

# UNDERSTANDING SCHOOL LEVIES

Presented: May 19, 2011  
Nancy L. Lane, Treasurer

## What is a mill?

- ❖ The factor applied to the assessed value of property to produce tax revenue
  - Class I – Residential and Agricultural
  - Class II – Commercial and Industrial
  
- ❖ One-tenth of a percent or one-tenth of a cent (0.1 cents) in cash terms
  
- ❖ What does one mill generate for Fairfield Schools?
  - Approximately \$1.4 million

## Types of Millage

- **Inside or unvoted mills**
  - Defined in the Ohio Constitution
  - Imposed by local governments without voter approval
  - Not subject to property tax reduction factor
    - FCSD = 6.79 inside mills
- **Outside or voted mills**
  - Millage approved by voters
  - Subject to property tax reduction factor
    - FCSD = 47.01 mills (general operating)
    - FCSD = 2.80 mills (bonds)
- Total tax rate = 56.60 mills for FCSD

## Types of Millage

- **Effective mills**
  - The actual rate of taxation when the tax reduction factor reduces the taxes charged by a voted levy
  - Residential/Agricultural Effective Millage
    - 20.252606 general operating mills
    - 6.79 inside mills
    - 2.80 bond mills
    - 29.842606 total effective mills
  - Commercial/Industrial Effective Millage
    - 23.746082 general operating mills
    - 6.79 inside mills
    - 2.80 bond mills
    - 33.336082 total effective mills

## How are my current property taxes for the school district calculated?

### ❖ Home value as stated on the Butler County Auditor's Website:

- Total value of home: \$100,000
- Assessed value (the percent of value subject to taxation):
  - $\$100,000 \times 35\% = \$35,000$
- Effective millage rate for FCSD = 29.842606 mills
  - $\$35,000 \text{ assessed value} \times .029842606 \text{ mills} = \$1,044.49$
  - $\$1,044.49 \times 12.5\% = \$130.56$   
(Less 12.5% reduction for owner-occupied residential property)
- Total tax for FCSD = \$913.93

## Types of Levies

### ❖ Operating

- Day-to-day expenses – salaries, benefits, utilities, textbooks, supplies

### ❖ Permanent Improvement

- Maintenance and/or repair of school property, buses, technology – must have a useful life of 5 years or more

### ❖ Bonds

- Construction – specific dollar amount and specific period of time

## What type of levy is the District considering?

### ❖ OPERATING ONLY!

#### - Types of operating levies:

- **Continuing**

- Assessed indefinitely
- Subject to reduction factor

- **Limited**

- Approved for one to five years
- Must be renewed or replaced at expiration
- Subject to reduction factor

## What type of levy is the District considering?

#### - Types of operating levies (continued):

- **Emergency**

- Fixed dollar amount
- Approved for one to five years
- Can be renewed at expiration
- Not subject to reduction factor

- **School District Income Tax**

- Earned or unearned
- Applies to residents of the district
- Continuing or for a specific number of years
- Does not apply to corporations
- Takes 18 months for a full collection
- Not subject to reduction factor

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

❖ Assuming a 3.9 mill continuing levy that is passed in November 2011

- \$100,000 home value
- \$35,000 assessed value  $\times$  .0039 mills = \$136.50
- Less 12.5% homestead/rollback deduction
  - \$136.50 total tax  $\times$  12.5% = \$(17.06)

Total increase for a 3.9 mill continuing levy = \$19.44 per year  
or \$9.95 per month

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

❖ Assuming a 6.9 mill continuing levy that is passed in November 2011

- \$100,000 home value
- \$35,000 assessed value  $\times$  .0069 mills = \$241.50
- Less 12.5% homestead/rollback deduction
  - \$241.50 total tax  $\times$  12.5% = \$(30.19)

Total increase for a 6.9 mill continuing levy = \$211.31 per year  
or \$17.61 per month

