

ALL THE FACTS: THE COST AND THE BENEFITS OF THE 1-MILL FOR 1-YEAR FOR CASS CITY SCHOOLS

Election Date: Aug. 18

The Cost of One-Mill to Property Owners and the money it generates for our school:

When applied to the State Aid Formula, the one mill requested will provide an additional \$94,000 for school operations. While the amount of money provided to the school is substantial, the increase in local school taxes is minimal. People paying taxes on property worth \$50,000 will find their taxes increased by \$25 for the year. On property worth \$25,000, the tax increase will be \$12.50. Other costs for property valuations are:

Tax Computation

All millages are levied on the state equalized valuation of property. State equalized valuation is supposed to be 50% of the actual value of the property.

Actual Value	State Equalized Valuation	Cost of 1 Mill Levy (\$1.00 per 1,000 S.E.V.)
10,000	5,000	\$ 5.00
20,000	10,000	\$10.00
30,000	15,000	\$15.00
40,000	20,000	\$20.00
50,000	25,000	\$25.00
60,000	30,000	\$30.00
70,000	35,000	\$35.00
80,000	40,000	\$40.00
90,000	45,000	\$45.00
100,000	50,000	\$50.00

Most Senior Citizens will not have their taxes increased if the tax is approved.

Senior citizens will generally find that the proposed one mill tax increase will not change the amount of tax they pay. No tax increase for most senior citizens when the millage rate increases is due to a law passed by the State called the "Circuit Breaker". Examples of how the "Circuit Breaker" works:

For Senior Citizens (65 years or older) all property tax is refundable from the State, up to \$1200, except the percentage of income listed as not refunded in the tax table below.

Household Income	Not Refunded	Refunded from State
\$0000 to \$3000	0%	100% to \$1200 max.
\$3001 to \$4000	1%	100% to \$1200 max.
\$4001 to \$5000	2%	100% to \$1200 max.
\$5001 to \$6000	3%	100% to \$1200 max.
over \$6000	3.5%	100% to \$1200 max.

As an example, a senior citizen with a household income of \$8,000 and property taxes of \$600 will actually pay 3.5% x \$8,000 or \$280 property tax. The State will refund the difference between \$280 and \$600 which is \$320. If the property taxes were \$700 instead of \$600, the senior citizen would still pay \$280 and the State would rebate \$420.

If you are interested in more detailed information in the "Circuit Breaker" you may contact Gary Christner or Robert Tuckey.

Board Modified School Programs to cut costs:

The present economic situation is straining the purse strings of everyone. Recognizing that, The Cass City Board of Education has embarked on a program of modifying the present school offerings, combined with a modest request for increased millage. They have made some changes in the educational program which will reduce costs. The changes have been forced by economic necessity and the realization that a request for increased millage must be kept at a minimum. Alterations in the school program include;

1. Elimination of four and one-half teaching positions. The positions eliminated are a first grade and a second grade position in the Campbell Elementary, a sixth grade and a seventh grade position in the Intermediate School, and the remedial reading position in the High School. As a result of enrollment projections, a half time Kindergarten position will be added to the Evergreen Elementary staff. With the above changes in effect, class sizes in the elementary grades will be very close to 30 in most cases. These changes in program at the elementary levels will mean that the students will have all of the class offerings they have experienced in the past but will be more restricted in the amount of individualized instruction they receive.

At the High School level, the elimination of the remedial reading position will eliminate that offering to students who have not been in the program. It is hoped that one remedial reading class may be continued for the students already enrolled in the program.

Programs Dependent on the Millage:

By making the program changes mentioned previously, the school program can be operated in total with a one-mill increase in taxes. The passage of one mill will provide funds for the following programs:

1. Library books in the Elementary, Intermediate, and High School buildings.
2. One teaching position in the High School. If it is necessary to eliminate this position the following offerings will have to be eliminated: Home Economics III, Economics and one section of Elementary Algebra which will increase the remaining class size to 36.
3. Interscholastic Athletics. The only athletic program that has been self sufficient financially in our school is varsity boys basketball. Without the one mill, the athletic programs that can be funded by the school are boys varsity basketball and girls varsity volleyball. The one mill will provide funds for the balance of the program. Three hundred and ninety five different students were included in the athletic program last year.
The decision to offer girls varsity volleyball was made because girls volleyball and boys basketball are offered at the same time in the school year, and if a sport is offered for boys one should also be offered for girls.
4. High School and Elementary Vocal music. This teaching position includes all High School vocal music and all Elementary music in grades Kindergarten through four. Last year 770 students were involved in these programs.
5. Elementary Art. This teaching position encompasses the art instruction for grades two through six. Last year 741 students received art instruction on a regular basis because of this position.

Salaries —

Some concern has been expressed over the fact that administrators were granted a salary increase for next year. Administrative salaries in the Cass City School District have been maintained at a level competitive with school districts in the Thumb area of comparable size. The administrators in the Cass City District are neither the highest paid nor the lowest paid. The same guidelines of keeping salaries competitive, but in line, have been used in determining the Board's bargaining position for teachers salaries.

The Cost of Education at Cass City compared to other districts:

Here is the cost per pupil to educate children in the Cass City School District for the last six years. Also included is the position our school district ranked in the state among the 530 school districts. The highest per pupil cost would rank 1 and the lowest cost would rank 530. The chart shows that the Cass City School District has consistently had one of the lowest per pupil costs in the state. The educational program that has been offered in Cass City has been complete and solid but it is a program that is basic and without "fat" that can easily be removed when money is short. Consequently, one mill of operating money in our district is of paramount importance.

Also presented is a listing of the millage levies for all of the school districts in Tuscola County last year. The levy in Cass City was the lowest in the county. The next lowest school district had a one mill higher levy while the highest in the county levied almost ten mills more.

Cass City Public Schools

Cost Per Pupil and Rank in State

	Total Gen. Fund Exp./Pupil	Rank	Total Millage
1973-1974	826.71	519	21.1
1974-75	923.57	526	20.0
1975-76	1005.23	522	20.09
1976-77	1034.91	518	20.8
1977-78	1069.43	530	21.7
1978-79	1276.79	522	22.1

There are 530 high school districts in Michigan. The district with the highest per pupil cost is ranked 1 and the district with the lowest per pupil cost is ranked 530.

1979 - 80

Tuscola Schools Tax Levies

School	Total Mills Levied
Akron-Fairgrove	30.94
Kingston	28.94
Mayville	28.05
Reese	27.71
Millington	26.89
Unionville-Sebewaing	25.20
Caro	24.78
Vassar	22.13
Cass City	21.08

Need more information? Call any of these school District Taxpayers:

Dick Albee	Jane Lautner
Caren Clara	Carolyn Martin
Jack Clara	Cheri Martin
Dick deBeaubien	Linda Marshall
Dan Erla	Elaine Proctor
Bob Gengler	Don Schelke
John Haire	Robert Taylor
Dave Hoard	Mariann Walpole
Kathreen Iseler	Bob Walpole

Hugh Lautner