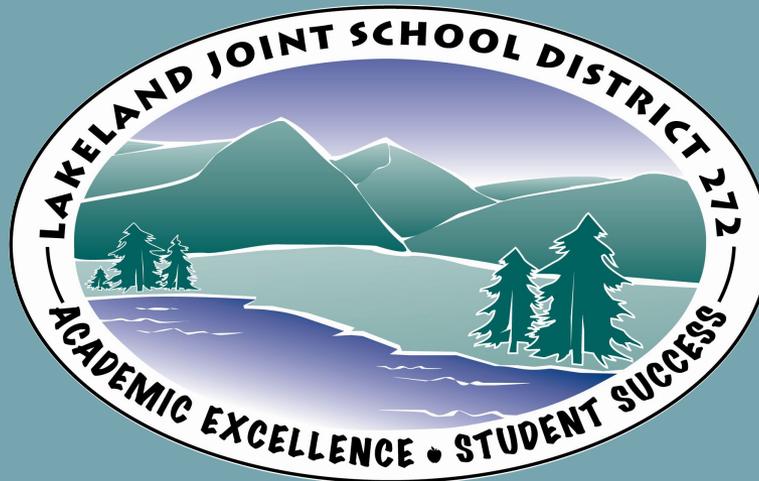


REPLACEMENT INSTRUCTIONAL LEVY

MARCH 2019



District Demographics

- **4,485 Students**
 - ›› **2,274 Elementary students**
 - ›› **2,211 Secondary students**
- **11 Neighborhood Schools**
- **Large Geographical Area**
 - ›› **3100 bus miles per day**
- **Substantial Extra-Curricular Participation**
- **Considerable Economic Impact**
 - ›› **613 Employees + Guest Teachers**





DISTRICT'S "WHY"



EVERY Student Matters



**Every single day, every student
is growing - academically,
social-emotionally, behaviorally**

Supporting Academic Excellence and Student Success

- **Maintain Commitment to Reasonable Class Sizes and Small Neighborhood Schools**
- **Safe, Secure Learning Environment**
- **Strong Academic Performance**
- **High Parent Involvement & Satisfaction**
- **Strong Community Partnerships**
- **Fiscally Responsible**
- **Accountability Reports 2x per Year**



Elementary School Size Comparison

Enrollment	Elementary School	Grade Span
465	BKE	K-6
376	GE	K-6
342	TLE	K-6
762	Ramsey (CdA)	K-5
641	Skyway (CdA)	K-5
614	Atlas (CdA)	K-5
633	Prairie View (PF)	1-5
549	Ponderosa (PF)	1-5

Secondary School Size Comparison

Enrollment	High School	Grade Span
853	Lakeland HS	9-12
578	Timberlake HS	9-12
1644	Lake City HS	9-12
1475	CdA HS	9-12
1474	Post Falls HS	9-12

Fiscally Responsible & Accountable
to the Taxpayers

**End of Levy Year 1
2017-18**

**Levy Accountability
Report**



INSTRUCTIONAL LEVY

PURPOSE

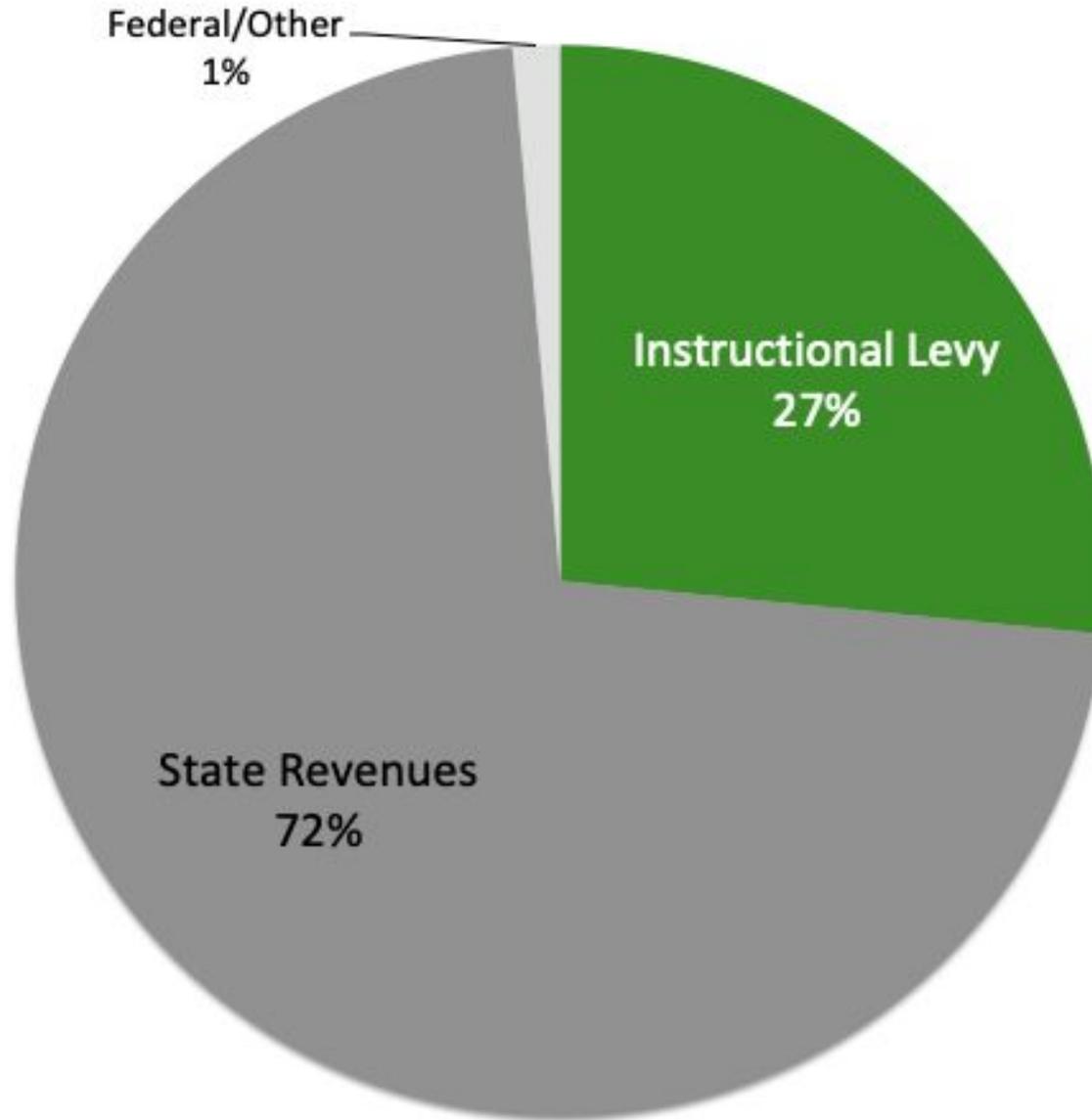


Replacement Instructional Levy

- **Supports Teaching & Learning for ALL students**
- **Provides programs & services to meet student needs**
- **Addresses staff, student, parent and patron priorities**
- **Instructional levy = 2 years max per Idaho Code**
- **Current Instructional Levy Expires this Year (2019)**
(Identified on ballot and property tax statement as “Supplemental Levy”)
- **Instructional Levy closes the gap between State funding and cost to run the district**



