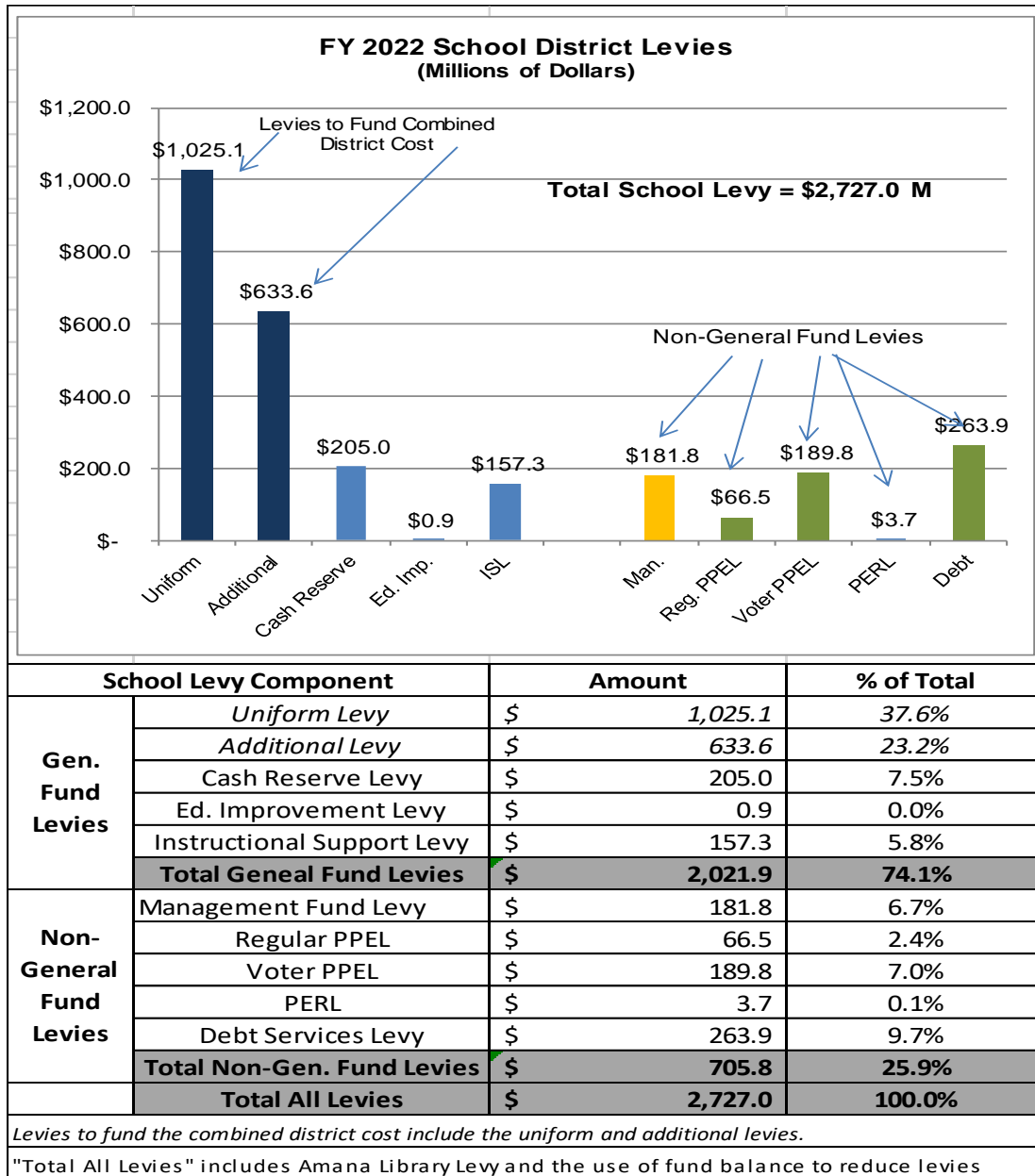




Levy to Fund the Combined District Cost – FY 2022

The levy to fund the combined district cost consists of the school finance formula's uniform levy and additional levy, and on average, represents 61.0% of the total school levy (this amount will vary by school district). The uniform levy is funding generated from the levy rate of \$5.40/\$1,000 of taxable valuation and totaled about \$1,025.1 million in FY 2022. The additional levy consists of a variety of components and totaled \$633.6 million in FY 2022. Unlike the uniform levy, the additional levy tax rates vary between school districts. Specific school district data on the additional levy is available [here](#). The following chart and table provide the FY 2022 school district levy amounts by component. It's important to note that the levy to fund the combined district cost (uniform levy and additional levy) is formula driven and other than budget guarantee and the dropout prevention portion of the additional levy, the board has no control over those property tax amounts or corresponding property tax rates for those.

