

WHITEPINE JOINT SCHOOL DISTRICT NO. 288

RESOLUTION CALLING FOR SUPPLEMENTAL LEVY ELECTION

WHEREAS, in accordance with Section 33-802(3), Idaho Code, as amended, the Board of Trustees of Whitepine Joint School District No. 288, Latah and Clearwater Counties, State of Idaho (the "District"), has determined there is a need for a supplemental levy in the amount of Eight Hundred Eighty Thousand dollars (\$880,000), for a period of one year commencing with the fiscal year 2026 for the purpose of paying all lawful expenses of maintaining and operating the District for the fiscal years beginning July 1, 2026, and ending June 30, 2027.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the School District as follows:

- Section 1. That a supplemental levy election be held, and the same is hereby called to be held in the District, on Tuesday, May 19, 2026 (the "Levy Election"), for the purpose of submitting to the qualified electors of the District the question set out in the form of the ballot appearing in Section 5 hereof.
- Section 2. That pursuant to Section 34-1401, Idaho Code, the Clerk of Latah County, Idaho (the "Latah Clerk") shall administer and coordinate with the Clerk of Clearwater County, Idaho (the "Clearwater Clerk"), the Levy Election, pursuant to and in accordance with Title 34, Idaho Code.
- Section 3. That in compliance with Section 34-914, Idaho Code, the clerk of the District shall notify the county clerk that the District has called the Levy Election by delivering to the county clerk a copy of this resolution, including the form of the official ballot appearing in Section 5 and the form of the notice of the Levy Election set forth in Section 6, for election preparation and publication pursuant to Title 34, Idaho Code. The clerk shall submit these forms to the county clerk prior to March 31, 2026.
- Section 4. That said election shall be conducted as other school elections by the County Clerks in accordance with Title 34, Idaho Code.
- Section 5. That the form of the official ballot will be substantially as follows:

[Form of Official Ballot]

OFFICIAL BALLOT
SUPPLEMENTAL LEVY ELECTION

WHITEPINE JOINT SCHOOL DISTRICT NO. 288, LATAH & CLEARWATER COUNTIES,
STATE OF IDAHO
MAY 19, 2026

The purposes for which the proposed levy revenues will be used and the approximate amount of levy funds to be allocated to each use are as follows:

Purpose	Approximate Amount Allocated
Salaries & Benefits	\$595,000
Security & Technology	\$60,000
Maintenance & Operations	\$60,000
Transportation	\$65,000
Supplies & Curriculum	\$60,000
Extracurricular & Athletic Programs	\$40,000
TOTAL	\$880,000

Shall the Board of Trustees of School District No. 288, Latah & Clearwater Counties, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of **Eight Hundred Eighty Thousand dollars (\$880,000)** per one (1) year, commencing with the fiscal year beginning July 1, 2026 and ending June 30, 2027, for the purpose of financing any lawful expenses of maintaining and operating the District; 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 \$253.82 per \$100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing levy that will expire on **June 30, 2026**, and that currently costs \$256.13 per \$100,000 of taxable assessed value. If the proposed levy is approved, the tax per \$100,000 of taxable assessed value is expected to decrease the tax by \$2.32 per \$100,000 of taxable assessed value.

The expiration date of the District's current levy is **June 30, 2026**.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF <u>\$880,000</u> PER ONE (1) YEAR	
AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF <u>\$880,000</u> PER ONE (1) YEAR	

[End Form of Official Ballot for Supplemental Levy Election]

Section 6. The Notice of the Levy Election shall be in substantially the form as follows:

NOTICE OF SUPPLEMENTAL LEVY ELECTION

PUBLIC NOTICE IS HEREBY GIVEN that pursuant to the laws of the State of Idaho and the Resolution of the Board of Trustees of Whitepine Joint School District No. 288, Latah & Clearwater Counties, 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:

Shall the Board of Trustees of School District No. 288, Latah & Clearwater Counties, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of **Eight Hundred Eighty Thousand Dollars (\$880,000)** per year for one (1) year, commencing with the fiscal year beginning July 1, 2026 and ending June 30, 2027, for the purpose of financing any lawful expenses of maintaining and operating the District; all as provided in the Resolution adopted by the Board of Trustees on March 9, 2026.

The purposes for which the proposed levy revenues will be used and the approximate amount of levy funds to be allocated to each use are as follows:

Purpose	Approximate Amount Allocated
Salaries & Benefits	\$595,000
Security & Technology	\$60,000
Maintenance & Operations	\$60,000
Transportation	\$65,000
Supplies & Curriculum	\$60,000
Extracurricular & Athletic Programs	\$40,000
TOTAL	\$880,000

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$253.82 per \$100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing levy that will expire on June 30, 2026, and that currently costs \$256.13 per \$100,000 of taxable assessed value. If the proposed levy is approved, the tax per \$100,000 of taxable assessed value is expected to decrease the tax by \$2.32 per \$100,000 of taxable assessed value.

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

[End Form of Notice of Supplemental Levy Election]

Section 7. That the County Commissioners of Latah and Clearwater Counties, Idaho, will act as the canvassing Board pursuant to Idaho Code and the County Clerks will certify and convey the results to the District.

Section 8. 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.

ADOPTED AND APPROVED this March 9, 2026.

BOARD OF TRUSTEES OF WHITEPINE JOINT SCHOOL
DISTRICT NO. 288, LATAH AND CLEARWATER COUNTY,
STATE OF IDAHO

By: Beverly Clark
Beverly Clark, Chair

[SEAL]

ATTEST:

By: Stephanie Fletcher
Stephanie Fletcher, Clerk