

10-Year Plant & Facilities Levy (School Plant Facilities Reserve Fund Levy)

Purpose / What It Can Be Used For

- Funds *capital and facility needs*, not day-to-day operations.
- Often used for **building repairs, major renovations, new construction, equipment for facilities, maintenance projects**.

Duration

- **Approved for up to 10 years (maximum)**.
- Can be extended or adjusted through subsequent votes.

How It Works

- Based on property market value; levy rate may not exceed **0.4% of market value** annually during the approved term.

Voter Approval Requirements

Depending on the total levy and bond obligations combined:

- **55% yes vote** required if total levy (facilities + bonds) is less than 0.2% of market value.
- **60% yes vote** required if total levy is between 0.2% and 0.3%.
- **66²/₃% (two-thirds) yes vote** required if total levy is 0.3% or more.

2-Year Supplemental Levy

Purpose / What It Can Be Used For (*spending is more flexible than a 10 year plant and facilities levy*)

- Supports *ongoing operating expenses* that state funding doesn't fully cover.
- Typical uses include:
 - **Teacher salaries and benefits**
 - **Classroom supplies and textbooks**
 - **Transportation, support staff**
 - **Extracurricular programs (sports, arts)**
 - **Maintenance, utilities, local operating costs**

Duration

- Voter-approved for *two years* (recent bills may allow up to six years depending on law changes).

How It Works

- Provides districts flexible funding to maintain essential functions and services that fall outside state formula funding.
- Mostly **operating and personnel costs** rather than capital projects.

Voter Approval Requirements

- Requires a **simple majority (>50%)** of votes in favor to pass.

Levy Cost to Taxpayers

Payette SD No. 371 (Payette & Washington Counties)

Property Tax Levy Projections (Excludes impact of HB 292/521)

Reviewed 12/4/2025

Taxable Market Value (Tax Year 2025)	1,238,548,244
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Supplemental (2 Years)		Plant/Facility Amount (10 Years)		SFF Funds	Net Levy Amount	Net Levy Rate (per \$100k)
Amount	Rate (per \$100k)	Amount	Rate (per \$100k)			
\$500,000.00	\$40.37	\$1,950,000.00	\$157.44		\$2,450,000.00	\$197.81

Home Value	Taxable Home Value (including H.O. Exemption)	FY 2026 Rates		FY 2027 Projected Rates		Property Tax - Rate Increase	
		Annual Property Tax	Monthly Tax	Annual Property Tax	Monthly Tax	Annual Property Tax Increase	Monthly Tax Increase
\$ 200,000.00	\$ 100,000.00	\$ 39.97	\$ 3.33	\$ 197.81	\$ 16.48	\$ 157.85	\$ 13.15
\$ 250,000.00	\$ 125,000.00	\$ 49.96	\$ 4.16	\$ 247.27	\$ 20.61	\$ 197.31	\$ 16.44
\$ 300,000.00	\$ 175,000.00	\$ 69.94	\$ 5.83	\$ 346.17	\$ 28.85	\$ 276.23	\$ 23.02
\$ 350,000.00	\$ 225,000.00	\$ 89.92	\$ 7.49	\$ 445.08	\$ 37.09	\$ 355.15	\$ 29.60
\$ 400,000.00	\$ 275,000.00	\$ 109.91	\$ 9.16	\$ 543.98	\$ 45.33	\$ 434.08	\$ 36.17
\$ 450,000.00	\$ 325,000.00	\$ 129.89	\$ 10.82	\$ 642.89	\$ 53.57	\$ 513.00	\$ 42.75
\$ 500,000.00	\$ 375,000.00	\$ 149.87	\$ 12.49	\$ 741.80	\$ 61.82	\$ 591.92	\$ 49.33
\$ 550,000.00	\$ 425,000.00	\$ 169.86	\$ 14.15	\$ 840.70	\$ 70.06	\$ 670.85	\$ 55.90
\$ 600,000.00	\$ 475,000.00	\$ 189.84	\$ 15.82	\$ 939.61	\$ 78.30	\$ 749.77	\$ 62.48

FY 2026 Levy Amount	\$495,000.00
FY 2027 Projected Levy Amount	\$2,450,000.00
Increase Levy Amount	<u>\$1,955,000.00</u>

Avg. Home value	\$350,000.00
H.O. Exemption	<u>-\$125,000.00</u>
Net Value	<u>\$225,000.00</u>

2 Year-Supplemental Levy

- \$500k per year (2 years)
-

01

\$200,000 delegated to
Classified Staff pay

increase.

