

**EMMETT SCHOOL DISTRICT #221  
RESOLUTION CALLING FOR SUPPLEMENTAL LEVY ELECTION**

**WHEREAS**, in accordance with Section 33-802(3), Idaho Code, as amended, the Board of Trustees of Independent School District No. 221, Gem County, Idaho has determined there is a need for a Supplemental Levy in the amount of Two Million Three Hundred and 00/100 Dollars (\$2,300,000.00) for the purpose of paying all lawful expenses of maintaining and operating the District as further described below for two fiscal years beginning July 1, 2026 and ending June 30, 2028.

**NOW, THEREFORE**, be it resolved by the Board of Trustees of Independent School District No. 221, Gem County, Idaho hereby decrees as follows:

**Section 1:** That a supplemental levy election be and the same is hereby called to be held in Independent School District No. 221, Gem County, Idaho, on May 19, 2026, for the purpose of submitting to the qualified electors of the District, the question set out in the form of ballot appearing in Section 3 hereof.

**Section 2:** That the Election Clerks of Gem County, Idaho (the “Gem County Clerk”), and Boise County (the “Boise County Clerk”) shall administer the election pursuant to and in accordance with Title 34, Idaho Code.

**Section 3:** That the form of the official ballot will be substantially as follows:

**INDEPENDENT SCHOOL DISTRICT #221  
GEM COUNTY, IDAHO  
SCHOOL SUPPLEMENTAL LEVY ELECTION  
MAY 19, 2026**

**INSTRUCTIONS:** To vote in favor of the Supplemental Levy, place an (X) in the square at the right of the words “**IN FAVOR OF.**” To vote against the Supplemental Levy, place an (X) in the square at the right of the word “**AGAINST.**” If you change your mind, tear, or make a mistake on this ballot, request a new ballot from an election worker.

The Board of Trustees of Independent School District No. 221, Gem County, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount to levy funds to be allocated to each use:

<b>Purpose</b>	<b>Approximate Amount Allocated</b>
K-5 District behavior support personnel	\$300,000.00
Custodial services and light maintenance	\$700,000.00
Supplemental Curriculum and Supplies	\$75,000.00
District Nursing personnel	\$225,000.00
Routine and Emergency Maintenance of the District Facilities and Grounds	\$1,000,000.00
<b>TOTAL ANNUAL LEVY AMOUNT</b>	<b>\$2,300,000.00</b>

QUESTION:

“Shall the Board of Trustees of Independent School District No. 221, Gem County, State of Idaho, be authorized to levy a Supplemental Levy in the amount of Two Million Three Hundred an 00/100 Dollars (\$2,300,000.00) for 2 years commencing with the fiscal year beginning July 1, 2026, for the purpose of paying all lawful expenses of maintaining and operating the District as provided in the resolution of the Emmett School District Board of Trustees adopted on March 9, 2026.”

The following information is required by Section 34-914, Idaho Code.

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$72.03 per \$100,000 of taxable assessed value, per year, based on current conditions. The levy will be assessed for two (2) years.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$2,300,000.00 PER YEAR FOR 2 YEARS	_____
AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF \$2,300,000.00 PER YEAR FOR 2 YEARS	_____

(End Form of Official Ballot for Supplemental Levy Election)

**Section 4:** That the form of notice of the election shall be substantially as follows:

**NOTICE OF SUPPLEMENTAL LEVY ELECTION**

**SUPPLEMENTAL LEVY ELECTION  
INDEPENDENT SCHOOL DISTRICT NO. 221, GEM COUNTY, STATE OF IDAHO**

**MAY 19, 2025**

Notice is hereby given that pursuant to the laws of the State of Idaho and the Resolution of the Board of Trustees of Independent School District No. 221, Gem County, State of Idaho, adopted on March 9, 2026, a Supplemental Levy Election will be held on May 19, 2026, between the hours of 8:00 a.m. and 8:00 p.m. for the purpose of voting upon the following question and proposition of authorizing a levy:

The Board of Trustees of School District No. 221, Gem County, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount to levy funds to be allocated to each use:

<u>Purpose</u>	<u>Approximate Amount Allocated</u>
K-5 District behavior support personnel	\$300,000.00

Custodial services and light maintenance	\$700,000.00
Supplemental Curriculum and Supplies	\$75,000.00
District Nurse Personnel	\$225,000.00
Routine and Emergency Maintenance of the District Facilities and Grounds	\$1,000,000.00
TOTAL ANNUAL LEVY AMOUNT	\$2,300,000.00

QUESTION: Shall the Board of Trustees of School District No. 221, Gem County, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of Two Million Three Hundred and 00/100 Dollars (\$2,300,000.00) for 2 years for the fiscal year beginning July 1, 2026, and ending June 30, 2028? For the purposes stated above, all as provided in the Resolution adopted by the Board of Trustees on March 9, 2026.

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$72.03 per \$100,000 of taxable assessed value, per year, based on current conditions. The levy will be assessed for two (2) years.

The said election will be conducted pursuant to Title 34, Idaho Code.

(End Form of Notice of Supplemental Levy Election)

**Section 5:** That the Clerk of the Board of Trustees of the District is authorized to convey to the County Clerks the forms of the Official Ballot and the Notice of Supplemental Levy Election, appearing in Sections 3 and 4 hereof, for election preparation and publication pursuant to Title 34, Idaho Code. The Clerk shall submit these forms to the County Clerk prior to March 13, 2026.

That the County Commissioners of Gem County and Boise County shall act as the canvassing board pursuant to and in accordance with Title 34 Idaho Code and will convey the results to the Emmett School District No. 221 Board of Trustees as set forth therein.

**Section 6:** That if at the election a simple majority of the qualified registered electors of the District Authorize such levy, the supplemental levy shall be approved and become effective in accordance with the provisions of Section 33-802, Idaho Code.

PASSED AND APPROVED this \_\_\_\_ day of March, 2026.

\_\_\_\_\_  
CHAIRMAN OF THE BOARD

\_\_\_\_\_  
CLERK OF THE BOARD