SCHOOL DISTRICT NO. 161
CLARK COUNTY, STATE OF IDAHO

A RESOLUTION CALLING FOR
SUPPLEMENTAL LEVY ELECTION

WHEREAS, in accordance with Section 33-802(3), Idaho Code, as amended, the Board of Trustees of School District No. 161, Clark County, State of Idaho (the "District") has determined there is a need for a supplemental levy in the amount of $250,000 per year for two (2) years, for the purpose of paying all lawful expenses of maintaining and operating the District, as further described in the form of ballot question set forth in SECTION 3 herein, for the fiscal years beginning July 1, 2027, and ending June 30, 2029.

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

SECTION 1. That a supplemental levy election be and the same is hereby called to be held in the District on Tuesday, November 3, 2026, 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 3 hereof.

SECTION 2. That the Clerk of Clark County, Idaho (the "County Clerk") shall administer and coordinate 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:

OFFICIAL BALLOT

SUPPLEMENTAL LEVY ELECTION

SCHOOL DISTRICT NO. 161,
CLARK COUNTY, STATE OF IDAHO

November 3, 2026

The Board of Trustees of School District No. 161, Clark County, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount of levy funds to be allocated to each use:

Purpose	Amount
Salaries and Benefits for Teachers, Staff, and Administrators	$85,000
Classroom Supplies, Curriculum Materials and Food Service	$55,000

Maintenance and Transportation	$110,000
Total:	$250,000

QUESTION: Shall the Board of Trustees of School District No. 161, Clark County, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of Two Hundred Fifty Thousand Dollars ($250,000) per year for two (2) years, commencing with the fiscal year beginning July 1, 2027 and ending June 30, 2029, for the purposes stated above; all as provided in the Resolution adopted by the Board of Trustees on August 13, 2026?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of $123.07 per $100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing levy that expires on June 30, 2027 and that currently costs $123.07 per $100,000 of taxable assessed value. Therefore, if the proposed levy is approved, the tax per $100,000 of taxable assessed value is not expected to change.

IN FAVOR OF AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF $250,000 PER YEAR FOR TWO (2) YEARS	_____
AGAINST AUTHORIZING A SUPPLEMENTAL LEVY IN THE AMOUNT OF $250,000 PER YEAR FOR TWO (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

SCHOOL DISTRICT NO. 161,
CLARK COUNTY, STATE OF IDAHO

Notice is hereby given that pursuant to the laws of the State of Idaho and the Resolution of the Board of Trustees of School District No. 161, Clark County, State of Idaho, adopted on August 13, 2026, a Supplemental Levy Election will be held on November 3, 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. 161, Clark County, State of Idaho, is seeking authorization to levy a Supplemental Levy for the following purposes and approximate amount of levy funds to be allocated to each use:

Purpose	Amount
Salaries and Benefits for Teachers, Staff, and Administrators	$85,000
Classroom Supplies, Curriculum Materials and Food Service	$55,000
Maintenance and Transportation, including Bus Purchase	$110,000
Total:	$250,000

QUESTION: Shall the Board of Trustees of School District No. 161, Clark County, State of Idaho, be authorized and empowered to levy a Supplemental Levy in the amount of Two Hundred Fifty Thousand Dollars ($250,000) per year for two (2) years, commencing with the fiscal year beginning July 1, 2027 and ending June 30, 2029, for the purposes stated above; all as provided in the Resolution adopted by the Board of Trustees on August 13, 2026?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of $123.07 per $100,000 of taxable assessed value, per year, based on current conditions. [The proposed levy replaces an existing levy that expires on June 30, 2027 and that currently costs $123.07 per $100,000 of taxable assessed value. Therefore, if the proposed levy is approved, the tax per $100,000 of taxable assessed value is not expected to change.]

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 (the "Clerk") is authorized to convey to the County Clerk 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 on or prior to August 28, 2026.

SECTION 6. That the County Commissioners of Clark County, Idaho, shall act as the canvassing board pursuant to and in accordance with Title 34, Idaho Code, and will certify and convey the results to the Board of Trustees of the District as provided therein.

SECTION 7. 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 13th day of August, 2026.

BOARD OF TRUSTEES OF SCHOOL DISTRICT NO. 161, CLARK COUNTY, STATE OF IDAHO

By _____
Chair

ATTEST:

By _____
Board Clerk