

POCATELLO/CHUBBUCK SCHOOL DISTRICT NO. 25
BOARD OF TRUSTEES
SPECIAL MEETING FOR THE PURPOSE OF CONSIDERING AN EMERGENCY FUND LEVY

Board Room at the Education Service Center
3115 Pole Line Road
Pocatello, ID 83201

Wednesday, September 4, 2013
4:00 p.m.

AGENDA

- 1. Welcome, Call to Order and Statement of Purpose – Chair Gebhardt**
- 2. Presentation of Rationale for Emergency Fund Levy due to Increased Enrollment per Idaho Code 33-805 Inclusive of:**
NOTE: All presentation materials will be provided at the time of the meeting.
 - Review of enrollment
 - Provision of the legislation
 - Duration of Emergency Fund Levy
 - Review of historical budget cuts 2008-2009 through 2013-2014 and projected cost increases
 - Allowable revenue levels which could be generated by Emergency Fund Levy, tax rates and tax impacts per \$50,000.00, \$100,000.00, and \$200,000.00 of assessed value
- 3. Board Strategic Goals**
 - Pocatello/Chubbuck School District #25 students and staff will learn and work in a safe, supportive and caring environment
 - Pocatello/Chubbuck School District #25 will work in partnership with parents and the community to assure that all students meet or exceed state standards
 - Pocatello/Chubbuck School District #25 will ensure that the workforce is highly qualified and well trained
 - Pocatello/Chubbuck School District #25 will be fiscally accountable to the public and will allocate resources based on Board goals
- 4. Why Consider Passing an Emergency Fund Levy**
 - Reductions have been made in curriculum and instructional support for student learning since 2009-10 and the District is now implementing Idaho Core Standards (ICS) with limited instructional support
 - Revenue shortfalls have been realized since 2009-10
 - Staff has been reduced and class sizes have been increased
 - The District is educating an increased number of students on an already stressed general fund budget
 - Student enrollment growth has been nearly continuous since 2006
- 5. Public Comment Relative to Emergency Fund Levy**
- 6. Take Any Action on an Emergency Fund Levy for the 2013-2014 School Year Only per Resolution**
- 7. Adjourn**

**Pocatello/Chubbuck School District #25
Current Enrollment Numbers 08-30-13**

Chubbuck Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	105	3	85	
1	78	4	87	
2	98	4	94	
3	89	3	86	
4	89		96	
5	88		89	
Total	547	14	537	0

Indian Hills Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	100		66	
1	98		67	
2	91		87	
3	106		82	
4	93		103	
5	108		70	
6			74	
Total	596	0	549	0

Tyhee Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	75		63	
1	69		70	
2	73		70	
3	78		66	
4	70		70	
5	71		74	
Mont.	87		97	
Total	523	0	510	0

Edahow Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	50	7	59	
1	52	6	57	
2	52		50	
3	53		59	
4	59	1	51	
5	47		54	
6			51	
Total	313		381	0

Jefferson Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	78		67	
1	76		81	
2	77		76	
3	78		77	
4	60		71	
5	73		64	
Total	442		436	0

Washington Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	47		53	
1	46		49	
2	49		48	
3	42		37	
4	43		38	
5	40		38	
6			32	
Total	267		295	0

Ellis Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	97		100	
1	83	1	104	
2	91		103	
3	83	1	94	
4	86		79	
5	72		68	
Total	512	2	548	0

Lewis & Clark Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	103		94	
1	120		85	
2	96		78	
3	105		78	
4	79		77	
5	79		68	
6			68	
Total	562		548	0

Wilcox Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	106		85	
1	96		77	
2	99		99	
3	81		73	
4	93		74	
5	81		67	
Total	556	0	475	0

Gate City Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	77		76	
1	74		75	
2	80		80	
3	77		76	
4	80		75	
5	73		84	
6			72	
Total	461	0	538	0

Syringa Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	92		89	
1	94		84	
2	87		96	
3	102		70	
4	72		69	
5	81		69	
Total	528	0	477	0

Total Count/OVL 13-14			Total Count/OVL 12-13		
K	1040		967	0	
1	994		973	0	
2	1005		1015	0	
3	999		910	0	
4	924		944	0	
5	924		852	0	
				0	
Total	5886	0	5661	0	

5886

5661

Greenacres Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	63		77	
1	59		85	
2	58		72	
3	54		64	
4	55		78	
5	51		67	
			58	
Total	340	0	501	0

Tendoy Elementary				
Gr	Counts 13-14	Overload 13-14	Counts 12-13	Overload 12-13
K	47		53	
1	49		52	
2	54		62	
3	51		48	
4	45		63	
5	60		40	
Total	306	0	318	0

