

WEBSTER GROVES SCHOOL DISTRICT
BOARD OF EDUCATION
TAX RATE HEARING/SPECIAL/WORKSHOP MEETING
MONDAY, SEPTEMBER 23, 2013
7:00 P.M.
CENTRAL OFFICE BOARD ROOM
400 EAST LOCKWOOD
WEBSTER GROVES, MISSOURI 63119

Welcome to the tax rate hearing/special/workshop meeting of the Board of Education. The School Board welcomes questions, ideas and comments from persons in attendance. Members of the audience may comment during the public comment portion of the meeting when recognized by the President. We ask that comments be limited to three minutes in order to complete the agenda within a reasonable time.

We also ask that comments begin by providing your name, address, and school district in which you reside.

TENTATIVE AGENDA

- 001 Call to Order
 - 001a Pledge of Allegiance
 - 001b Agenda Review and Approval
- 002 Public Comments
- 003 Public Hearing on Setting of the Tax Rate for 2013-14
 - 003a Present tax rate for 2013-14 Diane Moore
 - 003b Board Discussion of the Tax Rate
 - 003c Public Comments, specific to setting the tax rate
 - 003d Board Discussion of Tax Rate
 - 003e Set Tax rate for 2013-14 School Year (see 4 motions on separate memo)
 - 003f Close Public Hearing
- 004 Reports from Superintendent and Staff
 - 004a Clark School Report Bill Schiller
 - 004b Staff Data Area Report Linda Holliday and John Simpson
- 005 Adjournment

*The Webster Groves School District does not discriminate on the basis of race, color, national origin, sex, disability, age or genetic information or any other characteristic protected by law in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. In addition, demeaning or otherwise harmful actions are prohibited, if directed at personal characteristics including, but not limited to, socioeconomic level, gender identity and sexual orientation or perceived sexual orientation. The following person has been designated to handle inquiries regarding the non-discrimination and accessibility policies: **John M. Thomas**, director of student services, 400 E. Lockwood Ave., Webster Groves, MO 63119 314-961-1233. Persons needing assistance to attend a meeting should contact **Diane Moore** at 314-961-1233 at least 48 hours in advance.*

Upcoming Board Meetings/Events

September 25	Administrator/PTO/Board Dialogue	5:30pm	Bristol Library
September 28	Foundation Golf Tournament Auction	Evening	Llywelyn's Pub
September 30	Foundation Golf Tournament	11:00am	Westborough CC
October 2-6	MSBA Annual Conference	All Day	Tan-Tar-A
October 14	BOE Regular Meeting	7:00pm	Central Office
October 19	Ivory Crockett Run for Webster	Morning	TBD
October 28	BOE Special/Workshop Meeting	7:00pm	Central Office
November 11	BOE Regular Meeting	7:00pm	Hixson
December 9	BOE Regular Meeting	7:00pm	Central Office

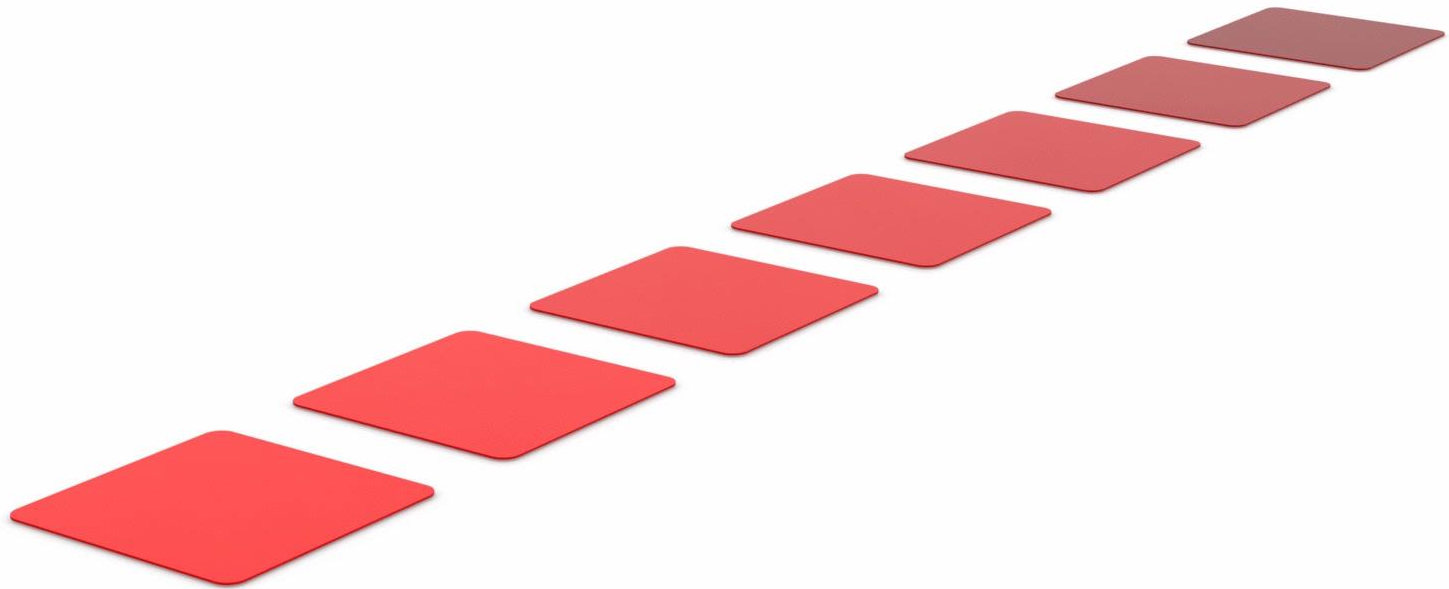
Strategic Plan

Data Area Report: Staff

Webster Groves School District

Presented to Board of Education

September 23, 2013



DATA AREA
Staff

INDICATOR
Leadership

MEASURES

- Participation in school and district committees
- Survey on quality leadership
- Presentations to other districts and organizations
- Participation in regional, state, and national educational activities
- Presentations to schools within WGSD
- Collegial observations/Sharing best practice

INDICATOR
Performance

MEASURES

- Observations and evaluations
- Parent feedback
- Student feedback (HS)
- Self-reflection on individual goals

INDICATOR
Professional Development

MEASURES

- Professional development participation (SJ, TLA, etc..)
- Action research
- Staff evaluation of PD
- Social justice

INDICATOR
Education and Experience

MEASURES

- % of Staff w/Masters or Above
- % of Staff w/Doctorate
- Channel Change (MA +30, +50)
- % certified in their instructional area
- # Years of experience
- Certified staff diversity

INDICATOR
Culture and Climate

MEASURES

- Attendance Rate
- # of years in WGSD
- Annual turnover
- Student/teacher ratio
- Climate Survey

Identified Strengths:



- One third of district staff facilitated professional development for their colleagues.
- High percentage of staff reporting they participate in high-quality professional development.
- High staff attendance rate.
- Increase in diversity of professional staff.
- High percentage of teachers who remain in the district.

Identified Strengths:



- Experienced teaching staff.
- High percentage of staff with Master's and Doctoral Degrees.
- Increase in the percentage of WGSD staff collaborating with SSD staff and with other staff “outside” their content area/grade level.
- Increase in percentage of staff reviewing and discussing student assessment data.

Critical Issues:



- Recruit and retain only certified teachers of the highest quality.
- Recruit and search out certified staff of color to more closely reflect our student population.
- Maintain the amount and quality of professional development available to support continuous learning for all staff.
- Lower student-teacher ratios (preferably to state desirable level), balancing disparities.



Leadership

LEVELS OF ACCEPTABLE DISTRICT PERFORMANCE:

INDICATOR: Leadership



PERFORMANCE MEASURES	EXCELLENT	SATISFACTORY	UNACCEPTABLE
<i>Participating in School and District Committees</i>	86% - 100%	70% - 85%	Less than 70%
<i>Survey on Quality Leadership</i>	Informational	Informational	Informational
<i>Presentations to Other Districts and Organizations</i>	More than 20%	10-19%	Less than 10%
<i>Participating in Regional, State, and National Educational Activities</i>	Informational	Informational	Informational
<i>Presentations to Schools within WGSD</i>	41-100%	20-40%	Less than 20%
<i>Collegial Observation/Sharing Best Practices</i>	TBD/Informational	TBD/Informational	TBD/Informational



Performance

LEVELS OF ACCEPTABLE DISTRICT PERFORMANCE:

INDICATOR: Performance



PERFORMANCE MEASURES	EXCELLENT	SATISFACTORY	UNACCEPTABLE
<i>Observations and Evaluations</i>	100% completed	N/A	Less than 100%
<i>Parent Feedback</i>	More than 40%	20-39%	Less than 20%
<i>Student Feedback (HS)</i>	More than 40%	20-39%	Less than 20%
<i>Self Reflection on Individual Goals</i>	TBD	TBD	TBD



Professional Development

LEVELS OF ACCEPTABLE DISTRICT PERFORMANCE:

INDICATOR: Professional Development



PERFORMANCE MEASURES	EXCELLENT	SATISFACTORY	UNACCEPTABLE
<i>Professional Development Participation and Rate (SJ, TLA, etc..)</i>	100% - 99%	98%-95%	Less than 95%
<i>Action Research Conducted</i>	Informational	Informational	Informational
<i>Staff Evaluation of Professional Development</i>	More than 4.5	3.5 - 4.4	Less than 3.5
<i>Social Justice</i>	Informational	Informational	Informational



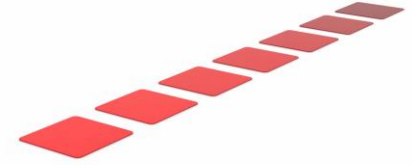
Education and Experience

LEVELS OF ACCEPTABLE DISTRICT PERFORMANCE:

INDICATOR: Education and Experience (2012-13 data)



PERFORMANCE MEASURES	EXCELLENT	SATISFACTORY	UNACCEPTABLE
<i>% Staff with Master's Degree or Above</i>	More than 80%	70% - 79%	Less than 70%
<i>% Staff with Doctorate</i>	More than 5%	3%-4%	Less than 3%
<i>Channel Change MA, +30, +50</i>	MA – 9 +30 – 9 +50 – 13	n/a	n/a
<i>% Certified in Their Instructional Area</i>	100%	95-99%	Less than 95%
<i># Of Years of Experience</i>	More than 10	8-10	Less than 8
<i>Certified Staff Diversity</i>	More than 20%	10-19%	Less than 10%



Culture and Climate

LEVELS OF ACCEPTABLE DISTRICT PERFORMANCE:

INDICATOR: Culture and Climate



PERFORMANCE MEASURES	EXCELLENT	SATISFACTORY	UNACCEPTABLE
<i>Teacher Attendance Rate</i>	95% - 100%	90% - 94%	Less than 90%
<i># Of Years in WGSD</i>	More than 8	5-8 yrs.	Less than 5 yrs.
<i>Annual Turnover</i>	0%	1-4%	Greater than 5%
<i>Student-Teacher Ratios</i>	K-2 Less than 18 3-4 Less than 19 5-6 Less than 22 7-12 Less than 25	K-2----- 18 - 20 3-4----- 19 - 22 5-6----- 22 - 25 7-12----- 25 - 28	K-2----- 21 - 25 3-4----- 23 - 27 5-6----- 26 - 30 7-12----- 29 - 33
<i>Climate Survey</i>	TBD	TBD	TBD

Staff:

Progress Toward Targeted Objectives



Measurable Objectives:	Target	Baseline	2010	2011	2012	2013
100% of WGSD teachers will be certified in their assigned area of instruction or working on certification in their assigned area with a timeline for completion.	100%	97%	98%	99%	100%	100%
		Actual	99% Met	99% Met	99% Not Met	99.4% Not Met
Increase diversity of certificated staff to reflect the WGSD student population. 73% White 23% African American 1% Hispanic 2% Asian		93% White 6% African American 0% Hispanic .03% Asian	7% African American, Hispanic, Asian	8% African American, Hispanic, Asian	9% African American, Hispanic, Asian	10% African American, Hispanic, Asian
		Actual	6.3% Not Met	7.3% Not Met	7.1 Not Met	8% Not Met
Increase the number of applicants of color interviewed for certified positions at the district level. (Not including substitute teachers)	25-35	Approximately 15-20	20	25	30	35
		Actual	9 Not Met	15 Not Met	8 Not Met	16 Not Met

Staff:

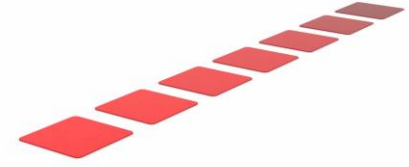
Progress Toward Targeted Objectives



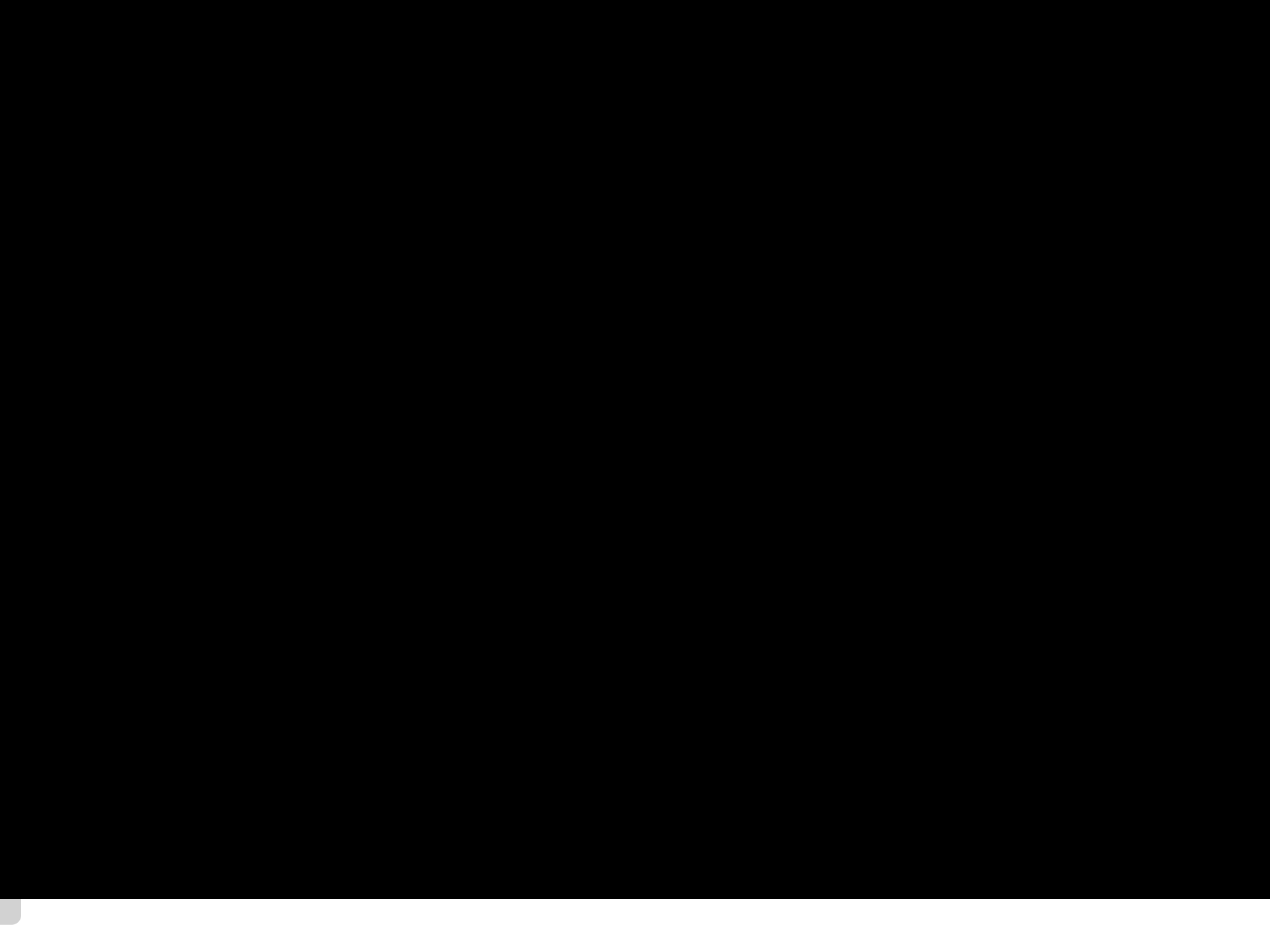
Measurable Objectives:	Target	Baseline	2010	2011	2012	2013
Increase the percentage of classes that are at the state desirable level.	100%	95%	96	97	98	100
		Actual	K-2: 84% 3-4: 91% Not Met 5-6: 100% 7-12: 100% Met	K-2: 82% Not Met 3-4: 100% 5-6: 100% 7-12: 100% Met	K-2: 82% 3-4: 94% Not Met 5-6: 100% 7-12: 100% Met	*K-2: 22% 3-4: 67% Not Met 5-6: 100% 7-12: 100% Met
Increase the percentage of educators in ongoing professional development as reported on Annual PD Survey.	99	97.3	98	98.5	99	99
		Actual	99.2 Met	99 Met	99 Met	99 Met
Maintain average number of professional development hours per educator at 120+.	120+	144	120+	120+	120+	120+
		Actual	126 Met	157 Met	130 Met	136 Met
Maintain the high quality of professional development provided as rated on the professional development evaluation tool.	4.5	Above 4.5	Above 4.5	Above 4.5	Above 4.5	Above 4.5
		Actual	4.75 Met	4.75 Met	4.70 Met	4.73 Met

*Reflects change in DESE desirable standards.

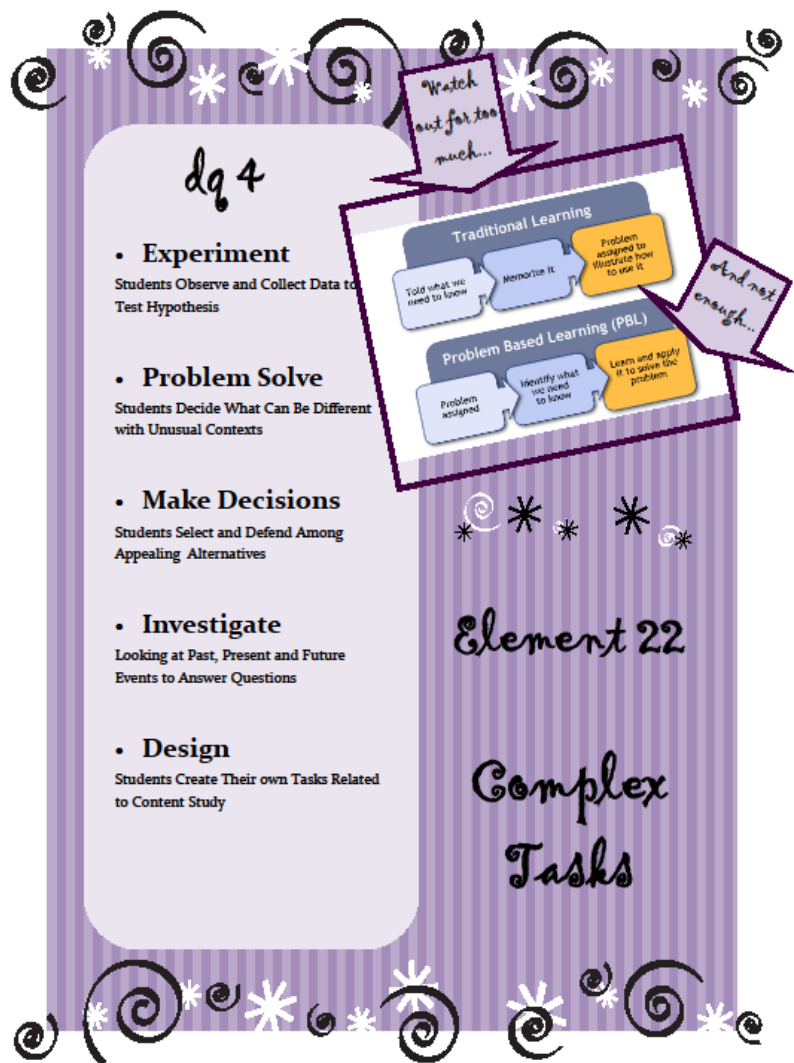
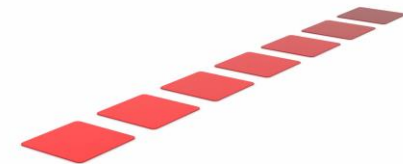
District Professional Learning in 13-14



- New PBTE including *i*Observation
- K-12 Curriculum Development
- Vertical Learning Study (Innovation School/Spaces)
- 2nd Year Teacher Cohort: Social Justice and Culturally Relevant Learning
- The Art and Science of Teaching - Design Questions 2-4



Products: Electronic



Element 8: Previewing New Content

Desired Effect

Students will be able to tell new content.

Students will be able to connect their prior knowledge to new content.

Visual Representation

What I Know	What I Want to Know	What I Learned

Thoughts to Consider When Planning

-Think about student misconceptions for the new content.

-Think about how to engage a classroom discussion about previous knowledge connected to new content.

-Think about in what way do you want to preview new content, and then use the knowledge gained from discussion to guide instruction.

Strategies to Achieve Desired Effect

-Think/Pair/Share

-Class Discussion (Small discussion circles, then come together)

-Draw or write what you know about topic

Teacher Should Not

-Lecture to students

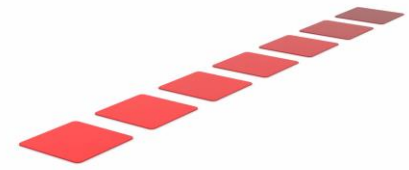
-Give answer

Products: Electronic



Prezi





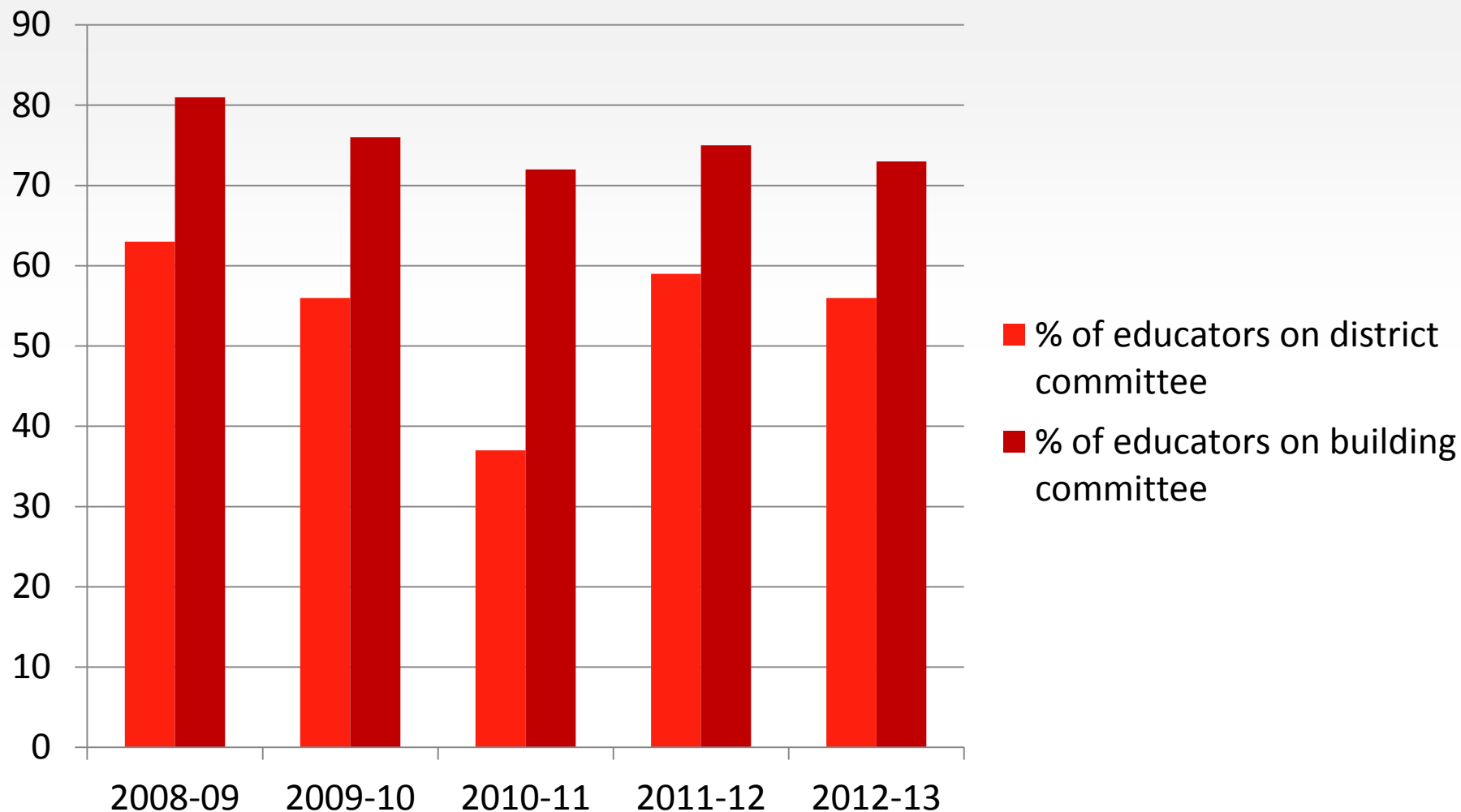
Questions or Comments?

Supporting Data:



Leadership

Leadership: Committees



Leadership: Survey on Quality Leadership



- Surveys regarding quality leadership are conducted on administrators in their first three years in the position.
- Experienced administrators receive feedback every three years, unless performance review merits more frequent feedback.

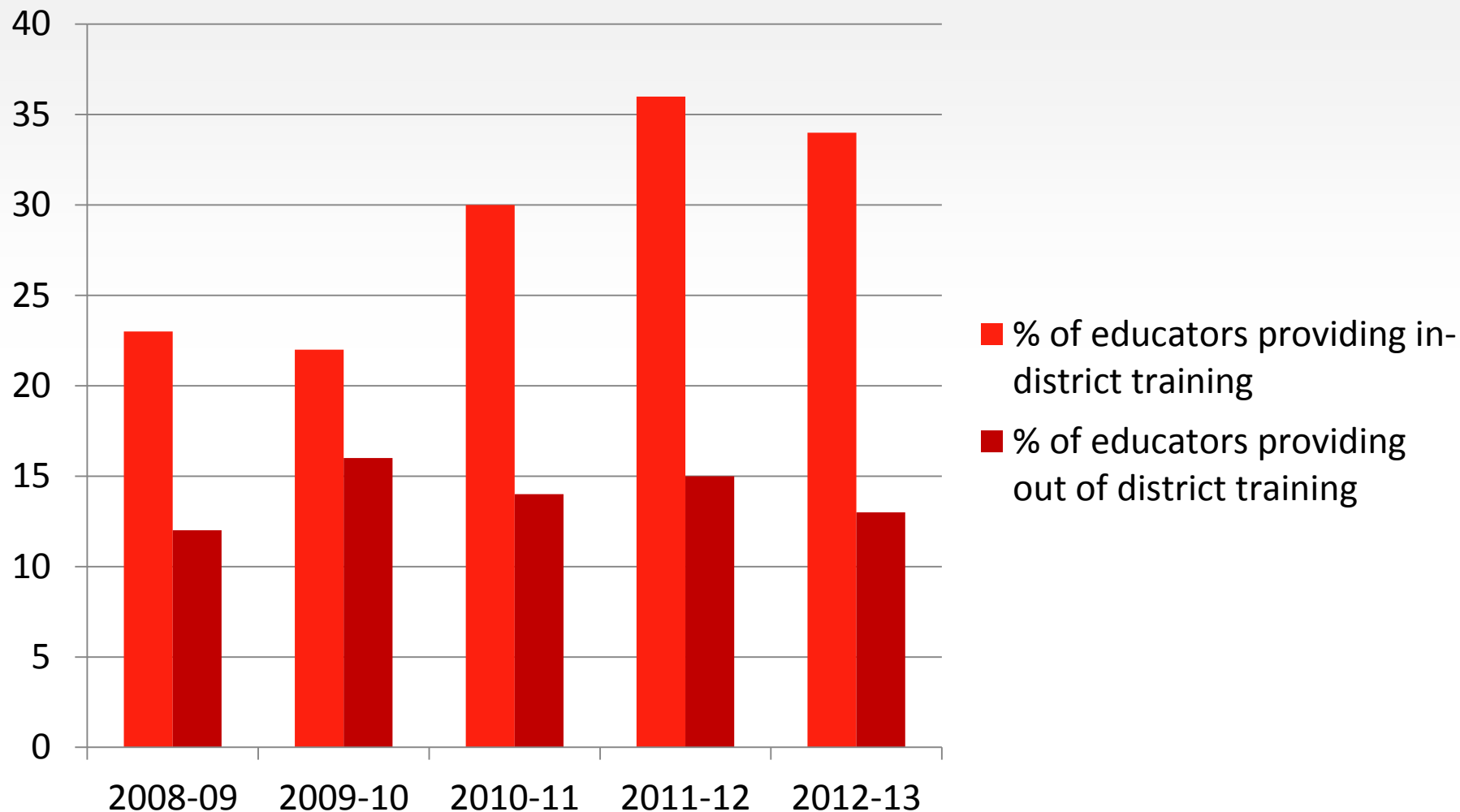
Parent/Teacher/Staff/HS Student Survey
of District Administrators
Fall 2012