Lakeland 2018-19 General Fund Budget - Sources of Revenue

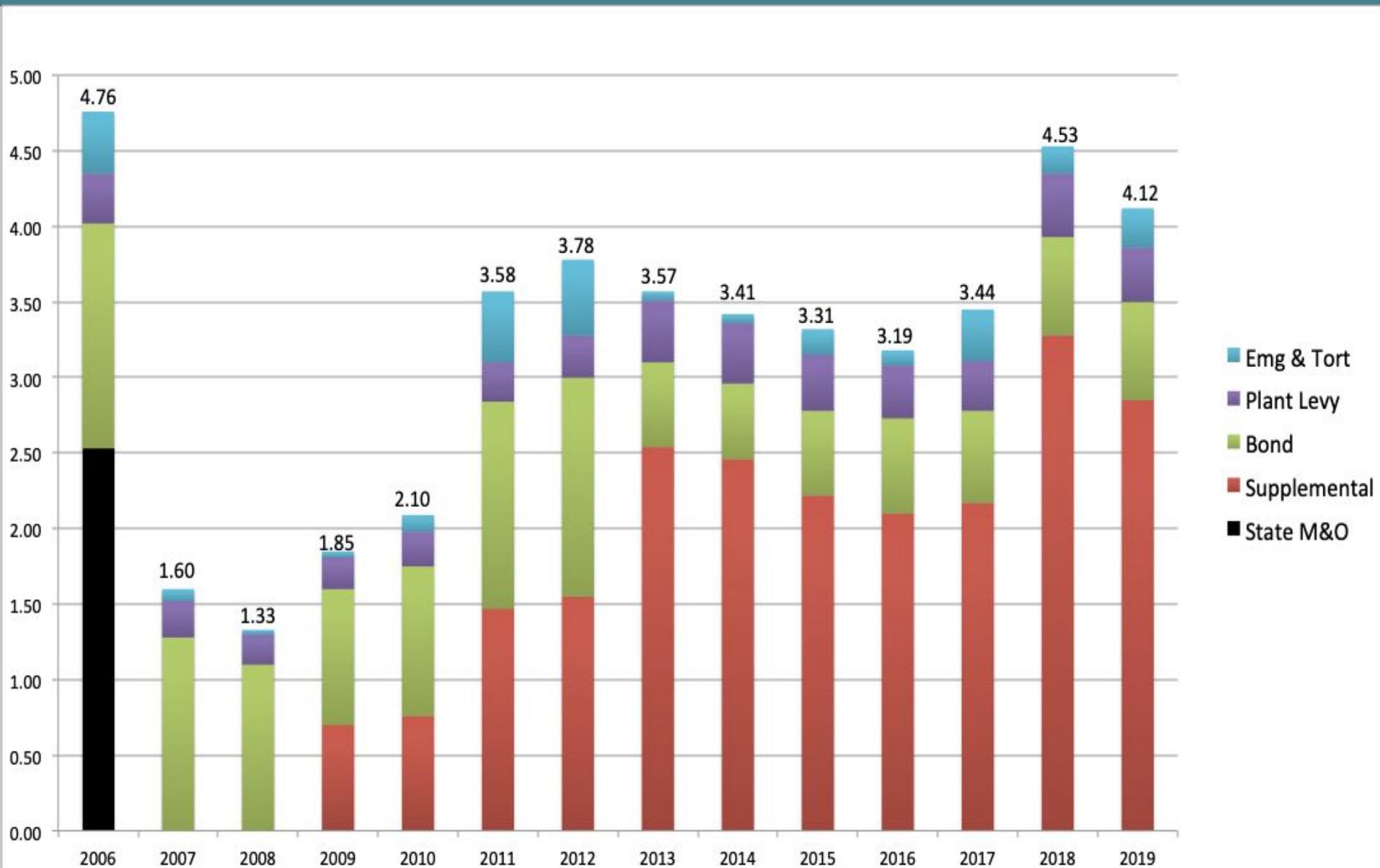


Local Support is Essential

- **State funding mechanism shifted in 2006 to rely on local taxpayer support to fund essential programs, services, and activities.**



LJSD Property Tax History



What does the Levy fund?

- Exemplary Education System
- Over 25% of our budget
- At least 1/4 of current staff
- Small neighborhood schools
- All academic & athletic extra-curricular activities
- Technology
- All curricular materials, textbooks & resources
- Maintenance & upkeep of buildings
- Community pride
- Reinvestment in the local community
- A growing community





DETERMINING LEVY PRIORITIES



Our Process

- **Measure what is working**
 - Review Data
- **Gather Input & Perspectives from Staff, Students, Parents**
- **Identify Levy Priorities through funneling activity with buildings/departments**

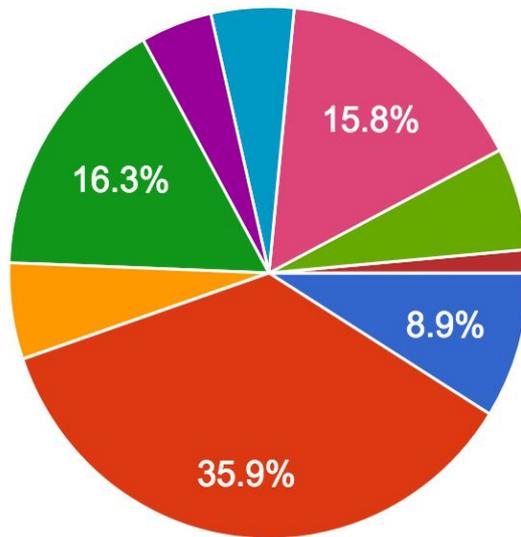


- **Refine at District Level**
- **Determine Levy Amount**
- **Develop Proposal for Board**
- **Board Votes on Levy Amount & Date**

Parent / Patron Input

If approved by the School Board, my TOP Priority to include in the Replacement Instructional Levy is:

563 responses

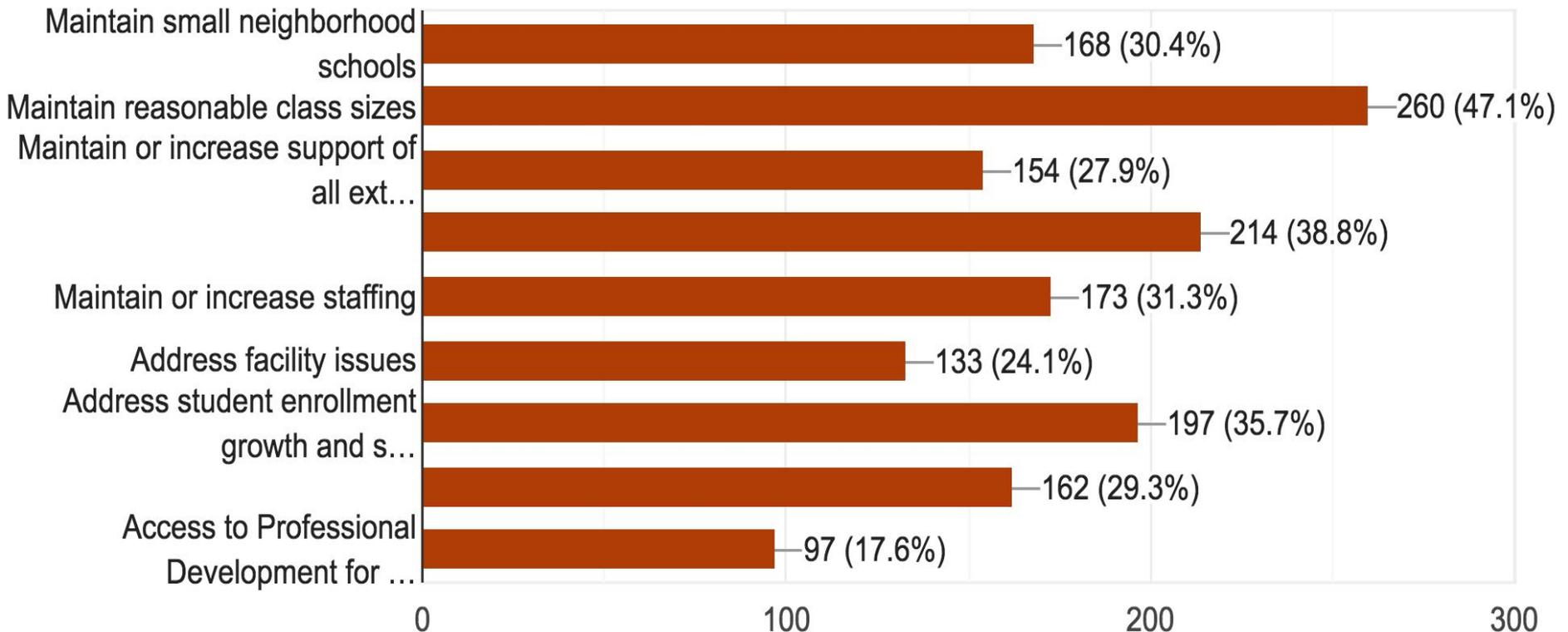


- Maintain small neighborhood schools
- Maintain reasonable class sizes
- Maintain or increase support of all extra-curricular and school activities
- Maintain or increase safety and sec...
- Maintain or increase staffing
- Address facility issues
- Address student enrollment growth...
- Curriculum or other instructional res...
- Access to Professional Developme...

Parent / Patron Input

My Other Priorities to include in the Levy are:

552 responses





RECOMMENDATION



Superintendent Recommendation

- **Maintain current Levy amount**
 - >> **\$8,990,000 per year**
- **Run Two-Year Levy, 2019-2021**
- **March Election Date**
 - >> **Tuesday, March 12, 2019**
- **Continue Fiscally Conservative & Responsible Approach**
 - >> **New Programs within current budget**



Maintain Current Levy Amount

**Continued Staff/Programs in
Current Levy Funding**

\$7,834,230

Total New Programs/Staff

\$1,155,770

**TOTAL = Maintain Current
Levy Amount**

\$8,990,000

Maintain Current Levy Programs/Staffing

- **Maintain Current Staffing levels**
- **Maintain Current Programs funded by Levy:**
 - **Full-day Kindergarten**
 - **Advanced Learning Program**
 - **Technology Education**
 - **1-1 Technology Implementation**
 - **Athletic Trainers, with Sports Medicine elective**
 - **Continue SRO in Spirit Lake & Rathdrum**
 - **Armed Guard at Athol Elementary**
 - **Instrument Repair/Replacement cycle**
 - **Science lab equipment and supplies**
 - **Maintain all current Extra-Curricular programs**



New Programs & Personnel

Curriculum	\$200,000
Elementary Level	\$156,345
Junior High Level	\$90,000
High School Level	\$243,250
Extra-curricular	\$143,039
Students with Disabilities Program	\$40,000
Safety/Security	\$176,100
Technology	\$58,036
Facilities/Maintenance	\$30,000
Transportation	\$19,000

New Programs & Personnel

- **Two additional Armed Guards > 1 each year of Levy**
- **Additional safety beacons at all schools**
- **After School Academic Recovery Program at HS's**
- **Additional Students with Disabilities support**
- **Expand Voc-Ag program to LHS to add FFA program**
- **Continue to invest in our athletic facilities**
- **Advanced Learning Program expanded to both JH's**
- **Fully fund Care and Hawk's Pride field trips at both JH's**
- **Update weight equipment for secondary schools**
- **Behavior Intervention Coordinator at Elem schools**
- **New Bus routing program**
- **Add Computer Tech position**
- **Update curriculum & materials**





HOW DO WE FUND IT?