5821 May 2013

SCHOOL DISTRICT NO. 25 - MEMBERSHIP

3-Sep-13

SCHOOL	KINDERGARTEN					GRADE 1				GRADE 2				GRADE 3				GRADE 4				GRADE 5			K-5	-K	Sp. Ed	TOTAL					
CHUBBUCK	25	25	25	25	5	25	25	25	3	25	24	25	24	29	28	28	4	30	29	29	1	30	29	29	547	442		547					
EDAHOW	25	25				26	26			26	26			27	27			29	29			23	24		313	263		313					
ELLIS	24	25	24	24		21	19	21	22	23	23	23	22	29	27	27		29	29	28		26	22	24	512	415		512					
GATE CITY	26	26	25			23	26	25		27	27	26		26	26	25		27	27	26		24	24	25	461	384		461					
GREENACRES	13	13	11	12	1	2	11	10	13	10	3	2	17	18	18	3	2	26	26	1	1	24	25	4	2	21	23	1	6	319	267		319
INDIAN HILLS	24	25	25	26		25	24	25	24	24	23	20	23	27	27	26	25	23	23	24	23	27	27	27	27	594	494		594				
JEFFERSON	26	26	26			25	25	26		18	20	19	19	26	26	26		19	21	20		25	24	24	441	363		441					
LEWIS & CLARK	25	25	26	26		24	25	23	24	24	23	22	27	23	26	26	27	26	27	26	28		26	27	26	582	480		582				
SYRINGA	25	23	21	23		23	23	24	24	21	22	22	22	25	26	26	25	24	25	24		26	27	28	529	437		529					
TENDOY	24	24				24	25			27	27			25	25			21	23			18	21	20	304	256		304					
TYHEE	25	25	25	17		24	23	23	15	25	25	25	8	8	27	26	26	15	25	23	22	11	24	24	24	14	529	437		529			
WASHINGTON	25	22				23	23			25	24			21	21			21	22			20	20		267	220		267					
WILCOX	25	25	25	25	6	22	23	24	24	3	21	20	20	21	2	25	23	23	19	6	23	22	23	24	20	18	19	24	555	449		555	
ISU K-1	12					10																				22	10		22				
TOTAL	1058					1010				1005				1029				935			938			5975	4917	0	5975						

	GRADE 6	GRADE 7	GRADE 8			
FRANKLIN	250	226	274			0
HAWTHORNE	250	259	246			750
IRVING	185	190	184			755
ALAMEDA	222	241	179			559
KINPORT		7	10			642
						17
						0
						0
TOTAL	907	923	893			2723
						0
						2723

	GRADE 9	GRADE 10	GRADE 11	GRADE 12		
CENTURY HIGH	298	300	321	296		1215
HIGHLAND HIGH	400	375	344	328	Teen Parent Total (6th - 12th)	1447
POCATELLO HIGH	276	312	259	286	New Horizons (9th - 12th)	1133
NEW HORIZONS	5	25	48	49		127
						0
						0

TOTAL	979	1012	972	959	KEY	Linc.	= LINCOLN SP. GRANT 3, 4 & 5 YRS.		
					MT		= MONTESSORI TUITION 3 & 4 YEAR OLDS		3922
					HDS		= HEAD START PROGRAM		3922

ELEMENTARY 5975
 JR. HIGH 2723
 HIGH SCHOOL 3922

May 2013 = 5821

TOTAL MEMBERSHIP 12620 = 12620 TOTAL MEMBERSHIP W/SPECIAL PROGRAMS

COMPUTATION OF EMERGENCY SCHOOL LEVY [33-805, 63-805 (3)]

2013–2014 School Year

Name of School District: Pocatello / Chubbuck School District #25

Data needed for determining a school district's eligible emergency levy:

ADA through the 4th day of school, 2013 *	<u>11,961</u>	(a)
ADA through the 4th day of school, 2012 *	<u>11,859</u>	(b)
2012-2013 Full-Term ADA <small>(from July 15, 2013 support unit calculation worksheet)</small>	<u>11,538</u>	(c)
2012-2013 Total Foundation Program Allowance <small>(line 9 from July 15, 2013 foundation program calculation worksheet)</small>	\$ <u>49,922,802</u>	(d)
Estimated September 2013 Market Value	\$ <u>3,358,239,700</u>	(e)

Calculation Process:

<u>Step 1:</u>	Increase in ADA	<u>102</u>	(f)
		<small>(a) minus (b)</small>	
		<small>If <= zero, not eligible</small>	
<u>Step 2:</u>	2012-2013 State Support per ADA	\$ <u>4,327</u>	(g)
		<small>(d) divided by (c)</small>	
<u>Step 3:</u>	Emergency Budget to be Certified	\$ <u>441,354</u>	(h)
		<small>(f) multiplied by (g)</small>	
	Estimated Levy (not to exceed .0006)	<u>0.000131424</u>	(i)
		<small>(h) divided by (e)</small>	

* ADA comparisons from one year to the next should be consistent - i.e., calculate ADA through the same day of each school year.



Idaho Statutes

TITLE 33 EDUCATION

CHAPTER 8 BUDGET AND TAX LEVY

33-805. SCHOOL EMERGENCY FUND LEVY. Before the second Monday of September in each year, the board of trustees of any school district which qualifies under the provisions of this section may certify its need hereunder to the board of county commissioners in each county in which the district may lie, and request a school emergency fund levy upon all taxable property in the district.

The board of trustees shall compute the number of pupils in average daily attendance in the schools of the district as of such date, and if there be pupils in average daily attendance above the number in average daily attendance for the same period of the school year immediately preceding the board shall:

1. Divide the total of the foundation program allowance based on said last annual report by the total number of pupils in average daily attendance shown thereon;

2. Multiply the quotient so derived by the number of additional pupils in average daily attendance.

The number of pupils in average daily attendance for each period and the amount so computed shall be certified to the board of county commissioners of the county in which the district lies.

