 AV

\$100,000 AV

\$100,000 AV

\$100,000 AV

\$200

\$200

\$200

\$200

\$200



\$1,000 Voter Approved Levy

Total Assessed Value is \$500,000  
Levy Rate is \$2.00 per \$1,000



# Remember...

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- Assessed values change
- Levy rates change
- **The total dollar amount that the school receives from a voter approved levy does not change**

# What Will the Levy Pay For?

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- \$350,000 for teachers/administrators not funded by the state and/or grants
- \$420,000 for classified staff not funded by the state and/or grants
  - This includes secretaries, paraprofessionals, custodians, grounds, maintenance, counselors, nurses, athletic director, district office, and technology
- \$150,000 for athletics
- \$30,000 for Community Center rent

# Staff Funding Sources (FTE)

	<b>Actual Staffing</b>	<b>State Funded</b>	<b>Grant Funded</b>	<b>Levy Funded</b>
Teachers	29.00	24.97	4.00	0.03
Principals	1.70	1.35	0.50	-0.15
Superintendent	0.30	0.36	0.00	-0.06
Paraprofessionals	12.08	2.47	7.13	2.48
School Secretaries	4.52	1.90	0.84	1.78
Office Staff	2.58	1.06	0.00	1.52
Custodians	2.00	1.61	0.00	0.39
Classified Counselors	0.91	0.00	0.91	0.00
Nurses	0.35	0.07	0.00	0.29
Athletic Director	1.00	0.00	0.00	1.00
Maintenance/Grounds	1.81	0.79	0.00	1.03
Technology	1.00	0.23	0.00	0.77

# Staff Funding Sources (Dollars)

	<b>Actual Staffing</b>	<b>State Funded</b>	<b>Grant Funded</b>	<b>Levy Funded</b>
Teachers	\$2,480,764	\$2,157,376	\$295,195	\$28,193
Principals	\$236,900	\$154,833	\$64,200	\$17,867
Superintendent	\$46,500	\$41,602	\$0	\$4,898
Paraprofessionals	\$443,883	\$136,807	\$263,596	\$43,481
School Secretaries	\$180,296	\$105,458	\$34,920	\$39,919
Office Staff	\$208,047	\$58,877	\$0	\$149,170
Custodians	\$101,670	\$89,340	\$0	\$12,331
Classified Counselors	\$65,083	\$0	\$65,083	\$0
Nurses	\$22,343	\$5,616	\$0	\$16,727
Athletic Director	\$49,742	\$0	\$0	\$49,742
Maintenance/Grounds	\$96,729	\$43,590	\$0	\$53,139
Technology	\$69,763	\$12,739	\$0	\$57,024

# Is This a New Levy?

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No, this is a renewal levy. The current levy is expiring and voters will be asked to approve the renewal levy for the next four years.

# Proposed Levy Amount and Estimated Rates

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2023	\$950,000	\$1.67/\$1,000
2024	\$950,000	\$1.59/\$1,000
2025	\$950 000	\$1.52/\$1,000
2026	\$950,000	\$1.45/\$1,000

