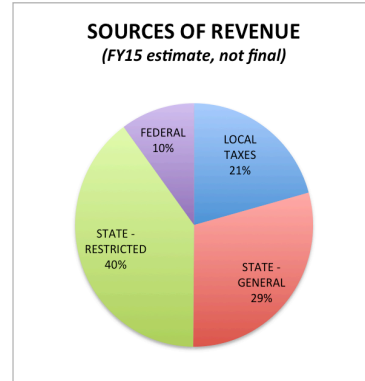
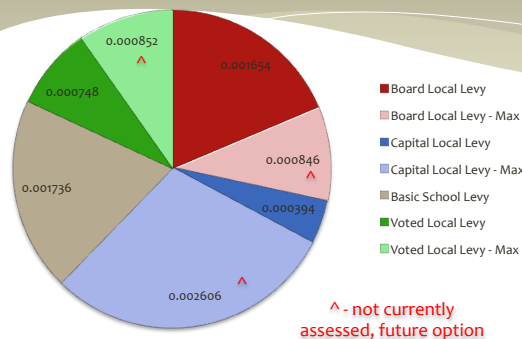


Wayne County School District Sources of Revenue

- * Our school district relies heavily on state and federal funding.
- * State funding is based in part on student enrollment.
 - * Since 2010 total enrollment has dropped by 80 students or 15% of our student population.
 - * Declining enrollment can result in fewer options for students, particularly in our secondary schools.



Wayne County School District Current Tax Levy's



	Current Rate	Max Rate	Current Revenue	Max Revenue
Board Local Levy	0.001654	0.0025	481,812	728,253
Capital Local Levy	0.000394	0.003	332,666	2,532,990
Voted Local Levy	0.000748*	0.0016	222,251*	475,403

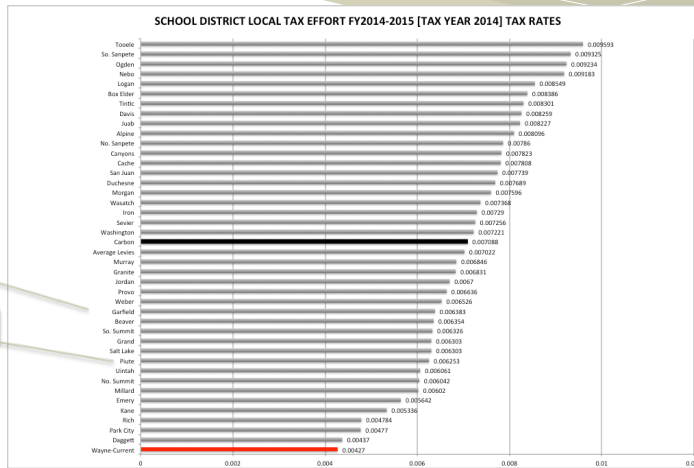
*if the vote is passed

- * Currently the district has four categories of tax levies that are assessed:
 - * Basic – Set by state every year, no local control
 - * Capital – Facilities only
 - * Board – Set locally, used for K-3 reading, transportation, and M&O (general needs)
 - * Voted – M&O (general needs)

* For the 2014-2015 school year the district received \$1,172,841 from local taxes. \$954,234 was property taxes. That represents about 21% of our revenues.

* The state limits most of the levy's (shown as the 'max' for each levy & the lightly shaded areas). We are well below the maximum in all categories.

Wayne County School District The Tax Impact – District Comparison



Garfield
Piute

Wayne County School District State Programs to Support Local Tax Effort

- * The state offers different programs to help school districts. Right now the district receives the following state money directly because of our local taxes assessed:
 - * Capital Outlay Foundation - \$100,000
 - * Basically we are capped out on this one. We receive the fixed allocation annually because we assess the Capital Local Levy and we have a low student base per tax valuation.
 - * Board Local Levy Program & Transportation Guarantee - \$66,942
 - * We can still increase our local collections and get more state guarantee money but it's restricted and less than 10% or 10 cents per dollar raised.
 - * Voted Local Levy Program - \$0
 - * Right now we have no voted local levy so are getting no additional money from the state. The program has been in place for a while, but during the last legislative session they increased the amount going into the program. Basically for every \$2 we raise locally we get an additional \$1 from the state.