In the case of a joint district, the board of trustees shall certify to the board of county commissioners of each county in which the district lies, to each, that proportion of the amount computed, as hereinabove, as the assessed value of taxable property within the district situate in each such county bears to the total assessed value of all taxable property in the district.

After receiving the amounts certified, as hereinabove provided, the board, or boards, of county commissioners shall determine the levy according to section [63-805\(3\)](#), Idaho Code, as amended; and the proceeds of any such levy shall be credited to the general fund of the district.

The school district shall advertise its intent to seek an emergency levy pursuant to this section by publishing in at least the newspaper of largest paid circulation published in the county of the district, or if there is no such newspaper, then in a newspaper published nearest to the district where the advertisement is required to be published. For purposes of this section, the definition of "newspaper" shall be as established in sections [60-106](#) and [60-107](#), Idaho Code; provided further that the newspaper of largest circulation shall be established by the statement of average annual paid weekday circulation listed on the newspaper's sworn statement of ownership that was filed with the United States post office on a date most recently preceding the date on which the advertisement required in this section is to be published. The advertisement shall be run when the school district ascertains that it will request an emergency school fund levy as provided in this section and shall be published once a week for two (2) weeks following action by the board of trustees.

The form and content of the notice shall be substantially as follows:

NOTICE OF PROPERTY TAX INCREASE BY SCHOOL BOARD

The (name of the school district) has proposed to increase the amount of ad valorem tax dollars it collects by certifying a school emergency fund levy pursuant to section [33-805](#), Idaho Code, for the period to The total amount of dollars to be collected pursuant to this levy is estimated to be The amount of dollars to be collected pursuant to this levy on a typical home of \$50,000 taxable value of last year is estimated to be The amount of dollars to be collected pursuant to this levy on a typical farm of \$100,000 taxable last year is estimated to be The amount of dollars to be collected pursuant to this levy on a typical business of \$200,000 taxable value of last year is estimated to be

CAUTION TO TAXPAYER: The amounts shown in this schedule do NOT reflect tax charges that are made because of voter approved bond levies, override levies, supplemental levies, or levies applicable to newly annexed property. Also the amounts shown in this schedule are an estimate only and can vary with the amount of dollars and the levy amount certified and the taxable value of individual property.

History:

[33-805, added 1963, ch. 13, sec. 94, p. 27; am. 1963, ch. 311, sec. 1, p. 835; am. 1963, ch. 322, sec. 6, p. 919; am. 1971, ch. 30, sec. 1, p. 74; am. 1992, ch. 276, sec. 2, p. 851; am. 1996, ch. 322, sec. 22, p. 1048.]

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Idaho Statutes

TITLE 63 REVENUE AND TAXATION

CHAPTER 8 LEVY AND APPORTIONMENT OF TAXES

63-805. ANNUAL LEVIES. (1) The county commissioners of each county in this state may levy annually upon all taxable property of said county, a property tax for general county purposes, to be collected and paid into the county treasury and apportioned to the county current expense fund which levy shall not exceed twenty-six hundredths percent (.26%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater. If a county establishes the justice fund, as provided in section [31-4602](#), Idaho Code, the maximum current expense levy shall be reduced to twenty hundredths percent (.20%) of market value for assessment purposes, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

(2) The county commissioners of each county in this state may levy upon all taxable property of said county, a property tax for the purposes set forth in the statutes authorizing a county justice fund, to be collected and paid into the county treasury and apportioned to the county justice fund, if one has been established. Said levy shall not exceed twenty hundredths percent (.20%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

The county commissioners shall have the right to make a "general reserve appropriation," said appropriation not to exceed five percent (5%) of the county justice fund budget as finally adopted. The total levy, however, for the county justice fund, including the "general reserve appropriation," shall be within the limitations imposed by [chapter 8, title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect.

(3) Annually, before the second Monday in September, the board of trustees of any school district within the county having determined the number, if any, of pupils in average daily attendance above the number included in the last annual report thereof, and the amount of money required to provide the educational support programs and transportation support programs for such additional pupils in average daily attendance, as defined in [chapter 10, title 33](#), Idaho Code, the county commissioners shall determine the total of such new requirements within the county and upon the taxable property situate within the district requesting the same, and the county commissioners shall levy a tax sufficient to provide such amount, provided in no case shall the levy be more than six-hundredths percent (.06%) of the taxable value of the property to be collected and paid to the requesting district.

(4) (a) The county commissioners of each county in this state may levy annually upon all taxable property of its county, a property tax for the acquisition, maintenance and operation of public parks or public recreational facilities, to be collected and paid into the

county treasury and apportioned to a fund to be designated as the "parks and recreation fund," which is hereby created, and such county commissioners may appropriate otherwise unappropriated funds for such purposes. No levy made under this subsection shall exceed one-hundredth percent (.01%) of the market value for assessment purposes on all taxable property within the district.