- *Would allow for a 5% pay raise to support staff roles*
- *These roles include Paraprofessionals, Secretaries, Custodians, Food Service, & Maintenance (etc.)*

02

\$150,000 delegated to
Curriculum and
Technology.

- *Curricular materials*
- *New Student Laptops*

03

\$150,000 delegated to
Special Education
Services.

- *Funds to offset rising costs for Special Services staff pay*
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Payette Schools' Districtwide BCEF Calculations

Below are the total calculations that combine these 7 school buildings/facilities -- BCEF's. The total is then divided over two, five and ten years to help balance out the desired revenue with expenditures.

Schools/Facilities	Ages	Sq Footages	Overall Ratings	BCEF Scores	Total Upgrade Costs	Building Replacement Costs
Primary School {K-3}	32	64,223	Fair	83	\$ 4,367,164	\$ 25,689,200
Elementary School {4-5}	76	37,814	Fair	83	\$ 2,571,352	\$ 15,125,600
District Office Center	74	8,050	Fair	85	\$ 362,250	\$ 2,415,000
Middle School {6-8}	20	81,934	Good	95	\$ 1,638,680	\$ 32,773,600
High School {9-12}	62	63,724	Good	92	\$ 2,039,168	\$ 25,489,600
HS Gymnasium [dome]	50	34,200	Fair	72	\$ 2,872,800	\$ 10,260,000
HS Weight/Wrestling/MP	14	6,907	Fair	86	\$ 290,094	\$ 2,072,100
Totals	328	296,852	Fair	85	\$ 14,141,508	\$ 113,825,100

= 12.4% of total building values

Ten Year Funding Plan	$\$14,141,508 / 10 =$	\$ 1,414,151
Five Year Funding Plan	$\$14,141,508 / 5 =$	\$ 2,828,302
Two Year Funding Plan	$\$14,141,508 / 2 =$	\$ 7,070,754

10 Year -Plant Facility Levy

- **\$1.95M per year (for 10 years)**
- **\$445 Average Annual Property Tax Increase to Payette Residents = \$37 per mo. (on average)**
 - **Based on the average \$350k home value in the City of Payette**
(will increase or decrease based on your homes value)

Years 1-5

Payette Primary

- Add Security Vestibule (to front entrance area)
- New Carpet & Paint in Hallways
- Update Playground equipment

McCain Middle School

- Re-seal and repair the asphalt in the entire MMS parking lot (front and back)
- Improve Football Stadium Field - Have the field, game ready
 - Add scoreboard
 - New football field goal posts
 - Bleachers
- Replace carpet in rooms and offices that are in need

Payette High School

- **Update PHS classroom facilities**
- **PHS Gym/Dome:** Remodel Dome Gymnasium
 - New Gymnasium Floor and Bleachers
- **Football Stadium:** Replace Stadium Lights (football and baseball fields)
 - Stadium Complex - ADA Walking Path
- **Band and Choir Rooms:** New carpet, cabinets, paint, and ceiling tiles
- **Tennis:** Update and add additional tennis courts
- **Soccer Field:** Recondition the existing soccer field
 - Update the existing Soccer Field scoreboard, at the track facility.
- **Softball:** Recondition the current softball field
 - Update the existing scoreboard
 - Update or construct new dugouts
 - Update the bleachers for spectators

Years 6-10

Payette High School

- Expand the Wrestling Building
- Add Tennis Courts south of front parking lot along Hwy 95
- Indoor Batting Cage Facility *(could bring in revenue from being rented out by local club & rec teams)*

Maintenance

- Expand warehouse
- Update facility offices and restrooms
- Upgrade school-wide maintenance equipment

Bus Barn / Transportation Building

- Install lifts for bus repairs

Payette Academy (formerly, Westside Elementary School)

- Update sports fields
- Plant grass and install soccer goal posts in the dirt lot, next to Payette Academy. Partner with local recreation leagues for a new soccer field
- Install a community walking path around the baseball diamonds
- Upgrade gymnasium (resurface gym floor that is used for JV basketball practices)

Payette Primary

- Expand staff/Visitor parking
- Expand pick up and drop off to lesson congestion on main roadway

Payette Primary Potential Updates



Set of double locking doors to which would require additional attention prior to entrance into the main building.