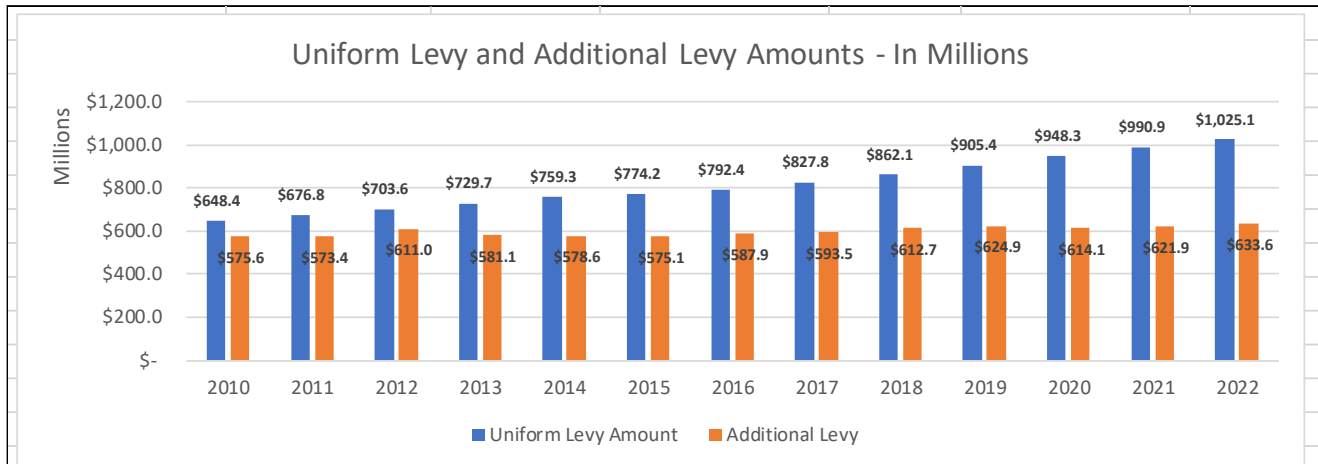


Uniform and Additional Levy Amounts Over Time

The following chart and table detail the uniform and additional levy amounts from FY 2010 to FY 2022. Note that the growth in the uniform levy almost solely results in the growth of taxable valuation from year to year. Changes in the additional levy amounts is impacted by many factors that include, enrollment changes, supplemental state aid (SSA) state percent of growth rates, taxable valuation changes, legislative property tax relief efforts, and other policy decisions implemented by the legislature. Over the twelve-year period shown:

- The uniform levy amount has increased 58.1% over the time-period, averaging about \$31.4 million (4.8%) each year.

- The additional levy amount has increased 10.1% over the time-period, averaging about \$4.8 million (0.8%) per year.
- The levy to fund the combined district cost (the sum of the uniform and additional levies) has increased 35.5% over the time-period, averaging about \$36.2 million (3.0%) per year.