(b) Any funds unexpended from the "parks and recreation fund," or any funds unexpended from the current year's certified parks and recreation budget may be retained in, or deposited to, the "parks and recreation fund" for the purpose of future land acquisition, park expansion or improvement, or the acquisition of operating equipment. The maximum accumulation of funds allowable shall not exceed twice the amount of money provided by the levy authorized in paragraph (a) of this subsection.

(5) Upon the same property and for the same year the county commissioners must also levy such other property taxes as may be necessary for the payment of the interest on county bonds or to provide a sinking fund for the redemption of county bonds or such other authorized taxes as may be necessary for any other or special purposes, to be collected and paid into the county treasury and apportioned as provided by the laws of this state.

History:

[63-805 added 1996, ch. 98, sec. 9, p. 372.]

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025 Pocatello/Chubbuck District

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Attendance/Membership Summary Report

Start/End Date: 09/03/2013 - 09/03/2013 School(s): 23 Calendar(s): 23

Grade: KG, 00, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 23, 24, 25

SUMMARY Total Schools: 23 Total Calendars: 23

Grade	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Count	Days					Days	Avg. Daily		
KG	6	6	0.50	5.50	6.00	5.50	0.00	0.00	91.67%	
00	621	621	11.50	609.50	621.00	609.50	3.00	3.00	98.15%	
01	1004	1004	19.00	985.00	1004.00	985.00	8.00	8.00	98.11%	
02	1005	1005	26.00	979.00	1005.00	979.00	4.50	4.50	97.41%	
03	1031	1031	25.00	1006.00	1031.00	1006.00	11.50	11.50	97.58%	
04	941	941	24.50	916.50	941.00	916.50	11.50	11.50	97.40%	
05	941	941	13.00	928.00	941.00	928.00	6.00	6.00	98.62%	
06	901	901	28.00	873.00	901.00	873.00	14.50	14.50	96.89%	
07	917	917	33.00	884.00	917.00	884.00	14.00	14.00	96.40%	
08	888	888	19.50	868.50	888.00	868.50	8.00	8.00	97.80%	
09	978	978	34.00	944.00	978.00	944.00	12.00	12.00	96.52%	
10	1008	1008	42.00	966.00	1008.00	966.00	11.50	11.50	95.83%	
11	982	983	48.50	934.50	983.00	934.50	15.00	15.00	95.07%	
12	967	967	45.50	921.50	967.00	921.50	18.00	18.00	95.29%	
23	48	48	0.00	48.00	48.00	48.00	0.00	0.00	100.00%	
24	75	75	0.00	75.00	75.00	75.00	0.00	0.00	100.00%	
25	17	17	0.00	17.00	17.00	17.00	0.00	0.00	100.00%	
Total	17	12330	12331	370.00	11961.00	12331.00	11961.00	137.50	137.50	97.00%

025 Pocatello/Chubbuck District

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Attendance/Membership Summary Report

Start/End Date: 09/05/2012 - 09/05/2012 School(s): 23 Calendar(s): 23

Grade: KG, 00, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 23, 24, 25

SUMMARY Total Schools: 23 Total Calendars: 23

Grade	Student Count	Membership Days	Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
							Days	Avg. Daily		
KG	1	1	1.00	0.00	1.00	0.00	0.00	0.00	0.00%	
00	526	526	8.00	518.00	526.00	518.00	3.00	3.00	98.48%	
01	1005	1005	23.00	982.00	1005.00	982.00	5.00	5.00	97.71%	
02	1046	1046	21.00	1025.00	1046.00	1025.00	4.00	4.00	97.99%	
03	959	959	21.50	937.50	959.00	937.50	7.00	7.00	97.76%	
04	961	961	15.00	946.00	961.00	946.00	5.00	5.00	98.44%	
05	882	882	18.50	863.50	882.00	863.50	5.00	5.00	97.90%	
06	934	934	10.50	923.50	934.00	923.50	0.00	0.00	98.88%	
07	882	882	29.00	853.00	882.00	853.00	2.50	2.50	96.71%	
08	865	865	24.50	840.50	865.00	840.50	4.00	4.00	97.17%	
09	1001	1001	40.50	960.50	1001.00	960.50	4.50	4.50	95.95%	
10	982	982	41.50	940.50	982.00	940.50	10.50	10.50	95.77%	
11	997	997	32.50	964.50	997.00	964.50	5.00	5.00	96.74%	
12	1010	1010	54.50	955.50	1010.00	955.50	8.50	8.50	94.60%	
23	53	53	0.00	53.00	53.00	53.00	0.00	0.00	100.00%	
24	81	81	0.00	81.00	81.00	81.00	0.00	0.00	100.00%	
25	16	16	0.50	15.50	16.00	15.50	0.50	0.50	96.88%	
Total	17	12201	12201	341.50	11859.50	12201.00	11859.50	64.50	64.50	97.20%