*Extend parking lot to N. 12th St. to allow for ample visitor and staff parking.
Add additional pick up/drop off lane to lesson congestion on 3rd Ave. N.*



Primary Updates Cont'd



- Update the existing playground equipment to provide a larger variety of choices to our K-4 grade levels



McCain Middle School - Potential Updates



- *Update the existing football field with new goal posts, bleachers, scoreboard, and a concessions/restroom structure.*
- *Additionally, add stadium style lights and potentially parking lot lights.*
- *Re-seal the asphalt in the entire MMS parking lot (front and back) and repair potholes etc.*
- *Replace carpet in rooms and offices, that are in need*

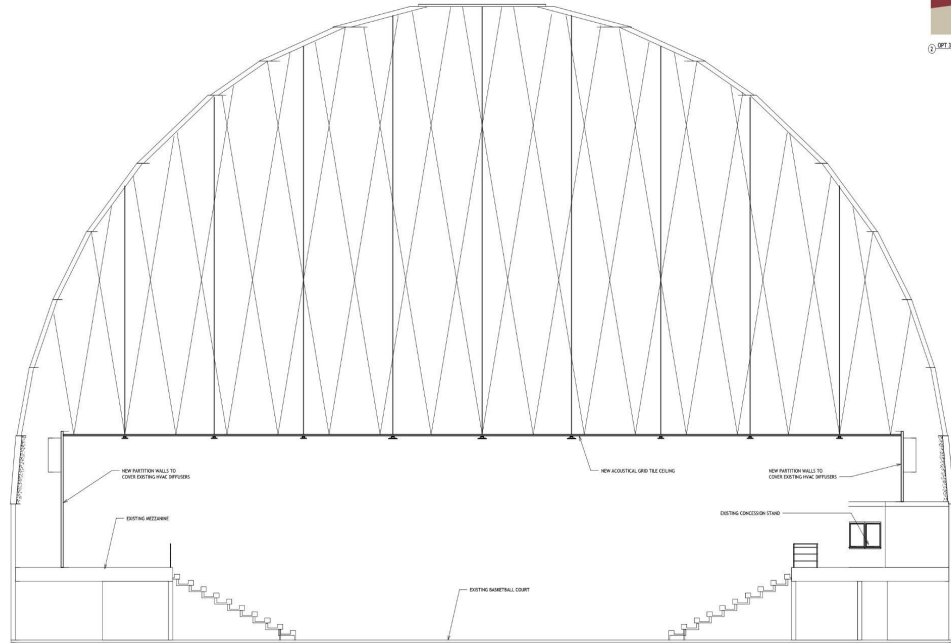
High School Updates



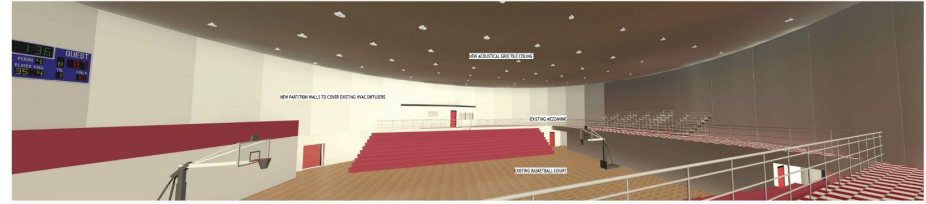
- *Replace the current gymnasium floor and remove the old tiles that currently exists around the court*
- *Create a drop ceiling to modernize the existing interior of the dome.*
- *Install LED lights for a brighter overall experience.*
- *Upgrade the existing locker rooms to facilitate teams and equipment better.*
- *Turn current rooms on the south end into sports storage and multi-purpose coach/referee space.*
- *Update the restrooms within the gymnasium.*
- *Restructure the upper level to contain additional sports conditioning space, an updated concessions stand, and a press area for announcer.*
- *Upgrade scoreboard*
- *Upgrade/replace bleachers*

