



# Middleton School District Nov. 7, 2023 Supplemental Levy Election Information

*For information not provided in these Frequently Asked Questions, please email  
Business Manager/Treasurer [Alicia Krantz](#), regarding financial questions,  
and Superintendent [Marc Gee](#) regarding general questions.*

## [Voter information](#)

The Middleton Board of Trustees are asking voters to approve a \$1.5 million, two-year levy on the November 7, 2023, ballot. [Here's a video from Superintendent Marc Gee.](#)

## SUPPLEMENTAL LEVY INFORMATION

**Is this a levy or bond election?** [Watch this video that explains supplemental levies a bit more](#)

This is a levy election to “supplement” the annual operating budget. State and federal funding make up most of the annual budget. The Middleton School District currently receives \$1.5 million from the current supplemental levy that expires June 30, 2024. **The new levy will replace the existing levy.**

**What is the difference between a levy and a bond?**

In Middleton, short-term levies support basic educational programs and pre-determined short-term maintenance projects.

School bonds provide funds for large long-term capital projects such as modernization of buildings, new school construction or acquisition of property.

**What will the ballot say?**

See the actual ballot here:

**Is this a new levy?**

School districts are required to ask for voter approval every two years on supplemental levies. This would be a renewal of the current levy that was passed in 2022. The amount of this levy is the same as what was passed in 2020 and 2022 (\$1.5 million per year for two more years). Middleton voters have approved supplemental levies for the School District for more than 17 years.

**What will approval of the supplemental levy mean to the Middleton School District?**

It will help maintain several of the programs that were restored in 2020-2021 ([2020-2021 Identified Budget Cuts](#)), including some positions, and reduce the amount of money athletes will have to pay to participate in sports.

How would the levy funds be spent?

Categories	Cost	% of Total
Certified Teachers	\$ 386,000.00	28%
Classified Staff	\$ 354,000.00	24%
Resource Officer	\$ 80,000.00	5%
Pay-to-Participate Fees	\$ 45,000.00	3%
Curriculum Adoption	\$ 500,000.00	33%
Transportation	\$ 35,000.00	2%
Building Maintenance	\$ 100,000.00	7%
Total	\$1,500,000.00	100%

**MIDDLETON SCHOOL DISTRICT**

SCHOOL DISTRICT QUESTION

MIDDLETON SCHOOL DISTRICT NO. 134 SUPPLEMENTAL LEVY

The Board of Trustees of School District No. 134, Canyon County, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount of levy funds to be allocated to each use:

Purpose	Amount
Certified Teachers	\$386,000
Classified Staff	\$354,000
Resource Officer	\$80,000
Pay to Participate	\$45,000
Curriculum Adoption	\$500,000
Transportation	\$35,000
Building Maintenance	\$100,000
TOTAL ANNUAL LEVY AMOUNT:	\$1,500,000/year

QUESTION: Shall the Board of Trustees of School District No. 134, Canyon County, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of One Million Five Hundred Thousand Dollars (\$1,500,000) per year for two (2) years, commencing with the fiscal year beginning July 1, 2024 and ending June 30, 2026, for the purposes stated above; all as provided in the Resolution adopted by the Board of Trustees on September 11, 2023?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$[38] per \$100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing levy that expires on June 30, 2024, and that currently costs \$[38] per \$100,000 of taxable assessed value. Therefore, if the proposed levy is approved, the tax per \$100,000 of taxable assessed value is not expected to change.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$1,500,000 PER YEAR FOR TWO (2) YEARS

AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$1,500,000 PER YEAR FOR TWO (2) YEARS

### **What happens if the levy fails?**

The school will create a budget with existing state funding which will include impacts on the areas listed above.

### **Why is \$500,000 of the supplemental levy needed for curriculum adoptions?**

The \$500,000 is utilized to support the gap in funding from what the state provides the district to purchase curricular resource materials. In addition to textbooks, the resources include supplies, materials, books, licensing for digital and consumable resources, and equipment.

Middleton School District's curricular resource adoptions are on a 6-year cycle. Below is how the \$500,000 impacts that cycle on a per student level.  $\$500,000 \div 4,400$  students (approximately) = \$113.64 per student (for the cycle of that curricular adoption)

### **What does the review process look like?**

Each year we re-evaluate our existing resources in a particular content area to determine what's working, what's not working, and identify any areas that we need to better support. This also allows the district to make the shifts based on the state standards. As part of this process, a committee is formed that consists of 50% educators and 50% parents/community members. They work together to determine the evaluation criteria, review data, and review resources. In partnership, they determine the resources that would best suit the needs of our students.

### **How will the \$500,000 for "Curriculum adoption" in the levy be spent?**

During the time of the upcoming levy expenditures, English Language Arts and Science will go through the curriculum resource adoption process. With approval from the Board of Trustees, funds will be utilized to purchase resources recommended by the committee. In previous adoptions, this has included materials such as textbooks, novels, microscopes, lab safety equipment, lab supplies, etc.

### **What will the tax impact be to the Middleton School District taxpayer?**

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$38 per \$100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing levy that expires on June 30, 2024, and that currently costs \$38 per \$100,000 of taxable assessed value. Therefore, if the proposed levy is approved, the tax per \$100,000 of taxable assessed value is not expected to change. It has dropped from \$168.11 per 100,000 in 2014. This drop in cost can be attributed to increased property values and increased numbers of families and residences being built in our district boundaries.