School Year: 2012 - 2013

Report Type: First Reporting Period

025 POCATELLO DISTRICT

	Days/Sessions	Aggregate	Special	Adjusted	Unit	Support
	First	Attendance	A.D.A	A.D.A	Divisor	Units
	Reporting					
	Period					
Kindergarten Administrative	22.80	21,816.00	956.84	956.84 /	40.0 =	23.92
Elementary 1-3 Administrative	44.00	127,842.50	2,905.51	(241.08) 2,664.43 /	20.0 =	133.22
Elementary 4-6 Administrative	44.00	118,738.00	2,698.59	(166.62) 2,531.97 /	23.0 =	110.09
Secondary Administrative	44.00	222,396.00	5,054.45	(299.33) 4,755.12 /	18.5 =	257.03
Exceptional Education:						
Exceptional Preschool				48.56		
Exceptional Elementary				407.70		
Exceptional Secondary				299.33		
Exceptional Education Total				755.59 /	14.5 =	52.11
Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts, Summer J.D.						
1002 - KINPORT ACADEMY	165.00	43.00	3,594.24	83.59	16.72 /	12.0 = 1.39
Secondary						
1002 - KINPORT ACADEMY	634.90	25.00	25.00	1.00	0.20 /	18.5 = 0.01
Elementary 1-6						
1120 - POCATELLO SUMMER HIGH SCHOOL	33.00	33.00	12,327.00	373.55	54.79 /	40.0 = 1.37
Secondary						
1141 - NEW HORIZONS HIGH SCHOOL (ALT)	165.00	43.00	22,500.00	60.86	0.86 /	12.0 = 8.72
Secondary						
1204 - Pocatello Middle Alt Summer School	33.00	33.00	3,682.00	111.85	2.79 /	40.0 = 0.41
Secondary						
Total Support Units						588.27
Protected Support Unit Adjustment: -0.14%						-0.82
Total Support Units (adjusted for protection)						587.45

Sticky Note

Unit Adjustment:
 588.27 - .01 = 588.26 minus
 protection .82 = 587.44 units

Adjustment reason: grades 1-6
 not allowed in alternative



School Year: 2012 - 2013

Report Type: First Reporting Period

Days in Session may not equal actual Days in Session due to rounding.

<u>Average Daily Attendance (A.D.A.)</u>	<u>Term</u>
Preschool (Special Ed)	48.56
Kindergarten	943.58
Elementary	5,107.74
Secondary	4,598.50
Exceptional	707.03
Alternative Secondary	132.82
Total	11,538.23
Summer Alternative Secondary	71.15
Summer Juvenile Detention	

<u>Average Daily Attendance (A.D.A.)</u>	<u>1st Rpt Period</u>
Preschool (Special Ed)	48.56
Kindergarten	956.84
Elementary	5,196.40
Secondary	4,755.12
Exceptional	707.03
Alternative Secondary	121.58
Total	11,785.53
Summer Alternative Secondary	71.15
Summer Juvenile Detention	

FOUNDATION PROGRAM CALCULATION
JULY 15, 2013

Pocatello School District # 025

1. UNITS	580.82
2. ENTITLEMENT @ \$19,706.00 per unit	\$11,445,638.92
3. SALARY APPORTIONMENT	30,950,076.33
4. BENEFIT APPORTIONMENT	5,583,393.77
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	40,525.19
7. TRANSPORTATION	1,903,010.00
8. ADJUSTMENTS	158.00
9. TOTAL SUPPORT (lines 2 through 8)	\$49,922,802.21
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$49,922,802.21
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12a. AUGUST 15 PAYMENT (General Funds)	14,072,061.00
12b. AUGUST 15 PAYMENT (Lottery / Interest on Cooperative Fund)	689,642.00
13. OCTOBER 1 PAYMENT	14,754,427.00
14. NOVEMBER 15 PAYMENT (General Funds)	9,928,407.00
15. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	5,478,208.24
16. MAY 15 PAYMENT (General Funds / Dedicated)	4,467,298.81
17. PAID-TO-DATE	\$49,390,044.05
18. AMOUNT DUE THIS PAYMENT	\$532,758.16
19. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)	
Pay for Performance (includes State-paid Employee Benefits)	2,032,115.37
Bond Levy Equalization Support Program	0.00
Classroom Technology	353,579.00
Dual Credit for Early Graduates	0.00
High School Redesign - Math / Science	178,539.00
IT Staffing	74,583.00
Idaho Reading Initiative	93,252.83
Limited English Proficient (LEP)	17,451.00
Limited English Proficient (LEP) Grant	0.00
Master Advancement Pilot Program (MAPP)	0.00
Remediation	137,253.00
Unemployment Insurance (paid directly to DOL fbo school district)	43,891.17
20. RATIO	0.0407589008

SCHOOL DISTRICT #25 - POCATELLO

2013 Preliminary Assessment Values:

2013 Real & Personal	\$	3,232,473,136
2013 Estimated Sub Rolls		30,000
2013 Estimated Operating Property From State Tax Commission		125,736,564
Total Estimated Market Value	\$	<u>3,358,239,700</u>

New Construction Value:

<u>Assessed Valuation</u>		<u>Non-Exempt Levy</u>		<u>Additional Tax Value</u>
20,409,359	X	0.000057864	=	<u>\$1,181.00</u>

Agricultural Replacement Amount: \$ 0.00

PacifiCorp Utility Refund Amount: \$ 486.00

~~NEW FOR 2013: Each taxing district must attach a copy of their published budget notice to their L-2.~~

Please remember that no property tax dollar increase will be allowed if you did not comply with the legislative requirement that Bannock County receive written notification concerning your public hearing information (date, time, location, phone number) by April 30, 2013.