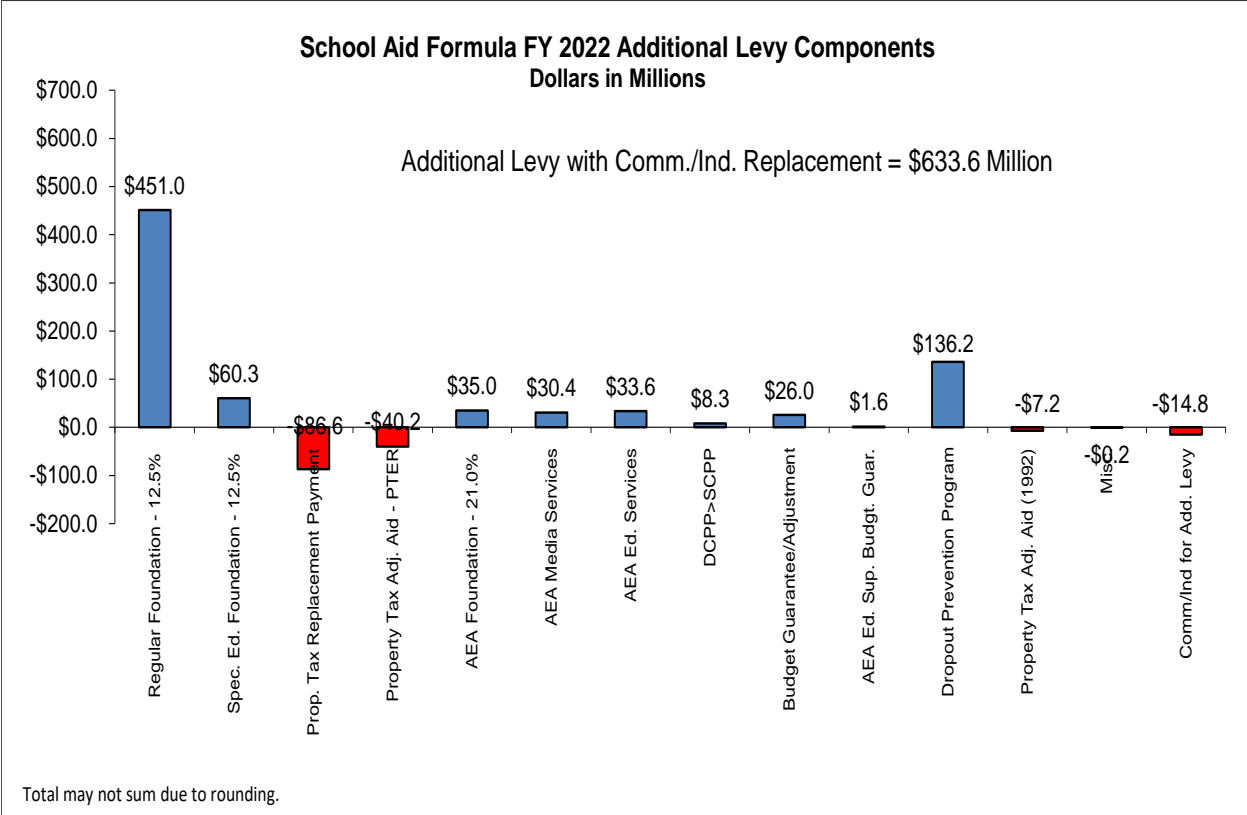
Fiscal Year	Levy to Fund Combined District Cost		Uniform Levy Amount		Additional Levy	
	Amount	% Increase	Amount	% Increase	Amount	% Increase
2022	\$ 1,658,737,487	2.8%	\$ 1,025,145,504	3.5%	\$ 633,591,983	1.9%
2021	\$ 1,612,838,942	3.2%	\$ 990,914,294	4.5%	\$ 621,924,648	1.3%
2020	\$ 1,562,483,957	2.1%	\$ 948,349,148	4.7%	\$ 614,134,809	-1.7%
2019	\$ 1,530,253,676	3.8%	\$ 905,373,546	5.0%	\$ 624,880,130	2.0%
2018	\$ 1,474,750,974	3.8%	\$ 862,055,050	4.1%	\$ 612,695,924	3.2%
2017	\$ 1,421,289,764	3.0%	\$ 827,821,296	4.5%	\$ 593,468,468	1.0%
2016	\$ 1,380,306,343	2.3%	\$ 792,430,438	2.3%	\$ 587,875,905	2.2%
2015	\$ 1,349,340,006	0.9%	\$ 774,240,452	2.0%	\$ 575,099,554	-0.6%
2014	\$ 1,337,859,430	2.1%	\$ 759,306,530	4.1%	\$ 578,552,900	-0.4%
2013	\$ 1,310,814,540	-0.3%	\$ 729,742,421	3.7%	\$ 581,072,119	-4.9%
2012	\$ 1,314,631,136	5.2%	\$ 703,615,824	4.0%	\$ 611,015,312	6.6%
2011	\$ 1,250,194,039	2.1%	\$ 676,768,126	4.4%	\$ 573,425,913	-0.4%
2010	\$ 1,224,058,879		\$ 648,440,816		\$ 575,618,063	
12 Year Change	\$ 434,678,608	35.5%	\$ 376,704,688	58.1%	\$ 57,973,920	10.1%
Ave. Annual Change	\$ 36,223,217	3.0%	\$ 31,392,057	4.8%	\$ 4,831,160	0.8%

Breakdown of the FY 2022 Additional Levy Amount

The additional levy includes the following components (also, see graph and table below):

- Regular Program Foundation – 12.5%: This component funds the 12.5% of the state cost per pupil for regular program students and other supplementary weightings (not including special education weightings). This component totaled \$451.0 million in FY 2022.
- Special Education Foundation – 12.5%: This component funds the 12.5% of the state cost per pupil for special education weightings. This component totaled \$60.3 million in FY 2021.