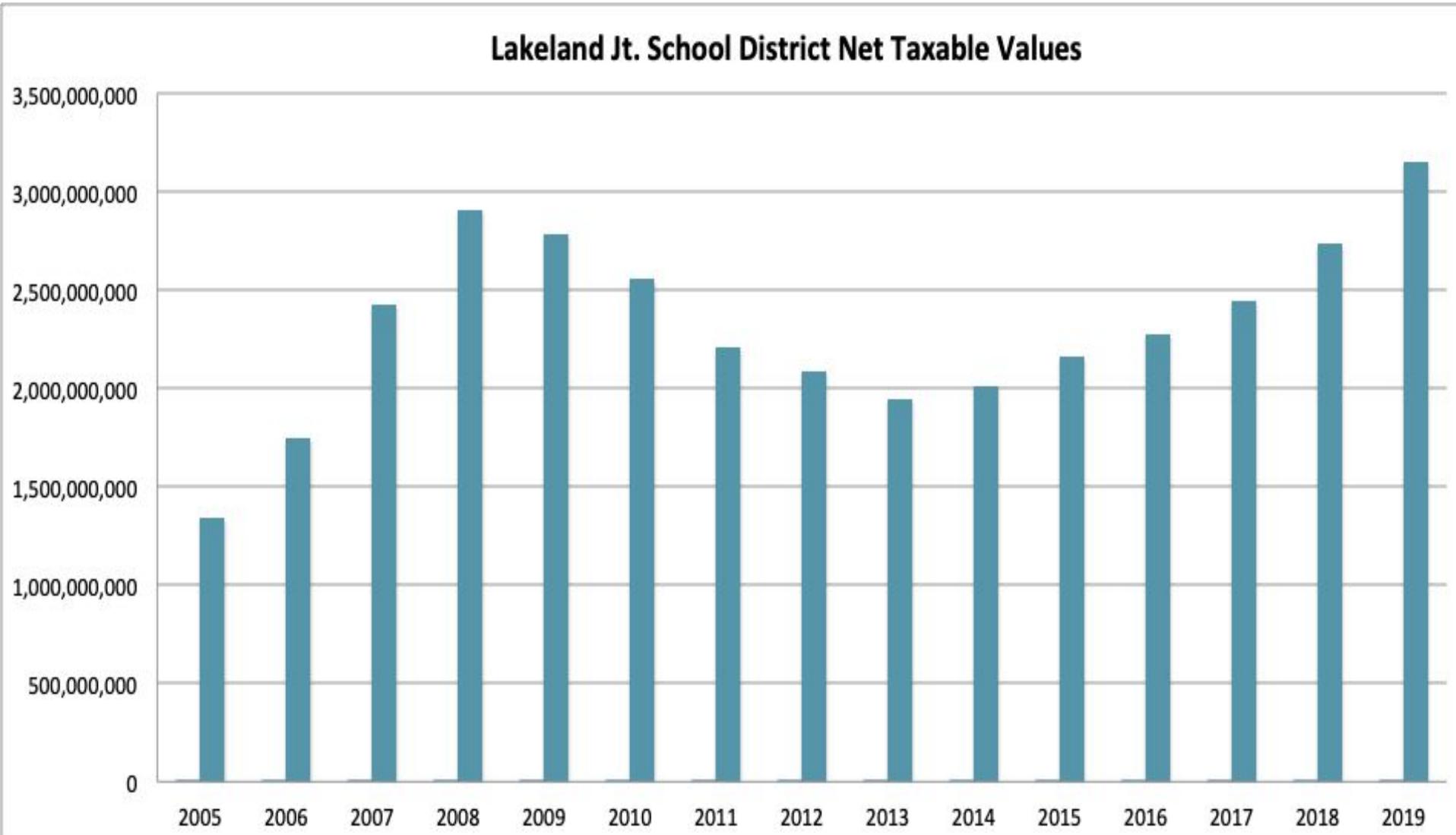


Net Taxable Values

Fiscal Year	Net Taxable Value	% Growth
2019	3,155,964,887	15.31%
2018	2,736,960,071	11.94%
2017	2,445,100,584	7.32%
2016	2,278,378,175	5.30%
2015	2,163,747,857	7.34%
2014	2,015,838,399	3.45%
2013	1,948,672,922	-6.83%
2012	2,091,525,909	-5.44%
2011	2,211,926,184	-13.52%
2010	2,557,716,346	-8.24%
2009	2,787,350,298	-4.32%
2008	2,913,174,450	20.05%
2007	2,426,618,031	39.06%
2006	1,744,998,209	30.07%
2005	1,341,620,287	8.09%

Net Taxable Values

The District's 20-year compound growth rate = 7.20%



Comparative Assessed Valuation

2019 Assessed Valuation of Surrounding Districts

- Coeur d'Alene School District= \$10,648,942,434
- Lake Pend Oreille School District= \$5,243,493,611
- Post Falls School District= \$3,511,931,541
- Lakeland Joint School District= \$3,155,964,887

Fixed Levy Amount ÷ Assessed Valuation = Levy Rate

LJSD Instructional Levy Rate:

$$\frac{\$8,990,534}{\$3,155,964,887} = .002848$$

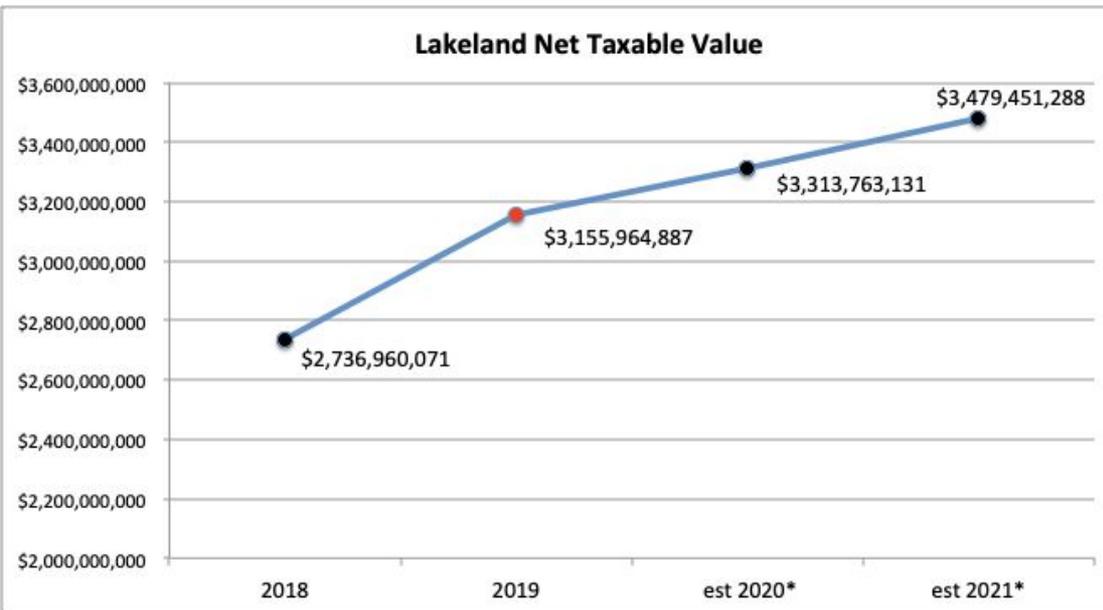
(\$285/yr per \$100,000 Net Taxable Value)

Example with 5% Growth:

$$\frac{\$8,990,534}{\$3,313,763,131} = .00271$$

(\$271/yr per \$100,000 Net Taxable Value)