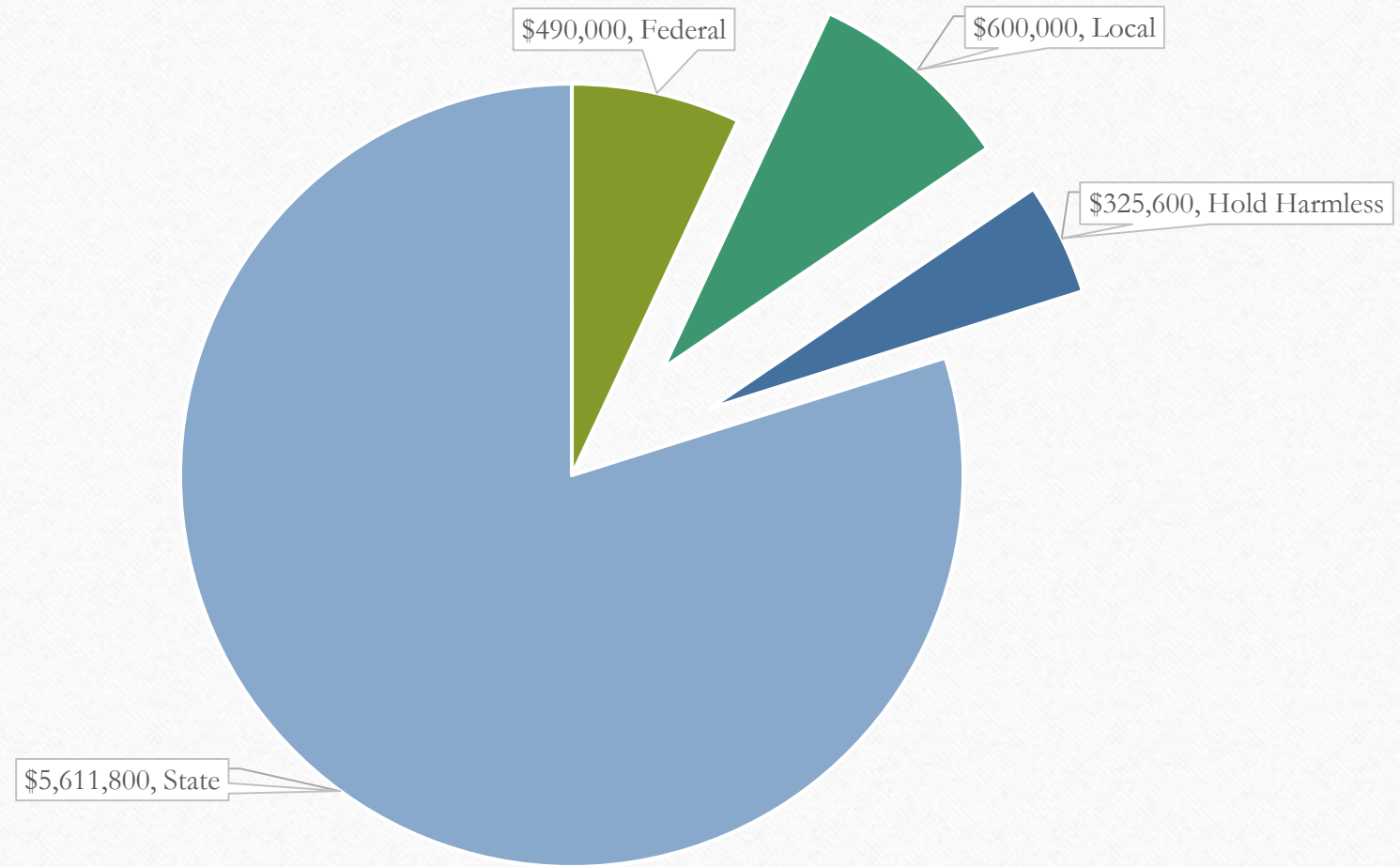


# Why is the Requested Levy Amount Increasing?

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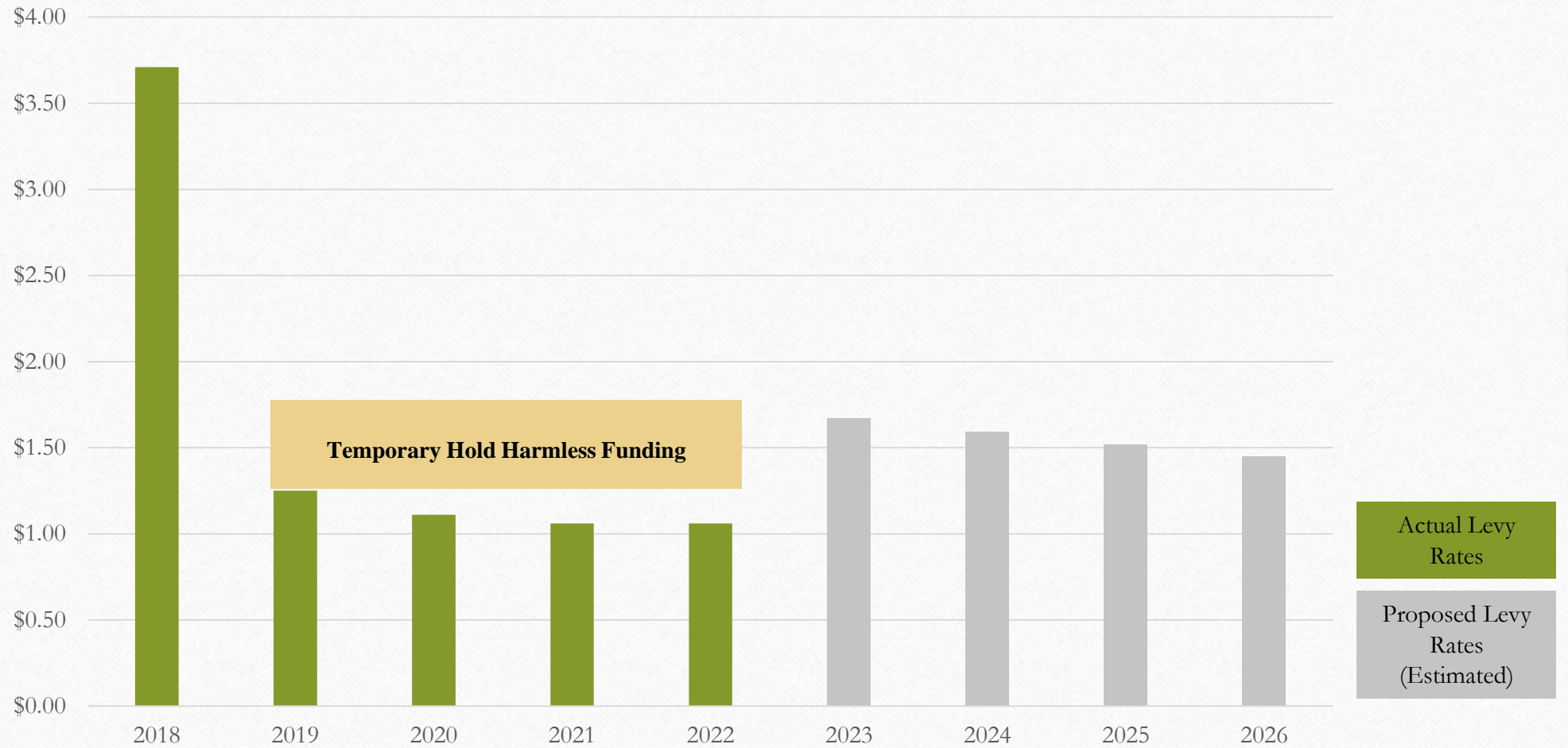
- After the 'McCleary Fix' was enacted by the legislature, school districts' local levy capacity was limited to \$1.50 per \$1,000 of assessed value.
- Later, the state increased the local levy limit to \$2.50 per \$1,000 of assessed value.
- To bridge the gap and give districts time to increase their local levies, the state provided temporary 'hold harmless' revenue. That revenue has now expired.

# Darrington School District Revenue





# Levy Rates



# What about the Capital Projects Levy?

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- The Elementary Roof is the last project that was funded by the capital projects levy. It will be completed in Summer 2022.
- The capital projects levy expires in 2024. It will not be renewed.
- The property tax rate will be reduced by approximately \$0.60 per \$1,000 in 2024, due to the expiration of the capital projects levy.

# Levy Calculator

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Your property value \_\_\_\_\_/\$1,000 = \_\_\_\_\_ x Rate

Sample: \$400,000/\$1,000 = 400 x \$1.67 = \$668.00/Year

# Questions?