- Property Tax Replacement Payments: This component is a property tax relief provision created in FY 2013 that provides property tax relief for all districts and totaled \$86.6 million in property tax relief in FY 2022.
- Property Tax Adjustment Aid – Property Tax Equity and Relief (PTER): This component is a property tax relief provision targeted for districts that have low taxable valuations per pupil and provided \$40.2 million in property tax relief in FY 2022 for 70 districts.
- AEA Additional Levy Components: These include the AEA Foundation which funds up to 21.0% of the AEA cost per pupil (\$35.0 million), funding for AEA Media Services (\$30.4 million) and Educational Services (\$33.6million), funding for the AEA Special Education Support budget guarantee (\$1.6 million).
- District Cost Per Pupil (DCPP)>State Cost Per Pupil (SCPP): This additional levy component provides funding for when districts (and AEAs) have a per pupil amount that is larger than the state cost per pupil amount (\$8.3 million).
- Budget Guarantee/Adjustment: This component provides a guarantee that the district’s regular program amount will be 101% of the prior year’s regular program amount. This provision requires board approval and totaled \$26.0 million in FY 2022 and impacted 137 districts.
- Dropout Prevention Program: This component provides local funding for the district’s dropout prevention program and totaled \$136.2 million in FY 2022 (317 districts).
- Property Tax Adjustment Aid – 1992 Provision: This property tax relief component was created in 1992 and has a gradual phase-out provision and provided \$7.2 million in property tax relief in FY 2022 for 279 districts.
- Commercial and Industrial Replacement for the Additional Levy: State aid backfill amount to cover the loss of additional levy due to the rollback in taxable valuation for commercial and industrial property. The additional levy portion of property tax relief totaled \$14.8 million for FY 2022.



FY 2022 School Aid Formula Additional Levy Component Statistics

Additional Levy Component	Additional Levy Portion Amount (in Millions)	Property Tax Rate Statistics by Additional Levy Component					# of Districts Impacted	% of Districts Impacted
		Average	Median	Max*	Min	Range		
Regular Foundation - 12.5%	\$ 451.0	\$ 2.3753	\$ 2.1095	\$ 5.2917	\$ 0.6194	\$ 4.6723	327	100.0%
Spec. Ed. Foundation - 12.5%	60.3	0.3177	0.2391	0.7908	0.0699	0.7209	327	100.0%
Prop. Tax Replacement Payment	-86.6	-0.4563	-0.3995	-1.0046	-0.1168	-0.8878	327	100.0%
Property Tax Adj. Aid - PTER	-40.2	-0.2117	0.0000	-2.4051	0.0000	-2.4051	70	21.4%
AEA Foundation - 21.0%	35.0	0.1845	0.1617	0.4037	0.0498	0.3539	327	100.0%
AEA Media Services	30.4	0.1603	0.1382	0.3400	0.0404	0.2997	327	100.0%
AEA Ed. Services	33.6	0.1771	0.1524	0.3736	0.0452	0.3284	327	100.0%
Dist. Cost Per Pupil > State Cost Per Pupil **	8.3	0.0438	0.0112	0.5487	0.0000	0.5487	235	71.9%
Budget Guarantee/Adjustment	26.0	0.1371	0.0000	1.5132	0.0000	1.5132	137	41.9%
AEA Ed. Support Budget Guarantee	1.6	0.0084	0.0000	0.1737	0.0000	0.1737	143	43.7%
Dropout Prevention Program	136.2	0.7173	0.5234	1.7622	0.0000	1.7622	317	96.9%
Property Tax Adj. Aid (1992)	-7.2	-0.0378	-0.0331	-0.5343	0.0000	-0.5343	279	85.3%
Misc.	-0.2	-0.0012	-0.0007	0.0853	-0.1224	0.2077	327	100.0%
Comm/Ind. Replacement for Additional Levy	-14.8	-0.0779	-0.0348	-0.2296	-0.0036	-0.2259	327	100.0%
Additional Levy - State Level	\$ 633.6	\$ 3.3366	\$ 3.0130	\$ 5.4439	\$ 0.7415	\$ 4.7024	327	100.0%

Notes:
 *Reductions in tax rates are displayed as negative values and displayed in the maximum column as negative values.
 **There were 111 school districts with a district cost per pupil (DCPP) that exceeded the State cost per pupil for a total of \$6.8 million.
 **There were 210 school districts with an AEA cost per pupil that exceeded the State AEA cost per pupil for a total of \$1.5 million.