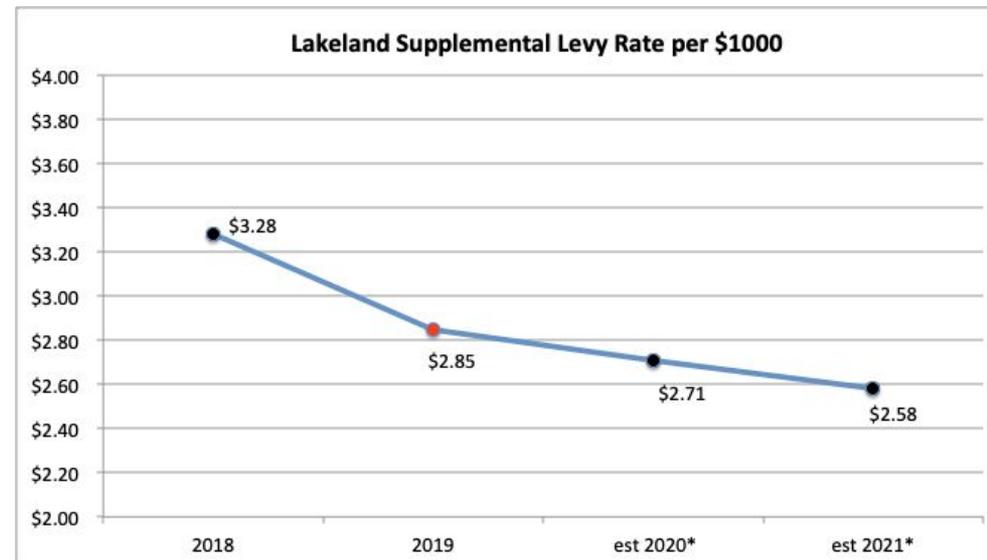
Levy Rate vs. Valuation



In short, as valuation increases....

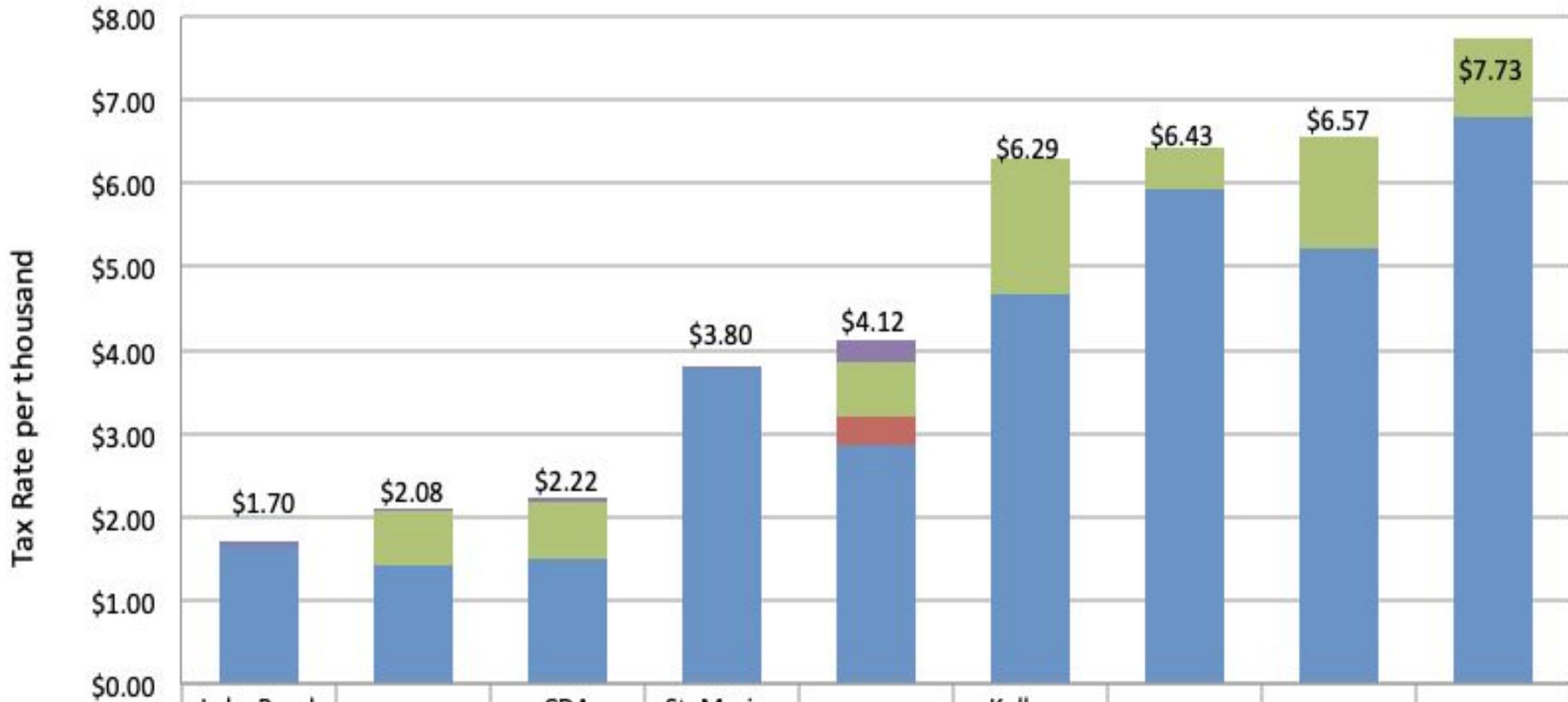


The identical amount levied results in a lower levy rate.



Local Tax Rate Comparisons

2019 Levy/Bond Rates



	Lake Pend Oreille	Post Falls	CDA Schools	St. Maries Joint	Lakeland	Kellogg Joint	Moscow	Lewiston	Wallace
Emerg/Tort	\$0.04	\$0.02	\$0.05	\$0.02	\$0.26	\$0.00	\$0.00	\$0.00	\$0.00
Bond	\$0.00	\$0.65	\$0.67	\$0.00	\$0.65	\$1.61	\$0.50	\$1.35	\$0.93
Plant/Facility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.36	\$0.00	\$0.00	\$0.00	\$0.00
Supplemental	\$1.66	\$1.41	\$1.50	\$3.78	\$2.85	\$4.68	\$5.93	\$5.22	\$6.80

Estimated Levy Cost per Year

(Replacement Levy Amount \$8,990,534)