Dome - Remodel Plans

- Remove Cloud and install Scaffolding to create a Drop Ceiling with additional lighting throughout the gym
- New Gym floor and Bleachers installed
- New Scoreboards added to the walls on each side
- Basketball hoops on the sides of ball court installed into the ceiling scaffolding (mechanically lowered for practices)
- Install Sheetrock around the walls, connecting to the HVAC ducts and drop ceiling



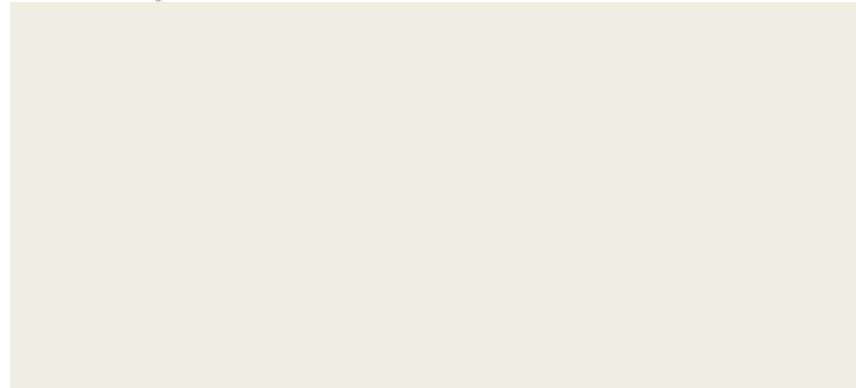
OPT 3 - FROM CONCESSION STAND



OPT 3 - FROM MEZZANINE STORAGE



OPT 3 - FROM FLOOR AT PARKING ENTRY 1



High School Potential Updates



- Update to ADA compliant bleachers and restrooms.
- With the new grandstands, create a larger skybox for the announcer to see the game clearly and efficiently.
- Generate a larger concessions stand for easy access to both Home and away attendees.
- New ticket/entry closer to both the football and softball fields off the back packing lot entrance.



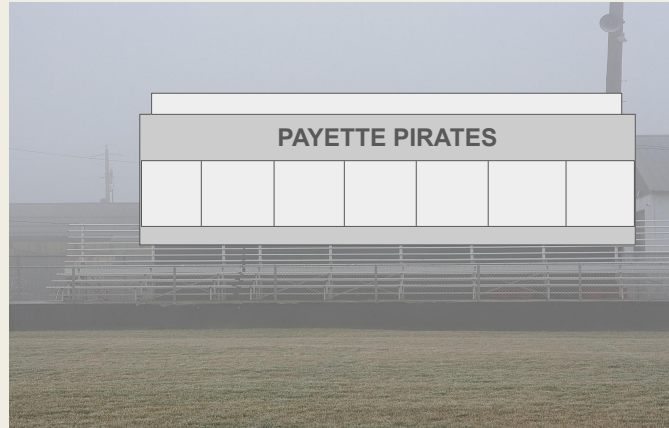
Create a skybox for the baseball field with concessions underneath and potentially upgrade around it with concrete for bleachers to be placed on during season.



High School Updates cont'd



- Current Crows Nest at PHS football field.
- Very low visibility of field
- Cannot house all staff needed for games



- Extend the existing crows nest to the west.
- This would allow ample room for announcers, and both team crews space to work efficiently.
- Extend the video and streaming space on the roof.
- Insert windows to create a wide and fluid view from all angles of the field for the announcer and crews throughout the game
- Allows for the restrooms and existing concessions to be expanded for more efficiency and accessibility.

High School Updates Cont'd - PHS Hall of Fame Walk



← Brick inlay option



Plaque Display Option →



- Walkway out to the football field, baseball field and softball field from new main sports entrance off back parking lot.
- This would allow patrons easier access in and out of the facility for events.
- Would turn into a "Walk of Fame" or "Dedication" pathway over time as bricks are purchased to inlay or small plaque stands are installed.

