



*LEVY INFORMATION*  
*for*  
*February 9, 2010*

# Terminology

- Levy Lid – Maximum dollar amount that can be collected
- Rate – Dollars and cents per \$1,000 of Assessed Valuation (home value) I.E. \$3.1563 per \$1,000.
- LEA – Local Effort Assistance – Additional dollars from the State to make up for lower levy lids in poorer districts. Often called Levy Equalization.
- Rollback – Dollars given back to taxpayers collected over the levy lid amount

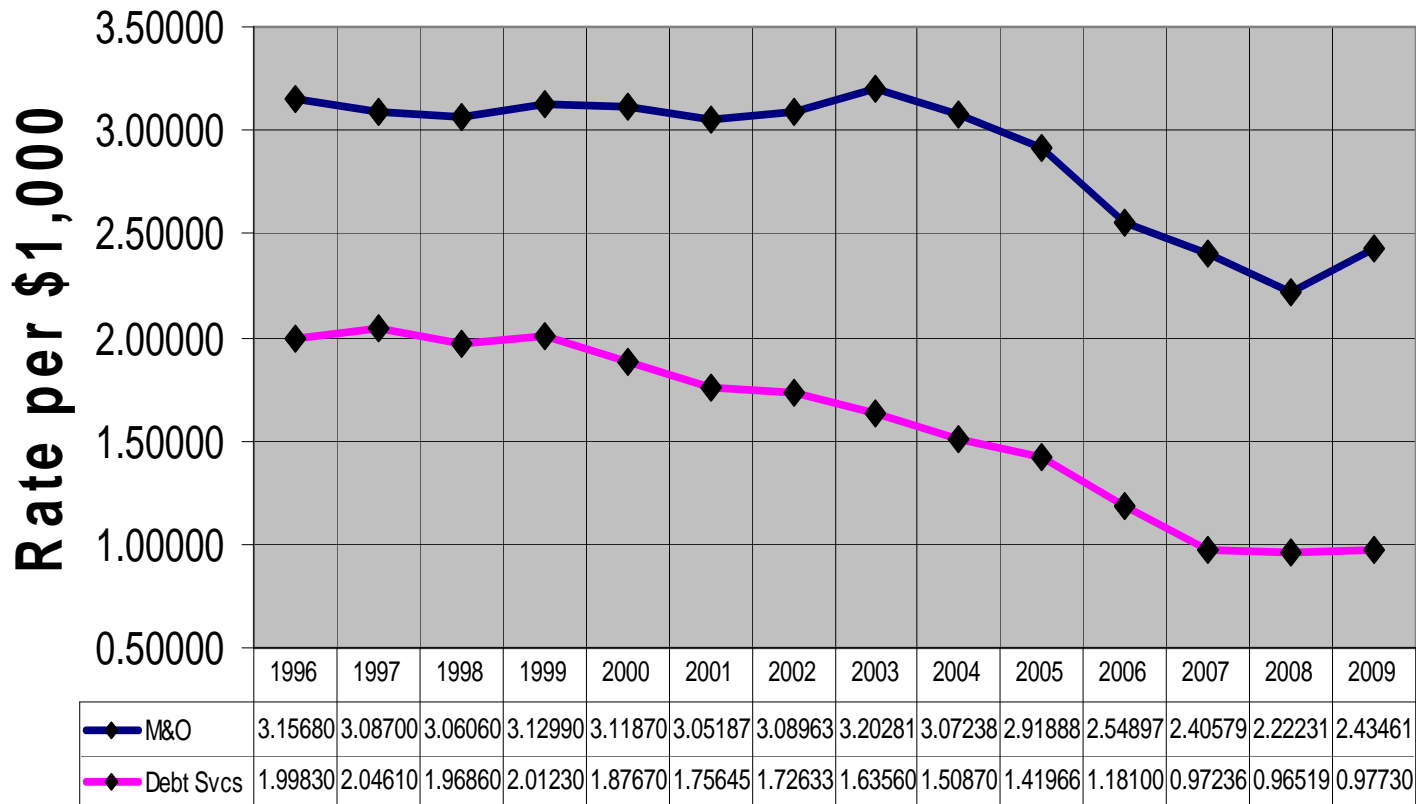
# LEVY History

Collection Year	School Support Levy Rate	Voter Approved Levy Amount	Allowable Amount with Levy Lid	Rollback Amount
2007	2.40579	\$9,123,000	\$8,440,994	-\$682,006
2008	2.22231	\$9,579,000	\$8,988,960	-\$590,040
2009	2.43646	\$10,058,000	\$9,624,127	-\$433,873
2010	2.45 (est.)	\$10,561,000	\$10,252,396	-\$308,604



Collection Year	School Support Levy Rate	Levy Amount
2011	2.50 est.	\$10,561,000
2012	2.50 est.	\$10,670,000
2013	2.50 est.	\$10,777,000
2014	2.50 est.	\$10,992,000

