

# FY 2023 School District Outstanding Property Tax Levies and Maximum Levy Limitations

Data reported as of  
July 1, 2022

WEST LIBERTY

6975

	School District Maximums				Authorized Maximums	Iowa Code Reference
	Max Total \$	Max Total Rate	Max Surtax	Final Year		
Instructional Support Authority	\$0	10.00%	20.00%	2027	10% of regular program	257.18
Ed Improvement Authority	\$0	0.00%	na	vote to rescind	max % authorized by electors	257.29
General Fund (Total w/ISL & Ed Imp)				annual	formula based	Chapter 257
Management				annual	limited by use of funds	298.4
Amana Library		0.00000		vote to rescind	\$.20 property tax limit	298.7
Voted Physical Plant & Equipment	\$0	1.34000	20.00%	2032	\$1.34 property tax limit	298.2
Regular Physical Plant & Equipment				annual	\$.33 property tax limit	298.2
Reorganization Equalization				annual	limited by use of funds	275.31
Public Education/Recreation (Playground)		0.00000		vote to rescind	\$.135 property tax limit	300.2
Debt Service		2.70000		ballot determined	\$2.70/\$4.05 property tax limit	298.18

	FY 2023 Total Dollars				FY 2023 Income Surtax	
	Property Tax & Util Repl		Property Tax	Estimated Utility Repl	Amount	Rate
Amount	Rate					
Instructional Support Authority	\$490,422	1.44756			\$62,771	1%
Ed Improvement Authority	\$0	0.00000			\$0	0%
General Fund (Total w/ISL & Ed Imp)	\$3,348,528	10.43129	\$3,292,603	\$55,925		
Management	\$350,001	1.10014	\$344,103	\$5,898		
Amana Library	\$0	0.00000	\$0	\$0		
Voted Physical Plant & Equipment	\$391,210	1.15472	\$385,019	\$6,191	\$62,771	1%
Regular Physical Plant & Equipment	\$111,801	0.33000	\$110,032	\$1,769		
Public Education/Recreation (Playground)	\$0	0.00000	\$0	\$0		
Reorganization Equalization	\$0	0.00000	\$0	\$0		
Debt Service	\$0	0.00000	\$0	\$0		
Grand Total	\$4,201,540	13.01615	\$4,131,757	\$69,783	\$125,542	2%