Total Survey Participation

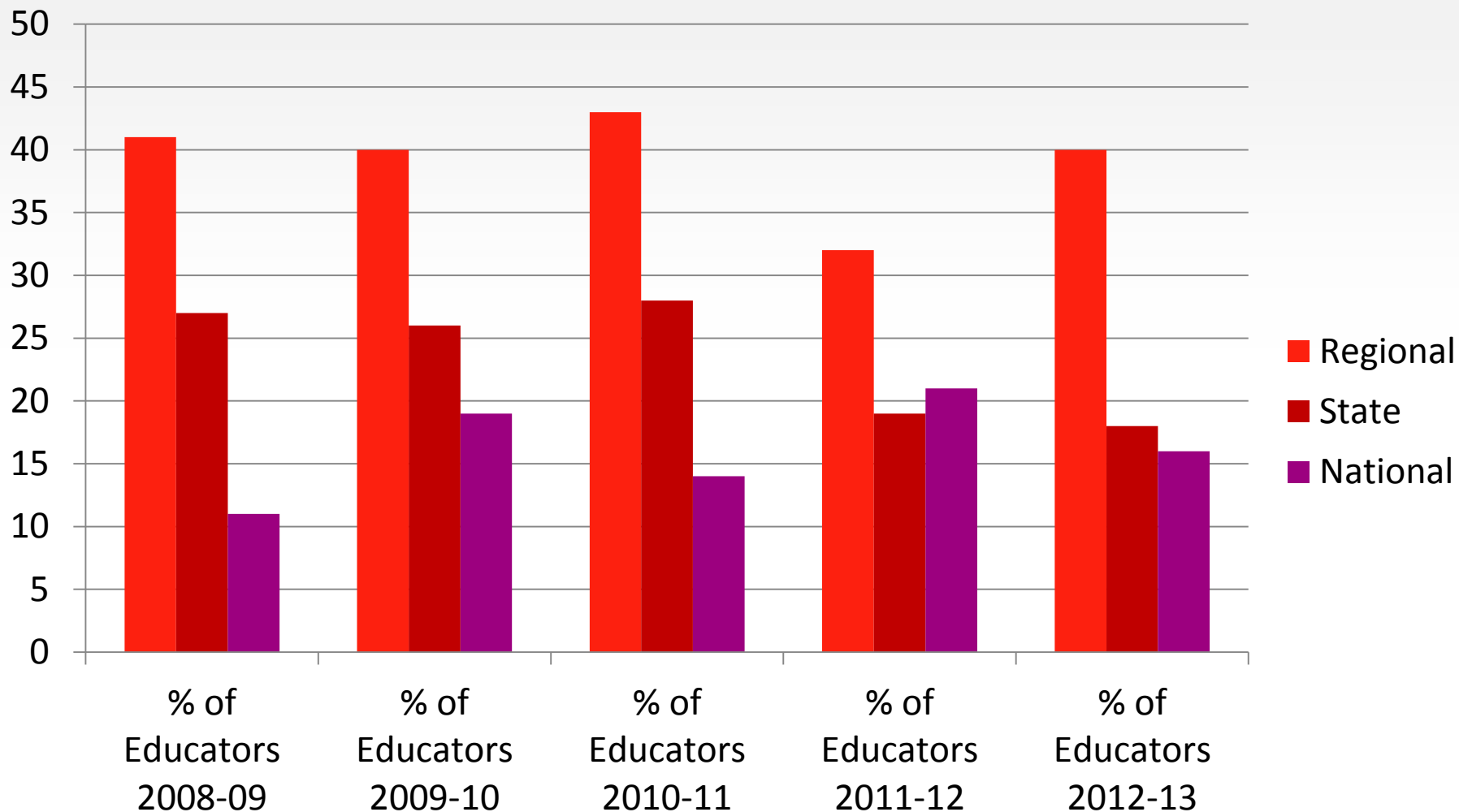
11% Parent

42% BOE/Admin/Staff

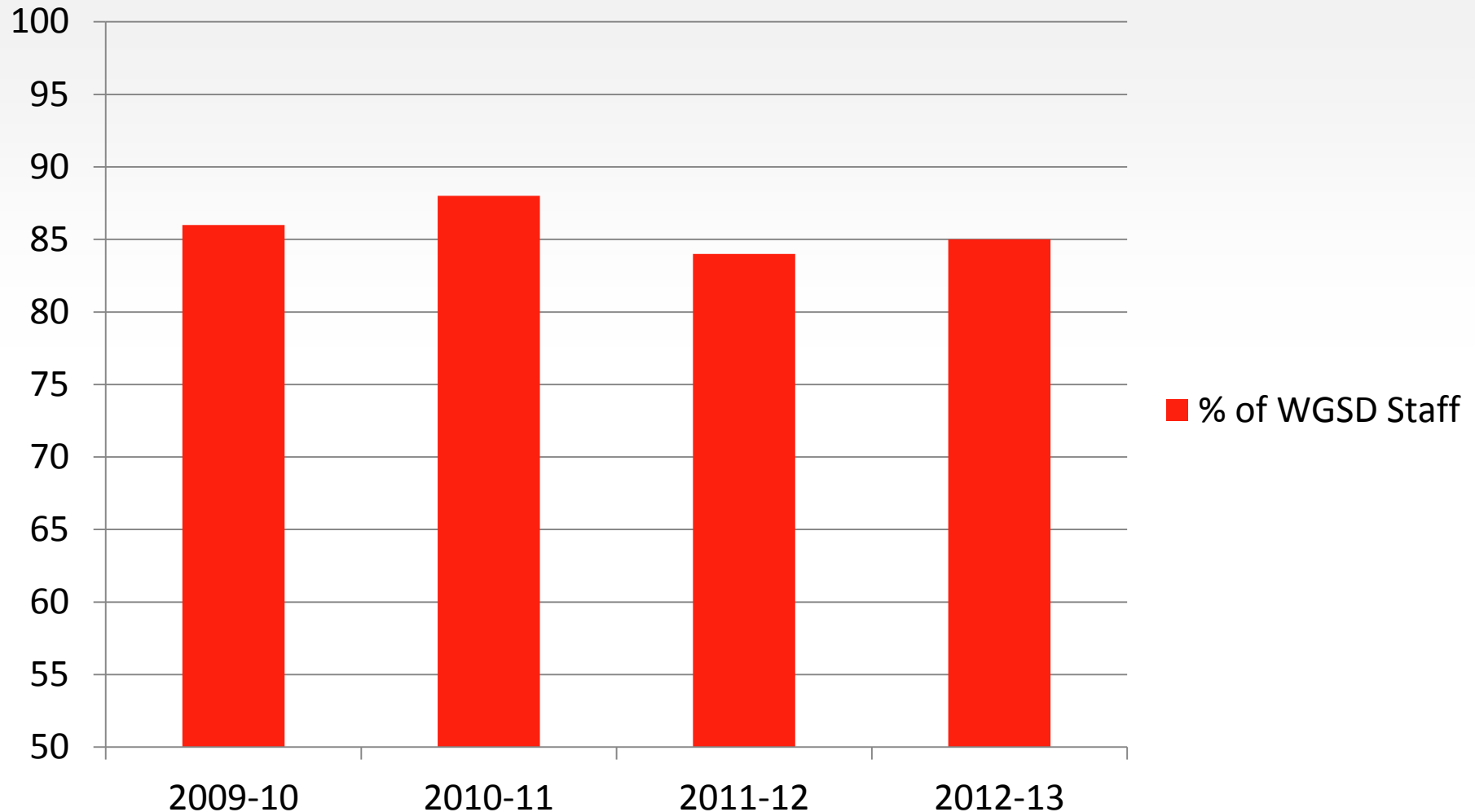
Leadership: Training (PD)



Leadership: Conference Participation

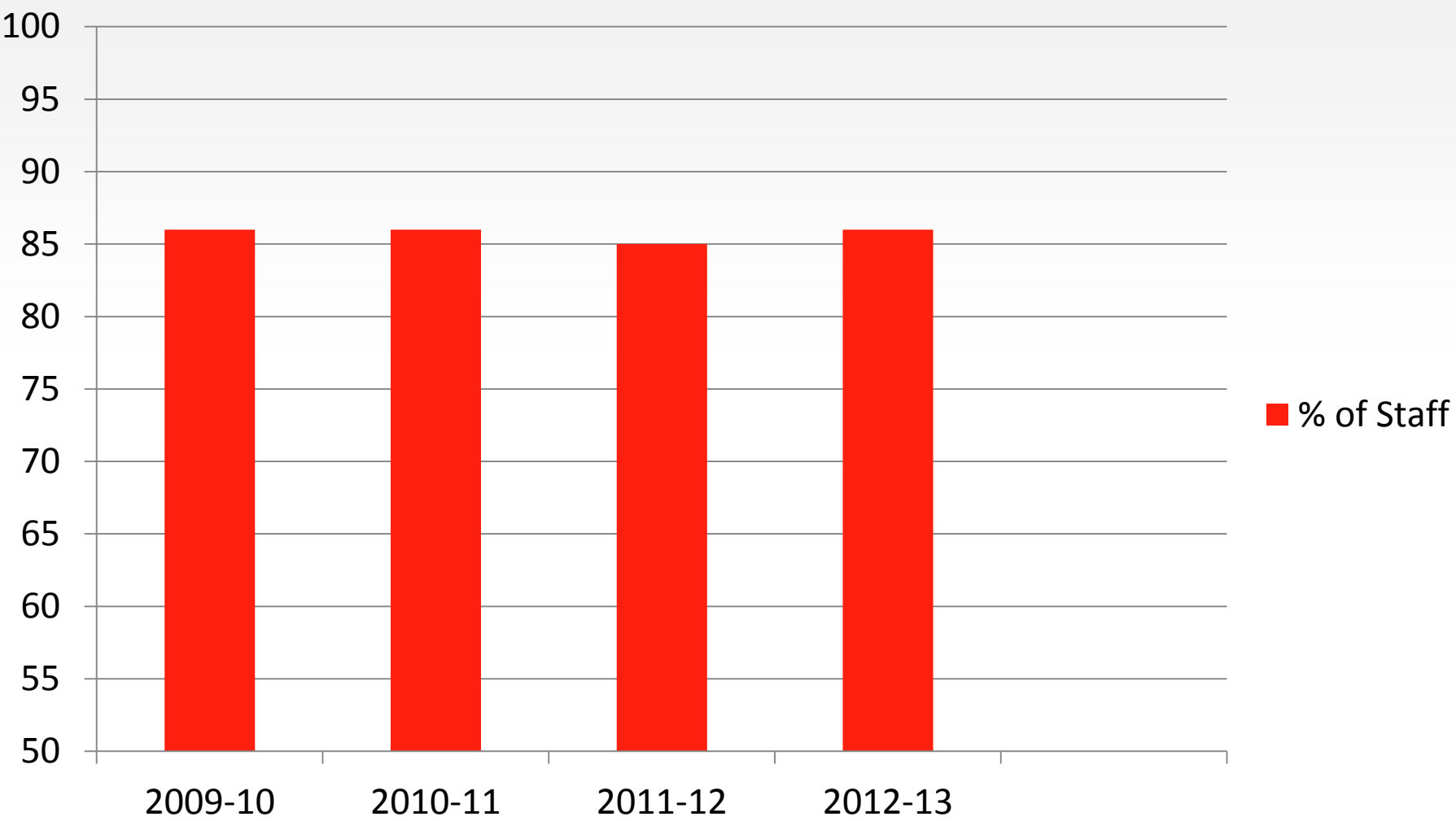


Leadership: Collaboration with SSD Staff



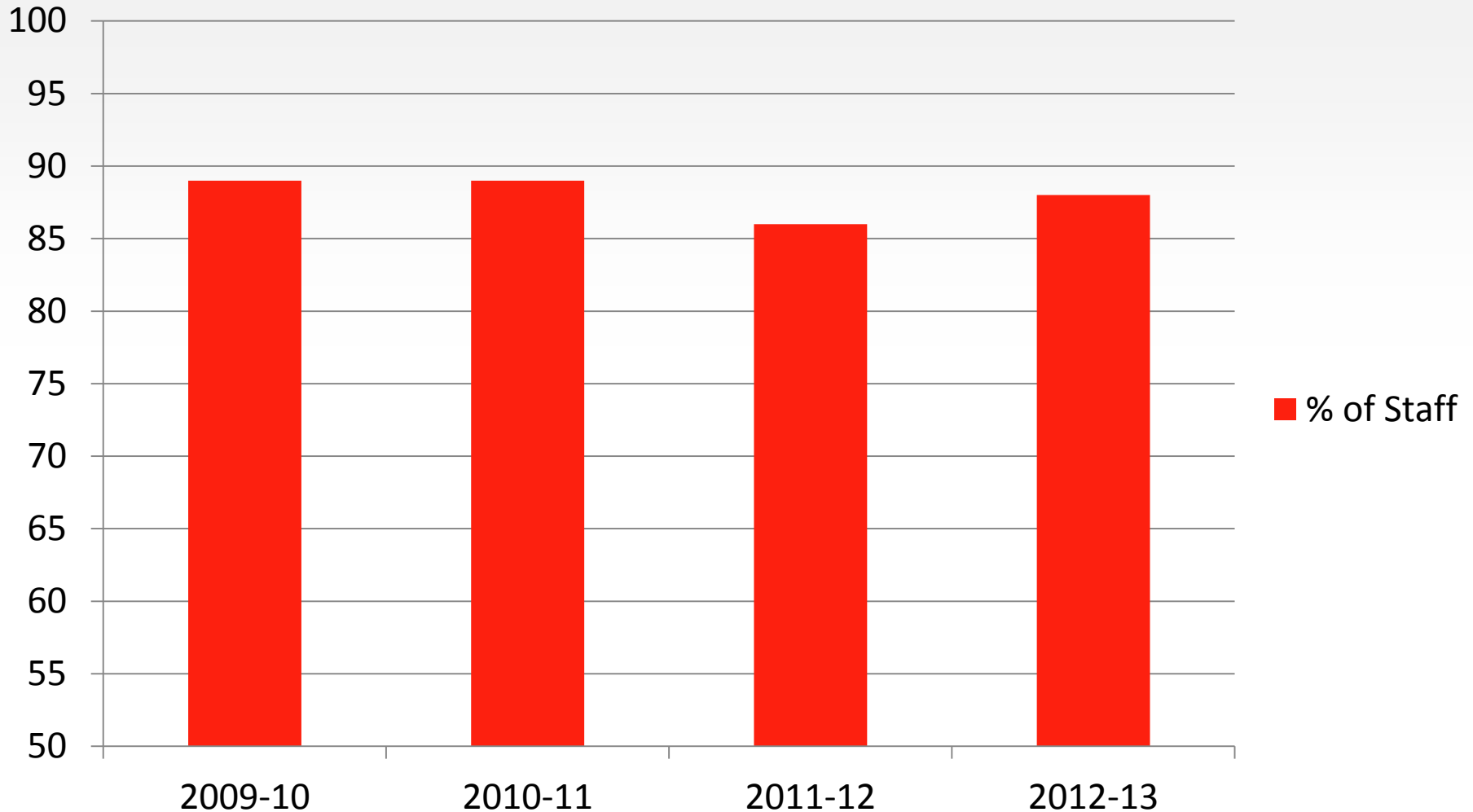
Leadership:

Collaboration with Staff “Outside” My Content Area/Grade Level

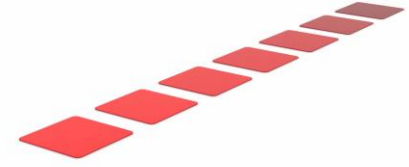


Leadership:

Regularly Met with Colleagues to Review and Discuss Student Assessment Data



Supporting Data:



Performance

Performance: Parent Feedback Data



Webster Groves School District Results of Parent/Guardian/Student Performance Feedback of District Teachers Spring, 2013

	Parent/ Guardian/ Student Participants	Total Responses	Response Percentage	Number of Eligible Teachers	Number of Teachers Receiving Feedback	"Paper" Surveys Completed	Paper %	"Online" Surveys Completed	Online %
AFC Preschool	200	63	32%	13	10	0	0%	63	100%
Avery Elementary	536	83	15%	16	15	32	38%	51	61%
Bristol Elementary	447	88	20%	16	15	21	24%	67	76%
Clark Elementary	341	89	26%	12	11	11	12%	78	88%
Computer Elementary	127	22	17%	10	4	0	0%	22	100%
Edgar Road Elementary	383	100	26%	18	15	41	41%	59	59%
Hudson Elementary	210	39	19%	8	8	0	0%	39	100%
Steger Sixth Grade	338	126	37%	15	15	0	0%	126	100%
Hixson Middle	666	48	7%	17	12	0	0%	48	100%
Webster Groves High-Parents	<u>1,312</u>	<u>177</u>	<u>13%</u>	<u>37</u>	<u>37</u>	<u>0</u>	0%	<u>177</u>	100%
Total Surveys by Parents	4,580	835	18%	162	142	105	13%	730	87%
Webster Groves High-Students	<u>1,312</u>	987	75%	37		0	0%	987	100%

Total Responses

1,822

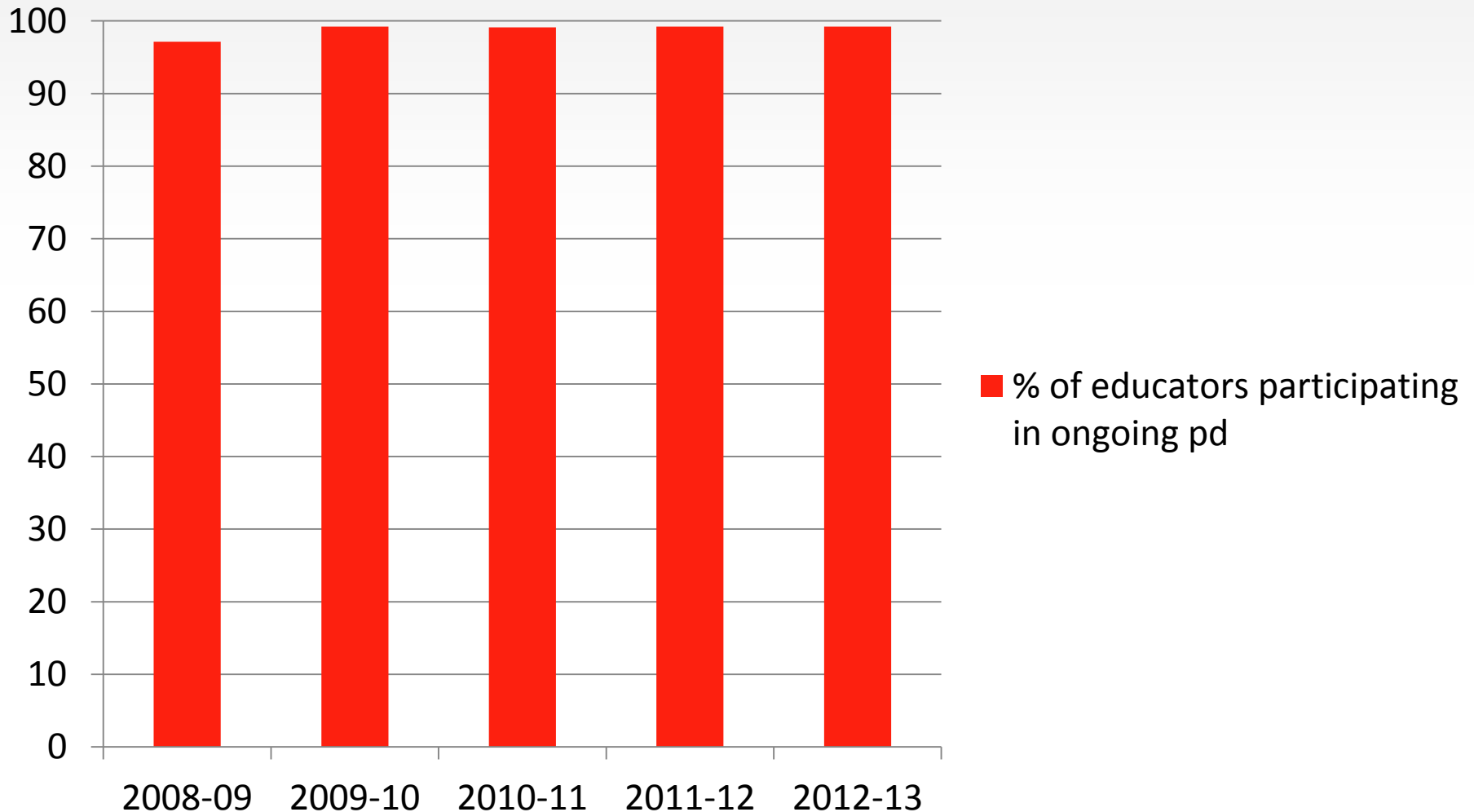
Linda Hayes Holliday
Consultant, Human Resources

Supporting Data:

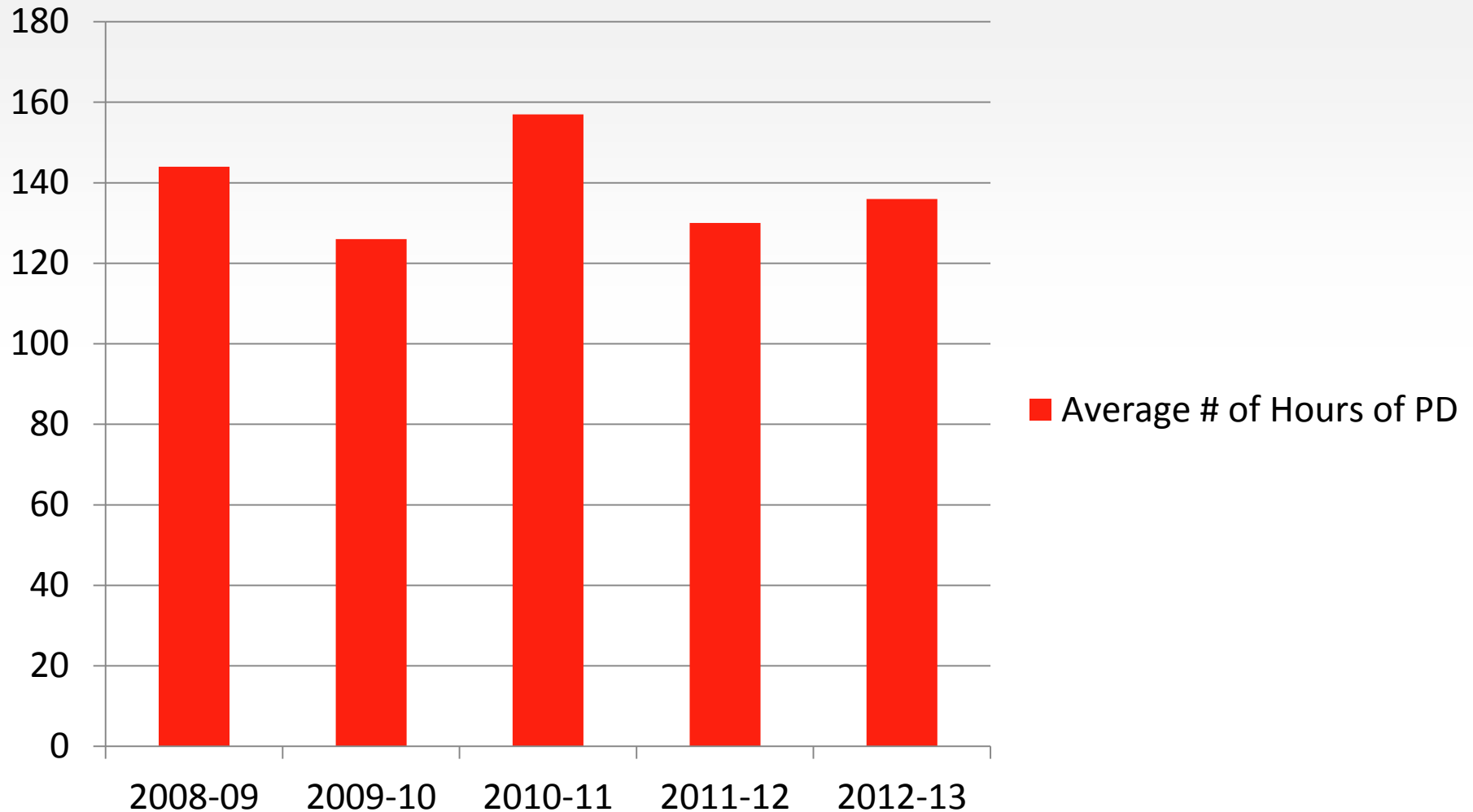


Professional Development

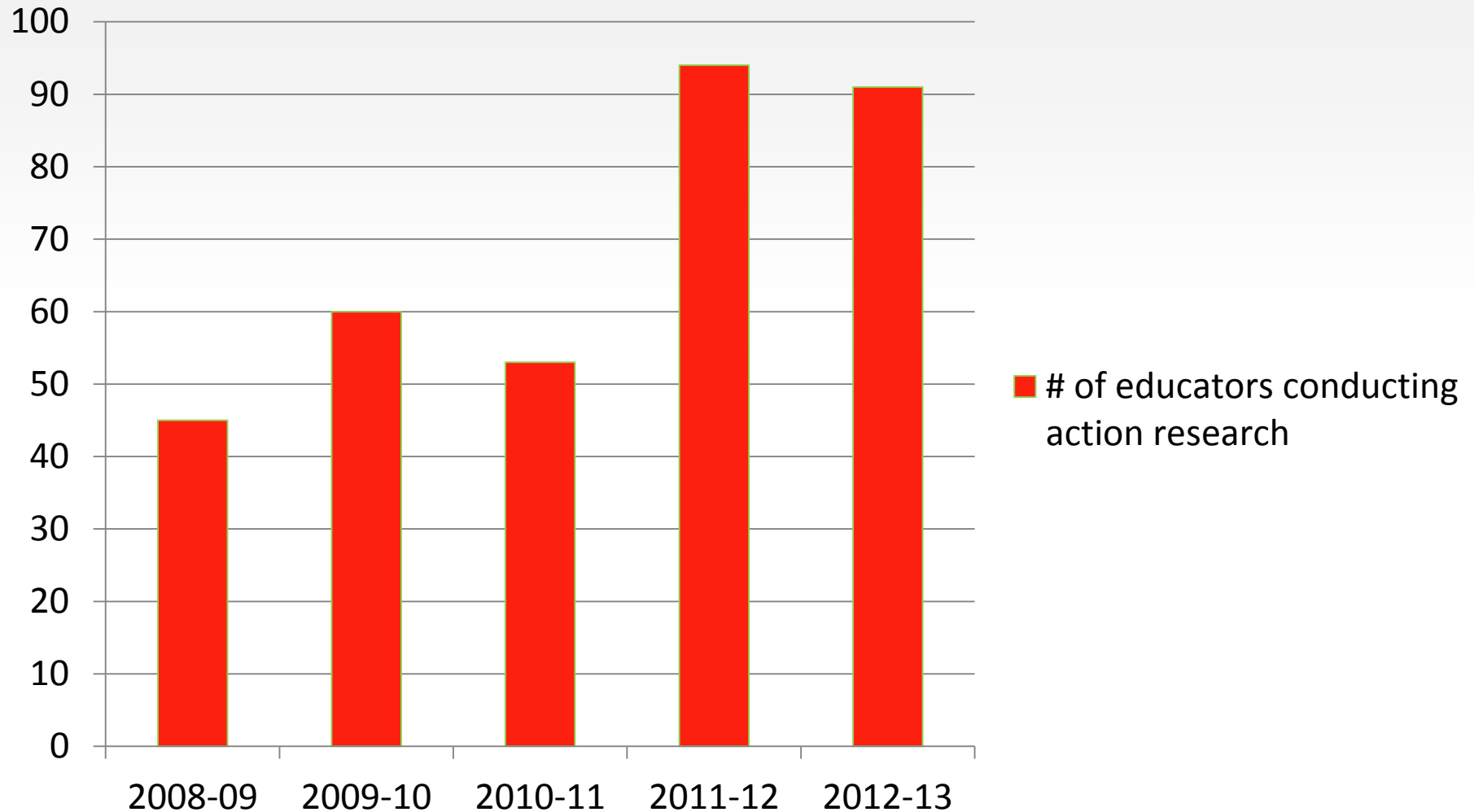
Professional Development: Ongoing Professional Development (State Survey)



