

Levy Facts

We would like to thank all of our community members for their support of our school district since the opening in 1906.

This levy is integral to the operations of our school district. The levy pays for teachers, staff, programs and services that contribute to a well-rounded and quality education for the children of our community. We are dedicated to honoring your investment and being good stewards of public funds. Your support is greatly appreciated and not taken for granted.

We currently do not have a levy in place and as a result, the district has had to spend carryover dollars to maintain operations. This levy would be offset by HB 292 <https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2023/legislation/H0292.pdf> dollars and only cost the taxpayer an estimated \$0.24 per \$100,000 in property value.

This levy would be used to help pay for teachers & staff, curriculum, teaching supplies and transportation. If the levy does not pass, the district will be forced to cut the following:

- **3 teaching positions**
 - **1 teacher from each building – which will lead to increased class sizes and some classes will only be offered through IDLA (virtually)**
- **3-4 classified positions**
 - **Less support staff to assist students and teachers**
- **Consolidating bus routes**
 - **Fewer routes mean longer routes**
 - **Limited extra-curricular and co-curricular busing**
- **Supply budgets will be cut to the bare minimum**
- **Curriculum will not be updated**

Financial Impact

House Bill 292 provides tax relief funds for school districts who pass a levy to use for the items listed in the levy language. In 2024, Buhl School District was provided \$647,308 from the state. Because we did not pass a levy, we were unable to use that amount of funds for operations of the district. The amount received had to be set aside, reserved only for future building and maintenance since it exceeded the levy amount. We anticipate receiving a similar amount from the state again this year which will offset some of the tax burden shown below.

<https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2023/legislation/H0292.pdf>

The supplemental levy requested totals \$650,000 per year for each of the next two years. A property owner in our district would pay an estimated total tax rate of \$0.24* per \$100,000 of assessed value beginning in 2026. Below is the estimated total school district levy rate per \$100,000 assessed value. The rates are estimates based upon current data from the Twin Falls County Assessor's Office.

*With estimated state property tax relief.

For Example:

Annual Levy Amount	Levy Rate (per \$100K)	Less SFF (based on FY 2025)	Net Levy Amount	Net Levy (per \$100K) per year
\$650,000	\$57.79	(\$647,308)	\$2,692	\$0.24

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$57.79 per \$100,000 of taxable assessed value, per year, based on current conditions.

[Home Value Tax Estimator](#)

How do our levy rates compare to schools in the Magic Valley?

No.	School District	Market Value	Levy Rate	Rank
312	Shoshone Joint	2,559,232,791	0.0011725780	1
234	Bliss Joint	117,210,472	0.0012635040	2
416	Three Creek Jt Elem	20,800,142	0.0012688370	3
314	Dietrich	80,048,504	0.0016613430	4
417	Castleford Joint	175,669,208	0.0018793790	5
233	Hagerman Joint	236,272,489	0.0019343420	6
412	Buhl Joint	703,556,745	0.0021264980	7
231	Gooding Joint	623,580,751	0.0022052520	8
262	Valley	272,071,564	0.0022437850	9
331	Minidoka County Jt	1,826,274,141	0.0022865940	10
415	Hansen	173,535,359	0.0029090090	11
413	Filer	619,119,471	0.0032696480	12

Per Pupil Revenue and Expenses

The following table demonstrates the state revenue we receive and the expenses we incur broken down into a per pupil basis. We have included surrounding schools' data for a comparison.

Buhl School District		Per Student
State Funds	\$9,184,210	\$7,316
Expenses	\$9,842,492	\$7,840
Difference	\$658,282	\$524

Filer School District		Per Student
State Funds	\$11,482,862	\$7,424
Expenses	\$12,600,408	\$8,146
Difference	\$1,117,546	\$722

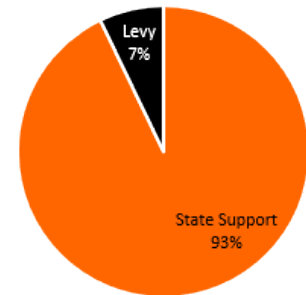
Kimberly School District		Per Student
State Funds	\$13,491,357	\$6,793
Expenses	\$16,881,105	\$8,500
Difference	\$3,389,748	\$1,707

