



Rootstown Local Schools School District Levy Overview

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ROCKMILL
Financial Consulting LLC

David J. Conley

President

(513) 260-1495

www.rockmillfinancial.com

The Permanent Improvement (P.I.) Tax Levy*



Original Approval	Purpose/Type of Levy	Original Mills	Subject to Rollback	Class I Effective Rate	Class II Effective Rate	Subject to Renewal	Length of Levy
INSIDE MILLS	GENERAL FUND	5.60	N	5.60	5.60	N	Continuing
1976	CURRENT EXPENSE**	30.50	Y	6.18	9.83	N	Continuing
1986	CURRENT EXPENSE	4.63	Y	1.89	2.47	N	Continuing
1991	CURRENT EXPENSE	7.90	Y	3.49	4.50	N	Continuing
1995	CURRENT EXPENSE	4.90	Y	2.85	3.60	N	Continuing
1999	PERMANENT IMPROVEMENT	2.50	Y	1.68	1.97	Y	5 years
2010	EMERGENCY (\$965,056)	4.40	N	4.40	4.40	Y	5 years
2011	EMERGENCY (\$1,045,000)	4.76	N	4.76	4.76	Y	5 years
2012	EMERGENCY (\$180,000)	0.82	N	0.82	0.82	Y	5 years

Ohio Revised Code: 5705.01 Tax levy law definitions.

"Permanent improvement" or "improvement" means any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more.

* Source: Ohio Department of Taxation for collection year 2019

** Includes prior year's levies shown as an aggregated number

Value of P.I. Levy*



The P.I. levy has a five-year term
Years are on a calendar year basis

Year Approved	LEVY TYPE	Voted Mills	Rollback	Class I	Class II	Gross Income
1999	PERMANENT IMPROVEMENT	2.50	Y	1.67	1.98	\$405,234
2010	EMERGENCY #1 (\$965,056)	4.40	N	4.40	4.40	\$957,325
2011	EMERGENCY #2 (\$1,045,000)	4.76	N	4.76	4.76	\$1,035,651
2012	EMERGENCY #3 (\$180,000)	0.82	N	0.82	0.82	\$178,411

Costs \$58.45 per year for a \$100,000 home**

1957 Rootstown Elementary	12,250 ft ²	1917 Rootstown Middle School	31,390 ft ²	1966 Original	74,230 ft ²
1959 Addition	4,020 ft ²	1954 Rootstown Middle School	13,100 ft ²	1966 District Office	650 ft ²
1962 Addition	17,390 ft ²	1976 Rootstown Middle School	14,760 ft ²		
1966 Addition	19,990 ft ²				
1972 High School Field House	8,190 ft ²				

* Source: County Auditor Tax Year 2019 - ** Does not reflect rollback or homestead discounts

Future Renewal and New Money Ballot Requests*



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Calendar Year	Renewal of Emergency Levy #1	Renewal of Emergency Levy #2	Renewal of Emergency Levy #3	Renewal of P.I. Levy	K-8 Bond Issue	New Money Levy	High School Bond Issue
2019				X	X		
2020	X				↓		
2021		X					
2022			X			X	
2023					↓		
2024				X			
2025	X						
2026		X					
2027			X				
2028							
2029				X			
2030	X						
2031		X					
2032			X				
2033							
2034				X			
2035	X						
2036		X					
2037			X				

* Preliminary for discussion purposes



Possible P.I. Objectives

- **What are some of the possible key priorities?**
 1. **Repair or replace facilities**
 2. **Provide for ongoing regular maintenance**
 3. **Repair or replace equipment (buses and technology)**
 4. **Improve accessibility**
 5. **Improve learning environments**



Options to Enhance Permanent Improvements

- Replace current P.I. levy = \$170,000 per year estimated new money
- Add a new P.I. levy = ?
- Pass a bond issue = ?
- Add an income tax with a P.I. component = ?
- Add an operating levy with a P.I. component = ?
- Move inside millage = estimated \$1,250,000 per year

Options Modeling



OPTIONAL BALLOT STRATEGIES - B							
Calendar Year	Renewal of Emergency Levy #1	Renewal of Emergency Levy #2	Renewal of Emergency Levy #3	Renewal of P.I. Levy	K-8 Bond Issue	Combined and New Money Levy	High School Bond Issue
2019				X			
2020	X						
2021	Stop Collecting	Stop Collecting	Stop Collecting			X	
2022			X				
2023							
2024				X			
2025	X						
2026							
2027							
2028							
2029				X			
2030							
2031							
2032							
2033							
2034				X			
2035							
2036							
2037							
2038							
2039				X			
2040						X	
2041							
2042							
2043							
2044				X			

* District is currently on the ballot for a 5-year renewal in March 2020