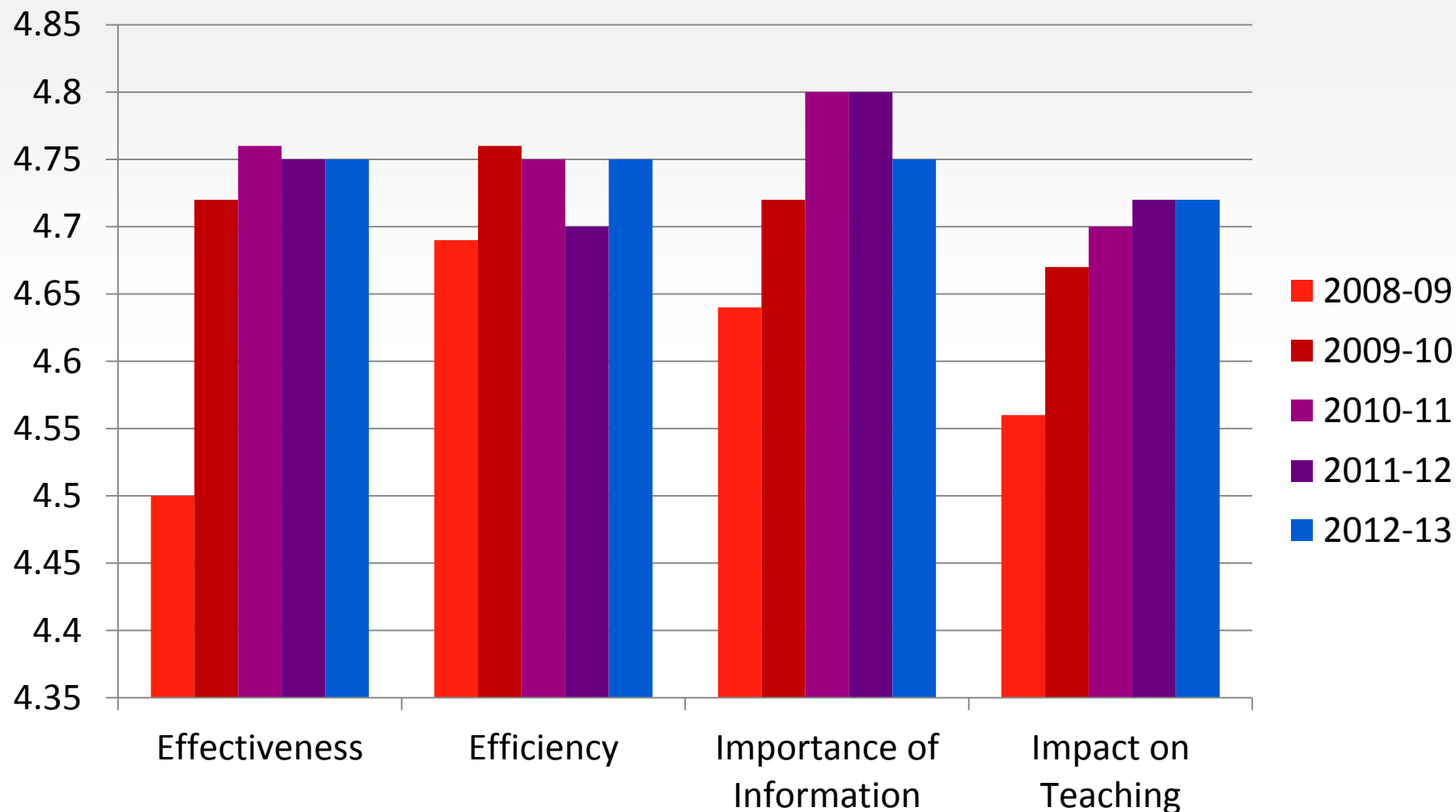
Professional Development: Average # of Hours of PD (Certified Staff)



Professional Development: Action Research



Continuous Learning: Evaluations of Professional Development



Supporting Data:



Education and Experience

Education and Experience:

Advanced Degrees and Experience



	09/10	10/11	11/12	12/13	13/14
<i>Certificated Staff with Master's Degrees or Above</i>	74%	77%	80%	83%	81%
<i>Certificated Staff with Doctoral Degrees</i>	3%	3%	4%	4%	4%
<i>Average years of teaching experience</i>	15.18	15.83	15.55	15.78	15.15

Education and Experience: Certification Status of Teachers from 2009-12



Webster Groves

Missouri

YEAR	2011-2012	2012-2013	2013-2014	2011-2012	2012-2013	2013-2014
TEACHERS W/REGULAR CERTIFICATES	99%	99%	99.7%	99.4%	99.2%	TBD
TEACHERS W/TEMP OR PROV CERT	0%	0%	0%	0.6%	.5%	TBD
TEACHERS W/SUB, EXP. OR NO CERT	.6%	1%	.3%	0%	.3%	TBD
% OF CLASSES TAUGHT BY HIGHLY QUAL TEACHERS	99.3%	99.3%	99.4%	100%	99%	TBD

Education and Experience: Demographics of Teaching Staff



2010-2011	2011-2012	2012-13	2013-14
Total (300) 93% White 6% African American 0% Hispanic .3% Asian	Total (314) 92.7% White 7% African American 0% Hispanic .3% Asian	Total (323) 92.9% White 6.8% African American 0% Hispanic .3% Asian	Total (336) 92.6% White 7.1% African American 0% Hispanic .3% Asian
Female Teachers (212) 94% White 5.6% African American 0% Hispanic .4% Asian	Female Teachers (222) 92.8% White 6.8% African American 0% Hispanic .4% Asian	Female Teachers (229) 93.5% White 6.1% African American 0% Hispanic .4% Asian	Female Teachers (236) 93.2% White 6.4% African American 0% Hispanic .4% Asian
Male Teachers (88) 92% White 8% African American 0% Hispanic	Male Teachers (92) 92.4% White 7.6% African American 0% Hispanic	Male Teachers (94) 92.4% White 7.6% African American 0% Hispanic 0% Asian	Male Teachers (100) 91.0% White 9.0% African American 0% Hispanic 0% Asian
WGSD Student Population 74% White 22.3% African-American 1.3% Hispanic 2.3% Asian .02% Indian .009% Pacific Islander	WGSD Student Population 75.67% White 20.80% African-American .74% Hispanic 2.21% Asian .48% Indian .09% Pacific Islander	WGSD Student Population 74.35% White 18.68% African-American 2.13% Hispanic 2.31% Asian .41% Indian .07% Pacific Islander 2.06% Multi-Cultural	WGSD Student Population 74.35% White 18.08% African-American 2.15% Hispanic 2.52% Asian 0.36% Indian 0.07% Pacific Islander 2.47% Multi-Cultural

Supporting Data:



Culture and Climate

Culture and Climate: Teacher Data



	2007- 2008	2008- 2009	2009- 2010	2010- 2011	2011- 2012	2012- 2013
<i>Teacher Attendance</i>	97.12%	96.88%	96.11%	95.11%	95.39%	95.10%
<i>Average Years in WGSD</i>	11	11.53	11.56	11.80	11.72	11.83
<i>% Annual Turnover Rate</i>	.6%	.3%	2%	2%	1%	2%

Education and Experience: Student/Teacher Ratio from 2009-2014



Webster Groves

Missouri

School Year	09-10	10-11	11-12	12-13	13-14	09-10	10-11	11-12	12-13	13-14
Students Per Teacher	14	14	13	13	13	13	13	14	14	TBD
Students Per Classroom Teacher	14	15	15	14	14	17	17	15	15	TBD
Students Per Admin	165	165	160	155	152	186	188	211	208	TBD

Clark Elementary School

Successes, Challenges, Achievement
Analysis and Plans for the Future
September 23, 2013

Webster/Clark School Mission

WGSD

- The Webster Groves School District community is **committed** to academic and **personal** success for **every** student.

Clark School Mission (updated 2011)

- The Clark Community exists to promote the academic and personal success of each child and to inspire in them a love of learning. We are students, staff, parents and guardians within a child centered environment committed to developing cooperative, respectful, responsible and honest citizens. We will persevere.

Commitment Sheets

- A “Commitment” section was added to our Mission, Vision and Values work in 2011.
- The “Commitment” section has statements specifically for staff, parents and students.
- At the beginning of school each year:
 - the principal along with the teacher explains the commitment sheet to each classroom
 - students, teachers, parents and the principal sign every student’s commitment sheet
 - families are asked to post this in a special place in their homes

The Clark Community Celebrates!

- High approval rating by parents regarding communication, safety procedures and academic challenges/supports on Fall Survey
- Enthusiastic staff collaborating for student success!
- An active PTO which provides community building for our school and supports us in many ways!
- Happy, challenged and achieving students!

A New Schedule at Clark

Why a New Schedule?

It answers the most frequent concerns from all of the adult stakeholders at Clark:

Teachers:

- I never have all of my students because they are pulled for other services at different times.
- When can I plan with my team for a more collaborative approach?

Other Service Providers:

- When can I pull the students I need to see so I can work with them most efficiently?

Parents:

- How are you challenging my individual child?

Daily Intervention Period

All other service providers deliver the services for the students at a specific grade level.

- These services include Webster reading and math support; SSD supports; Project + and WINGS support.
- This answers the classroom teacher concern of “When will I have all of my students?”
- It also answers the other service provider questions of “When can I deliver the services efficiently?”

Classroom teachers can intervene with the students remaining in their room in ways that appropriately challenge each of these students. The students remaining in the room fall in the average to above average range.

- This allows classroom teachers to support or challenge these students at appropriate levels.
- It answers the parent concern of “How are you challenging my individual child?”

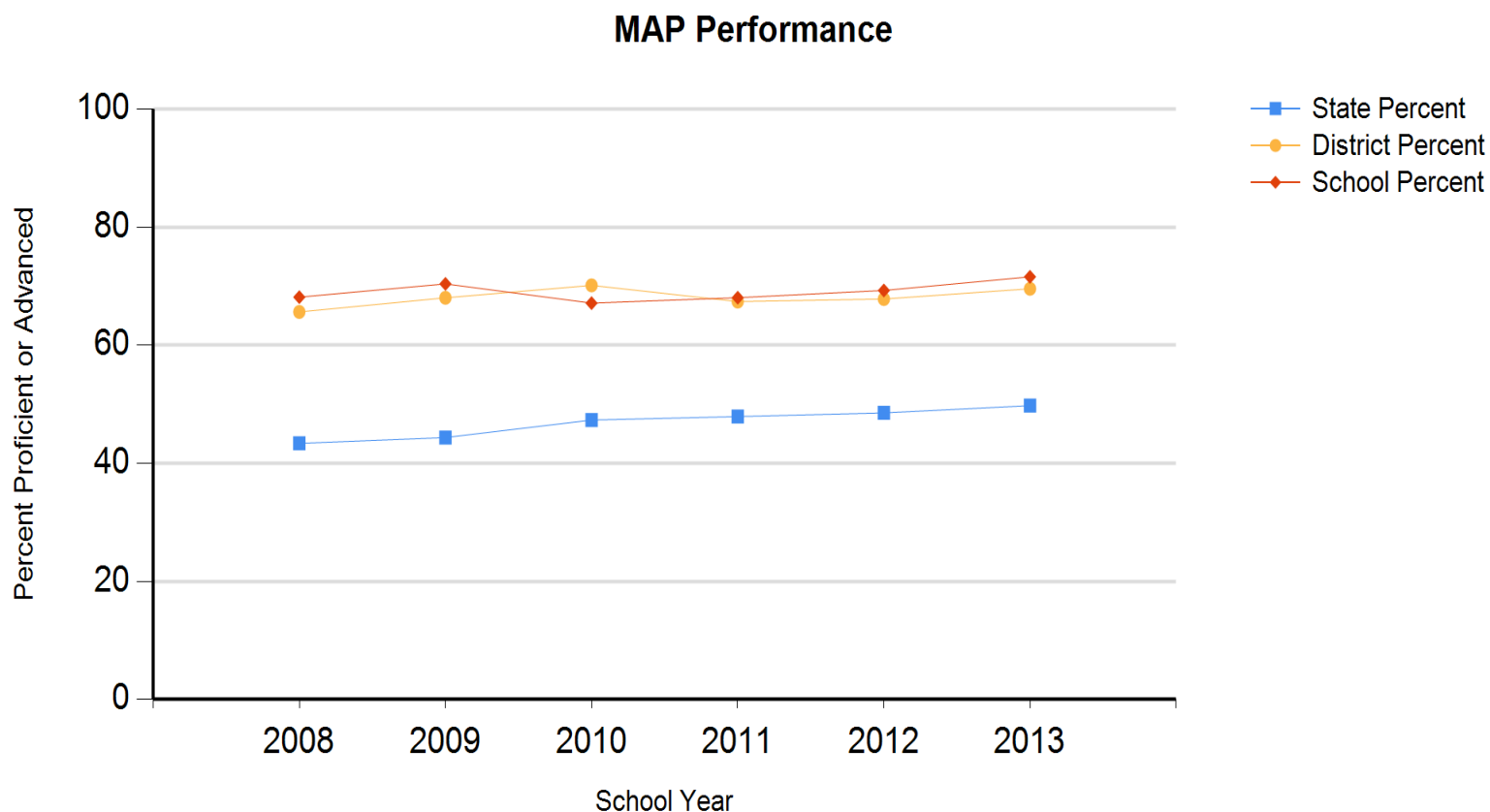
Shared Planning Time

This Schedule allows for more “shared planning time” for each grade level.

- Traditional teaching days have been very independent with little time to collaborate.
- This model provides more time for teachers to collaborate
- Research clearly supports collaboration as one of the best ways to improve instruction and student achievement.