Gooding School District		Per Student
State Funds	\$8,980,839	\$7,370
Expenses	\$11,149,797	\$9,150
Difference	\$2,168,958	\$1,780

Twin Falls School District		Per Student
State Funds	\$62,948,852	\$6,842
Expenses	\$105,802,387	\$11,500
Difference	\$42,853,535	\$4,658

Funding the Gap

Idaho public schools are funded primarily from state general funds, and are supplemented by state dedicated funds, federal funds, and local funds. The district receives about 93% of its budget from state and federal funding. The Supplemental Levy makes up about 7% of Buhl School District's budget.



*7% is equal to about \$875,000 dollars and covers things like:

- Bussing expenses - \$463,152 in 2024 that was not reimbursed by the state to bus children to school
- Special education costs - \$305,352 in required services that are not reimbursed by the state
- Class sizes – only funded by the state for a certain number of teachers per student population which doesn't account for smaller classes such as the auto tech program.

We will use about \$478,000 of our carryover amount this year. The amount spent into our carryover leaves us with about \$1,556,725 at the end of the year, which is below the recommended three months of operating costs.

We must maintain a carryover balance to pay salaries and operating costs through the summer months before we receive state funding for the year. Federal funds work on a reimbursement basis, so we must have the money up front and request reimbursement, requiring us to keep a balance in the bank for those expenses.

State Funds

The Basic Education Act of 1997 set a formula for giving each of the state's school districts a certain dollar amount for every Full Time Equivalent (FTE) student (or, each student attending school all day). For students who need extra services, such as Special Education programs, Gifted Education, or Bilingual Education, there are state and federal formulas for additional dollars.

Federal Funds

The federal government provides financial support for high-poverty schools and students who require additional resources in order to obtain a fair, equitable, high-quality education. Federal dollars pay for a percentage of programs including Vocational Education, Special Education, English Language Acquisition, Disability and Nutrition, as well as special grants.

Local Funds

Local funding is generated through levies and bonds approved by the voters. Both are based upon local property valuations—property owners pay a set amount for each \$100,000 of property value. Once approved, bond and levy amounts cannot increase with property values. When property values increase in a community, the amount paid per \$100,000 decreases.

FAQs

What is a school levy?

A school levy is a local tax that helps pay for things that the state and federal budgets don't cover. This can include extracurricular activities, supplies, transportation, and even some teacher salaries.

Do levies raise my taxes?

While levies do require a portion of taxes in Buhl School District, the tax is used to invest in the education of the students in our community.

Are school levies the same as bonds?

No, they are different. We often use the phrase "levies are for learning and bonds are for building". Levies are for everyday expenses like school supplies and teacher salaries. Bonds are for big projects like building a new school.

Learn more about the difference by watching this video ["Growing Education: What's the Difference Between a Levy and a Bond?"](#)

Are levies a permanent tax?

Most levies are for a set number of years. Voters have to approve it again to keep them going. In Buhl School District, we typically run a replacement levy every two years.

Are school levies a way to cover poor financial management?

School budgets are carefully managed and audited. Levies are needed for essential items and programs that don't get enough funding from other sources.

Can schools just get grants for what they need?

While grants are helpful, they can't cover everything. They're often for specific projects and can't be relied upon for ongoing needs.

How can I calculate my levy rate?

The estimated tax rate for our school levy in 2024 is \$57.79 annually. If your home is valued at \$600,000 and you want to calculate how much you'd pay in taxes related to this replacement levy in 2024:

$$\$600,000 / \$100,000 = 6$$

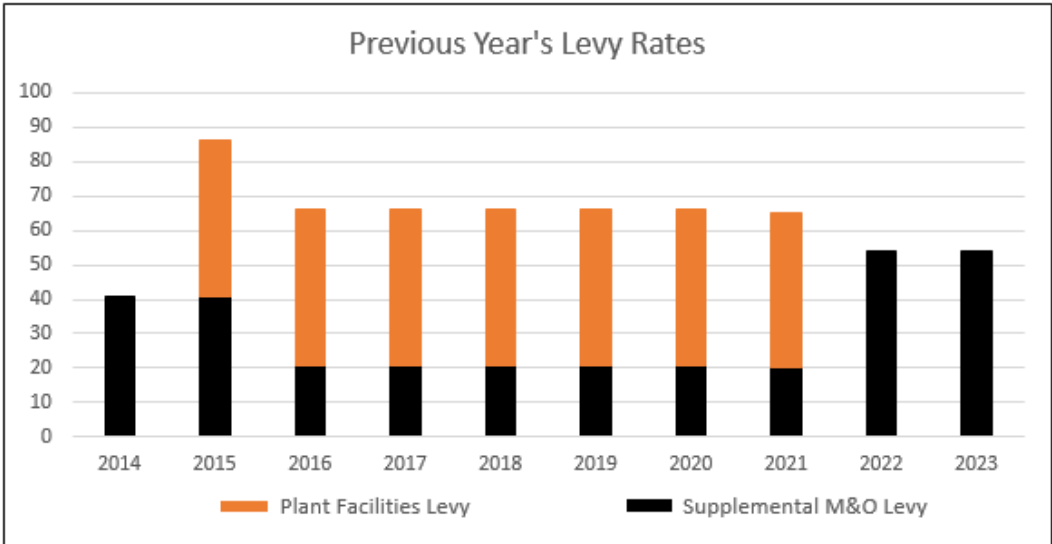
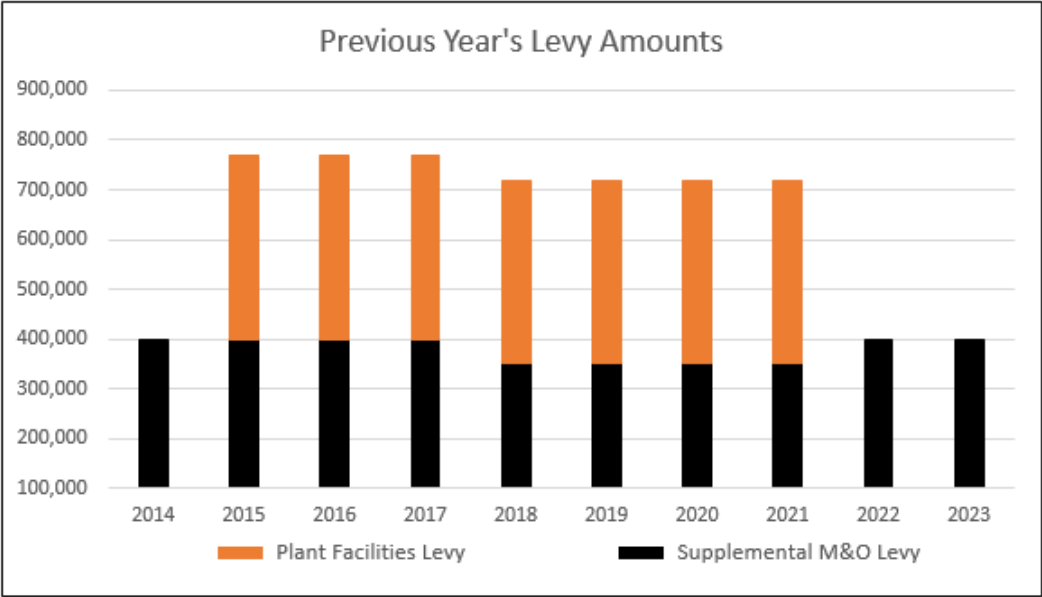
$$6 * 57.79 = \$346.74$$

In this example, you would pay about \$346.74 without property tax relief from the state.

You can find an estimator tool on our website.

