



# Kimberly School District

Supplemental Levy 2022

A Focus Group of Community Member met on December 13th – members included: Business Owners, Retirees, Parents of KSD students, Community members with no students in KSD schools.

- **Recommendation:**
- **Pass resolution for \$800,000 supplemental levy for the March election.**

The current levy of \$800,000 expires on July 1, 2022.  
The proposed levy will replace the current levy.

Prior to 2020, the combined supplemental and emergency levy was \$450,000. We have not had an emergency levy in the past 2 years.

# Goals for the prior supplemental Levy:

1. Replace supplemental (\$250,000) and emergency (\$202,968) levies.
2. Reduce deficit spending and increase contingency reserve:

## Net Change in Beginning Balances:

- FY21: \$371,757
- FY20: \$303,827
- FY19: ( \$64,474)
- FY18: (\$202,118)
- FY17: (\$ 53,308)

## Contingency Reserve: (cash balance on June 30th)

- FY21: \$1,487,444 (\$750,000 Restricted Reserve)
- FY20: \$1,115,687 (\$750,000 Restricted Reserve)
- FY19: \$ 811,858 (\$149,852 Restricted Reserve)
- FY18: \$ 873,332 (\$149,852 Restricted Reserve)
- FY17: \$1,075,451 (\$156,242 Restricted Reserve)

Average month expenses: \$1.1M.

Auditor recommends a 90-day reserve.

3. Reduce Class Sizes

# How the prior Supplemental Levy Helped Class Sizes

## Kimberly Elementary

2021

Kindergarten: 20.66  
1st grade: 15.5  
2nd grade: 24.33  
3rd grade: 26  
4th grade: 22  
5th grade: 21

2019

Kindergarten: 20.25  
1st grade: 26.66  
2nd grade: 27.66  
3rd grade: 19.5  
4th grade: 26.33  
5th grade: 30.66

## Stricker Elementary

2021

Kindergarten: 22  
1st grade: 19.25  
2nd grade: 21.33  
3rd grade: 25.66  
4th grade: 21.75  
5th grade: 23.66

2019

Kindergarten: 18  
1st grade: 20.25  
2nd grade: 23.25  
3rd grade: 25  
4th grade: 25.75  
5th grade: 25.66

# How the prior Supplemental Levy Helped Class Sizes

## **Kimberly Middle School**

- 519 Enrollment 2019
- 28.43 average class size 2019
  
- 495 Enrollment 2021
- 26.93 average class size 2021
  
- Core Classes Only

## **Kimberly High School**

- 576 Enrollment 2019
- 23.54 average class size 2019
  
- 572 Enrollment 2021
- 23.63 average class size 2021
  
- Core Classes Only

Recommendation: \$800,000 for 2022-2024

Supplemental  
Levy of \$800,000  
(maintains current  
services and class  
sizes): \$0 net  
increase in total  
levy:

- \$109 per \$100,000 of taxable assessed value per year. If the \$800,000 supplemental levy is approved, the tax per \$100,000 is not expected to change.

# Tax Levy History & Projections

\*assumes no new construction and no increase in market value

	ACTUAL		ACTUAL		Planning (\$800,000 Supplemental)	
	Tax Year 2020	2020 Rate	Tax Year 2021	2021 Rate	Tax Year 2022	2022 Rate
Net Market Value	612,775,368	10.47%	731,872,752	19.44%	731,872,752	0.00%
Supplemental	800,000	1.306	800,000	1.093086	800,000	1.093086
Plant Levy	300,000	0.490	300,000	0.409907	300,000	0.409907
Bond Levy	1,400,000	2.285	1,506,239	2.058061	1,506,239	2.058061
Tort	40,649	0.066	45,332	0.061940	45,332	0.061940
Emergency	-	-	-	-	-	-
<b>Total</b>	<b>2,540,649</b>	<b>4.146</b>	<b>2,651,571</b>	<b>3.622995</b>	<b>2,651,571</b>	<b>3.622995</b>



Per student  
local tax levies  
(supplemental,  
emergency,  
and tort as  
reported by  
Idaho Ed  
Trends) for  
2020-2021

