Lakeland Joint School District #272

15506 N. Washington St.
Rathdrum, ID 83858
208-687-0431

LJSD Vision: A community committed to academic excellence … dedicated to student success.

Board Action Item Request

AGENDA ITEM: Approve/Deny 2026-27 Emergency School Levy

MEETING DATE: September 16, 2026

PREPARED BY: Jake Massey, Jessica Grantham

INFORMATIONAL SUMMARY:
Idaho Code § 33-805 allows qualifying school districts to certify an Emergency School Levy based on an increase in Average Daily Attendance (ADA) compared with the same period of the previous school year. The levy is calculated using the increase in ADA and the applicable prior-year state support amount. Proceeds from the Emergency School Levy are deposited into the District's General Fund.

The District has reviewed current ADA information to determine whether Lakeland Joint School District qualifies for an Emergency Levy for the upcoming fiscal year.

	Current Year	Prior Year	Difference
Comparable ADA	4,598	4,439	159

Based on the verified information, the District is eligible to certify an Emergency Levy for $1,354,362. (LJSD has not prepared a Board Packet for an Emergency Levy since the 2021-22 school year.)

FISCAL CONSIDERATIONS:
The levy is based on statutory eligibility and does not require voter approval. It is separate from the District's voter-approved Supplemental Levy. The L2 is due to the County on September 17.

RECOMMENDATION:
We recommend the Trustees consider the information provided.

ATTACHMENTS:
- Computation of Emergency School Levy
- Physical Attendance Count Comparison
- 2026-27 Emergency Levy Tax Rate Comparison
- Idaho Code § 33-805

COMPUTATION OF EMERGENCY SCHOOL LEVY [33-805, 63-805 (3)]

2026–2027

Name of School District: Lakeland Joint School District #272

Data needed for determining a school district's eligible emergency levy:

ADA through the 3rd day of school, 2026 *		4,598	(a)
ADA through the 3rd day of school, 2025 *		4,439	(b)
2025-2026 Full-Term ADA (from July 15, 2026 support unit calculation worksheet)		4,282	(c)
2025-2026 Total Foundation Program Allowance (line 9 from July 15, 2026 foundation program calculation worksheet)	$	36,476,958	(d)
Estimated September 2026 Market Value	$	10,174,048,998	(e)

Calculation Process:

Step 1:	Increase in ADA		159 (a) minus (b) If <= zero, not eligible	(f)
Step 2:	2025-2026 State Support per ADA	$	8,518 (d) divided by (c)	(g)
Step 3:	Emergency Budget to be Certified	$	1,354,362 (f) multiplied by (g)	(h)
	Estimated Levy (not to exceed .0006)		0.000133119 (h) divided by (e)	(i)

* ADA comparisons from one year to the next should be consistent - i.e., calculate ADA through the same day of each school year.

Current Fiscal Year - School Year 2026-27						
School	Day 1	Day 2	Day 3	Average	Prior Year Average	Increase/ (Decrease)
John Brown Elementary	364	371	366	367	350	17
Spirit Lake Elementary	301	299	300	300	281	19
Athol Elementary	273	273	275	274	266	8
Betty Kiefer Elementary	362	358	354	358	347	11
Garwood Elementary	427	428	422	426	393	33
Twin Lakes Elementary	238	237	236	237	227	10
Lakeland Middle	717	710	710	712	700	12
Timberlake Middle	447	437	440	441	435	6
Lakeland High	860	850	841	850	821	29
Timberlake High	496	506	500	501	487	14
Mountain View Alt.	134	133	129	132	132	0
	4,619	4,602	4,573	4,598	4,439	159

Past Fiscal Year - School Year 2025-26						
School	Day 1	Day 2	Day 3	Average	Prior Year Average	Increase/ (Decrease)
John Brown Elementary	348	354	349	350	364	(14)
Spirit Lake Elementary	279	283	281	281	280	1
Athol Elementary	266	269	262	266	277	(11)
Betty Kiefer Elementary	349	347	344	347	357	(10)
Garwood Elementary	394	393	393	393	411	(18)
Twin Lakes Elementary	229	224	228	227	236	(9)
Lakeland Middle	707	694	699	700	633	67
Timberlake Middle	438	437	431	435	417	18
Lakeland High	823	821	820	821	845	(24)
Timberlake High	483	488	489	487	519	(32)
Mountain View Alt.	136	130	129	132	161	(29)
	4,452	4,440	4,425	4,439	4,500	(61)