Election results over the last 10 years

Type	Date	Amount	Pass/Fail
Supplemental M&O Levy	2014	\$400,000	Pass
Plant Facilities Levy	2015	\$370,000	Fail
Supplemental M&O Levy	2016	\$400,000	Pass
Supplemental M&O Levy	2018	\$350,000	Pass
Supplemental M&O Levy	2020	\$350,000	Pass
Plant Facilities Levy	2022	\$900,000	Fail
Supplemental M&O Levy	2022	\$400,000	Pass
Supplemental M&O Levy	2024	\$650,000	Fail

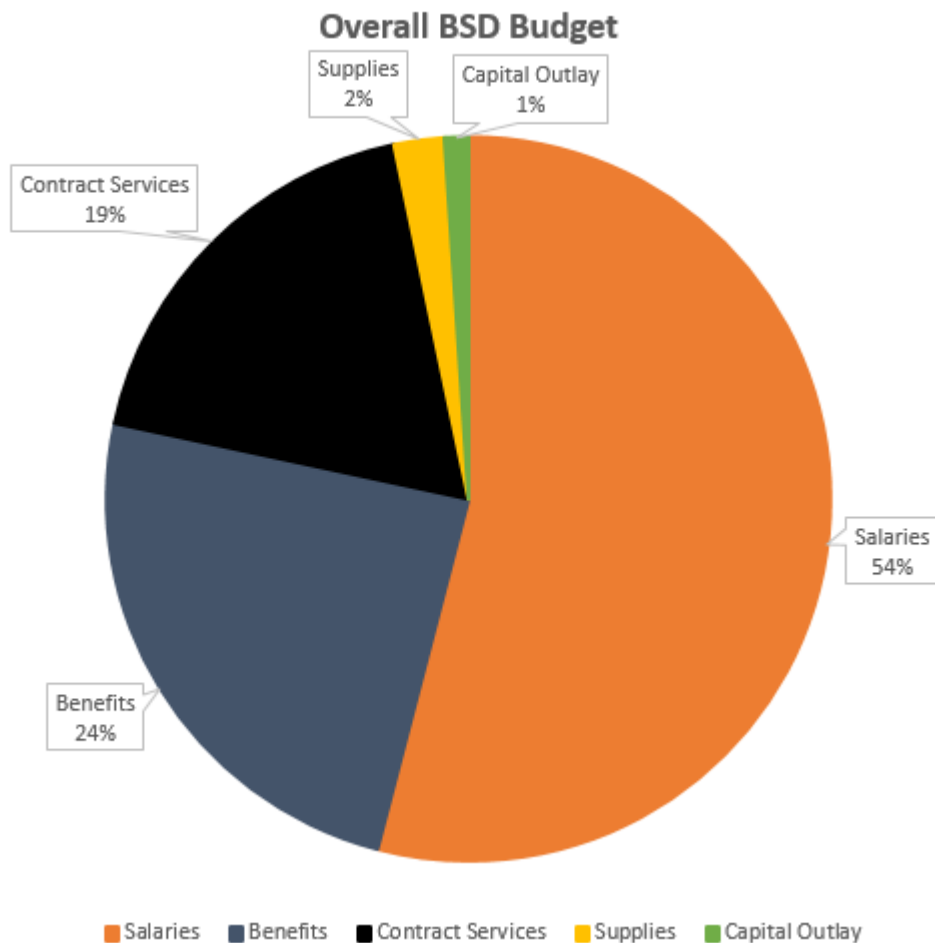


Levy Decision Process

It is not a decision made lightly when we request to pass a levy from our great community. The Buhl School District Board Members come together with the Superintendent, Business Manager, and school administrators to discuss needs in the district. We consider things like increasing costs, inflation, and changes in state funding formulas.

You can review our 24-25 budget here:

<https://drive.google.com/file/d/14qp4Q4ZkNYG7DI5I5UhDrv0N0pp5X4Rt/view?usp=sharing>



Additional Facts

All told, 91 of 115 Idaho's districts will collect supplemental levies this fiscal year – or about 80 percent, which is typical. The table below shows supplemental levy collection trends over the past 12 years.

Fiscal Year	Amount collected for supplemental levies	Number of districts collecting levies
22–23	\$217.4 million	91
21-22	\$218.2 million	89
20-21	\$216.6 million	92
19-20	\$214 million	92
18-19	\$202.2 million	93
17-18	\$194.7 million	93
16-17	\$188.8 million	93
15-16	\$187.6 million	94
14-15	\$180.2 million	92
13-14	\$188.1 million	91
12-13	\$169 million	84
11-12	\$139.6 million	80