# LEVY AND BOND RATE HISTORY



Total Assessed Property Valuation  
and Rates  
2007-2010 Levy

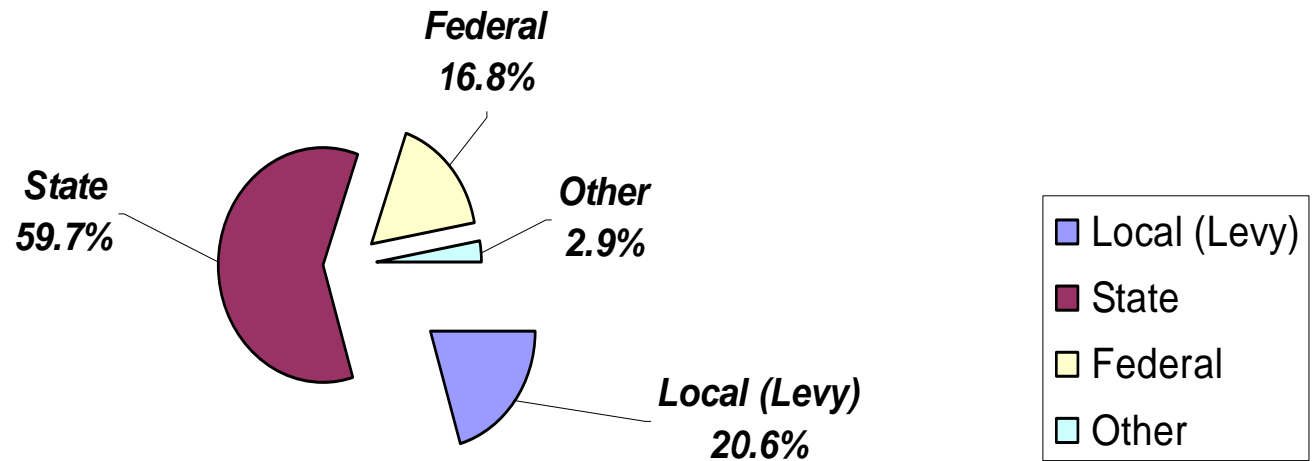
Year	Total	Rate
2007	\$3,519,200,356	2.405789
2008	\$4,040,363,880	2.222310
2009	\$3,990,218,903	2.436461
2010?		

Jim Avery – Kitsap County Assessor:

*“I have no idea. I like to think we’ve hit the bottom from a price point, but I understand there’s still some foreclosures that are going to hit the market. Certainly it’s those foreclosures in my mind that are causing the prices of the properties to go downward.”*

# Levy Impact on Revenues

## 2009-2010 Revenues





Local (Levy)  
20.6%

## *Where the money is spent:*

**Classroom Needs** includes these items that are not covered by State or Federal funds:

Curriculum materials and supplies including libraries, certificated staff salaries and benefits, special education costs, the Challenge Program, AP classes, elementary PE/Music/Art, staff professional development, classroom assistants, and assessment costs.

**School Support** includes unfunded or underfunded costs including:

School support personnel including secretaries, administrators, community services, health personnel, campus security, business office and personnel office costs and staff, safety and emergency equipment and training, utilities, insurance, legal and audit fees.

**Student Programs** include:

Co-curricular activities such as sports, band, choir and many other extracurricular activities.

**Transportation** includes underfunded costs including:

Costs associated with transporting students to and from schools for both regular and special needs students, driver training, routing software and office staff.

**Maintenance** includes:

Custodians and Facilities staff, corrective and preventative maintenance, regulatory compliance with safety and health issues, and minor construction.

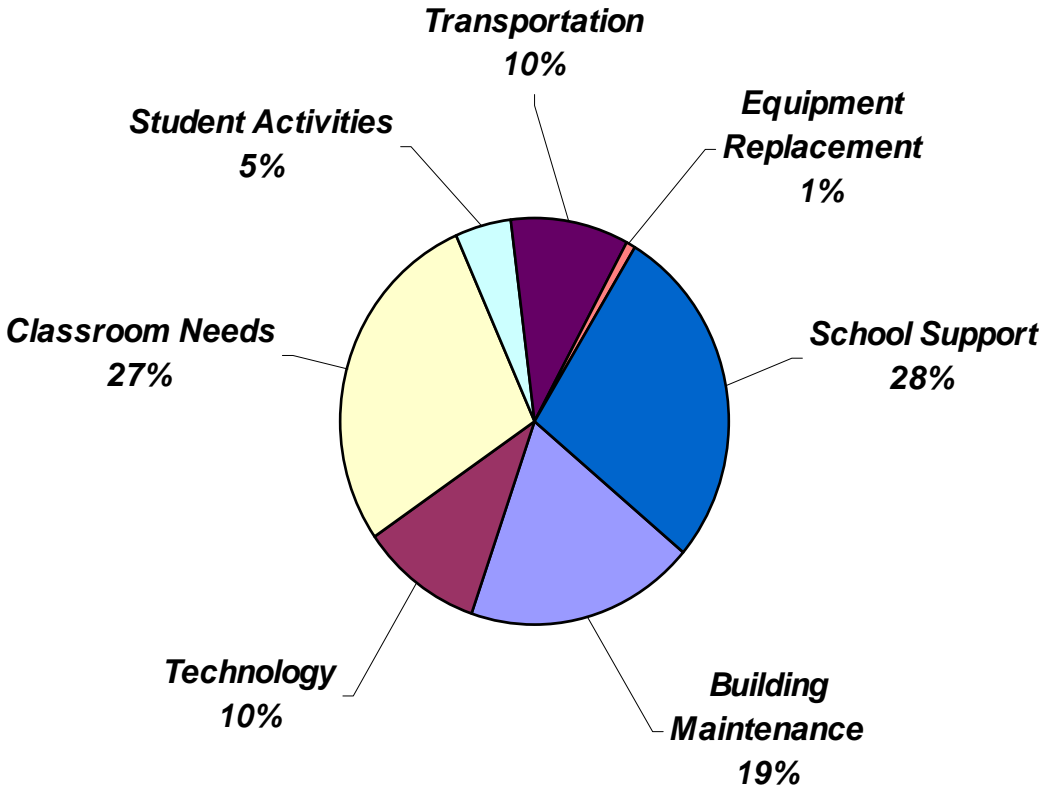
**Technology** includes:

Computer hardware, software, network maintenance, and technology staff,

**Equipment Replacement** includes:

Musical equipment, performing arts equipment, health and PE equipment, science equipment and some furniture replacement.

# Levy Expenditures



*What Can You Do?*



**QUESTIONS**