Taxable Value	2019 (current)	2020	
	Instructional Levy Annual Cost	Instructional Levy Est. Annual Cost	Difference
\$50,000	\$142.44	\$135.65	-6.79
\$100,000	\$284.87	\$271.31	-13.56
\$150,000	\$427.31	\$406.96	-20.35
\$200,000	\$569.75	\$542.62	-27.13
\$250,000	\$712.19	\$678.27	-33.92
\$300,000	\$854.62	\$813.93	-40.69
\$350,000	\$997.06	\$949.58	-47.48
\$400,000	\$1,139.50	\$1,085.24	-54.26
\$450,000	\$1,281.93	\$1,220.89	-61.04
\$500,000	\$1,424.37	\$1,356.54	-67.83

Estimated Levy Cost per Month

(Replacement Levy Amount \$8,990,534)

Taxable Value	2019 (current)	2020	
	Instructional Levy Monthly Cost	Instructional Levy Est. Monthly Cost	Difference
\$50,000	\$11.87	\$11.30	-0.57
\$100,000	\$23.74	\$22.61	-1.13
\$150,000	\$35.61	\$33.91	-1.70
\$200,000	\$47.48	\$45.22	-2.26
\$250,000	\$59.35	\$56.52	-2.83
\$300,000	\$71.22	\$67.83	-3.39
\$350,000	\$83.09	\$79.13	-3.96
\$400,000	\$94.96	\$90.44	-4.52
\$450,000	\$106.83	\$101.74	-5.09
\$500,000	\$118.70	\$113.05	-5.65

PROPOSED SUPPLEMENTAL LEVY AMOUNT: \$8,990,534 Each year for 2 years

Median home value in 83858 Zip code is \$286,000

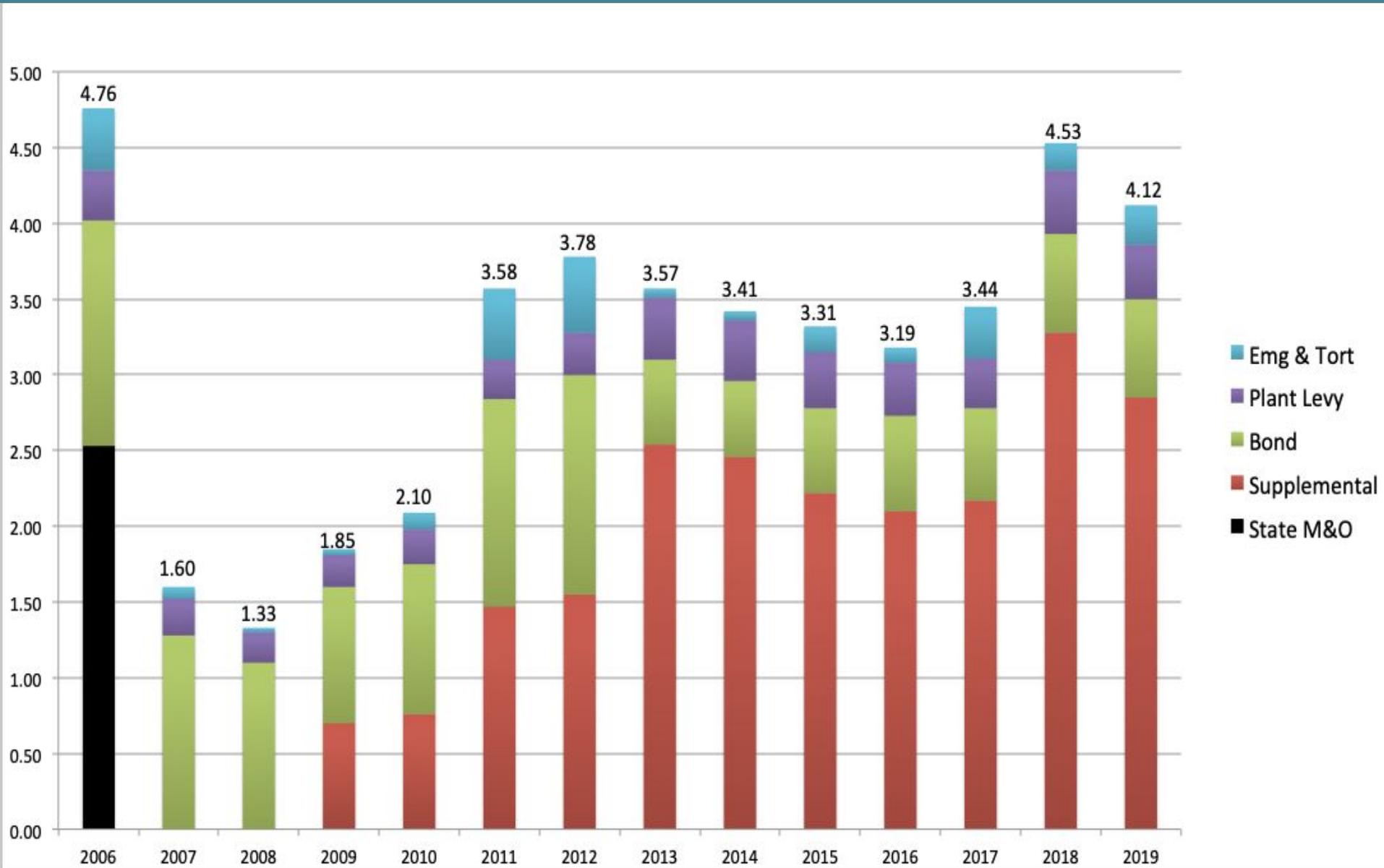
The projected tax rate for property owners is \$2.71 per \$1,000 Taxable Value

Need 50% +1 to pass

***Idaho has a homeowner's exemption equal to the lesser of 50% of the assessed value or \$100,000 for owner occupied homes and manufactured homes that are primary dwellings. The exemption applies to your home and up to once acre of land.**

Assessed Value of Home	\$150,000	\$200,000	\$300,000
*Homeowner's exemption	-\$75,000	-\$100,000	-\$100,000
Taxable Value	\$75,000	\$100,000	\$200,000
Estimated 2020 Rate	0.00271	0.00271	0.00271
Annual Levy	\$203.25	\$271.00	\$542.00
Monthly Levy	\$16.94	\$22.58	\$45.17

LJSD Property Tax History





COMMUNITY SUPPORT

=

STUDENT RESULTS



Return on Investment

- Consistent high academic performance for years
- LHS (2016) - Highest SAT scores in Math and Reading for same size schools
- Outperformed State SAT average at THS and LHS
- Highest # of Dual Credit students at NIC
- Highest # of Microsoft Certifications in the entire State
- Implementation of 1st armed guard at Athol Elementary
- National Blue Ribbon School = Garwood Elementary for 2nd consecutive year
- Significant Growth with K-3 IRI
- 2016 AND 2017 Timberlake HS Girls Basketball State Champions
- THS = US News & World Report Best High Schools, Bronze award



Return on Investment Continued...