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

❖ Assuming a \$5 million emergency levy (3.51 mills) passing in November 2011

- \$100,000 home value
- \$35,000 assessed value x .00351 mills = \$122.85
- Less 12.5% homestead/rollback deduction
  - \* \$122.85 total tax x 12.5% = \$(15.36)

Total increase for a \$5 million emergency levy = \$107.49 per year  
or \$8.96 per month

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

❖ Assuming a \$10 million emergency levy (7.01 mills) passing in November 2011

- \$100,000 home value
- \$35,000 assessed value x .0071 mills = \$248.50
- Less 12.5% homestead/rollback deduction
  - \* \$248.50 total tax x 12.5% = \$(31.06)

Total increase for a \$10 million emergency levy = \$217.44 per year  
or \$18.12 per month

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

- ❖ Assuming a .50% earned school district income tax passing in November 2011
  - Annual cost to a household earning \$50,000 per year = \$ 250
  - Annual cost to a household earning \$75,000 per year = \$ 375
  - Annual cost to a household earning \$100,000 per year = \$500

## How do the different types of operating levies affect the amount of tax I pay?

### ❖ FOR ILLUSTRATION PURPOSES ONLY

- ❖ Assuming a 1% earned school district income tax passing in November 2011
  - Annual cost to a household earning \$50,000 per year = \$ 500
  - Annual cost to a household earning \$75,000 per year = \$ 750
  - Annual cost to a household earning \$100,000 per year = \$1,000

# What is the deadline for the November ballot?

Election Date	100 day deadline School District Income Tax	95 day deadline Emergency Levy	90 day deadline Operating Levy
November 8, 2011	July 29, 2011	August 5, 2011	August 10, 2011

## FAIRFIELD CITY SCHOOL DISTRICT

### JOB DESCRIPTION

(Approved by the Fairfield Board of Education on 5/15/09)

**TITLE:** Curriculum Director

**REPORTS TO:** Superintendent or designee

**EMPLOYMENT PERIOD:** 228 days

**ASSOCIATION REPRESENTATION:** None

**CIVIL SERVICE STATUS:** Unclassified

#### QUALIFICATIONS:

1. Shall hold at least a Master's degree.
2. Shall hold a valid Ohio administrative certificate.
3. Shall have had successful teaching experience.
4. Must provide evidence of a satisfactory criminal record check conducted through the Ohio Bureau of Criminal Investigation and Identification within one year prior to date of hire. In addition, must provide evidence of a satisfactory criminal record check conducted through the FBI within one year prior to date of hire if the candidate has not been a resident of Ohio for the preceding period of five (5) years.
5. Must have the ability to travel to more than one work location in the course of a work day.
6. Must demonstrate knowledge and understanding of learning processes, including curriculum development, evaluation, and instructional improvement.
7. Must demonstrate knowledge and understanding of K-12 learner characteristics and effective instructional strategies and programs at each age.
8. Must demonstrate leadership ability.
9. Must demonstrate excellent interpersonal, communication, and problem-solving skills.
10. Must exhibit a professional outlook.

**GENERAL DESCRIPTION:**

Under the leadership of the Assistant Superintendent, this person directs the curriculum development and instructional process in an effort to enhance the district's instructional program.