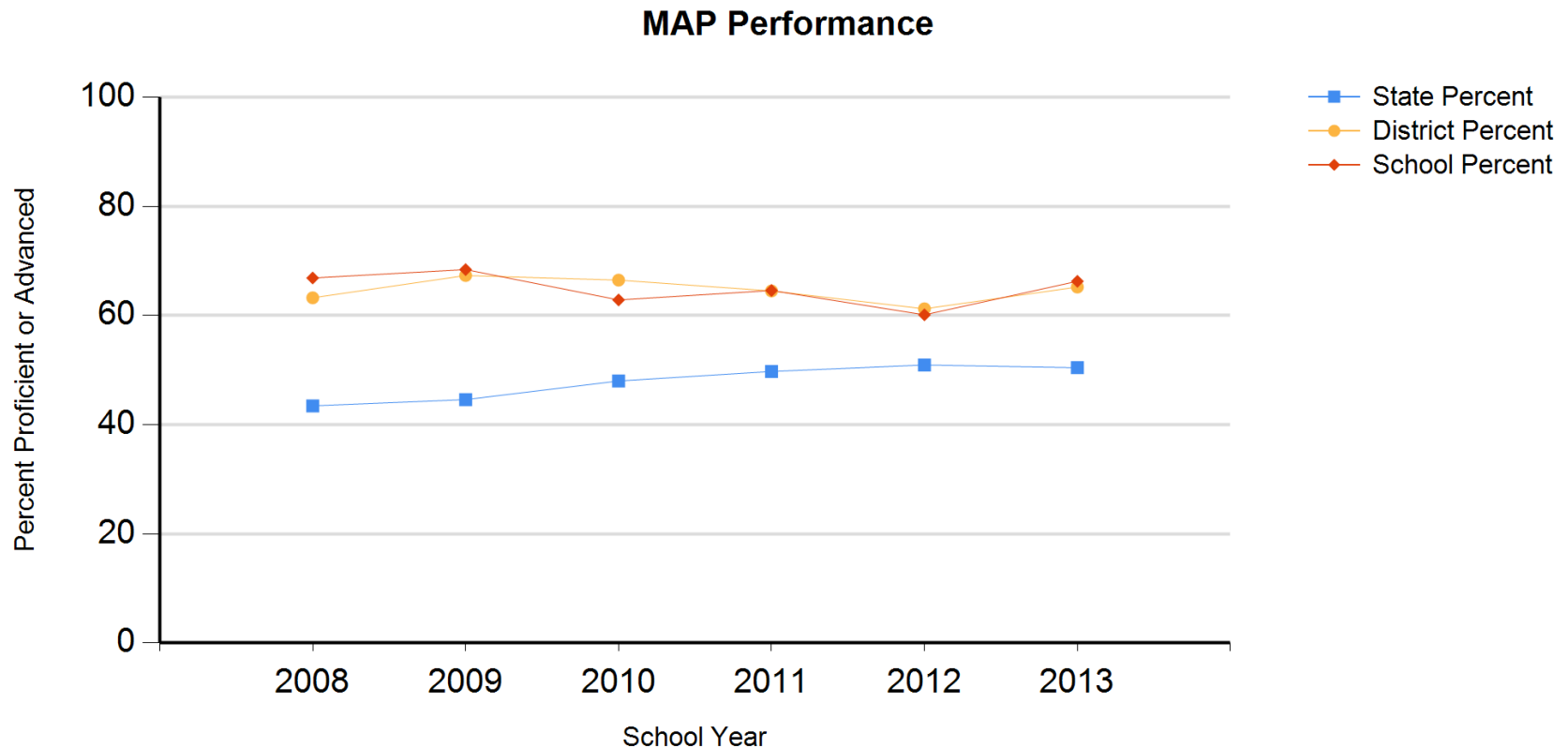
Longitudinal Cohort Data (Com Arts)

A six year look at the Communication Arts MAP trends for students at Clark shows:



Longitudinal Cohort Data (Math)

A six year look at the Math MAP trends for students at Clark shows:



Longitudinal Cohort Data (Com Arts)

A three year look at the percent of students proficient or above who are presently in grade 6 at Steger shows:

Com Arts	MAP 11 (Grade 3 MAP)	MAP 12 (Grade 4 MAP)	MAP 13 (Grade 5 MAP)
Total	61.9%	65.8%	82.7%
Black	50%	42.9%	85.7%
White	64.7%	71.9%	83.3%
IEP	0%	28.6%	50.0%
FRL	40%	25%	100%

Longitudinal Cohort Data (Math)

A three year look at the percent of students proficient or above who are presently in grade 6 at Steger shows:

Math	MAP 11 (Grade 3 MAP)	MAP 12 (Grade 4 MAP)	MAP 13 (Grade 5 MAP)
Total	59.6%	53.7%	77.3%
Black	50%	14.3%	28.6%
White	64.7%	65.6%	91.7%
IEP	28.6%	42.9%	62.5%
FRL	20%	0%	40%

Science MAP Scores 11-13

This three year comparison of different groups of students shows great growth!

Science	MAP 11 (5 th Grade MAP)	MAP 12 (5 th Grade MAP)	MAP 13 (5 th Grade MAP)
Total	61.1%	58.9%	69.6%
Black	12.5%	42.9%	43.9%
White	70.5%	58.7%	75%
IEP	25%	42.9%	50%
FRL	20%	37.5%	40%

Actions Supporting Clark Successes

- Analysis of MAP data that identifies:
 - Specific students needing support to move into the proficient/advanced range
 - Specific question type success rates and where we can support Clark students for future success
- Analysis of AIMSweb, Guided Reading Levels, Discovery Education assessments and teacher data to determine plans for student success
- Shared commitments focused on our school and district goals
- District professional development in curricular programs
- District alignment to Common Core
- Excellent support from Curriculum Coordinators

Actions Supporting Clark Successes

- **Monthly grade level meetings** where AIMSweb data and interventions are discussed by classroom, reading, special education and administrative staff in order to plan for supporting student success
- Curriculum coordinators' analysis of MAP data gives insights and sets up support
- Specific ILIP's (Individual Learning Improvement Plans) for every student receiving a reading intervention
- Increased parent participation in PTO meetings and events
- Continued growth in the **use and knowledge of the Rtl** process
- Using released items and using MAP preparation materials at grade 3-5

Actions Supporting Clark Successes

- A math tutor trained in math intervention strategies **working collaboratively with classroom teachers**
- 1.75 **reading specialists** trained in intervention strategies **that work collaboratively with classroom teachers**
- After School Homework Club as a support for students and parents
- A schedule that is efficient and provides support for all students
- Students are assessed immediately when school begins or when a new student arrives.
- Placement decisions using input from all staff members
- Teachers taking time to look at specific scores for children in current class roster
- Focused professional development opportunities
- Partnership with Maryville University

Identified Challenges

- Continue to increase percentage of children testing in the proficient and advanced levels for all MAP tests
- Continue efforts at closing the achievement gaps
- Continue implementation of our district-wide Anti-Bullying Program

Actions to Meet Challenges

- Continued use of grade level meetings to collaborate on student progress and intervention needs
- Deepen the engagement of all integral parties (staff, parents & students) to collaboratively search and find appropriate ways to meet our challenges
- Celebrate with all staff and parents an environment that is positive, collaborative and student-centered
- Continue staff meetings that engage and give each staff member a voice in discussions and decisions

Points of Pride

- Clark's High Five Words and Pledge
 - As a learner at Clark School, I will be **Cooperative, Respectful, Responsible** and **Honest**; I will **Persevere**!
- Excellent monthly grade level meetings producing good decisions for students
- Clark's Rtl Team working to provide a seamless use of Rtl processes for staff, students and parents
- Activities connecting students to school outside of academics: PTO's After School Enrichment, Project HOPE, Chess Team and Clark's Spirit Committee

Points of Pride (continued)

- Well planned and attended PTO events which are both social and academic and foster a family connection to school
- An annual Wellness Night sponsored by PTO and organized by Clark's Wellness Committee
- Successful parent and staff engagement in planning for Clark's continued success
- A staff composed of veteran and new teachers positively engaged in improving Clark School and its students' success!
- Continued student success on MAP, Fountas & Pinnell benchmarks and AIMSweb benchmarks.
- Continued high levels of parent participation

Clark School

Vision

All Clark students will become productive citizens ready to succeed in a changing world.

**MEMO TO: BOARD MEMBERS
DR. SARAH RISS**

FROM: DR. DIANE MOORE

DATE: SEPTEMBER 17, 2013

RE: COMPUTATION OF 2013-2014 TAX RATE

The Business Office has completed the tax levy analysis and, as of today, we have received approval for our calculations from the Missouri State Auditor's Office. Overall assessed valuation for residential property decreased -2.3090% this year compared to revised assessed valuation for last school year. Assessed valuation for commercial property increased 2.4954 this year compared to the previous year. As you are aware, when assessed valuation decreases, the district is forced to increase the tax rate to capture the same amount of revenue as the previous year. When assessed valuation increases, the district rolls the tax rate back. This means for residential property the district was forced to increase the tax rate and for commercial property the district was able to roll the tax rate back. The district will not capture any additional revenue above the 2012-2013 school year in residential property tax receipts. The district should be able to capture a minimal increase of 1.7% (the CPI calculated for 2013) for commercial property tax receipts. I have provided a preview of the tax levy by category (residential, commercial, personal property) and some talking points for you to review. This should provide you adequate information to consider before we conduct our public hearing and ask the Board to approve the tax levy rates at our September 23 meeting.

Operating Levy Comparison

	Residential rate	Commercial rate	Personal Property rate
2012-2013	\$5.1889	\$5.6228	\$5.9100
2013-2014	\$5.2877	\$5.5674	\$5.9100

- The tax rate calculation sheets provided by the State Auditor's Office only permit the district to capture the same amount of residential property tax revenue as the previous year. No revenue growth will be realized through CPI. The district must increase the residential property tax rate by \$0.0988 to capture the same amount of residential property tax revenue as the previous year.
- Because commercial assessed valuation grew by 2.4954% the district should be able to capture an additional 1.7000% (CPI) in commercial property tax revenue while still rolling back the commercial property tax rate by \$0.0554.

- The debt service tax rate calculations are based upon the property tax revenue needed to pay the current year's debt and an additional year's reserve is calculated as required by the State Auditor's Office. The district has calculated this tax rate at \$1.3848. The district is able to voluntarily reduce this rate by \$0.8149 to hold the debt service rate at \$0.5699 because we have a healthy existing reserve to meet the debt service funding needed for the 2013-2014 school year.

We have enclosed for your review the calculation forms required by the State Auditor's Office. Please do not hesitate to contact me if you have additional questions.

A community committed to academic
and personal success for every student

**WEBSTER GROVES SCHOOL DISTRICT
WEBSTER GROVES, MISSOURI**

NOTICE OF PUBLIC HEARING

A hearing will be held at 7:00 p.m., Monday, September 23, 2013 at Webster Groves School District Central Office located at 400 East Lockwood, at which time citizens may be heard on the property tax rates proposed to be set by the Webster Groves School District. The tax rates are set to produce substantially the same revenues as the previous year's tax collection.

ASSESSED VALUATION BY CATEGORIES	PRIOR TAX YEAR 2012	CURRENT TAX YEAR 2013
Real Estate	\$ 627,509,350	\$ 621,138,340
Personal Property	\$ 75,772,470	\$ 77,588,810

The following tax rates are proposed:

FUND	AMOUNT OF PROPERTY TAX REVENUE BUDGETED	PROPOSED TAX RATE (PER \$100)
Teachers	\$ 12,507,216.00	\$ 1.7900
Incidental	23,960,751.00	3.4292
Debt Service	3,982,046.00	0.5699
Capital Projects	436,704.00	0.0625
	\$ 410,886,717.00	\$ 5.8516

New revenue from new construction and improvements \$251,853.50
 New revenue from reassessment \$163,600.00
 Percentage of new revenue from reassessment 0.0040%

All figures and computations are based on September, 2013 assessed valuations provided by the St. Louis County Assessor's Office and 100% collection of taxes. The estimates of required local taxes have been submitted to the State Auditor's Office for approval.

NOTE: Tax rate information may change before the September 23, 2013 public hearing. If the district receives revised data from the St. Louis County Assessor's Office or the Mo. State Auditor's Office revisions to the public hearing notice will be provided in advance of the public hearing.

**Webster Groves School District
400 East Lockwood Avenue
St. Louis, Missouri 63119**

**These motions are necessary to set the 2013 tax rate.
Motions:**

- 1. I move that the 2013 tax rate ceiling be set at \$5.3901.**

Residential -	\$5.2877
Agricultural -	\$0.0000
Commercial -	\$5.5674
Personal Property -	\$5.9100

- 2. I move that the 2013 Operating Levy be set at a blended rate of \$5.3901 and the current year rate computed by category as follows:**

Residential -	\$5.2877
Agricultural -	\$0.0000
Commercial -	\$5.5674
Personal Property -	\$5.9100

- 3. I move that the 2013 Operating Levy be distributed as follows:**

Incidental Fund - \$3.4292	
With the current year rate computed by category as follows:	
Residential-	\$3.4352
Agricultural	\$0.0000
Commercial	\$3.6698
Personal Property	\$3.8850

Teachers Fund - \$1.7900	
With the current year rate computed by category as follows:	
Residential-	\$1.7900
Agricultural	\$0.0000
Commercial	\$1.8351
Personal Property	\$1.9625

Capital Projects Fund - \$0.0625	
With the current year rate computed by category as follows:	
Residential-	\$0.0625
Agricultural	\$0.0000
Commercial	\$0.0625
Personal Property	\$0.0625

- 4. I move that the 2013 Debt Service Levy be set at \$0.5699.**

TAX RATE DATA ENTRY PAGE-DATA SUBMITTED TO THE STATE AUDITOR
For School Districts Levying a Separate Rate on Each Subclass of Property (Wholly in St. Louis County)

30 - 096 -

Printed on: 9/16/2013

Name of School District

School District Code

Purpose

SAO WEB SITE FILE

YEAR: 2013

INSTRUCTIONS: COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR.

CLICK ON THE TABS BELOW TO VIEW &/OR PRINT OFF THE SUMMARY PAGE, FORM A, FORM B, & FORM C, IF DESIRED.