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Jerome: \$195

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Buhl: \$291

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Filer: \$313

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Cassia County: \$404

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**Kimberly: \$445**

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Gooding: \$499

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Minidoka: \$529

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Wendell: \$542

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Twin Falls: \$551

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Valley: \$568

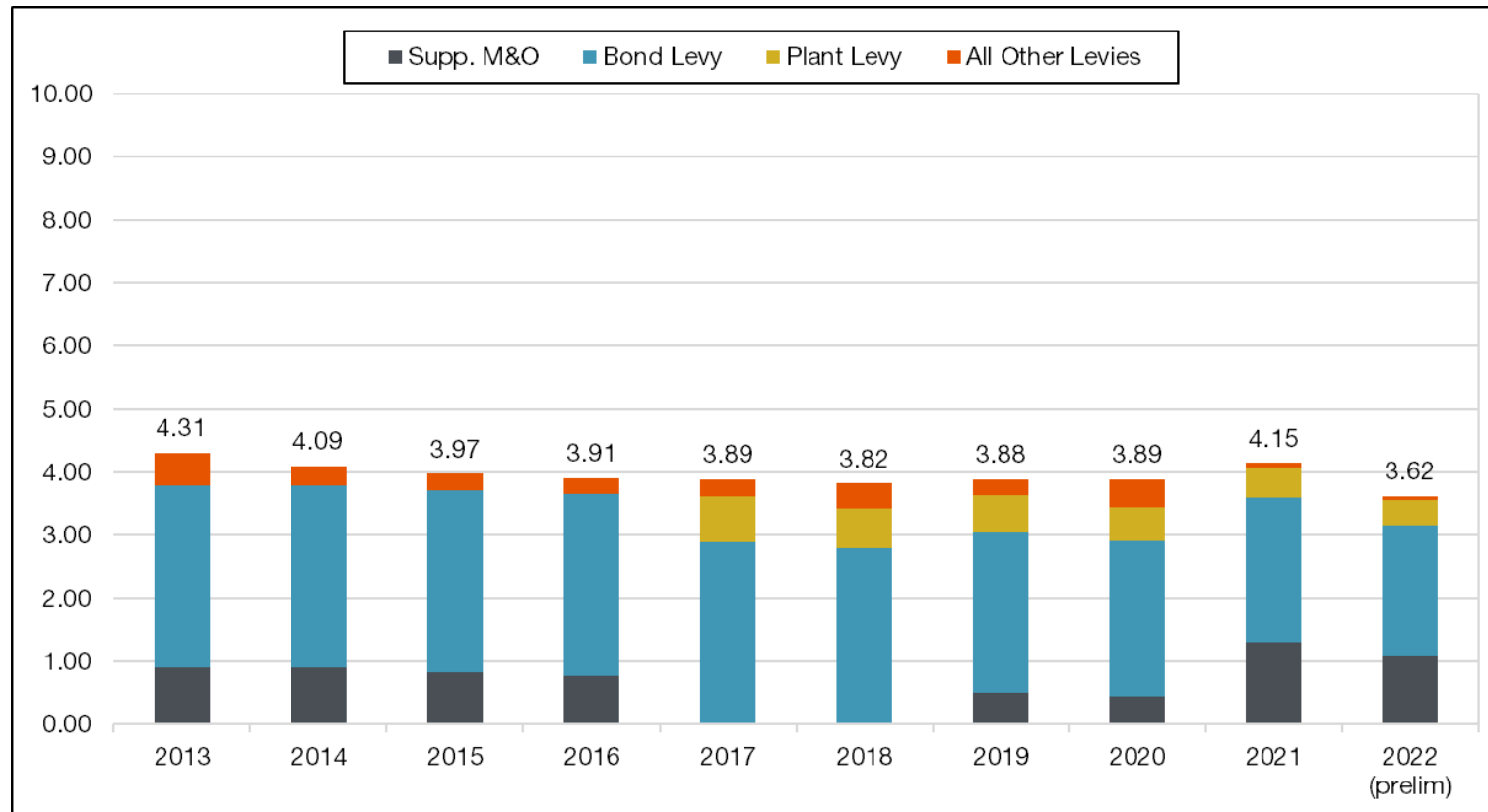
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Hansen: \$876

