

Lake Chelan School District

Estimate based on a 2% increase in the first year, 2.5% second and 3% third year and no change in total assessed value.

<b>Lake Chelan School District</b>				
Historical and Projected Maintenance & Operation Levy Amounts				
Collection <u>Year</u>	Amount <u>Levied</u>	Total Assessed <u>Value</u>	Growth <u>Rate</u>	M&O <u>Levy</u>
2011	\$ 2,687,000	\$ 2,285,145,136	--	1.1759
2012	2,740,740	1,895,718,813	-17.0%	1.4458
2013	2,809,259	1,895,718,813	0.0%	1.4819
2014	2,893,537	1,895,718,813	0.0%	1.5264

## Why are voters asked to approve Maintenance & Operations or Program Levies so often?

By law, M & O tax levies can only be proposed for a maximum of four years. Public school districts may choose to run levy ballots for one, two, three or four years. However, after the allotted amount of years, the levy expires, similar to a magazine subscription. Districts must go back to their voters and ask for a continuation, or renewal, of tax levy dollar support.

Generally, the tax levy you are voting on simply **replaces** one that is about to expire.

## Can public school districts propose a tax levy for any amount they wish?

No. Districts are limited and can only ask for a maximum amount of 24% of their state (and some federal) allocated revenues. This is commonly known as the Levy Lid.

*Exception: 91 of the state's 296 school districts are "grandfathered" at a higher Levy Lid rate and are allowed by law to raise between 24% and 34% in local money.*

## What is the difference between a bond and a levy and what do they pay for?

Levy money and bond money are intended to meet different but important student needs. Below is an outline of what levies and bonds are typically allowed to fund.

### Tax Levies:

By law, school districts can only run a tax levy for a maximum of four years. Many school districts choose to run two or three year levies, especially if they are a growing district and are uncertain of the impacts of growth on their student enrollment. Here's a list of programs and services that a tax levy typically funds:

- Supplemental funding for teachers' salaries for additional time
- Additional teaching staff
- Additional funding for textbooks and curriculum training
- Funding of student athletics and co-curricular activities
- Additional funding for building and grounds maintenance
- Funding of technology
- Additional funding for special educational and highly capable education
- Additional funding for new buses and cost of transportation program

## What is the difference between a bond and a levy and what do they pay for?

### Bonds:

A bond is financed over a long period of time, generally 12 to 20 years and is comparable to your home mortgage. Upon their sale, bonds provide immediate funds for:

- New schools
- Acquisition of property
- Capital projects, such as modernization of schools

*Bond dollars may not, by law, pay for the day-to-day costs of running a school district.*

## LAKE CHELAN SCHOOL DISTRICT

P. O. Box 369  
303 E. Johnson Ave.  
Chelan, WA 98816

Phone: 682-3515  
Fax: 682-5842

F

LAKE CHELAN SCHOOL DISTRICT NO. 129  
CHELAN, DOUGLAS AND OKANOGAN COUNTIES, WASHINGTON

REPLACEMENT MAINTENANCE AND OPERATION LEVY

RESOLUTION NO. 10-06

A RESOLUTION of the Board of Directors of Lake Chelan School District No. 129, Chelan, Douglas and Okanogan Counties, Washington, providing for the submission to the voters of the District at a special election to be held therein on February 8, 2011, of a proposition authorizing a tax levy to be made annually for three years commencing in 2011 for collection in 2012 on all of the taxable property within the District of \$2,740,740, the estimated dollar rate of tax levy required to produce such an amount being \$1.45 per \$1,000 of assessed value (such assessed value representing 100% of true and fair value unless specifically provided otherwise by law), 2012 for collection in 2013 of \$2,809,259, the estimated dollar rate of tax levy required to produce such an amount being \$1.48 per \$1,000 of assessed value, 2013 for collection in 2014 of \$2,893,537, the estimated dollar rate of tax levy required to produce such an amount being \$1.53 per \$1,000 of assessed value, all in excess of the maximum tax levy specified by law for school districts without voter approval, for the District's General Fund, the proceeds of such levies to be used to pay general expenses of maintenance and operation, all as more particularly set forth herein; and designating the Secretary to the Board to receive notice of the ballot title from the Auditor of Chelan County, Washington.

