

Garden Valley School Supplemental Levy Informational Meetings

February 28th and March 2nd 2022

Information Sheet

- **What is a Supplemental Levy?** A Supplemental Levy is a voter approved (majority 50% + 1) county tax. The funds gathered from this levy is allowed to pay for the continued maintenance and operations of schools as allowed by Idaho Code 33-802. These maintenance and operations include any general fund expenditures.
- **What is a School Bond Levy?** A School Bond Levy is a voter approved (super majority 66 $\frac{2}{3}$ %) county tax. Bonds can be used to acquire property, purchase school buildings, build new schools or facilities, or purchase equipment. Money that is received by the school from Bond Levies can only be used to pay the bond, not for maintenance, operations, or general fund expenditures.
- 93 of the 115 Idaho Public School Systems have Supplemental Levies in order to help fund their maintenance and operations budgets.
- The supplemental levy makes up the difference between state fund allocations to Garden Valley Schools and the required expenditures to meet the budget for school operations and maintenance.
- The operations and maintenance budget includes certain mandates from state and federal law as well as the overall maintenance of the school building and the funding of various classes, programs and extra-curricular activities for students (see section below on the use of supplemental levy funds).
- Supplemental Levies have to be voted on every two years.
- Garden Valley voters have passed a Supplemental Levy every two years consistently since 2009. The supplemental levy was not requested in 2008-2009 when the School Bond passed and the new school building was constructed. Supplemental Levies were brought to and passed by Garden Valley voters before 2008.
- Garden Valley School District IS responsible for the following listed on your 2021 property tax bill: Tort, Bond, and Supplemental. The total tax rate for these in 2021 was .002058019.

What does the school use Supplemental Levy Funds for?

- COVID funds cannot be used for budgeted items or normal maintenance and operations of the school
- COVID funds have specific requirements for use and cannot go into the general fund
- The State did NOT allocate funds to Garden Valley for the following in 2021:
 - Curriculum, Athletics, and 35% of Transportation Costs (only reimbursed 65% of transportation costs).
- The State requires Garden Valley School District to spend \$110,458 for the maintenance and improvement of student occupied facilities. The state allocation for this requirement was \$20,795.00.
- The school district pays 100% of full time employees insurance.
- The following new opportunities are now being offered to students:
 - Drama: related costs for competition, royalties, IHSA fees & travel
 - HS Baseball - this has been requested by students and will ensure Title IX compliance (we offer softball for female students). HS Baseball related costs for field, travel, coaches, competitions, IHSA fees.
- The perimeter road that accesses the boundaries of the developed area of the property is in need of rebuilding and repair.
- The State recommends that all Idaho School Districts have three months of reserve funds to cover all school expenses.
- FY 2020 Special Education expenditures totaled \$597,494.64. The State FTE allocation for teacher salary and the Medicaid reimbursements totaled \$236,981.64. Supplemental Levy funds helped defray the difference of \$360,513.00.
- In previous years Supplemental Levy Funds have been used for these additional needs: teacher salaries, nurse salary, Student Resource Officer salary.
- An analysis of the budget for FY2021 indicated the difference between funds provided by the state and actual expenditures came to \$563,484.00. This difference was made up with the existing supplemental levy funds and local reserves.