## Historical Property Tax Levy Rates

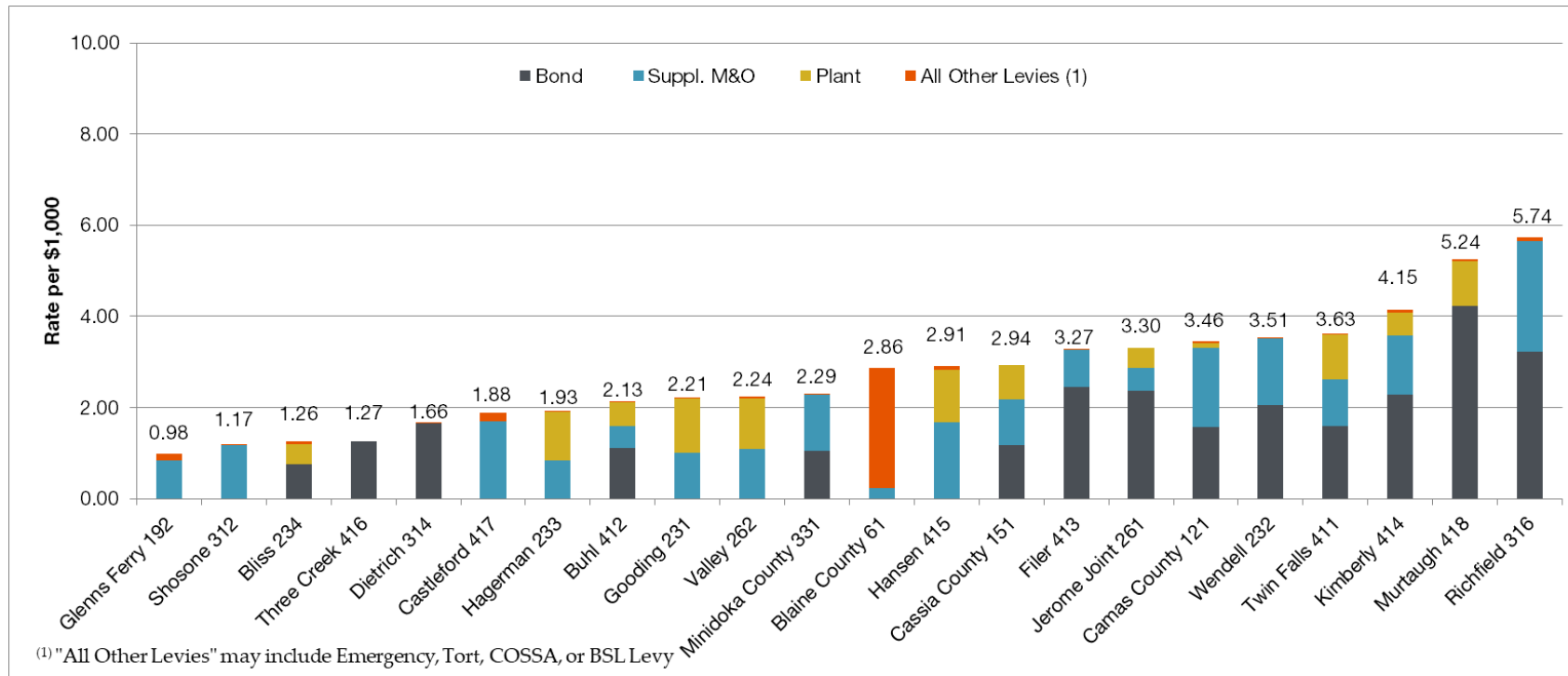
The following is a 10-year comparison of the District's total property tax rates.

- *The 2020 Supplemental Levy election anticipated a total tax rate of 4.18 for FY 2021.*



## Comparative Levy Rates (Region IV – tax year 2020)

The State-wide average total property tax rate for combined school levies was \$2.77 per \$1,000 in tax-year 2020 (FY 2021)



## Spending per pupil 2020-2021

Includes State, Federal, & Local  
Funds

- Hansen: \$9,748
- Valley: \$9,114
- Murtaugh: \$8,862
- Wendell: \$7,875
- Gooding: \$7,678
- **Kimberly: \$7,541**
- Twin Falls: \$7,534
- Buhl: \$7,479
- Filer: \$7,344
- Jerome: \$6,969

Source: [idahoedtrends.org/schools/finance](https://idahoedtrends.org/schools/finance)