



Proposal to Increase MSD's Indefinite Supplemental Levy

At the August 15, 2018 board meeting, Moscow School District Trustees approved a resolution to propose a \$1.9 million increase to the \$9.5 million Indefinite Supplemental Levy in an election to be held on November 6, 2018. This proposed increase will allow the District to maintain its current programs and a minimum fund balance. Currently, the District's \$27.5 million Maintenance and Operation budget is supported by its voter approved ongoing \$9.5 million Indefinite Supplemental Levy. This is a fixed amount, however, as costs increase and inflation reduces its purchasing power, the District has had to return to the public to request an increase to the indefinite supplemental levy. This has historically occurred every four to seven years. The last increase was approved in 2011.

IMPACT ON MOSCOW SCHOOL DISTRICT TAXPAYERS

The \$1.9 million increase to the Indefinite Supplemental Levy will cost taxpayers approximately \$0.2872 per \$1,000 of taxable Net Market Value. A taxpayer who owns a home with a taxable Net Market Value of \$100,000 (assessed value less homeowner's exemption) will pay an additional \$28.72 annually. The sample Latah County tax bill on the inside of this information flyer shows that the homeowner whose home has a Net Market Value of \$100,000 now pays \$650.26 per year. If the increase is approved, the homeowner will pay approximately \$28.72 more per year, which is an increase of \$2.39 per month.

PUBLIC INFORMATION PRESENTATIONS

Several opportunities exist to learn more about the upcoming proposed levy increase and its impact on our schools and community. Each presentation will take place at 6:30 PM at the Moscow School District Administration Building Board Room, 650 N. Cleveland Street. The Superintendent and a representative from the Board of Trustees will present information with time available for questions. Presentations will be on the following dates:

- Thursday, October 4
- Wednesday, October 10
- Monday, October 15

In addition to the above presentation dates, an informational table will be at the Farmer's Market each Saturday in October, where representatives of the District will be available to answer questions.

INDEFINITE SUPPLEMENTAL LEVY INCREASES

In 1992, Moscow School District successfully passed a measure making its Supplemental Levy permanent (to be levied annually for an indefinite period of time without annual voter approval.) In 1995, 2002, 2007, and 2011 voters approved increases to this fixed levy to enable the District to maintain its programs. Currently, the Indefinite Supplemental Levy provides additional revenue used to help maintain all of the following:

- Small Class Sizes
- Certified, Highly Qualified Teachers
- Addition of All-Day Kindergarten
- Addition of a second School Resource Officer
- Extensive Elective Choices at the Secondary Level
- An Extensive K-12 Gifted and Talented Program
- Highly Specialized K-12 Special Education Services
- Professional Technical Programs
- Co-Curricular (extracurricular) Programs
- Maintaining Classified Support Personnel
- Ongoing Maintenance of Facilities

Important Measures of Success

2017 ISAT - Proficient & Advanced	STATE	MSD
Reading	55%	67%
Math	41%	58%
2017 Graduation Rate (includes Paradise Creek Regional High School)	79.7%	82.7%
2018 SAT Scores	STATE	MSD
Critical Reading	502	558
Mathematics	486	541
2017 ACT Scores	STATE	MSD
Composite	22.3	26.3

District Highlights

- ✓ Moscow School District is in their third year of implementing a mastery-based education design throughout the district. The District is considered the leader within Idaho in moving toward this innovative design.
- ✓ Moscow School District is in the second year of continuing All-Day Kindergarten district-wide.
- ✓ Moscow High School has been on the AP Honor Role the past 8 years.
- ✓ Eight students at Moscow High School have been selected as National Merit Scholars within the past 3 years.
- ✓ In 2017, Russell Elementary was recognized as a National Blue Ribbon School.
- ✓ Over 80% of Moscow Middle School students participate in extracurricular activities.
- ✓ Lena Whitmore Elementary was named as a Top Performing School in the state.
- ✓ Last year, McDonald Elementary had a 4th grade student score in the top 10% in the Math Olympiad Competition, which is a world-wide math competition for elementary and middle schools.
- ✓ Vast majorities of the students at Moscow High School belong to one or more of the 30 club organizations offered at the school.
- ✓ Each of the elementary schools provide numerous opportunities for families to participate in an activity sponsored by the school.
- ✓ Manageable class sizes are essential in delivering quality instruction and providing individualized attention to meet the needs of diverse learners (emotional, social, physical, behavioral and academic).
- ✓ Of 179 certified staff (excluding administrators), 75% hold Masters Degrees, and many of MSD’s teachers have professional preparation and endorsements in their areas of expertise beyond the “generalist” qualifications.
- ✓ Moscow High School’s GO ON rate for 2016-17 was 74.19% (percent of students continuing their education beyond K-12.)
- ✓ West Park Elementary School’s student body are from around the world, speak twenty-two different languages, and celebrates events with an international flare on a regular basis.
- ✓ Paradise Creek Regional High School has designed rich, vibrant programming that stimulates student curiosity. Each class is involved in field learning experiences outside of the building and project based learning is used frequently.

Questions and Answers

- Q. Does the State of Idaho provide the funding for staff salaries and benefits required to provide the staffing meet the needs of our students?**
- A. Currently, the State funding received by the Moscow School District only provides 58% of the general fund revenues. Of our total general fund budget, salaries and benefits make up 86.5% of the cost. This provides a salary and benefit package that allows our District to be competitive with other school districts.
- Q. Has the revenue allocation from the State of Idaho kept up with inflation?**
- A. The revenue allocation provided by the State of Idaho has not kept up with current inflation rates. The State has provided additional support in recent years; however, this has only partially moved us towards current inflation levels. Our District relies on its indefinite supplemental levy to provide funding to support the various needs of our students. Of the 116 districts in Idaho, 93 districts also rely on supplemental levies to meet the needs of their students.