- In the top 10 for students accessing Advanced Opportunities funds from the State
- Over \$1million scholarships awarded to graduating seniors (2016)
- Betty Kiefer Elem **WON** Idaho State School of Character, 2017
- Top Gold at State for 2 years - Lakeland HS FCCLA
- Lakeland HS - 2016 - named in “America’s Best High Schools in the U.S.” category by US News and World Report
- Timberlake JH ranked #4 in the state by Niche, 2015-16
- Lakeland HS Wrestling team - District Champions, 9 years in a row
- Lakeland HS’s Student Council raised over \$4,000 for local Lyon’s Backpack program in “Battle for the Paddle” Spirit Competition
- LJSD Graduate, Emily Ruskovich, just published her first novel, *Idaho*



Return on Investment Continued...

- Highest # of students enrolled in Dual Enrollment - Lakeland HS
- Mentioned as one of the top districts in the state by Superintendent of Public Instruction Ybarra, in JFAC presentation
- Rated #1 School District in Idaho by NICHE report, 2015
- Athletic Participation rates = 55% of student body and continuing to have between 80-85% percent of its student body participating in all extracurricular activities
- For the eighth consecutive year Timberlake High School made the list of “Best High Schools” by US News and World Report
- For the seventh consecutive year Timberlake High School’s Student Council received the “Outstanding Student Council Award” for the state of Idaho
- Timberlake students donated 168 units of blood through the leadership blood drives



Return on Investment Continued...



- THS Boys Soccer District Champs
- Advanced Learning Program in our elementary schools
- THS students win Northwest Student Emmy Award for coverage of Rachel's Challenge
- 89.89% = District Graduation rate, over 93% at THS and LHS; State avg = 79.67%
- Student Led Conferences began at BKE and will roll out to all elementary schools in 2019
- Successful Ag-Ed program at THS implemented in 2018
- STEAM programs in elementary schools
- THS Tiger TV students are State finalists - 2018 - Business Professionals of America



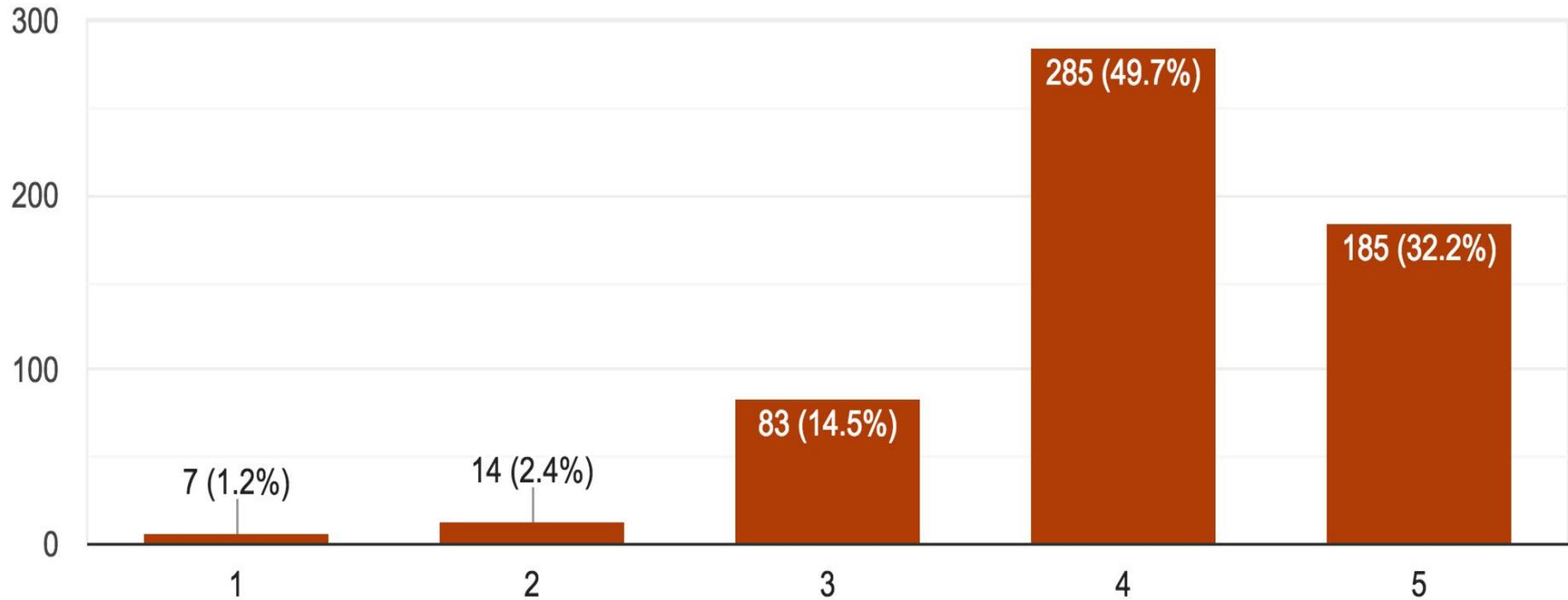
COMMUNITY
SATISFACTION



Parent Survey Results

My overall satisfaction with the Lakeland Joint School District:

574 responses



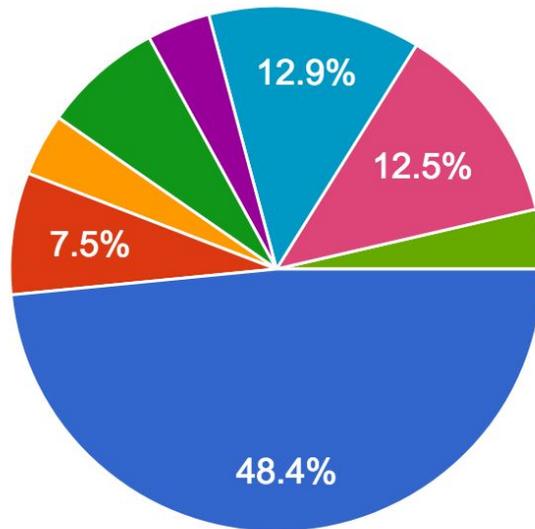
4.09

**Average Parent Satisfaction Score
1 to 5 Scale**

Parent Survey Results

What I like MOST about our district:

574 responses



- Teachers and Staff
- Character of the students in our district
- Level of academic rigor
- Educational opportunities
- Extra-curricular programs/ opportunities
- Family atmosphere
- Overall district functioning
- Other areas (describe below)