Wayne County School District Voted Local Levy Program

- * The Voted Local Levy is a state-supported program that can provide an additional source of annual revenue for the school district, generated from local property taxes.
 - * Funds must be used for Maintenance and Operations (M&O), which would include instructional and support services, transportation, technology, and other district needs.
- * We are currently one of only five school districts in the state of Utah with no Voted Local Levy.
 - * The other four are: Daggett, Grand, Morgan, Uintah (2014-2015 school year).
 - * There are currently 42 school districts in the state.

Wayne County School District Voted Local Levy Program

	Voted Local Levy
Current rate	-
Proposed rate increase	0.000748
Total new rate	0.000748
Expected tax revenue to the district	222,251
Expected state guarantee match	109,238
Total new revenue to the district	331,489

For every \$2 of local taxes increased the state is providing over \$1 in guarantee!

- * In addition to the estimated tax revenue generated by the local tax increase, the state offers a guarantee program based on enrollment and the rate set by the board. By raising \$222,251 locally, we get a 'bonus' of \$109,238 from the state for passing the Voted Board Levy. The total increase in new revenue to the district would be \$331,489.

Wayne County School District

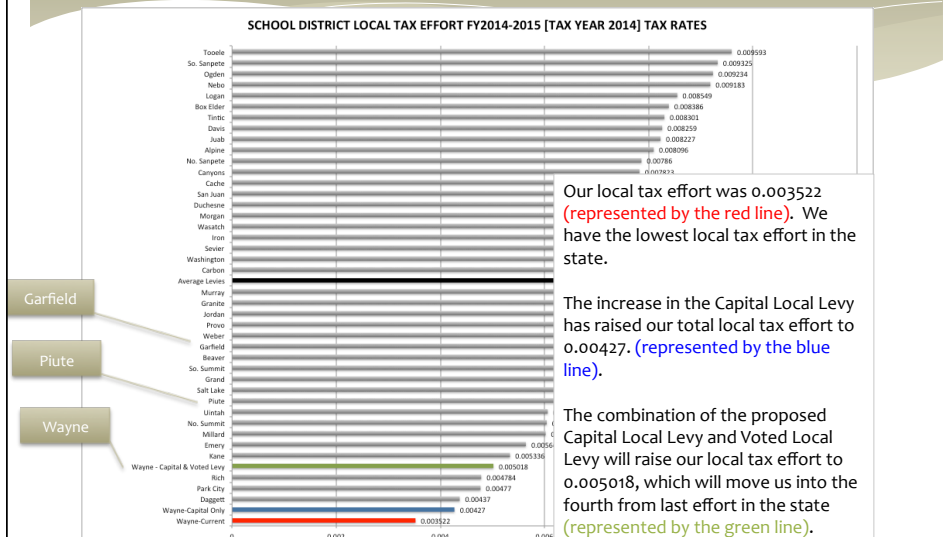
The Tax Impact – Voted Local Levy

- * Primary residence:
 - * The property valuation is reduced by 45%. So your calculation is: Assessed property value x .55 x .000748 = approximate increase in tax.
- * Business or secondary residence:
 - * Your calculation is: assessed property value x .000748 = approximate increase in tax.

