

**Question:**

What are the tax implications for approving the following Community Services (Fund 80) groups to the budget? How much will the budget percentage increase? What will be the total increase of the budget?

**TO:** Roger Price  
**FR:** Doug Johnson  
**RE:** \$100,000 Levy Impact  
**DATE:** May 2, 2006

The charts below show how \$100,000 added to the levy (Fund 80 in this case) would impact the mill rate and taxes on a \$225,000 property. The impact is illustrated using the 2005-06 levy and valuation and the 2006-07 projected levy and valuation, assuming a 6% increase in valuation. In each scenario, the impact is less that \$1.20 per year.

	<b>2005-06 Actual Levy &amp; Rate</b>	<b>2005-06 Levy &amp; Rate (\$100,000 Added)</b>	<b>Change</b>
General Fund	180,320,558	180,320,558	-
Chargeback Levy	122,301	122,301	-
Maintenance Referendum	4,997,000	4,997,000	-
Non-Referendum Debt	1,000,668	1,000,668	-
Referendum-Approved Debt	5,334,887	5,334,887	-
Community Services	8,587,841	8,687,841	100,000
<b>Total Levy</b>	<b>200,363,255</b>	<b>200,463,255</b>	<b>100,000</b>
Equalized Valuation	19,212,707,885	19,212,707,885	-
Mill Rate (Levy / Valuation)	10.4287	10.4339	0.0052
Mill Rate (Rounded)	10.43	10.43	-
Property Taxes (\$225,000 Property)	\$ 2,346.45	\$ 2,347.62	\$ 1.17

	<b>2006-07 Projected Levy &amp; Rate</b>	<b>2006-07 Projected Levy &amp; Rate (\$100,000 Added)</b>	<b>Change</b>
General Fund	189,945,543	189,945,543	-
Chargeback Levy	122,301	122,301	-
Maintenance Referendum	5,107,817	5,107,817	-
Non-Referendum Debt	1,010,944	1,010,944	-
Referendum-Approved Debt	5,284,581	5,284,581	-
Community Services	10,518,746	10,618,746	100,000
<b>Total Levy</b>	<b>211,989,932</b>	<b>212,089,932</b>	<b>100,000</b>
Equalized Valuation	20,365,470,358	20,365,470,358	-
Mill Rate (Levy / Valuation)	10.4093	10.4142	0.0049
Mill Rate (Rounded)	10.41	10.41	-
Property Taxes (\$225,000 Property)	\$ 2,342.09	\$ 2,343.19	\$ 1.10