By Jan Rahn
Managing Editor

The tax asking for the Perkins County School District is up, but the levy is down .06 for the upcoming 2012-13 budget.

In two consecutive previous years, both the levy and overall tax request were down.

The newly adopted $11.1 million budget has a general fund levy of .591209 which is just over a six-cent decrease from the tax rate in last year's budget.

The overall tax request is up approximately $124,000.

"The goal is for revenues to match expenditures each year," said PCS Superintendent Tobin Buchanan. "With last year's levy and tax request we had to dip into cash reserves slightly."

Buchanan said the state aid is down from $194,000 two years ago to $25,000 this year, a decrease of $170,000.

"As a result we tried to account for that this year when setting the levy and tax request," said Buchanan.

"This year's tax asking matches the amount that was requested in the 2010-11 budget two years ago.

The total tax asking for the 2012-13 budget year is $4,848,484 —which is where the $124,000 increase comes in.

"We continue to set our General Fund Budget close to our maximum budget authority to protect the amount of authority the district has built up over the years," said Buchanan. "This results in a budget number that is $1.5 to $2 million over what the district actually intends to spend.

Buchanan explained that it's advised to take this preventative measure should the legislature decide to remove unbudgeted authority from districts that don't build it into their budget.

"This could place a limit on districts who may need to use that authority in the future," he said.

The district continues to aggressively grow the Special Building Fund for future land acquisition and/or construction projects.

The Special Building Fund has grown to $707,070 from last year's amount of $633,446.

"As most know, we are in the midst of district-wide facility study to determine district needs now and into the future," said Buchanan. "It remains our goal to have the ability to fund whatever project is decided upon without having to finance it."