🔷 **Key Message:**

We are increasing our school district's supplemental levy to better support students and programs — all while *lowering* the tax rate for our community.

🧩 **Talking Points by Theme**

📉 **1. Tax Rate Is Going Down Slightly**

- Even with a higher supplemental levy, **the overall school district tax rate will decrease**.
- **Current tax rate:** $64.89 per $100,000 of taxable property value
- **New tax rate:** $15.43 per $100,000 — a **reduction** of $49.46
- That means we are **investing more in education while reducing the burden on taxpayers.**

💸 **2. Strategic Financial Planning**

- We're able to do this because we are **paying off a $1.636 million bond levy**.
- By **retiring this debt**, we can increase the supplemental levy from **$2.25 million to $3.85 million**, while the overall tax rate still drops.
- This is a **smart, balanced use of district funding tools** that maximizes student support without asking for more from taxpayers.

🎓 3. Why the Increase in the Supplemental Levy?

The additional $1.6 million in supplemental funding will be strategically invested in key areas that directly support student success and safe, effective learning environments:

✅ Student Learning Resources

- Updated classroom textbooks, workbooks, and digital resources, learning materials, and supplies to support strong academics and student achievement.

✅ Safety, Security, & Technology

- Improvements to school safety systems, cybersecurity, and modern classroom technology to ensure secure, connected learning.

✅ Equipment & Furniture

- Replacement and modernization of worn-out desks, chairs, and classroom equipment to create functional, comfortable learning spaces.

✅ Campus Repairs & Maintenance

- Ongoing building repairs, maintenance, and facility upgrades to keep our schools safe, clean, and welcoming.

These targeted investments are essential to maintaining quality education and giving students the tools and spaces they need to thrive.

🧮 4. Simple Math Explanation

- **Supplemental Levy Increase:**
  From $2.25 million → $3.85 million (**+ $1.6 million**)
- **Bond Levy Being Retired:**
  $1.636 million — **no longer on the tax rolls**
- **Net effect on tax rate:**
  → **Decrease** from **$64.89 to $15.43 per $100k of taxable value**

🧑‍🤝‍🧑 5. Responsible, Community-Minded Approach

- We are **doing more for students while reducing the tax rate**.
- This plan reflects our commitment to:
  - **Fiscal responsibility**
  - **Student success**
  - **Respect for local taxpayers**
- It's an investment in the future that aligns with the values of our community.

✅ **Summary Statement:**

"By paying off a $1.636 million bond levy, we're able to increase our supplemental levy to $3.85 million to better serve students—**while reducing the school tax rate from $64.89 to $15.43 per $100,000 of taxable value.** That means more support for our schools, at a lower tax rate for our community."

🏫 **Understanding the Difference:**

Supplemental Levy vs. Modernization Funds (HB 521)

Our schools receive funding from different sources, and each one has specific rules about how it can be used. Here's an easy breakdown:

📘 **Supplemental Levy Funds**

These are **local dollars approved by voters** to help schools with their **everyday operating costs**.

✅ **What they can be used for:**

- Paying **teacher and staff salaries**
- Buying **classroom supplies** like books, paper, and learning tools
- Supporting **student programs** (music, art, athletics, after-school)
- Funding **technology** and **basic building maintenance**

🛑 **What they *can't* be used for:**

- Major building construction or big renovation projects

🗳️ **How it works:**

- Approved by voters in your local district
- Usually lasts 1–2 years
- Needs to be renewed by vote when it expires

🏗️ **Modernization Funds (House Bill 521)**

This is **state funding** created in 2024 to help schools **fix and upgrade aging buildings**.

✅ **What they can be used for:**

- **Replacing old roofs**
- **Upgrading heating & cooling systems (HVAC)**
- **Improving school safety** (doors, windows, security systems)

- Making buildings more **energy efficient and long-lasting**

🛑 **What they *can't* be used for:**

- Paying teachers or buying school supplies
- Regular maintenance (like patching a wall or mowing the lawn)
- Athletic fields or sports facility upgrades

📝 **What's required:**

- Districts must submit a **10-year facilities plan**
- Funds are audited to make sure they're used correctly

💬 **In Simple Terms:**

- **Supplemental Levies = People & Programs**
  They keep our schools running day-to-day.
- **Modernization Funds = Bricks & Buildings**
  They help us repair and improve school facilities for the long term.

🏗️ What Are HB 521 Modernization Funds?

Passed in 2024, **House Bill 521** created a **statewide fund** to help public schools **upgrade and modernize aging school buildings**. These dollars are **not local levies or bonds**—they come from the **State of Idaho**, and they have strict rules.

🔒 Earmarked for Student Learning Spaces Only

Modernization funds are **limited to school areas that directly support student learning**. That means:

✅ **Allowed:**

- **Classrooms** (elementary, middle, high school)
- **Libraries**
- **Science labs**
- **Hallways and entryways used by students**
- **Bathrooms attached to student-use areas**
- **Technology infrastructure** in instructional spaces

🛑 **Not Allowed:**

- **Non-Classroom Athletic facilities** (gyms, stadiums, locker rooms, weight rooms)
- **Concession stands, press boxes, or field lighting**
- **District offices or admin-only buildings**
- **Bus garages, maintenance shops, or storage buildings**

This ensures that **every dollar goes toward improving the spaces where students learn** — not extracurricular or administrative areas.

📅 30-Year Lifespan Requirement

To qualify, **projects must be built to last**. HB 521 requires that all improvements made with modernization funds must have a **minimum expected lifespan of 7 years**.

What that means:

- Funds can be used for **permanent building improvements**, not quick fixes.
- Examples include:
  - **New roofs**
  - **Upgraded HVAC systems**
  - **Energy-efficient windows and doors**
  - **Electrical or plumbing overhauls**
  - **Fire alarm and security systems**

What's not eligible:

- **Routine maintenance or patchwork repairs**
- **Short-term fixes** (e.g., replacing a single unit instead of upgrading the entire system)
- **Projects that don't extend the life of the school facility**

This rule ensures the money is used for **long-lasting, impactful upgrades** that protect taxpayer investment and extend the life of our school buildings.

🧠 Why This Matters

- Many Idaho schools are decades old — some over 50 years — and have outdated systems that are expensive to repair and hard to maintain.
- HB 521 gives districts a **rare opportunity to invest in safe, efficient, and modern learning environments** — without putting all the cost on local taxpayers.
- But to access the funds, districts must **follow strict rules** and show the **upgrades directly benefit students and are built to last**.