



Preliminary Levy Approval

September 23, 2021



Levy Certification Process & Calendar

Levy certification is an annual school board action required by law and guides our school district budget process. Levy certification this year establishes the tax revenue we have for next school year (2022-23).

School Board Approves Preliminary Levy

- Includes all voter approved levies previously authorized
- Includes all discretionary levies with legislative authorized amounts

September 23, 2021



Deadline for school boards to certify proposed property tax levies to home county auditor

September 30, 2021



School Board adopts final levy approval at Truth in Taxation hearing

December 9, 2021



Deadline for school districts to certify final adopted levies to home county auditor and to submit Certificate of Truth-in-Taxation Compliance to Department of Revenue

December 28, 2021

School District Property Taxes

School Board Levy Certification

The certification includes two types of levies (voter-approved and discretionary).

Voter Approved Levies

Levies that are approved by voters

For Example:

- Operating Referendum
- Capital Projects (Technology)
- Building Improvement/Construction
- Bonded Debt

Discretionary Levies

Levies that are approved by the state legislature with expenditure limit categories authorized in law

For Example:

- Long-term Facilities Maintenance (LTFM)
- Operating Capital
- Building Lease



School District Property Tax Levy

FUND	PROPOSED PAY22	Percent of School District Total
GENERAL	\$9,944,620.90	64.7%
COMMUNITY EDUCATION	\$ 282,188.47	1.8%
DEBT SERVICE	\$5,133,983.19	33.5%
TOTAL LEVY	\$15,360,792.56	Levy Increase from PAY21 1.37%

Important to Know About Pay 22 Certification

The following is important to know about the Pay 22 Preliminary Certification

- The 1.37% increase from Pay 21 to Pay 22 is primarily from the tiered increase (tier 2) from the 2018 voter-approved operating levy.
 - As a reminder there are three tiers with our operating levy. The Pay 22 Preliminary Certification includes the tier 2 increase (\$275 per student additional authority).
- The Pay 22 Preliminary Certification does not include the Capital Projects Levy for Technology Renewal. This voter-approved levy renewal will be on the ballot on November 2, 2021.

Levy Certification: Board Action

- **Preliminary Certification:** Board Approval on September 23, 2021

School Board approval of the preliminary Pay 22 tax levy (establishes the tax revenue we have for next school year 2022-23).

- Includes all voter approved levies previously authorized
- Includes all discretionary levies with legislative authorized amounts

- **Final Approval:** Board Approval on December 9, 2021

School Board adopts final levy approval at Truth in Taxation hearing at which time the final specific dollar amount will be certified.