**ESSENTIAL FUNCTIONS:**

1. Coordinate instruction and curriculum content in accordance with district goals and objectives, state guidelines, and the district's strategic plan.
2. Work with designated committees of teachers, principals, and lay persons in specific curricular/instructional programs and projects.
3. Oversee the courses of study according to state guidelines, the printing and distribution of the courses of study and in service, per FCTA contract.
4. Assure effective horizontal and vertical alignment of curriculum from grades K through 12.
5. Oversee the selection, purchase, and implementation of adopted textbooks and materials, including relevant and on-going professional development.
6. Prepare and maintain all data and records for the operation of special programs funded through Federal and State monies (Title I-A, I-Neglected, I-CSR, II-A, II-D, Immigrant, V, etc.).
7. Supervise and direct the work of Instructional Specialists, Coordinators of Gifted Education, *Technology Curriculum Coordinator*, and Curriculum Coordinators grades K-12.
8. Coordinate all state and district testing programs, and maintain required records. Work cooperatively with the EMIS coordinator in the reporting of test and student data. Educate the staff and public regarding testing changes and supervise reporting of student data to parents.
9. Work cooperatively with the building principals and curriculum coordinators in the planning and implementation of summer school.
10. Establish and maintain good communication with administration, students, and parents.
11. Address curricular and instructional concerns of staff, parents, and community members.
12. Manage effectively the budget monies assigned to the Curriculum Department and members within the department.
13. Seek, prepare and monitor grants as related to the instructional program.
14. Serve as or delegate a District Administrator to supervise in grants which are awarded.
15. Assist in district long-range planning as requested, including writing and monitoring the Comprehensive Continuous Improvement Plan annually to reflect instructional needs, and taking and maintaining a leadership role for the District's Strategic Plan, School/District Improvement Plans, etc.
16. Keep abreast of current developments in education in general and curriculum/instruction in particular.

17. Coordinate professional development opportunities for teachers and administrators, including District-wide in service days and monthly professional development days for administrators.
18. Facilitate monthly curriculum meetings for both secondary and elementary principals.
19. Facilitate monthly Assistant Principal meetings.
20. Write Board policy related to curriculum as needed.
21. Assist in the hiring process of staff members.
22. Supervise the Technology Coordinator to align the Curriculum and Technology plans.
23. Supervise the Special Education Director in the areas of certificated staff, curriculum matters and testing.
24. Attend meetings as requested to make reports and recommendations on areas of curriculum.
25. Take an active interest in local, state, and national professional organizations in order to promote professional improvement and render greater service.
26. Attend all meetings as required.
27. Maintain accurate records as required
28. Assume other duties as assigned by the Superintendent or designee.

**OTHER DUTIES:** The essential functions listed in this job description reflect the general duties and principal functions of the job but are not a detailed description of all the duties which may be inherent in the job.

**WORKING CONDITIONS:**

1. May have to travel between buildings in inclement weather.
2. Potential occasional exposure to blood or other body fluids.
3. Possible interaction with unruly students and/or adults.
4. Will be assigned to monitor student conduct.
5. May have to remain on duty during potentially dangerous situations until relieved by appropriate authorities.

## FAIRFIELD CITY SCHOOL DISTRICT

### JOB DESCRIPTION

(Approved by the Fairfield Board of Education on 3/18/02)

**TITLE:** Curriculum Coordinator, Grades K-6, Supervisor of Federal Programs

**REPORTS TO:** Curriculum Director

**EMPLOYMENT PERIOD:** 218 days

**ASSOCIATION REPRESENTATION:** None

**CIVIL SERVICE STATUS:** Unclassified

#### **QUALIFICATIONS:**

1. Shall hold at least a Master's degree.
2. Shall hold a valid Ohio supervisor or other administrative certificate.
3. Shall have had successful teaching experience.
4. Must provide evidence of a satisfactory criminal record check conducted through the Ohio Bureau of Criminal Investigation and Identification within one year prior to date of hire. In addition, must provide evidence of a satisfactory criminal record check conducted through the FBI within one year prior to date of hire if the candidate has not been a resident of Ohio for the preceding period of five (5) years.
5. Must have the ability to travel to more than one work location in the course of a workday.
6. Must demonstrate knowledge and understanding of grades K-6 learner characteristics and effective instructional strategies and programs at each age.
7. Must demonstrate knowledge about current Ohio Department of Education mandates relating to instruction and testing.
8. Must demonstrate leadership ability.
9. Must demonstrate excellent interpersonal, communication, and problem-solving skills.
10. Must exhibit a professional outlook.

**GENERAL DESCRIPTION:** Under the leadership of the Curriculum Director and in cooperation with building principals, this person will coordinate the district's curriculum articulation in grades K-6, direct the district's intervention program in grades K-6, and facilitate professional development in grades K-6, in an effort to enhance the overall achievement of district students. This person works cooperatively with the Instructional Specialists.