“

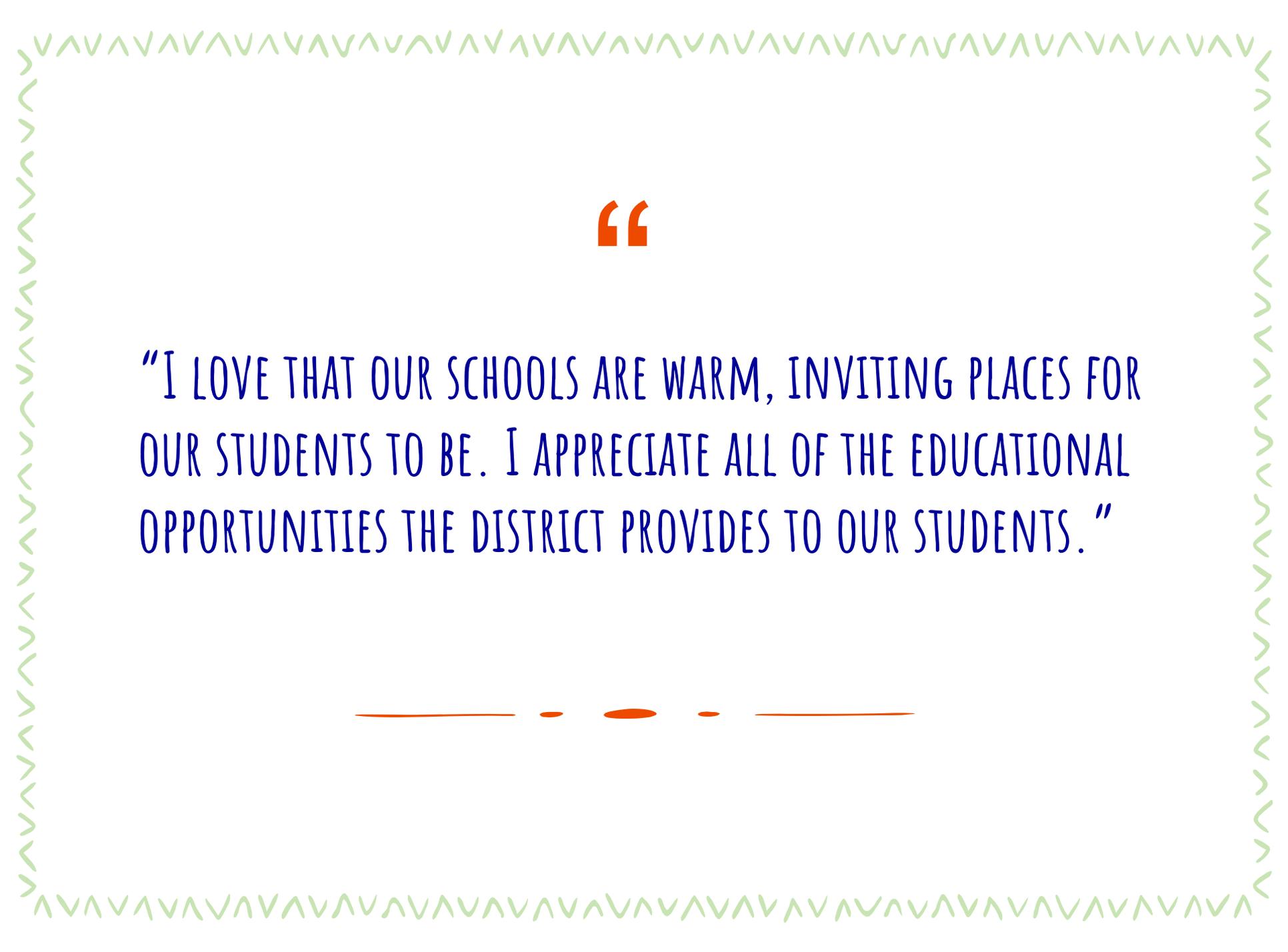
I think we have amazing teachers and staff that work with our students. I also appreciate that there is a high level of academic rigor so that I know my kids are being challenged and will be prepared for the future. I think we have a good amount of offerings for our students to take advantage of in both sports and extra-curricular.

— • —

“

I ABSOLUTELY LOVE EVERYTHING ABOUT LAKELAND SCHOOL DISTRICT. THANK YOU FOR YOUR EXCELLENCE AND OUR CHILDREN'S SAFETY FIRST AND FOR MOST. ALSO, YOU GUYS ROCK WITH COMMUNICATION BETWEEN STAFF AND PARENTS, UPCOMING EVENTS, AND EMERGENCY SITUATIONS.





“

“I LOVE THAT OUR SCHOOLS ARE WARM, INVITING PLACES FOR OUR STUDENTS TO BE. I APPRECIATE ALL OF THE EDUCATIONAL OPPORTUNITIES THE DISTRICT PROVIDES TO OUR STUDENTS.”



“

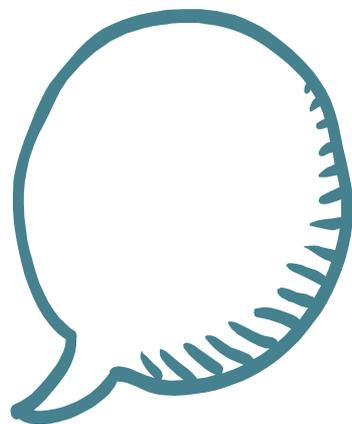
LEVEL OF ACADEMIC RIGOR, EDUCATIONAL
OPPORTUNITIES, OVERALL FUNCTIONING, FAMILY
ATMOSPHERE

— • ● • —

Superintendent Recommendation

- **Maintain current Levy amount**
 - >> **\$8,990,000 per year**
- **Run Two-Year Levy, 2019-2021**
- **March Election Date**
 - >> **Tuesday, March 12, 2019**
- **Continue Fiscally Conservative & Responsible Approach**
 - >> **New Programs within current budget**





ANY QUESTIONS?

Where to VOTE



- **PRIOR to Election Day**

- In person @ Kootenai County Elections Office

- Application for Absentee Ballot Online **HERE**

- **ON Election Day**

- Vote at your normal polling site, 8am to 8pm

- Able to register on Election Day at the polls

- ?'s = **www.idahovotes.gov** **208-555-1111**

Who to Contact

Dr. Becky Meyer, Superintendent

- becky.meyer@lakeland272.org

Brian Wallace, Chief Finance & Operations Officer

- brian.wallace@lakeland272.org

Find Information at:

Website = **sd272.org**

Facebook = **Lakeland Joint School District No. 272**

District Office = **208-687-0431**

15506 Washington Street, Rathdrum