

# **Lakeland Joint School District #272**

5506 N. Washington St.  
Rathdrum, ID 83858  
208-687-0431



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

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## **Board Agenda Item** **Request**

**AGENDA ITEM:** Action ~ Permission to Run Supplemental Levy for  
\$9.5million

**MEETING DATE:** JUNE 12, 2024

**PREPARED BY:** LISA ARNOLD

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### **INFORMATIONAL SUMMARY:**

The current supplemental levy expires on June 30, 2025. Due to some legislative action, school districts now have only two dates on which to run elections; November and May. At the last board meeting, the board agreed that should we decide to run a supplemental levy November would be the appropriate time.

The board has not yet formally approved the running of a supplemental levy nor a dollar amount.

Financial Suggestion from CFO:

<b>Supplemental Levy Uses per May 16, 2023 ballot</b>	<b>Approximated Amount</b>
Safety and Security Needs	\$341,000
Extracurricular Activities and Athletics	\$1,301,000
Transportation	\$765,000
Curriculum	\$1,000,000
Compensation for certified, classified, and administrative staff	\$6,113,000
Total	\$9,520,000
<b>Proposed Supplemental Levy Uses for Nov. 5, 2024 ballot</b>	<b>Approximated Amount</b>

Safety and Security Needs	\$570,000
Extracurricular Activities and Athletics	\$1,550,000
Transportation	\$950,000
Compensation for certified, classified, and administrative staff	\$6,450,000
Total	\$9,520,000

### **SUPERINTENDENT RECOMMENDATION:**

During the 2023 legislative session HB 292, a property tax relief bill, passed and became law. For the 2023-24 school year, the district received \$1.7million to offset the cost of the bonds and levies Lakeland has on the books. We are anticipating similar funding for the property relief and will have a final number in August from the state. There are several factors that play into the late notification of funds, including Best 28 week calculations and offset of the discontinued bond levy equalization funds. The final amount will be reported on the L-2 that is due to the county in August and will directly reduce the total amount levied for our supplemental levy for taxpayers as the funds offset the reduction in the levy amount.

Additionally, we have enough money in the bank to make our final bond payment this August and will not have to collect anything for the bond levy from our patrons (Jessica is working with Eric Herringer and will bring a resolution to the Board in July to make this final payment ahead of schedule and will save the district interest expenses).

It is the recommendation of the Superintendent and Chief Finance Officer that the board authorize us to run a supplemental levy on November 5, 2024 for the amount of \$9.52million for the duration of two years. Due to the change in funding at the state level and our current declining enrollment, a reduction to the current levy amount would require the district to continue to reduce staff.