

UNDERSTANDING THE UPCOMING SUPPLEMENTAL LEVY

May 19, 2026

Information for Gem and Boise County Residents



WHY DOES THE BALLOT SAY \$72.03 PER \$100,000?

- State law requires the ballot to show the **maximum possible tax rate**.
- **\$72.03** must appear on the ballot, but this is **NOT** what we expect to collect.
- This does **not** account for state property tax relief (HB292 funding).

STATE FUNDING HELPS LOWER LOCAL TAXES

Idaho's **House Bill 292 (HB292)** provides property tax relief funding to school districts; these funds must be applied **first**, reducing the amount collected locally.

2023	2024	2025
\$887,110	\$1,218,922	\$1,965,473

BOARD COMMITMENT: PROTECTING TAXPAYERS

- ✓ The Emmett School Board has **capped** the levy at **\$12 per \$100,000** of taxable value.
- ✓ **\$12 per \$100,000** is the most the district will collect.
- ✓ The **actual** amount collected could be **lower**.
- ✓ The cap remains at \$12 even if more funds are needed to reach the full \$2.3 million.

WHAT THIS MEANS FOR A \$400,000 HOME

Ballot Maximum	4 x \$72.03 = \$288 per year <i>(not what we expect to collect)</i>
Board-Imposed Cap	4 x \$12 = \$48 per year <i>(expected actual rate)</i>

Most homeowners can expect to pay about \$48 per year or less.

PROVEN TRACK RECORD

Previous Levy (May 2023):

- **Ballot Rate:** \$34.87 per \$100,000
- **Board Collected:** Year 1: \$8.60 | Year 2: \$0
- **Projects Completed While Using Less Than Ballot Rate:**
 - New roofs at Carberry and Shadow Butte
 - Emmett Middle School restroom renovations

OUR COMMITMENT TO YOU

- 💰 Use state funding first to reduce local taxes
- 📊 Collect only what is necessary
- ✓ Honor the Board's **\$12** maximum commitment
- 📋 Deliver on what we promise

KEY RATES AT A GLANCE

Ballot Rate:	\$72.03 per \$100,000 (required maximum)
Board Cap:	\$12 per \$100,000
Expected Actual Rate:	\$12 or less

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BOTTOM LINE

The ballot shows the **maximum**. The Board has committed to **much less** for our local tax payers.

Legal disclosure tax impact: The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$72.03 per \$100,000 of taxable value per year, based on current conditions.

The Supplemental Levy is in the amount of Two Million Three Hundred Thousand and 00/100 Dollars (\$2,300,000.00) per year for two fiscal years beginning July 1, 2026 and ending June 30, 2028, for the purpose of paying all lawful expenses of maintaining and operating the District as described in the resolution adopted by the board of trustees on March 9, 2026.

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OUR COMMITMENT

This levy will support several key priorities, including creating a district-wide behavioral support team, continuing to invest in the maintenance of school facilities, and providing classroom teachers with supplemental curriculum to support hands-on, project-based learning as we work to reduce screen time for students. It would also expand student health services with additional nursing support as we continue to use taxpayer funds responsibly.

This levy will:

- Protect student safety
- Maintain school facilities
- Support staff and classrooms
- Use taxpayer dollars responsibly and transparently



This levy is about maintaining safe schools, supporting students and staff, managing rising costs, and continuing to live within our means.

HOW FUNDS WILL BE USED

1 STUDENT SAFETY & BEHAVIORAL SUPPORT (~\$300,000)		2 MAINTENANCE & FACILITY UPKEEP (~\$1,000,000)	
Supports: <ul style="list-style-type: none"> • Support for parents, staff, & students • Training & behavior support for K-5 	Impact: <ul style="list-style-type: none"> • Reduce classroom interruptions • Create an environment that is safe & comfortable for students, staff & parents 	Supports: <ul style="list-style-type: none"> • Investing in renovations based on the 10-year plan • Building repairs, system updates, & safety improvements 	Impact: <ul style="list-style-type: none"> • Routine maintenance to prolong the life of school buildings & grounds • Address unforeseen mechanical issues • Safe, reliable schools
3 SCHOOL NURSES (~225,000)		4 HANDS-ON CLASSROOM CURRICULUM (~\$75,000)	
Supports: <ul style="list-style-type: none"> • Expansion toward 3 full-time nurses to serve 2,500 students • Increased access across schools 	Impact: <ul style="list-style-type: none"> • Students stay in school & ready to learn • Improved health & safety 	Supports: <ul style="list-style-type: none"> • Project-based learning materials • Updated classroom resources 	Impact: <ul style="list-style-type: none"> • Increased engagement • Reduced screen reliance
		5 CUSTODIAL SERVICES & LIGHT MAINTENANCE (~\$700,000)	
		Supports: <ul style="list-style-type: none"> • Daily cleaning & sanitation • Light maintenance across schools 	Impact: <ul style="list-style-type: none"> • Safe, clean learning environments • Protects school facilities

FISCAL RESPONSIBILITY & TRUST

- No supplemental levy collected in FY26
- District has delivered on past commitments
- Majority of funds reallocate existing dollars
- ~300,000-\$350,000 is new funding

WHAT THIS MEANS FOR OUR COMMUNITY

- Safe, well-maintained schools
- Strong learning environments
- Responsible use of taxpayer dollars
- Investment in our community's future

~OUR PROMISE~

We will remain transparent, collect only what is necessary, and continue prioritizing students, staff, and community.

The Board of Trustees of Emmett Independent School District No. 221, Gem and Boise Counties, State of Idaho has determined there is a need for a Supplemental Levy in the amount of Two Million Three Hundred Thousand and 00/100 Dollars (\$2,300,000.00) per year for two fiscal years beginning July 1, 2026 and ending June 30, 2028, for the purpose of paying all lawful expenses of maintaining and operating the District as described in the resolution adopted by the board on March 9, 2026.

Legal Disclosure: The estimated average annual cost to the taxpayer is \$72.03 per \$100,000 of taxable value per year, based on current conditions.