Levy	Rate	Estimated additional annual tax					
		Primary Residence			Business or Secondary Residence		
		Fair Value \$75,000	Fair Value \$150,000	Fair Value \$250,000	Fair Value \$75,000	Fair Value \$150,000	Fair Value \$250,000
Voted Local Levy	0.000748	30.86	61.71	102.85	56.10	112.20	187.00

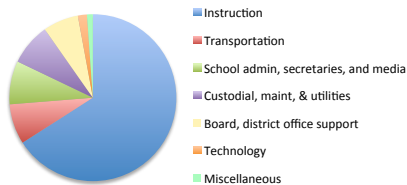
Wayne County School District

The Tax Impact



Wayne County School District Expenditures

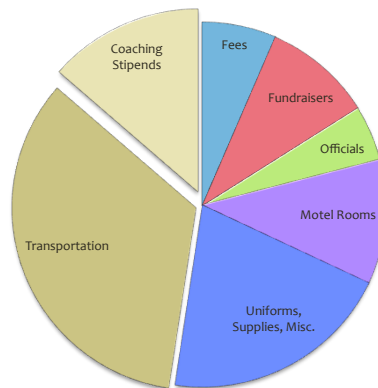
MAINTENANCE AND OPERATIONS (M&O) EXPENDITURES (FY15 estimate, not final)



- * A significant part of our state funding and most of our federal funding is restricted to particular uses or programs.
- * Instruction is our most significant expense: over 65% of our expenditures for 2015.
- * We need revenue not restricted to specific programs in order to provide funding for operations, including technology support, custodial and maintenance services, and transportation for our students.
- * Revenue from our local property taxes is a significant source for these funds.

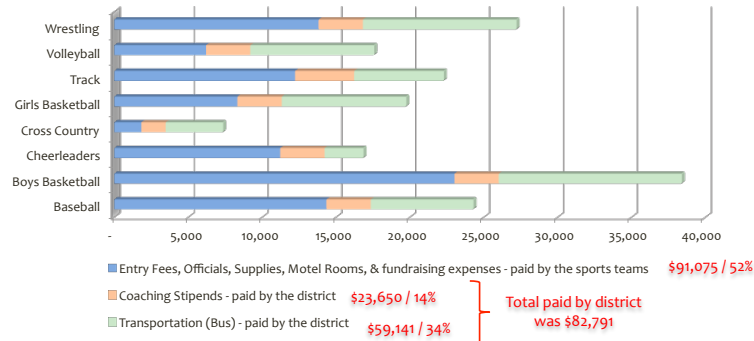
Wayne County School District Sports Expenditures

- * A common question we are asked is how much of the expenditures of the district are related to sports.
 - * Note: We have no plans to change what we are currently doing, but want to clarify how the sports are funded.
- * Expenditures paid by:
 - * District – Transportation and Coaching Stipends
 - * Students/Fundraising/Donations – All other costs, including entry fees, fundraising expenses, officials, motel rooms for away games, uniforms, and supplies.



Wayne County School District Sports Expenditures

Sports team expenditures 2014-2015



* Football is excluded from the list above. Any expenses paid by the district such as transportation are reimbursed by the football program. The district pays no expenses for football.

Wayne County School District Priorities

- * District priorities for increased Maintenance & Operations (M&O) revenue:
 - * Replace the business teacher at the high school
 - * Restore the administrator at the middle school
 - * Hire additional technology support for the students and teachers
 - * Restructure instructional offerings at secondary schools
 - * Help defray minor facilities improvement costs so we can save capital funds (for a new school)
 - * Continue to be able to provide annual employee raises
 - * Currently our district has one of the lowest pay rates in the state and we would like to move out of this position so we can attract and retain top talent in all areas
 - * Improve technology infrastructure to provide greater access to materials in all schools.

