



WBCSD SUPPLEMENTAL MAINTENANCE & OPERATIONS LEVY FACT SHEET

ELECTION DAY: MAY 20, 2025

Supporting Fundamental Programs & Operations for Students of West Bonner County

The Levy funds foundation programs that support student success, health and wellbeing and provides critical dollars for District maintenance and operations.

Expenses not covered by the salary-based apportionment; need to be covered by other sources of funding:

- Building maintenance
- Supplies
- Equipment
- Utilities
- Legal & audit costs
- Property & liability insurance
- Health & dental benefits
- Additional classroom support not funded by the Legislature
- Any other costs in excess of funding through legislation

Levy Amount:
\$2,353,440.60/Year for 2 Years.



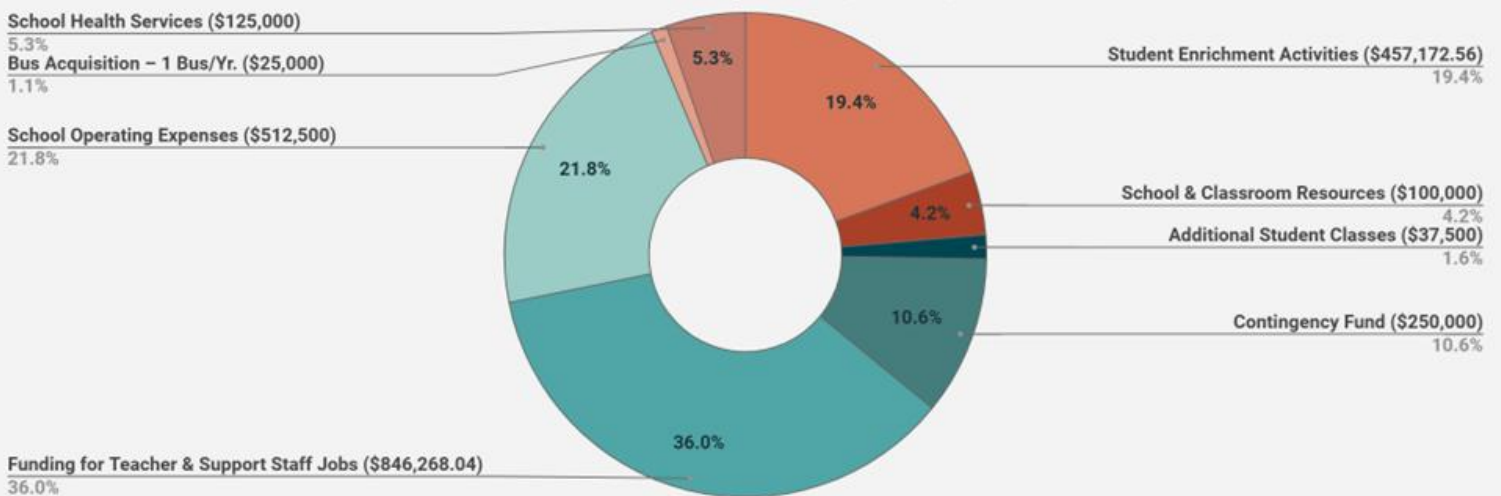
3-WAYS TO VOTE

- By absentee ballot – Request yours now at www.voteidaho.gov.
- Early in-person voting begins May 5.
- On Levy election day = May 20th.

Important Reminders

- This Levy is fundamental to the operations of West Bonner County School District (WBCSD).
- Early in-person voting begins May 5.

Breakdown of Levy Amount (Per Year)





Why the Need for an ongoing "Supplemental" M&O Levy?



Remember to vote on
MAY 20th.



FAST FACTS

- Idaho school funding is based on students' average daily attendance (ADA), not enrollment.
- In 2023-24, WBCSD had 91.2% Average Daily Attendance (ADA); therefore, over **\$525,000** of necessary operational funding **was withheld**.
- Most districts in Idaho run levies because the state funding formula fails to cover operational costs.
- Safety, security, and extra and co-curricular activities are not funded by the state but by local levy dollars.
- Transportation is not funded fully by the state, nor are the facilities needs of the District.
- Support units x distribution factor = "discretionary" funding (47.26 units x \$43,622 = \$2,061,575.72).

WBCSD levy supports **Student Enrichment Activities.**



Activities such as Art, Music Programs, Co- and Extracurriculars that ALL students in the District can participate in.

May 2023



Funding Loss to Absences:

- Idaho's attendance-based formula is reducing necessary operational funding.
- 91.2% Average Daily Attendance means 8.8% funding withheld.
- An estimated **\$3,620 funding lost each day** due to student absences in 2024.

How to lower property taxes?

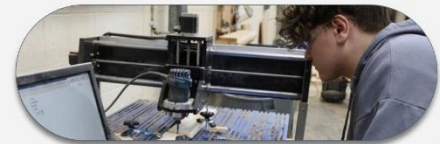
- **Homeowners Exemption.** In Bonner County, you must apply within 30 days of occupancy of a residence, or applications are accepted from January 1- April 15th each year. **Go to:** <https://www.bonnercountyid.gov/departments/Assessor/PropertyTaxReductionProgram>
Call: (208) 265-1440 (Business hours 9 am – 5 pm, Monday through Friday).

Idaho tax changes

- **Income tax rate down**
5.3% in 2025
5.695% in 2024
7.4% in 2017 (\$700 million a year difference between 2017 & 2025)

HB304 \$50 million property tax relief.

Also supported are **Additional Student Classes.**



Advanced Placement, Electives, Career Technical Education classes provide students opportunities to explore individual and future job-related interests.

May 2023



The levy funds critical **Operating Expenses.**



Funds to cover Utilities, Maintenance, Custodial Grounds, and Transportation costs that focus on safety, security and preventive care of the District's assets.

May 2023



STRONG SCHOOLS = BRIGHT FUTURES

The estimated average annual cost to the taxpayer on the proposed levy is a tax of **\$43.41 per \$100,000** of taxable assessed value, **per year**, based on current conditions. The levy will be assessed for two (2) years. The Legislature provides **Property Tax Relief** to reduce taxpayer burden as outlined in Chapter 9, Title 33, Idaho Code, resulting in a **net estimated levy rate of \$34.09 per \$100,000** of taxable assessed value.

Note: This Fact Sheet is created by the District as an educational tool on the website, www.wbcسد.org. Community groups may mail this out in their effort to educate the community.