Q. What will be eliminated if the increase to the indefinite supplemental levy does not pass?

A. If this levy increase does not pass, the fund balance for the 2019-20 school year will be depleted to a level requiring that expenditures be cut unless a subsequent levy increase proposal receives voter approval. Reductions will likely include: reducing extracurricular activities, returning All-Day Kindergarten back to a half day, reducing certificated and classified positions, reducing building, department, and classroom budgets (supplies, equipment, textbooks, field trips, and technology), and reducing needed facility maintenance.

Q. Why is this levy increase needed given that student enrollment has not increased significantly?

A. The District's per pupil expenditure has increased due to inflation (fuel, utilities, technology, etc.) and additional staffing necessary to provide services for all students - our traditional students, our challenged students, our gifted students, and our college and work bound students.

Q. If the levy increase is approved in November, when will the additional funds be collected?

A. The first collection of a tax increase approved on November 6, 2018 would be December 2019.

Q. Will this increase help the school budget for the 2018-19 school year?

A. No. Funds from this levy increase will not be available to the District until the 2019-20 school year.

Q. If I know my exact taxable net market value from my tax notice, how do I calculate my increase in taxes?

A. See Chart Below

Take the Net Market Value x difference between the estimated 2019 levy rate increase (.006789797) minus the 2017 rate (.006502582) = Increase to your tax bill.

\$100,000 x 0.000287215 = \$28.72 Total Annual Tax Increase for Indefinite Supplemental Levy

SAMPLE of a 2017 TAX BILL

Lot Value	60,000
Home Value	140,000
Total Market Value	200,000
Home Owners Exemption	-100,000
Net Market Value	100,000

Rural Parcel		
Taxing Districts	Rate	Amount
County	0.004368392	436.84
Library	0.000582073	58.21
SD #281 Bond	0.000504782	50.48
SD #281 Supplemental	0.006502582	650.26
N Latah Hwy	0.001389756	138.98
Moscow Cemetery	0.000184443	18.44
Moscow Fire	0.000761634	76.16
Total	0.014293662	1,429.37

City of Moscow Parcel		
Taxing Districts	Rate	Amount
County	0.004368392	436.84
Library	0.000582073	58.21
City of Moscow Bond	0.000150335	15.03
City of Moscow	0.004772535	477.25
SD #281 Bond	0.000504782	50.48
SD #281 Supplemental	0.006502582	650.26
N Latah Hwy	0.001389756	138.98
Moscow Cemetery	0.000184443	18.44
Moscow Fire	0.000761634	76.16
Total	0.019216532	1,921.65

Increase to the Indefinite Term Supplemental Levy - Ballot Question

“Shall the Board of Trustees of Moscow School District No. 281, Latah County, State of Idaho, be authorized and empowered to levy an increase to the Indefinite Term Supplemental Levy in the amount of \$1,900,000 (One Million Nine Hundred Thousand Dollars) for a total annual levy of \$11,486,000 (Eleven Million Four Hundred Eighty Six Thousand Dollars) for an indefinite number of years, for the purpose of paying all lawful expenses of maintaining and operating the schools of the District?”

Moscow School District No. 281
650 N Cleveland St.
Moscow ID 83843

WHO CAN VOTE

1) Must be a citizen of the United States; 2) must be 18 years old; 3) must have resided in Idaho and Latah County for 30 days preceding the election; and 4) registered as required by law with the Latah County Clerk.

REGISTRATION

- Pre-register with the Latah County Clerk in person or by mail, up until 24 days prior to any election. You must provide an Idaho Driver's License number, Idaho Identification Card number, or the last four digits of your Social Security number.
- Register on Election Day - bring a document with a valid address in your precinct and photo identification when you go to your polling place. Students of a post-secondary education institution may use student photo identification and a fee statement with an address in the precinct from their school to register on Election Day.
- Re-registration with the Latah County Clerk is required if an elector changes their address, changes their name by marriage or for another reason or has not voted in a Primary or General Election in the last four years.

IDENTIFICATION

Acceptable forms of personal identification may include any one of the following: 1) Idaho Driver's License or Idaho Photo Identification Card; 2) U.S. Passport or Federal Photo Identification Card; 3) Tribal Photo Identification Card; 4) Current Student Photo ID from an accredited institution of higher education including high school, college, university, or technical school; 5) A license to carry a concealed weapon issued by a county sheriff in Idaho. A qualified elector may sign a personal identification affidavit at the polling place and vote if they are unable to present an acceptable form of photo identification.

ABSENTEE VOTING

IN PERSON: At the Latah County Auditor's Office, Room 101, Latah County Courthouse, 522 South Adams, starting when the ballot becomes available.

BY MAIL: Send a written request to the Auditor's Office, Elections Department, P.O. Box 8068, Moscow, Idaho 83843, asking that an absentee ballot be mailed by submitting your name, residence address in Latah County and the mailing address where you want your ballot mailed. Mail or deliver your application to the Latah County Clerk no later than eleven (11) days before the election to receive your ballot by mail. The ballot must be returned to the County Clerk by mail or in person by 8:00 PM on Election Day.

POLLING PLACE

Check online at <https://apps.idahovotes.gov/yourpollingplace/WhereDoIVote.aspx> or call the Latah County Clerk at 883-2249.