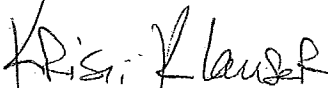
For your additional information last year's final 2012 assessed values as certified by the Idaho State Tax Commission follow.

2012 Actual Final Assessment Values:

2012 Real & Personal	\$	3,239,911,416
2012 Actual Sub Rolls		9,164,544
2012 Operating Property		106,509,331
Total Actual Net Taxable Value		3,355,585,291
Homeowner's Exemption:		
Regular Real and Personal Roll		1,139,144,813
Sub Roll		0
Total including exemptions	\$	<u>4,494,730,104</u>

Thank you for your cooperation in these matters. If I can be of further assistance please feel free to call me at 236-7331.

Sincerely,



Kristi Klauser
Comptroller

KK/la

Emergency Levy Calculations 2013-2014 School Year

Data as of 9/4/2013; 9:30 a.m.

MEMBERSHIP

	09/04/2012		IC Schools 08/30/2013			IC Schools 09/03/2013			As of:	Difference	Projection	Units
	Projected		08/30/2013	08/30/2013	Difference	09/03/2013	09/03/2013	Difference	09/03/2013	from 9/4/2012	Difference	
K	1,025	1,000	1,059	1,058	1	1,061	1,058	3	K	36	61	
1	1,001	980	1,012	1,010	2	1,004	1,010	-6	1	3	24	
2	1,046	982	1,012	1,018	-6	1,005	1,005	0	2	-41	23	
3	959	1,027	1,043	1,012	31	1,031	1,029	2	3	72	4	
4	964	931	944	935	9	941	935	6	4	-23	10	
5	883	948	945	938	7	941	938	3	5	58	-7	
Total K-5	5,878	5,868	6,015	5,971	44	5,983	5,975	8	Total K-5	105	115	
6	953	872	904	915	-11	901	907	-6	6	-52	29	
7	903	937	928	932	-4	917	923	-6	7	14	-20	
8	872	876	892	894	-2	888	893	-5	8	16	12	
Total MS	2,728	2,685	2,724	2,741	-17	2,706	2,723	-17	Total MS	-22	21	
9	1,003	935	975	980	-5	978	979	-1	9	-25	43	
10	985	986	1,008	1,012	-4	1,008	1,012	-4	10	23	22	
11	947	942	964	973	-9	982	972	10	11	35	40	
12	943	936	948	970	-22	967	959	8	12	24	31	
Total HS	3,878	3,799	3,895	3,935	-40	3,935	3,922	13	Total HS	57	136	
Total 6-12	6,606	6,484	6,619	6,676	-57	6,641	6,645	-4	Total 6-12	35	157	
Total K-12	12,484	12,352	12,634	12,647	-13	12,624	12,620	4	Total K-12	140	272	8.5

A.D.A. AND CORRESPONDING EMERGENCY LEVY DATA

1st day of School		2nd day of School		3rd day of School		4th day of School	
Dates	A.D.A.	Dates	A.D.A.	Dates	A.D.A.	Dates	A.D.A.
08/30/2012	12,055.00	08/31/2012	11,723.00	09/04/2012	11,865.00	09/05/2012	11,859.00
08/28/2013	12,098.00	08/29/2013	12,115.50	08/30/2013	11,928.50	09/03/2013	11,961.00
Increase	43.00	Increase	392.50	Increase	63.50	Increase	102.00
Levy	\$186,061.00	Levy	\$1,698,347.50	Levy	\$274,764.50	Levy	\$441,354.00
Levy Rate	0.000055404	Levy Rate	0.000505726	Levy Rate	0.000081818	Levy Rate	0.000131424
Taxable Property Value	Annual Property Tax	Taxable Property Value	Annual Property Tax	Taxable Property Value	Annual Property Tax	Taxable Property Value	Annual Property Tax
\$40,000	\$2.22	\$40,000	\$20.23	\$40,000	\$3.27	\$40,000	\$5.26
\$50,000	\$2.77	\$50,000	\$25.29	\$50,000	\$4.09	\$50,000	\$6.57
\$75,000	\$4.16	\$75,000	\$37.93	\$75,000	\$6.14	\$75,000	\$9.86
\$100,000	\$5.54	\$100,000	\$50.57	\$100,000	\$8.18	\$100,000	\$13.14
\$250,000	\$13.85	\$250,000	\$126.43	\$250,000	\$20.45	\$250,000	\$32.86

State support per ADA
\$4,327

Taxable Value
3,358,239,700

Levy Rate cannot exceed
0.0006

Levy Submission Deadline
09/06/2013

Pocatello / Chubbuck School District No. 25

Expenditure Reductions Necessary to Balance the 2009-10 General Fund Budget

	Effect on Budget
<u>Fund Balance Reductions & Frozen Budget "Set-Asides"</u>	
Remediation Carryover	250,000
Holdbacks	420,839
Misc Set Asides	475,000
Appropriated Fund Balance	525,500
Textbooks Not Purchased in FY 2009	770,000
Sub-total	<u>2,441,339</u>