## ESSENTIAL FUNCTIONS:

1. Work cooperatively with the Curriculum Director in analyzing proficiency test results to identify patterns or areas for improvement.
2. Work with designated committees of teachers, principals, and lay persons in specific grades K-6 programs and projects. Provide leadership for designated committees as assigned by the Curriculum Director.
3. Under the direction of the Curriculum Director, develop and/or refine grades K-6 intervention programs for the district, including but not limited to elementary and intermediate intervention, English as a Second Language (ESL) program, and summer school intervention for elementary students. Work cooperatively with the building principals in the planning and implementation of the grades K-6 summer school(s) and intervention programs.
4. Provide direction for record keeping for the grades K-6 intervention program.
5. Assure the vertical and horizontal articulation of the intervention program grades K through 6.
6. Under the direction of the Curriculum Director, oversee the selection, purchase, and implementation of materials for grades K-6 programs.
7. Assist the Curriculum Director in implementing the grades K-6 district testing program, including record keeping.
8. Facilitate monthly Elementary Curriculum meetings.
9. Under the direction of the Curriculum Director, assist with planning and implementing professional development opportunities for staff in grades K-6.
10. Under the direction of the Curriculum Director, assume responsibility for intervention training for the intervention staff specifically and for the teaching staff in general, for grades K-6.
11. Under direction of the Assistant Superintendent, implement the Resident Educator Program and new teacher orientation.
12. Under direction of the Assistant Superintendent, review and revise handbooks as assigned.
13. Establish and maintain good communication with administration, staff, students, and parents.
14. Address intervention concerns of staff, parents, and community members.
15. Manage effectively any budget and grant monies assigned.
16. Seek and prepare grants as related to the intervention and professional development programs, grades K-6.
17. Prepare and maintain all data and records for the operation of special programs funded through Federal and State monies (Title I-A, I-Neglected, I-CSR, II-A, II-D, Immigrant, V, etc.)
18. Assist in district long-range planning as requested.

19. Keep abreast of current developments in education in general and intervention and professional development in particular.
20. Attend meetings as requested to make reports and recommendations on areas of intervention and professional development, grades K-6, as assigned by the Curriculum Director.
21. Take an active interest in local, state, and national professional organizations in order to promote professional improvement and render greater service.
22. Attend all meetings as required.
23. Maintain accurate records as required.
24. Assume other duties as assigned by the Superintendent or designee.

**OTHER DUTIES:** The essential functions listed in this job description reflect the general duties and principal functions of the job but are not a detailed description of all the duties which may be inherent in the job.

**WORKING CONDITIONS:**

1. May have to travel between buildings in inclement weather.
2. Potential occasional exposure to blood or other body fluids.
3. Possible interaction with unruly students and/or adults.
4. Will be assigned to monitor student conduct.
5. May have to remain on duty during potentially dangerous situations until relieved by appropriate authorities.

## **FAIRFIELD CITY SCHOOL DISTRICT**

### **JOB DESCRIPTION**

(Approved by the Fairfield Board of Education on 3/18/02)

**TITLE:** Curriculum Coordinator, Grades 7-12

**REPORTS TO:** Curriculum Director

**EMPLOYMENT PERIOD:** 208 days

**ASSOCIATION REPRESENTATION:** None

**CIVIL SERVICE STATUS:** Unclassified

#### **QUALIFICATIONS:**

1. Shall hold at least a Master's degree.
2. Shall hold a valid Ohio supervisor or other administrative certificate.
3. Shall have had successful teaching experience.
4. Must provide evidence of a satisfactory criminal record check conducted through the Ohio Bureau of Criminal Investigation and Identification within one year prior to date of hire. In addition, must provide evidence of a satisfactory criminal record check conducted through the FBI within one year prior to date of hire if the candidate has not been a resident of Ohio for the preceding period of five (5) years.
5. Must have the ability to travel to more than one work location in the course of a workday.
6. Must demonstrate knowledge and understanding of the grades 7-12 learner characteristics and effective instructional strategies and programs at each age.
7. Must demonstrate knowledge about current Ohio Department of Education mandates relating to instruction and testing.
8. Must demonstrate leadership ability.
9. Must demonstrate excellent interpersonal, communication, and problem-solving skills.
10. Must exhibit a professional outlook.