### **How does Property Tax Relief help me? [Watch this video from Superintendent Marc Gee](#)**

- The new Property Tax Relief law allocates funds for schools to use toward bonds and levies. **Rules state that funds must be used in this order:**
- Pay toward existing bond payments
- Pay toward existing supplemental levies

- Used for facilities maintenance and infrastructure

**MSD receives \$1.62 million this year in state tax relief and that helps you, even with a supplemental levy.**

<b>MHS Bond Payment this year:</b>	Plus	\$4,609,535
<b>Property Tax Relief Funds:</b>	Minus	\$1,619,190
<b>State Bond Equalizations Payment:</b>	Minus	\$ 574,536
<b>Total Bond Payment:</b>		<b>\$2,415,810</b>

**What happens to the cost of the levy for me if the value of my home increases?**

This is difficult to answer specifically because every person’s home value is different. While the district can confidently say that what is asked of individuals per \$100,000 of value is going down from year to year, if the value of your home were to increase, it has the potential to increase your overall tax bill. Not because the district is asking for more money, but because the value of your home has increased.

**Why can’t the School District collect impact fees like the city can?**

This is determined by the state legislature. Currently state law does not allow impact fees to be collected for schools or libraries. There is a push at the legislative level to change this, however, as of the writing of this document, no bill has been introduced. It is important to note as well that, in most cases, impact fees are not high enough to build a complete school building, but could pay for portions of new buildings, thus making the cost to taxpayers less.

**How much of my current property taxes go to fund the Middleton School District, compared to other taxes?**

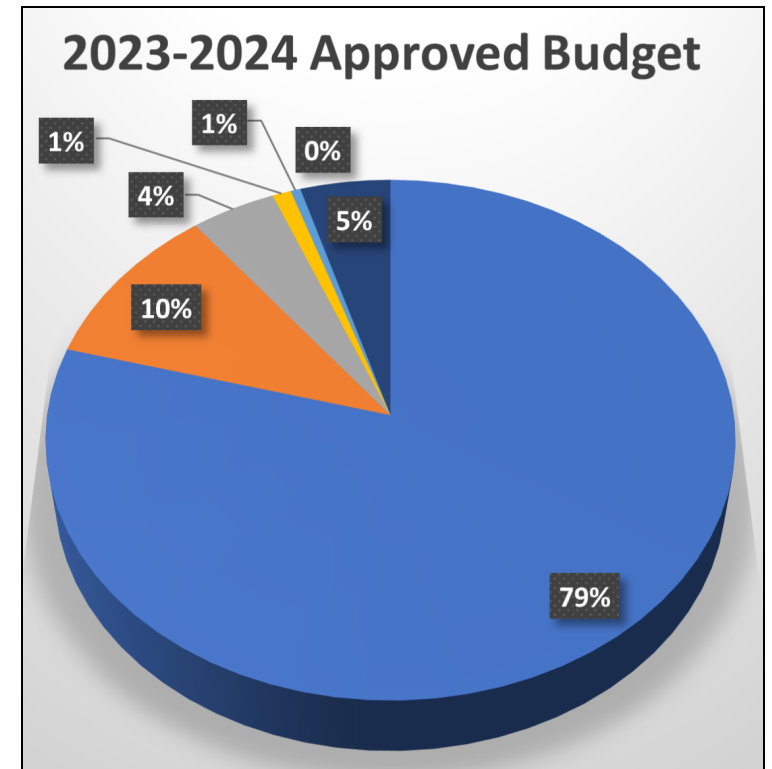
Your total property tax bill covers a myriad of costs for different taxing entities. Here’s the latest breakdown of taxes for Middleton area property owners. The 2022 (the most current available on the web) Canyon County snapshot, provides an overview of the taxes collected for residents who live in the City of Middleton. **From:** <https://www.canyonco.org/elected-officials/assessor/all-taxing-districts/> **Click on the Middleton tab.**

**How much of my taxes goes to Middleton Schools?**

Middleton Schools take about 20 percent of total taxes collected in this area. The rest goes to the city, county and other local taxing authorities.

Here is a breakdown of the Middleton School District’s current budget. [Review budget information and financial reports here.](#)

	FY2024	%
Salaries & Benefits	28,926,315	79.2%
Purchased Services	3,764,600	10.3%
Supplies & Materials	1,600,500	4.4%
Capital Outlay/Equipment	350,000	1.0%
Insurance	185,276	0.5%
Transfers	0	0.0%
Contingency Reserve	1,691,022	4.6%
	36,517,713	



## VOTER INFORMATION

### Who is eligible to vote?

Middleton School District residents who are age 18 or older on November 7, 2023, Election Day, and are registered voters.

### How do I register to vote?

If you have moved or are not registered, you will need to register at the poll or before Election Day.

[You can register here.](#)

### You will need one of the following:

- A valid Idaho driver license issued through the Department of Transportation

- A valid Idaho identification card issued through the Department of Transportation
- Any document which contains a valid address in the precinct together with a picture identification card
- Students may also use a current valid student identification card from a post secondary educational institution in Idaho accompanied with a current student fee statement that contains the student's valid address in the precinct together with a picture identification card.

### **Is early voting available?**

If you want to vote early (or cast an absentee ballot) and avoid the in-person polls, visit [Elections](#) on the Canyon County website.

### **Where do I vote in person?**

Visit [Find my polling place](#) to type in your address to see where you vote.

These are the Middleton polling locations:

- 0810 Lansing LDS Church, 22500 Lansing Lane, Middleton
- 0910 Middleton Middle School, 200 S Piccadilly Ave., Middleton
- 1010 Middleton Community Center, 113 W. Main St., Middleton