Non-Personnel Program Reductions

Community Relations - Professional Services	1,000
Leadership Pocatello	650
Retirement Reception	1,500
Highest Honors Dinner	3,000
Wellness	3,500
Middle School Accreditation	4,000
League of Schools (to TQ)	2,500
IDLA Tuition	10,000
Special Ed Texts (to Title VI B)	20,340
Special Ed Supplies (to Title VI B)	25,380
Contracted Security	39,300
All Supply Budgets Cut by 20%	40,000
Textbook Reductions	502,000
Sub-total	<u>653,170</u>

Personnel Related Reductions

ISAT Remediation above state required match	6,500
Behavior Specialist to Title I	43,000
Star Coaches to Title I	75,000
Administrative / Certified / Classified Salary and FTE Reductions (Reduced 2 Admin FTE, 1% across-the board salary reduction for all FTE, increase in the cost of employee insurance benefits)	893,000
Sub-total	<u>1,017,500</u>
Total Reductions	\$4,112,009

FY 2010 Base Salary Changes

Instructional Base Change:	-2.63%
Administrative Base Change:	-5.00%
Classified Base Change:	-2.63%

FY 2010 State Funding Changes: -3.20%
\$47,271,900 Reduction Statewide; \$1,985,000 Reduction for SD25

Pocatello / Chubbuck School District No. 25

Expenditure Reductions Necessary to
Balance the 2010-11 General Fund Budget

	Effect on Budget
<u>Fund Balance Reductions & Frozen Budget "Set-Asides"</u>	
Reduction in Contingency Reserve	33,895
Reduction in Unappropriated Fund Balance	135,579
Unappropriated Fund Balance to 5%	227,973
Appropriated Fund Balance	2,257,351
<hr/> Sub-total	<hr/> 2,654,798

Non-Personnel Program Reductions

Education Center Supplies	400
Leadership Pocatello	650
Board Travel	2,000
Membership - Chamber of Commerce	2,500
Foster Grandparents	5,000
League of School	6,000
Professional / Technical Education Support	7,000
College Credit Reimb.	10,000
Field Trips	10,000
Fast ForWord	10,500
Senior / Grandparent Programs	16,000
Vocational Rehab counselor contract	16,400
Additional Curriculum Cuts	19,213
SIS Contract	20,000
Out of District Travel	30,000
District Early Retirement	51,000
Health Insurance	132,000
Kindergarten Midday Bussing	165,000
School Resource Officers	193,000
Shuttle Bus Routes	230,000
Replacement Texts Only	337,812
<hr/> Sub-total	<hr/> 1,264,475

Personnel Related Reductions

Program Reductions	12,000
Department Head Costs to TQ	50,000
Classified Salary Study Reserve	370,000
Reduced Days or Hours	480,040
FTE Reductions	486,642
<hr/> Sub-total	<hr/> 1,398,682

Total Reductions \$5,317,955

FY 2011 Base Salary Changes

Instructional Base Change:	-4.03%
Administrative Base Change:	-6.52%
Classified Base Change:	-4.08%

FY 2011 State Funding Changes: -8.50%
\$128,300,000 Reduction Statewide; \$5,300,000 Reduction for SD25

Pocatello / Chubbuck School District No. 25
Expenditure Reductions Necessary to
Balance the 2011-12 General Fund Budget

	Effect on Budget
<u>Fund Balance Reductions & Frozen Budget "Set-Asides"</u>	
Reduction in Contingency Reserve	6,245
Reduction in Unappropriated Fund Balance	24,979
State Holdback Reserve	1,912,033
Appropriated Fund Balance	464,794
<hr/> Sub-total	<hr/> 2,408,051

<u>Non-Personnel Program Reductions</u>	
	0
<hr/> Sub-total	<hr/> 0

<u>Personnel Related Reductions</u>	
16 FTE Certified Reduction	973,040
<hr/> Sub-total	<hr/> 973,040

Total Reductions \$3,381,091

<u>FY 2012 Base Salary Changes</u>	Actual	Additional	Effective
	Formula	Formula	Base Salary
	Change	Reduction	Reduction
Instructional Base Change:	<hr/> -1.87%	<hr/> -1.67%	<hr/> -3.51%
Administrative Base Change:	-1.87%	-1.67%	-3.51%
Classified Base Change:	-1.87%	-1.67%	-3.51%
Unit Value Change:	-10%		
FY 2012 State Funding Changes:	-5.00%		
Fiscal Impact:	-\$2,546,265		
(Based on 583 Units)			

<u>General Fund Additional Costs</u>	
Employee Paid Insurance	280,350
Behavior Techs from ARRA Funds - 13 FTE	257,061
<hr/> Total Additions	<hr/> \$537,411

Pocatello / Chubbuck School District No. 25
 Expenditure Reductions Necessary to
 Balance the 2012-13 General Fund Budget

	Effect on Budget
<u>Fund Balance Reductions & Frozen Budget "Set-Asides"</u>	
Appropriated Fund Balance	1,546,684
<hr/> Sub-total	<hr/> 1,546,684