Lakeland School District 272
2026-27 Emergency Levy Data

Emergency Levy Comparison

Year	Estimated Market Value	Emergency Levy Rate	Rate/$1,000	Emergency Levy Amount
2026-27	$10,174,048,998	0.00013312	$ 0.133	$1,354,362

Emergency Levy Tax Rate Comparison

Taxable Value	Annual Cost 2026-27
$50,000	$6.66
$100,000	$13.31
$150,000	$19.97
$200,000	$26.62
$250,000	$33.28
$300,000	$39.94
$350,000	$46.59
$400,000	$53.25
$450,000	$59.90
$500,000	$66.56

Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 33
EDUCATION
CHAPTER 8
BUDGET AND TAX LEVY

33-805. SCHOOL EMERGENCY FUND LEVY. Before the second Monday of September in each year, the board of trustees of any school district which qualifies under the provisions of this section may certify its need hereunder to the board of county commissioners in each county in which the district may lie, and request a school emergency fund levy upon all taxable property in the district.

The board of trustees shall compute the number of pupils in average daily attendance in the schools of the district as of such date, and if there be pupils in average daily attendance above the number in average daily attendance for the same period of the school year immediately preceding the board shall:

1. Divide the total of the foundation program allowance based on said last annual report by the total number of pupils in average daily attendance shown thereon;

2. Multiply the quotient so derived by the number of additional pupils in average daily attendance.

The number of pupils in average daily attendance for each period and the amount so computed shall be certified to the board of county commissioners of the county in which the district lies.

In the case of a joint district, the board of trustees shall certify to the board of county commissioners of each county in which the district lies, to each, that proportion of the amount computed, as hereinabove, as the assessed value of taxable property within the district situate in each such county bears to the total assessed value of all taxable property in the district.

After receiving the amounts certified, as hereinabove provided, the board, or boards, of county commissioners shall determine the levy according to section 63-805(3), Idaho Code, as amended; and the proceeds of any such levy shall be credited to the general fund of the district.

The school district shall advertise its intent to seek an emergency levy pursuant to this section by publishing in at least the newspaper of largest paid circulation published in the county of the district, or if there is no such newspaper, then in a newspaper published nearest to the district where the advertisement is required to be published. For purposes of this section, the definition of "newspaper" shall be as established in sections 60-106 and 60-107, Idaho Code; provided further that the newspaper of largest circulation shall be established by the statement of average annual paid weekday circulation listed on the newspaper’s sworn statement of ownership that was filed with the United States post office on a date most recently preceding the date on which the advertisement required in this section is to be published. The advertisement shall be run when the school district ascertains that it will request an emergency school fund levy as provided in this section and shall be published once a week for two (2) weeks following action by the board of trustees.

The form and content of the notice shall be substantially as follows:

NOTICE OF PROPERTY TAX INCREASE BY SCHOOL BOARD

The (name of the school district) has proposed to increase the amount of ad valorem tax dollars it collects by certifying a school emergency fund levy pursuant to section 33-805, Idaho Code, for the period …….. to ……… . The total amount of dollars to be collected pursuant to this levy is estimated to be ………. . The amount of dollars to be collected pursuant to this levy on a typical home of $50,000 taxable value of last year is estimated to be …….. . The amount of dollars to be collected pursuant to this levy on a typical farm of $100,000 taxable last year is estimated to be ……. . The amount of dollars to be collected pursuant to this levy on a typical business of $200,000 taxable value of last year is estimated to be ……. .

CAUTION TO TAXPAYER: The amounts shown in this schedule do NOT reflect tax charges that are made because of voter approved bond levies, override levies, supplemental levies, or levies applicable to newly annexed property. Also the amounts shown in this schedule are an estimate only and can vary with the amount of dollars and the levy amount certified and the taxable value of individual property.

History:

[33-805, added 1963, ch. 13, sec. 94, p. 27; am. 1963, ch. 311, sec. 1, p. 835; am. 1963, ch. 322, sec. 6, p. 919; am. 1971, ch. 30, sec. 1, p. 74; am. 1992, ch. 276, sec. 2, p. 851; am. 1996, ch. 322, sec. 22, p. 1048.]

How current is this law?