ADOPTED: DECEMBER 14, 20

Lake Chelan School District  
 2010 and 2011 M&O Projected Use  
 2% First Year, 2.5% Second Year, 3% Third Year anticipated usage

Expense	2010	2011	2012	2013	2014
<b>Curriculum, Instruction/Staffing</b>					
Staff Training/Development	106,605	109,803	111,999	114,239	117,666
1/2 Counselor	-	-	35,910	36,628	37,727
Specialized Staff Positions (Kindergarten, 1/2 Counselor, 1/2 Music)	149,247	153,727	156,802	159,938	164,736
New Curriculum Materials	149,247	153,724	156,798	159,934	164,732
Program Development	-	-	60,570	69,211	80,333
Extra Work Days for Teachers/Training	213,210	219,606	223,998	228,478	235,332
Additional Instructional Staff	170,568	175,685	179,199	182,783	188,266
Additional Health Care Benefits	130,058	133,960	136,639	139,372	143,553
Underfunded Teacher Substitute Costs	45,840	47,215	48,159	49,122	50,596
Teacher Tuition Reimbursement	15,991	16,470	16,799	17,135	17,649
Cost of Living Adjustment Above State Funding	74,095	80,120	81,722	83,357	85,858
Pension Cost Increase	-	-	150,000	150,000	154,500
<b>Total Curriculum, Instruction/Staffing</b>	<b>\$ 1,054,861</b>	<b>\$ 1,090,310</b>	<b>\$ 1,358,596</b>	<b>\$ 1,390,198</b>	<b>\$ 1,440,949</b>
<b>Technology - Network management, equipment and upgrade computer hardware/software &amp; program development</b>	<b>\$ 266,513</b>	<b>\$ 266,513</b>	<b>\$ 266,513</b>	<b>\$ 266,513</b>	<b>\$ 266,513</b>
<b>Special Education - Underfunded program costs/excess costs/staffing</b>	<b>\$ 104,473</b>	<b>\$ 107,607</b>	<b>\$ 109,759</b>	<b>\$ 111,954</b>	<b>\$ 115,313</b>
<b>Transportation</b>					
Underfunded Bus Operations	106,605	109,803	111,999	114,239	117,666
Motor Pool Vans & Cars	-	-	-	-	750
New buses - Underfunded equipment	-	-	-	-	-
<b>Total Transportation</b>	<b>\$ 106,605</b>	<b>\$ 109,803</b>	<b>\$ 111,999</b>	<b>\$ 114,239</b>	<b>\$ 118,416</b>
<b>Food Services - Underfunded operation costs and replace equipment</b>	<b>\$ 85,284</b>	<b>\$ 87,843</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Maintenance</b>					
HVAC Units maintenance and replacement	53,303	54,902	25,000	25,000	25,000
Major Building Maintenance and Equipment Costs	53,303	54,902	54,902	54,902	56,549
New Ball Field and Community Gym Maintenance Costs	-	-	31,900	47,417	48,840
<b>Total Maintenance</b>	<b>\$ 106,606</b>	<b>\$ 109,804</b>	<b>\$ 111,802</b>	<b>\$ 127,319</b>	<b>\$ 130,389</b>
<b>Libraries</b>	<b>\$ 31,982</b>	<b>\$ 32,941</b>	<b>\$ 33,600</b>	<b>\$ 34,272</b>	<b>\$ 35,300</b>
<b>Extra-Curricular</b>					
Underfunded by State					
Music (staff stipends & equipment)	42,642	43,921	44,799	45,695	47,066
Vocational (activities/staff/travel)	31,982	32,941	33,600	36,295	37,384
Gifted (staff, materials & college credit cost)	21,321	21,961	22,400	22,848	23,534
Not-funded by the State					
Field Trips (Bus costs)/Holden/San Juan	47,972	49,411	50,399	51,407	52,949
Athletics/Activities (coaches, officials, travel)	463,804	477,718	487,272	497,018	511,928
After School Activities (staff, materials, bus costs/pre-K intervention)	243,917	248,234	75,000	76,500	78,795
<b>Total Extra-Curricular</b>	<b>\$ 851,638</b>	<b>\$ 874,186</b>	<b>\$ 713,471</b>	<b>\$ 729,764</b>	<b>\$ 751,657</b>
<b>Total M&amp;O Expenses</b>	<b>\$ 2,607,962</b>	<b>\$ 2,679,007</b>	<b>\$ 2,740,741</b>	<b>\$ 2,809,259</b>	<b>\$ 2,893,537</b>

Reduced because of the Energy Efficiency Grant Work  
 Continued at current level  
 Areas that will need reduction in what we provide or pay for from Levy Dollars  
 Added Costs

Lake Chelan School District - School Tax Tool				
Directions - Enter your property's assessed value in the blue box below.				
The green box is your total estimated Replacement M & O Levy tax.				
Year	Total Amount	Property Assessed Value	Levy Rate per \$1000	Total M&O Levy Tax
2011	\$2,687,000	\$250,000.00	\$1.4200	\$355.00
<b>Proposed Amounts</b>		(Assumes 0% District Wide Assessed Value Growth Per Year)		
2012	\$2,740,741	\$250,000.00	\$1.4500	\$362.50
2013	\$2,809,259	\$250,000.00	\$1.4800	\$370.00
2014	\$2,893, 5337	\$250,000.00	\$1.5300	\$382.50