<u>Non-Personnel Program Reductions</u>	
Utilities	20,000
<hr/> Sub-total	<hr/> 20,000

<u>Personnel Related Reductions</u>	
Furlough Day Reduction	371,762
<hr/> Sub-total	<hr/> 371,762

Total Reductions \$1,938,446

<u>FY 2013 Base Salary Changes</u>	Actual	Additional	Effective	Pct Change
	Formula	Formula	Base Salary	From FY 2009
	Change	Reduction	Reduction/Increase	Base Salary
Instructional Base Change:	0.00%	-1.67%	-1.67%	-12.86%
Administrative Base Change:	0.00%	-1.67%	-1.67%	-8.36%
Classified Base Change:	2.00%	-1.67%	0.30%	-6.47%
Unit Value Change:	0.41%			
FY 2013 Fiscal Impact of Unit Value Change: (Based on 593 Units)	\$48,000			

<u>General Fund Additional Costs</u>	
Medical Insurance 13.1% increase	645,700
Fuel Costs	50,000
Worker's Compensation	48,000
Infinite Campus Maintenance	150,000
Elementary Consumables	95,000
IT Personnel (State Funded)	100,000
Salary Increase for Classified	181,100
Curriculum Materials	100,000
Additional Classroom Technology	190,000
Additional 6 FTE's	300,000
Dental Insurance 6% Increase	19,500
Increase in Reserves to New 5% Level	12,106
EAP	30,240
Cable One	16,800
<hr/> Total Additions	<hr/> \$1,938,446

Net of Budget Reductions and Budget Additions \$0

Pocatello / Chubbuck School District No. 25

Expenditure Reductions Necessary to
Balance the 2013-14 General Fund Budget

	Effect on Budget
<u>Reallocation of Existing Revenue Items</u>	
Reallocate E-Rate from School Plant to General Fund	197,000
Sub-Total	197,000

<u>Non-Personnel Program Reductions</u>	
Elementary / Secondary Common Core Texts	224,000
High School Textbook Allowance	33,000
Cursive Writing Materials	40,000
Miscellaneous Software Contracts and Purchases:	
Lexia	17,500
Student Information Framework (SIF) Agent	15,500
Adobe Licensing	7,000
Infinite Campus Training	12,000
Fast ForWord Contract Adjustments	12,000
Replace Compass with Plato	33,000
Sub-Total	394,000

<u>Personnel Related Reductions</u>	
Technology (2 FTE)	125,000
Maintenance & Operations (7 FTE)	233,000
District Office (1 FTE and Restructure)	53,000
Title I Coordinator funded 100% from Title I	12,000
Washington Elementary Principal - half-time interventionist	42,500
Middle School Bus Duty	30,000
Extra Days - Reduce 3 Days on Counselors Contracts	10,000
Extra Days - Reduce 10 Days on HS Media Specialists Contracts	10,000
District Media Center - Clerical Salary and Stipend	10,000
HHS Counselor (0.5 FTE)	19,200
Elementary PE Specialists (3 FTE)	198,000
Middle School Clerks (3 FTE)	82,300
Secondary Teachers (2 FTE)	121,500
Sub-Total	946,500

Total Reductions **\$1,537,500**

<u>General Fund Additional Costs</u>	
Alameda Middle School Extra-Curricular Stipends	35,000
Total Additions	\$35,000

Net of Budget Reductions and Budget Additions **\$1,502,500**

<u>FY 2014 Base Salary Changes</u>	Actual Formula Change	
Instructional Base Change:	0.00%	
Administrative Base Change:	0.00%	
Classified Base Change:	0.00%	
Unit Value Change:	1.49%	\$294
FY 2014 Fiscal Impact of Unit Value Change: (Based on 581 Units)	\$170,814	

Additional Staffing Reductions not effecting the General Fund:

Title I Positions Lost Due to Sequestration and Elimination of Jobs Bill Money
Teaching Positions (5.5 FTE)
Classified Positions (1.0 FTE)

Professional-Technical Education (PTE) Positions Lost Due to Sequestration and Prioritization of Funds
Extra Days (32 Days)
Career Development Facilitators (3 FTE)
Clerical Support (1 FTE)
Six staff members were reassigned from or retired from PTE programs. Contract payments for the 3 teachers who were reassigned continued to be paid from the General Fund.

2013 Dollar Certification of Budget Request to Board of County Commissioners L-2

(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name: Pocatello / Chubbuck School District #25

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 12 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	200,784			14,515	186,269
Supplemental	68,400,896	5,482,200	54,418,696		8,500,000
School Plant	6,014,820	1,230,000	447,000	-	4,337,820
Bond	4,938,710	2,383,460	3,000	-	2,552,250
63-1305 Judgment	486				486
Emergency	441,354				441,354
Column Total:	79,997,050	9,095,660	54,868,696	14,515	16,018,179

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Director of Employee Services

8/9/2013

Signature of District Representative

Title:

Date:

Carl Smart

3115 Pole Line Rd, Pocatello, Idaho 83201

smartca@sd25.us

Please print above: Contact Name and Mailing Address

Email Address:

Phone Number: (208)235-3273

Fax Number: (208)235-3280

* = Do not include revenue allocated to urban renewal agencies.