**GENERAL DESCRIPTION:** Under the leadership of the Curriculum Director and in cooperation with building principals, this person will coordinate the district's curriculum articulation in grades 7-12 in preparation for the Ohio Graduation Exam, direct the district's intervention program in grades 7-12, and facilitate professional development in grades 7-12, in an effort to enhance the overall

achievement of district students. This person works cooperatively with the Instructional Specialists.

### **ESSENTIAL FUNCTIONS:**

1. Work cooperatively with the curriculum administrator in analyzing proficiency test results to identify patterns or areas for improvement.
2. Work with designated committees of teachers, principals, and lay persons in specific grades 7-12 programs and projects. Provide leadership for designated committees as assigned by the Curriculum Director.
3. Under the direction of the Curriculum Director, develop and/or refine grades 7-12 intervention programs for the district. Work cooperatively with the building principals in the planning and implementation of the grades 7-12 summer school(s) and intervention programs.
4. Provide direction for record keeping for the grades 7-12 intervention program.
5. Assure the vertical and horizontal articulation of the programs grades 7-12.
6. Under the direction of the Curriculum Director, oversee the selection, purchase, and implementation of materials for grades 7-12.
7. Assist the Curriculum Director in implementing the grades K-12 district testing program, including record keeping.
8. Facilitate Secondary Curriculum meetings monthly.
9. Under the direction of the Curriculum Director, assist with planning and implementing professional development opportunities for staff in grades 7-12.
10. Under the direction of the Curriculum Director, assume responsibility for intervention training for the intervention staff specifically and for the teaching staff in general, for grades 7-12.
11. Under direction of the Curriculum Director, assist in the production of the program of studies book.
12. Establish and maintain good communication with administration, staff, students, and parents.
13. Address curriculum concerns of staff, parents, and community members.
14. Manage effectively any budget and grant monies assigned.
15. Seek and prepare grants as related to the intervention and professional development programs, grades 7-12.
16. Assist in district long-range planning as requested.
17. Keep abreast of current developments in education in general and intervention and professional development in particular.
18. Attend meetings as requested to make reports and recommendations on areas of intervention and professional development, grades 7-12, as assigned by the Curriculum Director.

19. Take an active interest in local, state, and national professional organizations in order to promote professional improvement and render greater service.
20. Attend all meetings as required.
21. Maintain accurate records as required.
22. Assume other duties as assigned by the Superintendent or designee.

**OTHER DUTIES:** The essential functions listed in this job description reflect the general duties and principal functions of the job but are not a detailed description of all the duties which may be inherent in the job.

**WORKING CONDITIONS:**

1. May have to travel between buildings in inclement weather.
2. Potential occasional exposure to blood or other body fluids.
3. Possible interaction with unruly students and/or adults.
4. Will be assigned to monitor student conduct.
5. May have to remain on duty during potentially dangerous situations until relieved by appropriate authorities.