High School Updates Cont'd



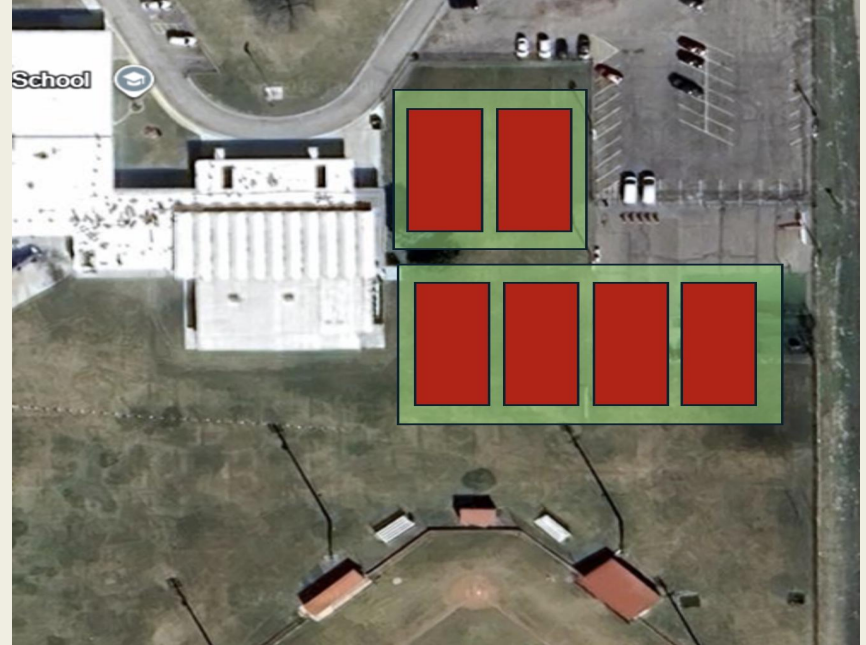
← Exterior Facility Option

- Update and expand the wrestling facility to compensate for the programs growth.
- Replace Stadium Lights (*football and baseball*).
 - Existing power poles stadium lights sit on are beyond their lifespan and are a liability.



High School Updates Cont'd

- *Update existing Tennis Courts at PHS*
- *Add additional courts*



High School Updates Cont'd

- Update the existing Soccer Field scoreboard located at the track facility.
- Recondition the existing soccer field located at the track & field facility
- Update the bleachers, concessions, and restrooms.



High School Updates Cont'd



- Recondition the current softball field
- Update the existing scoreboard
- Update or construct new dugouts
- Update the bleachers for spectators

Payette Academy - Potential Updates



- *Update the current softball/baseball fields to encourage community use and potentially rent for revenue for club tournaments.*
- *Bring in greenery to make the space more inviting while also providing shade.*
- *Update dugouts and backstop fencing*
- *Construct a restroom facility and small optional concessions stand*

Maintenance Facility Update



- *Expand the existing warehouse facility to provide additional district storage and allow for updates to the current facility.*
- *Would allow for a reconfiguration of office space and updates to the facility to be better utilized.*
- *Would utilize district property to a fuller extent.*
- *Food Service offices could remain in the 12th St side of the building while Maintenance offices could be adjusted to link directly to the warehouse for more space.*

District-Wide Potential Updates



- *Update or add any additional district-wide essential maintenance/grounds equipment needed.*
- *Interior and exterior.*



Community Cost/Benefits

Cost Breakdown

- Based on the average \$350k home value in Payette County
(will increase or decrease based on your homes value)
 - \$445 - Annual increase
 - \$37 - Monthly addition

Community Benefits from PSD

- Payette Senior Citizens-
 - *Life-time Home Game membership pass 65+*
- *Discount Home Game entrance fee to all active and retired military*

Benefits of Levy Success

- *Improvement to community/school facilities*
- *Increased ease of accessibility to events for patrons to attend*
- *Giving way for growth in our community*
- *Better utilization of school district grounds*
- *Improvement of property appearance*
- *More available options for community use*
- *Potential for revenue back into school district for future improvements, facility maintenance, and additional updates*