



Emergency Operating Levy (Seven-Year Limited Term) November 7, 2023 New Funding

The district is disseminating these facts for the purpose of educating community stakeholders about the emergency operating levy.

What is the Issue?

- The issue on the November 7th ballot is a NEW levy for the purpose of avoiding an operating deficit. The issue is proposed as a seven-year, limited term emergency levy.
- Approval of the levy will result in an additional \$267 for each \$100,000 of appraised property value.
- An emergency levy is designed to generate a specific dollar amount per tax year. The rate to produce the requested dollar amount is 7.62 mills.
- Ohio law permits school districts to renew emergency levies for the dollar amount *originally* requested.
- To review the ballot language, please visit the [Miami County Board of Elections](https://mcb.elections.state.oh.us/) website.
(Link: <https://tinyurl.com/uj2fpd9c>)

Why Propose an EMERGENCY Levy?

- An “emergency levy” is not named due to dire budgetary circumstances. Rather, an emergency levy is a limited, operating property tax levy option available to a school district.
- Emergency levies are expressed in dollars versus millage rates and generate a fixed dollar amount each year in effect. For this reason, emergency levies are often called “fixed sum” levies.
- This levy will not increase your tax bill as appraisal values increase, and as the tax base expands with community growth and economic development, costs to the individual taxpayer tend to decrease.
- An emergency levy can be passed only with a limited term and cannot exceed a period of 10 years. This issue is proposed on a seven-year, limited term.
- The approximate sum generated of \$2,000,000 per year represents the district’s budget deficit for fiscal year 2023.

PROPOSED TAX LEVY (ADDITIONAL)

MILTON-UNION EXEMPTED VILLAGE SCHOOL DISTRICT

A majority affirmative vote is necessary for passage.

Shall a levy be imposed by the Milton-Union Exempted Village School District, County of Miami, Ohio, for the purpose of avoiding an operating deficit of the School District, in the sum of \$2,000,000.00 per year, and a levy of taxes to be made outside of the ten-mill limitation estimated by the County Auditor to average 7.62 mills for each one dollar of taxable value, which amounts to \$267 for each \$100,000 of the County Auditor’s appraised value, for a period of seven (7) years, commencing in 2023, first due in calendar year 2024?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Funding

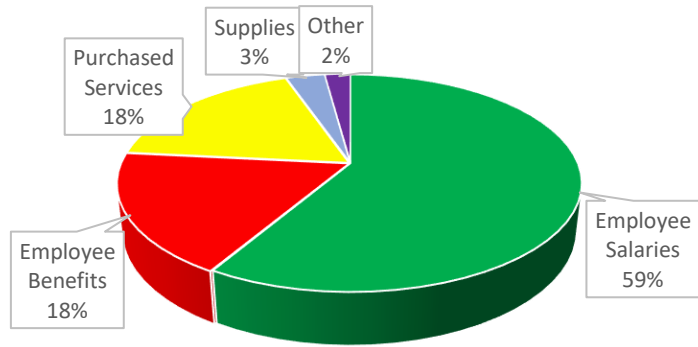
- State and federal support of school funding is decreasing in relationship to the rising number of operational requirements and mandates.
- Through careful planning, the district has managed to stretch the previous new money operating levy for approximately 20 years.
- Although the district has been fiscally responsible and maintains a healthy cash reserve, rising costs of utilities, commodities, services, benefits, and salaries have exceeded district revenue.

School Year	Forecasted Total Revenue	Forecasted Total Expenses	Excess of Revenue Over/Under Expenditures	Forecasted Cash Balance
2023-2024	\$ 15,981,887	\$ 17,213,381	\$ (1,231,494)	\$ 4,570,621
2024-2025	15,771,246	17,543,787	(1,772,541)	2,798,080
2025-2026	15,808,437	18,221,793	(2,413,356)	384,724
2026-2027	15,845,703	18,951,503	(3,105,800)	(2,721,077)
2027-2028	15,883,047	19,718,905	(3,835,858)	(6,556,934)

What are the Facts?

- The emergency levy generates the same dollar amount each year and cannot be increased or changed without bringing another new issue before voters.
- The emergency levy will result in new operating dollars for the district. If passed, this will be the first new money operating levy approved by school district voters since November 2003.
- The issue on the November 7th ballot is a property tax levy. However, millage rates only apply to 35% of property values, not 100%. Follow the link to view a brief video to demonstrating how [property taxes](https://tinyurl.com/r28z4bd4) are calculated. <https://tinyurl.com/r28z4bd4> (You may also scroll through the slide deck without audio at <https://tinyurl.com/3jz2msvw>.)

How were operating costs expended in fiscal year 2023?



Looking for more information?

- The Ohio School Boards Association (OSBA) made a fact sheet publicly available with the most frequently asked questions regarding school levies. Visit the [OSBA webpage](https://tinyurl.com/ufjvwuep) for details at <https://tinyurl.com/ufjvwuep>.
- The [Miami County Auditor's Office](https://tinyurl.com/ufjvwuep) can provide detailed information about your taxes and can be reached by phone at (937) 440-5925.
- If you have district-specific questions, please contact the Board of Education Office.

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