**FAIRFIELD CITY SCHOOL DISTRICT  
JOB DESCRIPTION**

**TITLE:** Technology and Data Coordinator

**REPORTS TO:** Curriculum Director

**EMPLOYMENT PERIOD:** 213 or 218 days

**ASSOCIATION REPRESENTATION:** None

**CIVIL SERVICE STATUS:** Unclassified

**QUALIFICATIONS:**

1. Master's degree in education or related field is required.
2. Must have valid Ohio certification in teaching, administration or as educational service personnel, with administrative licensure preferred.
3. Demonstrate expertise with educational technology and commitment for continued learning.
4. Progressive vision for future applications of technology for teaching and learning.
5. Ability to establish and maintain effective working relationship with staff.
6. Demonstrated ability to provide leadership in change efforts.
7. On-going efforts to keep self current with new developments in educational technology.
8. Maintain positive working relationships with staff.
9. Must provide evidence of a satisfactory criminal record check conducted through the Ohio Bureau of Criminal Investigation and Identification within one year prior to date of hire. In addition, must provide evidence of a satisfactory criminal record check conducted through the FBI within one year prior to date of hire if the candidate has not been a resident of Ohio for the preceding period of five (5) years.
10. Must have the ability to travel to more than one work location in the course of a work day if assigned to a traveling position.

**GENERAL DESCRIPTION:** Provide direction and coordination of all technology activities in the school district. Work cooperatively with administrators, technology resource persons, the technology staff, and building technology committees to bring site efforts into harmony with the district technology plan/strategic plan. Assist the curriculum director in managing the district's data management programs, which will enable the district to meet state mandates and adjust the curriculum to improve the educational achievement of each student.

## **ESSENTIAL FUNCTIONS:**

1. Plan and coordinate all district initiatives in technology.
2. Provide leadership in the implementation of the district technology matrix. Co-chair the district technology committee with the Curriculum Director.
3. Provide direction and guidance to site-level efforts in educational technology in conjunction with the building principal. Facilitate the operation of the building technology committees in an advisory role.
4. Keep abreast of new developments in educational technology.
5. Serve as a resource person for staff in using technology as a tool for instruction.
6. Prepare budget and manage expenditures for educational technology as assigned. Organize centralized purchasing of technology equipment and supplies.
7. Provide technical support and assistance to staff as needed to augment instruction.
8. Provide for on-going inservice of staff on identified elements of educational technology.
9. Establish broad guidelines to serve as standards for effective use of educational technology in the classroom.
10. Assume responsibility for district link to the City of Fairfield's cable broadcast network as assigned.
11. Serve as a consultant for technology issues other than educational technology as assigned.
12. Serve as a liaison with personnel from the Data Center housed at the Joint Vocational School as assigned.
13. Enter and maintain all testing and district data. Create reports as needed or requested. Assure that all data is accurate.
14. Work under the leadership of the curriculum director in analyzing local, state, and federal test results to identify patterns or areas for improvement.
15. As requested, assist in the interpretation of local, state, and federal tests at the building level and assist in the development of plans to improve scores.
16. Under the direction of the curriculum director, assist with planning and implementing professional development opportunities for staff as related to test implementation and data use.
17. Work with designated committees of teachers, principals, and lay persons in specific data management projects. Provide leadership for designated committees as assigned by the curriculum supervisor.
18. Assist gifted services coordinators in reporting and management of gifted program data.
19. Work cooperatively with the district E.M.I.S. Coordinator in areas related to educational technology.

20. Assume responsibility for the communication of all internal/external technology information to the district and building technology committees, as well as communication to the community; use existing and newly established vehicles of communication to carry out this task.
21. Supervise technology staff members.
22. Offer guidance regarding decisions related to technology to the administrative team.
23. Establish and maintain a positive working relationship with administration and colleagues.
24. Attend staff meetings and serve on committees as required.
25. Meet all time responsibilities punctually.
26. Strive to maintain and improve professional competence.
27. Demonstrate flexibility in adjusting to changes and reliability in carrying out responsibilities.
28. Implement by instruction and action all policies and regulations of the Board of Education, the district's philosophy of education, and instructional goals and objectives.
29. Perform related duties as assigned.

**OTHER DUTIES:** The essential functions listed in this job description reflect the general duties and principal functions of the job but are not a detailed description of all the duties which may be inherent in the job. Other duties may be assigned by the Curriculum Director.

**WORKING CONDITIONS:**

1. Potential occasional exposure to blood or other body fluids.
2. Possible interaction with unruly students and/or adults.
3. May have to travel between buildings in inclement weather.
4. May be assigned to monitor student conduct.