Wayne County School District Summary of Proposed Changes

- | | |
|--|---|
| <ul style="list-style-type: none"> * Capital Local Levy * Passed the truth-in-taxation hearings during August and the increase is now in place * Assessed by the board and subject to truth-in-taxation requirements * Used for facility construction, major improvements, and large equipment * With the recent increase we are at about 13% of the cap | <ul style="list-style-type: none"> * Voted Local Levy * Must be approved by a majority vote in the November election, available for school year 2016-2017 * Used for “Maintenance and Operations” (M&O), i.e., instruction and support services * State guarantee program available to make our local dollars go further * We currently have no Voted Local Levy, but if the vote is passed we would be at about 37% of the cap |
|--|---|

Wayne County School District Summary of Proposed Changes

	Capital Local Levy	Voted Local Levy	Combined
Current rate	0.000394	-	
Proposed rate increase	0.000748	0.000748	0.001496
Total new rate	0.001142	0.000748	
Expected increased tax revenue to the district	217,893	222,251	440,144
Expected state guarantee match	-	109,238	109,238
Approximate annual increase on a \$150,000 fair value primary residence**	61.71	61.71	123.42
Approximate annual increase on a \$150,000 fair value business or secondary residence**	112.20	112.20	224.40
**Remember, if the Voted Local Levy passes you would add the increases together.			

Wayne County School District Voting Process

- * The special election will be administered by absentee ballot
 - * To vote the mail-in absentee ballot, a voter will need to:
 - * (i) complete and sign the affidavit on the envelope;
 - * (ii) mark the votes on the absentee ballot;
 - * (iii) place the voted absentee ballot in the envelope;
 - * (iv) deposit the self addressed, prepaid envelope in the mail or deliver it in person to the Wayne County Clerk/Auditor at 18 S. Main Loa, UT 84747.

Wayne County School District Voting Process

- * The Wayne County Clerk's Office has been designated as an Election day Vote Center and shall open at 7:00 a.m. on November 3rd, 2015 and shall remain open until 8:00 p.m. when they will close.
- * For information on registering to vote, voters may contact the office of the:
 - * (a) Wayne County Clerk/Auditor at 18 S. Main Loa, UT 84747 telephone (435) 836-1300 or
 - * (b) Utah Lieutenant Governor, State Capitol, 350 N. State Street, Suite 220, Salt Lake City, Utah 84114, (801) 538-1041 or visit the Lieutenant Governor's website at <http://elections.utah.gov>

Wayne County School District Voting Process

**BOARD OF EDUCATION OF WAYNE COUNTY SCHOOL DISTRICT, UTAH
SCHOOL DISTRICT VOTED LOCAL LEVY TAX ELECTION**

November 3, 2015

(Facsimile Signature)

Business Administrator, Wayne County School District


PROPOSITION


Shall the Board of Education of Wayne County School District, Utah, be authorized to levy annually for the purpose of maintaining a state supported voted local levy a special tax at the rate of .000748 per dollar of taxable value, in addition to all other taxes levied or imposed on such property within the District? A vote in favor of this tax means that Wayne County School District may increase revenue from this property tax without advertising the increase for the next five years.

To vote in favor of the above bond issue, select the box immediately adjacent to the words "FOR THE AUTHORIZATION OF THE SCHOOL DISTRICT VOTED LOCAL LEVY TAX." To vote against the bond issue, select the box immediately adjacent to the words "AGAINST THE AUTHORIZATION OF THE SCHOOL DISTRICT VOTED LOCAL LEVY TAX."

FOR THE AUTHORIZATION OF THE SCHOOL DISTRICT VOTED LOCAL LEVY TAX

AGAINST THE AUTHORIZATION OF THE SCHOOL DISTRICT VOTED LOCAL LEVY TAX





This specific wording is required by the state but the underlined portion is a little misleading.

Districts have the option to set the levy high but not assess the full tax. We are both setting and assessing the .000748 so we cannot raise tax from the Voted Local Levy again without taking it to a public vote.

Wayne County School District Voted Local Levy Proposal

- * Please pickup the handouts provided. There is information available on the website as well as at the district offices.
- * Please mail in your ballots as soon as possible, but remember to vote by Tuesday, November 3, 2015.
- * Questions?
 - * Feel free to contact us after the meeting also.