TAX RATE SUMMARY PAGE

	Real Estate				Prior Method
	Residential	Agricultural	Commercial	Personal Property	Single Rate Calculation
1a) (2012) Prior Year Tax Rate Ceiling Based on Prior Year Tax Rate Ceiling (Prior Year Tax Rate Summary Page, Line F1)	5.0369	0.0000	5.5513	5.9100	4.8521
1b) (2012) Prior Year Tax Rate Ceiling Based on Voluntarily Reduced Rate (Prior Year Tax Rate Summary Page, Line F2)	5.1808	0.0000	5.6145	5.9100	5.3083
2a) Maximum Authorized Levy Based on Prior Year Tax Rate Ceiling (Prior Year Summary Page, Line E1 or 2012 Form B, Line 16a if new ballot)	5.9100	5.9100	5.9100	5.9100	5.9100
2b) Maximum Authorized Levy Based on Voluntarily Reduced Rate (Prior Year Summary Page, Line E2 or 2012 Form B, Line 16b if new ballot)	5.9100	5.9100	5.9100	5.9100	5.9100
3) Date & Rate the Current Year Tax Rate Ceiling was Increased Up to \$2.75 using Amendment 2			(Date)	(Rate)	

PART A. Enter only the Assessed Valuation

1) (2013) Current Year Assessed Valuation	538,062,930	0	83,075,410	77,588,810
2) New Construction and Improvements	2,598,500	0	1,705,510	Calculated Amount
3) Newly Added Territory	0			
4) Real Property that was Added to a New Subclass in the Current Year	0			
5) (2012) Prior Year Assessed Valuation	548,120,530	0	79,388,820	75,772,470
6) Newly Separated Territory	0	0	0	0
7) Property Changed from Local to State Assessed	0	0	0	0
8) Real Property that was Subtracted from a Subclass from the Prior Year	0	0	0	
9) (2012) Revenue from State Assessed Property (Provided by DESE)	561,322			
		10) Estimated Revenue from State Assessed Property		561,322

PART B. Additional Voter Approved Rates - See Form B for additional instructions.

1) Date of Election:		5) Expiration Date (If Applicable):	
2) Is this Election Increasing an Existing Rate (Yes or No)?			
3a) Voter Approved Tax Rate Increase ("increase of")		6) Proposition C Waiver: (Attach Ballot)	
3b) Stated Rate Approved by Voters ("increase to")		7) Prop C Results:	
4) Election Results:		Number of Yes Votes	
	Number of Yes Votes	Number of No Votes	
	Number of No Votes		

Ballot Language Approved: Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

PART C. Debt Service Requirements - See Form C for additional instructions.

1) (2014) Principal and Interest Payments for Next Calendar Year	5,469,367
2) Estimated Cost of Collection & Allowance for Delinquencies	546,937
3) (2015) Reasonable Reserve Payments for Year Following Next Calendar Year	5,239,936
4) (2013) Anticipated December 31st Balance	1,489,249
5) Estimated Revenue from State Assessed Property	91,298

HASH TOTALS A 703,592,482 B C 12,836,787

CERTIFICATION - (Made if sending calculator input data to the State Auditor's Office for Review of the 2013 Tax Rate

I, the undersigned (Office or Position) do hereby certify that the data set forth above is true and accurate to the best of my knowledge and belief.

9/16/2013
(Date)

Diane L. Moore
(Signature)

Diane L. Moore
(Printed Name)

314-918-4020
(Telephone)

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR FOR REVIEW
TAX RATE SUMMARY PAGE
FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

Printed on: 9/16/2013
SAO WEB SITE FILE
(2013)

30 - 096 -

(Name of School District)

(School District Code)

(Purpose of Levy)

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Row 1 for each line item calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Row 2 for each line item for setting its property tax rates. The numbers in Row 2 may be different for each line item if a voluntary reduction was taken in a prior even numbered year.

	Real Estate	Personal	Prior Method		
	Residential	Agricultural	Commercial	Property	Single Rate

A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if

Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year.

1. Based on Prior Year Tax Rate Ceiling

(2012 Tax Rate Summary Page, Line F1)

5.0369	0.0000	5.5513	5.9100	4.8521
--------	--------	--------	--------	--------

2. Based on Voluntarily Reduced Rate

(2012 Tax Rate Summary Page, Line F2)

5.1808	0.0000	5.6145	5.9100	5.3083
--------	--------	--------	--------	--------

B. Current Year Rate Computed Pursuant to Article X, Section 22 of the

Missouri Constitution and Section 137.073, RSMo. If no Voter Approved Increase

1. Based on Prior Year Tax Rate Ceiling (Form A, Line 4), Line 27 (Prior Method)

5.1567	0.0000	5.5047	5.9100	4.9269
--------	--------	--------	--------	--------

2. Based on Voluntarily Reduced Rate (Form A-1, Line 41, Line 27 (Prior Method))

5.2877	0.0000	5.5674	5.9100	5.3901
--------	--------	--------	--------	--------

C. Amount of Rate Increase Authorized by Voters (If Same Purpose)

Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. OR

Increase of the Total Operating Levy up to \$2.75 per Amendment 2, if Applicable

Date the School Board Decided to Use Amend. 2:

1. Based on Prior Year Tax Rate Ceiling (Form B, Line 16a)

2. Based on Voluntarily Reduced Rate (Form B, Line 16b)

D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling

1. Based on Prior Year Tax Rate Ceiling (Line B1 (if no election) otherwise Line C1)

5.1567	0.0000	5.5047	5.9100	4.9269
--------	--------	--------	--------	--------

2. Based on Voluntarily Reduced Rate

(Line B2 (if no election) otherwise Line C2)

5.2877	0.0000	5.5674	5.9100	5.3901
--------	--------	--------	--------	--------

E. Maximum Authorized Levy Greater of the 1984 rate or most recent voter approved rate

(Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E)

1. Based on Prior Year Tax Rate Ceiling

5.9100	5.9100	5.9100	5.9100	5.9100
--------	--------	--------	--------	--------

2. Based on Voluntarily Reduced Rate

5.9100	5.9100	5.9100	5.9100	5.9100
--------	--------	--------	--------	--------

F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws

1. Based on Prior Year Tax Rate Ceiling (Lower of Line D1 or Line E1)

5.1567	0.0000	5.5047	5.9100	4.9269
--------	--------	--------	--------	--------

2. Based on Voluntarily Reduced Rate (Lower of Line D2 or Line E2)

5.2877	0.0000	5.5674	5.9100	5.3901
--------	--------	--------	--------	--------

G. 1. Less Required Prop C Tax Reduction If Applicable

Circle the type of waiver your district has Full Partial No

Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.

2. Less 20% Required Reduction 1st Class Charter County School District NOT

Submitting an Estimate Non-Binding Tax Rate to the County(ies)

H. Less Voluntary Reduction By School District

1. Plus Allowable Recompment Rate If Applicable (Attach Form G or H)

J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line J)

5.2877	0.0000	5.5674	5.9100
--------	--------	--------	--------

AA. Rate To Be Levied For Debt Service If Applicable (Form C, Line 12)

0.5699	0.5699	0.5699	0.5699
--------	--------	--------	--------

BB. Additional Special Purposed Rate Authorized By Voters After The Prior Year Tax Rates Were Set.

Adjusted to provide the revenue available if applied to the prior year assessed value

and increased by the percentage of CPI. (Form B, Line 17 if a Different Purpose)

CERTIFICATION

I, the undersigned COO

(Office) o Webster Groves

(School District)

levying a rate in St. Louis

(County or Counties) do hereby certify that the data set forth above and on

the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G - BB, sign this form, and return to either

the County Clerk(s) for final certification OR

the State Auditor's Office for a math check.

9/16/2013

(Signature)

(Printed Name)

(Telephone)

Proposed rate to be entered on tax books by County Clerk Based on Certification from the School District:

Lines: J

Section 137.073.7 RSMo, states that no tax rate shall be extended

on the tax rolls by the county clerk unless the political subdivision

AA BB

has complied with the foregoing provisions of this section.

(Date)

(County Clerk's Signature)

(County)

(Telephone)

Please submit only 1 copy directly to the State Auditor's Office - If you fax it, DON'T mail it & vice versa.

FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

(Name of School District)	30	-	096	-	(School District Code)	(Purpose of Levy)
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.						
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.						
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
1. ** (2013) Current Year Assessed Valuation Include the current locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office <u>finalized by the local board of equalization.</u>	538,062,930	0	83,075,410	77,588,810	698,727,150	698,727,150
2. ** Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero	2,598,500	0	1,705,510	1,816,340		6,120,350
3. ** Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0
4. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	0	0	0			
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	535,464,430	0	81,369,900	75,772,470	692,606,800	692,606,800
6. ** (2012) Prior Year Assessed Valuation Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or comparable office <u>finalized by the local board of equalization.</u> <u>Note:</u> If this is different than the amount on the 2012 Form A, Line 1 then revise the 2012 tax rate form to re-calculate the 2012 tax rate ceiling. Enter the revised 2012 tax rate ceiling on the 2013 Tax Rate Summary Page, Line A.	548,120,530	0	79,388,820	75,772,470		703,281,820
7. ** Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0	0		0
8. ** Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0	0		0
9. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	0	0	0			
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	548,120,530	0	79,388,820	75,772,470	703,281,820	703,281,820
HASH TOTAL (To be computed and used by the State)					703,592,482	

(Name of School District)	30	-	096	-	(Purpose of Levy)
(School District Code)					
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.					
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.					
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)	(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Single Rate Calculation
				Total	
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10 x 100]	-2.3090%	0.0000%	2.4954%	0.0000%	-1.5179%
12. Increase in Consumer Price Index Certified by the State Tax Commission	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	548,120,530	0	79,388,820	75,772,470	703,281,820
14. (2012) Prior Year Tax Rate Ceiling (Tax Rate Summary Page, Line A1)	5.0369	0.0000	5.5513	5.9100	4.8521
15. Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]	27,608,283	0	4,407,112	4,478,153	34,123,937
16. ** Maximum Prior Year Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.	490,307	0	71,015		561,322
17. Total Adjusted Prior Year Revenue (Line 15 + Line 16)	28,098,590	0	4,478,127	4,478,153	34,685,259
18. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	0.0000%	0.0000%	1.7000%	0.0000%	0.0000%
19. Additional Reassessment Revenue Permitted (Line 17 x Line 18)	0	0	76,128	0	0
20. Revenue Permitted in the Current Year from property that existed in both years. (Line 17 + Line 19)	28,098,590	0	4,554,255	4,478,153	34,685,259
21. ** Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use it's best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess). If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.	486,247	0	75,075		561,322

(Name of School District)	30	-	096	-	(School District Code)	(Purpose of Levy)
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.						
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.						
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)		(Prior Method) Single Rate Calculation
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	
22. Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)	27,612,343	0	4,479,180	4,478,153		34,123,937
23. Adjusted Current Year Assessed Valuation (Line 5)	535,464,430	0	81,369,900	75,772,470		692,606,800
24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB1150 & SB960 (Line 22 / Line 23 x 100)	5.1567	0.0000	5.5047	5.9100		4.9269
25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]				5.9100		
26. Maximum Authorized Levy (Tax Rate Summary Page, Line E1)	5.9100	5.9100	5.9100	5.9100		5.9100
27. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]	5.1567	0.0000	5.5047	5.9100		4.9269
Calculate Revised Rate(s)						
28. Tax Revenue [(Line 1 x Line 27) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842	34,425,588
29. Total Assessed Valuation [Line 1 (Total)]					698,727,150	
30. Blended Rate [Line 28 (Total) / Line 29 x 100]					5.2817	
31. Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]					2,479,254	
32. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line 31 < or = 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0]	0.0000	0.0000	0.0000	0.0000		
33. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)	0	0	0	0	0	
34. Relative Ratio of Current Year Adjusted Assessed Valuation of Rates being Revised [Line 33 / Line 33 (Total)]	0.0000	0.0000	0.0000	0.0000	0.0000	
35. Revision to Rate [If Line 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (limited to -Line 32), Otherwise 0]	0.0000	0.0000	0.0000	0.0000	0.0000	
36. Revised Rate (Line 27 + Line 35)	5.1567	0.0000	5.5047	5.9100		
37. Revised Rate Rounded (If Line 36 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)	5.1567	0.0000	5.5047	5.9100		

FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

(Name of School District)	30	-	096	-	(Purpose of Levy)
	(School District Code)				
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.					
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.					
** - Mandatory Required Fields to Complete					
	(a)	(b)	(c)	(d)	(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Single Rate Calculation
				Total	
Calculate Final Blended Rate					
38. Tax Revenue [(Line 1 x Line 37) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842
39. Total Assessed Valuation [Line 1 (Total)]					698,727,150
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]					5.2817
41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)					
Enter Rate(s) on the Tax Rate Summary Page, Line B1	5.1567	0.0000	5.5047	5.9100	
FOR INFORMATIONAL PURPOSES ONLY					
Impact of the Multi Rate System					
42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]	27,746,291.11	0.00	4,573,052.09	4,585,498.67	36,904,841.87
43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1) / 100]	26,509,822.50	0.00	4,093,042.38	3,822,723.08	34,425,587.96
44. Revenue Differences Using the Different Methods (Line 42 - Line 43)	1,236,468.61	0.00	480,009.71	762,775.59	2,479,253.91
45. Percent Change (Line 44 / Line 43)	4.6600%	0.0000%	11.7300%	19.9500%	0.0000%
Blended Rate Calculation for DESE Purposes					
46. Tax Rate Ceiling (Tax Rate Summary Page, Line F)	5.1567	0.0000	5.5047	5.9100	
47. Allowable Recoupment Rate (Tax Rate Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000	
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 + Line 47)	5.1567	0.0000	5.5047	5.9100	
49. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150
50. Revenue from DESE Screen 6 Tax Rate Ceiling [(Line 48 x Line 49) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842
51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [(Line 50 / Line 49) x 100]					5.2817
52. Voluntary Reduction (Tax Rate Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000	
53. Unadjusted Levy (Line 48 - Line 52)	5.1567	0.0000	5.5047	5.9100	
54. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150
55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842
56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) * 100]					5.2817
57. Prop C Reduction (Tax Rate Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000	
58. Adjusted Levy (Line 53 - Line 57)	5.1567	0.0000	5.5047	5.9100	
59. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150
60. Revenue from Adjusted Levy [(Line 58 x Line 59) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]					5.2817

QUESTIONNAIRE - ESTIMATE NON-BINDING TAX RATE

Printed on: 9/16/2013

COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo

SAO WEB SITE FILE

FORM A-1 - BASED ON THE PRIOR YEAR VOLUNTARILY REDUCED TAX RATE IF THE PRIOR YEAR WAS A NON-REASSESSMENT YEAR

(2012)

FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

(Name of School District)	30	-	096	-	(Purpose of Levy)
(School District Code)					
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.					
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.					
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)	(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Single Rate Calculation
				Total	
1. ** (2013) Current Year Assessed Valuation Include the current locally and stated assessed valuation obtained from the County Clerk, County Assessor, or comparable office <u>finalized by the local board of equalization.</u>	538,062,930	0	83,075,410	77,588,810	698,727,150
2. ** Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero	2,598,500	0	1,705,510	1,816,340	6,120,350
3. ** Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor	0	0	0	0	0
4. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor	0	0	0		
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)	535,464,430	0	81,369,900	75,772,470	692,606,800
6. ** (2012) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office <u>finalized by the local board of equalization.</u> <u>Note:</u> If this is different than the amount on the 2012 Form A, Line 1 then revise the 2012 tax rate form to re-calculate the 2012 tax rate ceiling. Enter the revised 2012 tax rate ceiling on the 2013 Tax Rate Summary Page, Line A.	548,120,530	0	79,388,820	75,772,470	703,281,820
7. ** Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor	0	0	0	0	0
8. ** Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor	0	0	0	0	0
9. ** Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor	0	0	0		
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)	548,120,530	0	79,388,820	75,772,470	703,281,820
HASH TOTAL (To be computed and used by the State)					703,592,482

QUESTIONNAIRE - ESTIMATE NON-BINDING TAX RATE

Printed on: 9/16/2013

COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A-1 - BASED ON THE PRIOR YEAR VOLUNTARILY REDUCED TAX RATE IF THE PRIOR YEAR WAS A NON-REASSESSMENT YEAR
FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

SAO WEB SITE FILE
(2012)

(Name of School District)	30	-	096	-	(Purpose of Levy)
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.					
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.					
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)	(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Single Rate Calculation
				Total	
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10 x 100]	-2.3090%	0.0000%	2.4954%	0.0000%	-1.5179%
12. Increase in Consumer Price Index Certified by the State Tax Commission	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%
13. Adjusted Prior Year Assessed Valuation (Line 10)	548,120,530	0	79,388,820	75,772,470	703,281,820
14. (2012) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary Page, Line A2)	5.1808	0.0000	5.6145	5.9100	5.3083
15. Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]	28,397,028	0	4,457,285	4,478,153	37,332,309
16. ** Maximum Prior Year Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.	490,307	0	71,015		561,322
17. Total Adjusted Prior Year Revenue (Line 15 + Line 16)	28,887,335	0	4,528,300	4,478,153	37,893,631
18. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.	0.0000%	0.0000%	1.7000%	0.0000%	0.0000%
19. Additional Reassessment Revenue Permitted (Line 17 x Line 18)	0	0	76,981	0	0
20. Revenue Permitted in the Current Year from property that existed in both years. (Line 17 + Line 19)	28,887,335	0	4,605,281	4,478,153	37,893,631
21. ** Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use it's best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess). If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.	486,247	0	75,075		561,322

QUESTIONNAIRE - ESTIMATE NON-BINDING TAX RATE

Printed on: 9/16/2013

COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo

SAO WEB SITE FILE

FORM A-1 - BASED ON THE PRIOR YEAR VOLUNTARILY REDUCED TAX RATE IF THE PRIOR YEAR WAS A NON-REASSESSMENT YEAR

(2012)

FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

(Name of School District)	30	-	096	-	(Purpose of Levy)	
	(School District Code)					
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.						
Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.						
** - Mandatory Required Fields to Complete	(a)	(b)	(c)	(d)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
22. Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)	28,401,088	0	4,530,206	4,478,153		37,332,309
23. Adjusted Current Year Assessed Valuation (Line 5)	535,464,430	0	81,369,900	75,772,470		692,606,800
24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB1150 & SB960 (Line 22 / Line 23 x 100)	5.3040	0.0000	5.5674	5.9100		5.3901
25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]				5.9100		
26. Maximum Authorized Levy (Tax Rate Summary Page, Line E2)	5.9100	5.9100	5.9100	5.9100		5.9100
27. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]	5.3040	0.0000	5.5674	5.9100		5.3901
Calculate Revised Rate(s)						
28. Tax Revenue [(Line 1 x Line 27) / 100]	28,538,858	0	4,625,140	4,585,499	37,749,497	37,662,092
29. Total Assessed Valuation [Line 1 (Total)]					698,727,150	
30. Blended Rate [Line 28 (Total) / Line 29 x 100]					5.4026	
31. Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]					87,405	
32. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line 31 < or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0)]	5.3040	0.0000	0.0000	0.0000		
33. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)	535,464,430	0	0	0	535,464,430	
34. Relative Ratio of Current Year Adjusted Assessed Valuation of Rates being Revised [Line 33 / Line 33 (Total)]	1.0000	0.0000	0.0000	0.0000	1.0000	
35. Revision to Rate [If Line 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (limited to -Line 32), Otherwise 0]	-0.0163	0.0000	0.0000	0.0000	-0.0163	
36. Revised Rate (Line 27 + Line 35)	5.2877	0.0000	5.5674	5.9100		
37. Revised Rate Rounded (If Line 36 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)	5.2877	0.0000	5.5674	5.9100		

QUESTIONNAIRE - ESTIMATE NON-BINDING TAX RATE

Printed on: 9/16/2013

COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A-1 - BASED ON THE PRIOR YEAR VOLUNTARILY REDUCED TAX RATE IF THE PRIOR YEAR WAS A NON-REASSESSMENT YEAR
FOR SCHOOL DISTRICTS CALCULATING A SEPARATE RATE ON EACH SUBCLASS OF PROPERTY

SAO WEB SITE FILE
(2012)

(Name of School District)	30 - 096 -	(School District Code)	(Purpose of Levy)
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The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Form A calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Form A-1 for setting its property tax rates. The numbers on Form A-1 may be different from those on Form A if a voluntary reduction was taken in prior even numbered year.

** - Mandatory Required Fields to Complete

	(a)	(b)	(c)	(d)		(Prior Method)
	Residential	Real Estate Agricultural	Commercial	Personal Property	Total	Single Rate Calculation
38. Tax Revenue [(Line 1 x Line 37) / 100]	28,451,154	0	4,625,140	4,585,499	37,661,793	
39. Total Assessed Valuation [Line 1 (Total)]					698,727,150	
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]					5.3901	
41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)						
Enter Rate(s) on the Tax Rate Summary Page, Line B2	5.2877	0.0000	5.5674	5.9100		

FOR INFORMATIONAL PURPOSES ONLY

Impact of the Multi Rate System						
42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]	28,451,153.55	0.00	4,625,140.38	4,585,498.67	37,661,792.60	
43. Revenue Calculated Using Single Rate [Line 27 (Prior Method) x Line 1] / 100]	29,002,129.99	0.00	4,477,847.67	4,182,114.45	37,662,092.11	
44. Revenue Differences Using the Different Methods (Line 42 - Line 43)	-550,976.44	0.00	147,292.71	403,384.22	-299.51	
45. Percent Change (Line 44 / Line 43)	-1.9000%	0.0000%	3.2900%	9.6500%	0.0000%	
Blended Rate Calculation for DESE Purposes						
46. Tax Rate Ceiling (Tax Rate Summary Page, Line F)	5.1567	0.0000	5.5047	5.9100		
47. Allowable Recoupment Rate (Tax Rate Summary Page, Line I)	0.0000	0.0000	0.0000	0.0000		
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment (Line 46 + Line 47)	5.1567	0.0000	5.5047	5.9100		
49. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150	
50. Revenue from DESE Screen 6 Tax Rate Ceiling [(Line 48 x Line 49) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842	
51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [(Line 50 / Line 49) x 100]					5.2817	
52. Voluntary Reduction (Tax Rate Summary Page, Line H)	0.0000	0.0000	0.0000	0.0000		
53. Unadjusted Levy (Line 48 - Line 52)	5.1567	0.0000	5.5047	5.9100		
54. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150	
55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842	
56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) * 100]					5.2817	
57. Prop C Reduction (Tax Rate Summary Page, Line G)	0.0000	0.0000	0.0000	0.0000		
58. Adjusted Levy (Line 53 - Line 57)	5.1567	0.0000	5.5047	5.9100		
59. Assessed Valuation (Line 1)	538,062,930	0	83,075,410	77,588,810	698,727,150	
60. Revenue from Adjusted Levy [(Line 58 x Line 59) / 100]	27,746,291	0	4,573,052	4,585,499	36,904,842	
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]					5.2817	

(Name of School District) _____
 (School District Code) _____
 (Purpose of Levy) _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
 ** - Mandatory Required Fields to Complete (if your district had a recent voter approved tax rate or tax rate increase).
 Since the prior year tax rate computation, some school districts may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election _____
2. **Ballot Language _____
 Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results
 (Yes) _____ (No) _____
4. **Expiration Date
 Enter the last year the levy will be in effect, if applicable.

5. **New Proposition C Waiver
 - Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.
 - Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

(Full or Partial)

- Also indicate the election results of the Proposition C Waiver.
 (Yes) _____ (No) _____

6. **Amount of Increase Approved by Voters (if this is an increase to an existing rate).
 (An "Increase of" or "Increase by") OR
 a. _____
 **Stated Rate Approved by Voters (if this is an increase to an existing rate).
 b. _____
 (An "Increase to")

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR FOR REVIEW
NEW VOTER APPROVED TAX RATE OR TAX RATE INCREASE
FORM B - FOR SCHOOL DISTRICTS

Printed on: 9/16/2013
SAO WEBSITE FILE
(2013)

(Name of School District) _____ 30 - 096 - (School District Code) _____ (Purpose of Levy) _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

** - Mandatory Required Fields to Complete (if your district had a recent voter approved tax rate or tax rate increase).

Row 1 for each line item calculates the Tax Rate Ceiling had no voluntary reductions been taken in a prior even numbered year. The political subdivision must use Row 2 for each line item for setting its property tax rates. The numbers in Row 2 may be different for each line item if a voluntary reduction was taken in a prior even numbered year.

7.	Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to.						
	a. Tax Rate Summary Page, Line A1						
	if Increase to an Existing Rate, Otherwise 0.						
	b. Tax Rate Summary Page, Line A2						
	if Increase to an Existing Rate, Otherwise 0.						
8.	Voter Approved Increased Tax Rate to Adjust						
	a. (If Line 6a > 0, then Line 6a + Line 7a, otherwise, Line 6b)						
	b. (If Line 6a > 0, then Line 6a ÷ Line 7b, otherwise, Line 6b)						
9.	Adjusted Prior Year Assessed Valuation						
	(Form A, Line 10)						
10.	Maximum Prior Year Adjusted Revenue						
	from property that existed in both years.						
	a. (Line 8a x Line 9 / 100)						
	b. (Line 8b x Line 9 / 100)						
11.	Consumer Price Index (CPI)						
	as Certified by the State Tax Commission.						
		1.7000%	1.7000%	1.7000%	1.7000%	1.7000%	1.7000%
12.	Permitted Revenue Growth for Allowed for CPI						
	a. (Line 10a x Line 11)						
	b. (Line 10b x Line 11)						
13.	Total Revenue Allowed from the Additional Voter Approved Increase						
	from property that existed in both years.						
	a. (Line 10a + Line 12a)						
	b. (Line 10b + Line 12b)						
14.	Adjusted Current Year Assessed Valuation						
	(Form A, Line 5)						
15.	Adjusted Voter Approved Increased Tax Rate						
	This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year Assessed Value (Line 9) increased by CPI (Line 11).						
	a. (Line 13a / Line 14 x 100)						
	b. (Line 13b / Line 14 x 100)						
16.	Amount of Rate Increase Authorized by Voters for the Current Year						
	House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue greater of the increase approved by voters (Line 8) that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval, increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary Page, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary Page, Line BB if this is a new or a temporary rate increase.						
	Enter this Rate Computed on the Tax Rate Summary Page, Line C if increase to existing levy,						
	Otherwise on the Tax Rate Summary Page, Line BB if this is new rate or a temporary rate increase.						
	a. If Line 8a > Line 15a, Then Line 8a,						
	Otherwise Line 15a						
	b. If Line 8b > Line 15b, Then Line 8b,						
	Otherwise Line 15b						
HASH TOTAL (To be computed and used by the State)							

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR FOR REVIEW
DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS
PAID FOR WITH PROPERTY TAXES
FORM C - FOR SCHOOL DISTRICTS

Printed on: 9/16/2013
SAO WEB SITE FILE FILE
(2013)

(Name of School District) 30 - 096 - (School District Code) Debt Service
(Purpose of Levy)

The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **** Total current year assessed valuation** obtained from the County Clerk or County Assessor.
(Form A, Line 1 Total) 698,727,150
2. **** Amount required to pay debt service requirements during the next calendar year** (i.e. Use January 2014 - December 2014 payments to complete the 2013 Form C). Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent due during the next calendar year. 5,469,367
3. **** Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) 546,937
4. **** Reasonable reserve up to one year's payment**
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. Include payments for the year following the next calendar year accounted for on Line 2. (i.e. Use January 2015 - December 2015 payments to complete the 2013 Form C). 5,239,936
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) 11,256,240
6. **** Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the current balance minus the amount of any principal or interest payments due before December 31st plus any estimated investment earning due before December 31st). Do not add the anticipated collections of this tax into this amount. 1,489,249
7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the payment required for the next calendar year (Line 2) and the reasonable reserve of the following year's payments (Line 4). Any current balance in the fund is already available to meet these requirements, so it is deducted from the total revenues required for Debt Service purposes. 9,766,991
8. **** Estimated Revenue from state assessed property for debt service for the next calendar year** (January - December) - Must be estimated by the school district. In most instances, a good estimate would be the same amount as the state assessed revenues actually placed in the Debt Service in the prior year. 91,298
9. **Revenue required from locally assessed property for debt service** (Line 7 - Line 8) 9,675,693
10. **Computation of debt service tax rate*** [(Line 9 / Line 1) x 100] 1.3848
If [(Line 9 / Line 1 x 100) < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate.
11. **** Less Voluntary Reduction By School District** 0.8149
12. **Actual rate to be levied for debt service purposes *** (Line 10 - Line 11)
Enter this rate on the Tax Rate Summary Page, Line AA 0.5699

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

** Mandatory Required Fields to Complete (For General Obligation Bonds Paid for by Property Taxes).

HASH TOTAL (To be computed and used by the State)

12,836,787