

**NOTICE OF A SPECIAL MEETING/WORK SESSION FOR THE PURPOSE OF  
DISCUSSING ISBA CONTRACTED SERVICES**

*(Action to be Taken)*

**BOARD OF TRUSTEES**

**POCATELLO/CHUBBUCK SCHOOL DISTRICT NO. 25**

**BANNOCK COUNTY – STATE OF IDAHO**

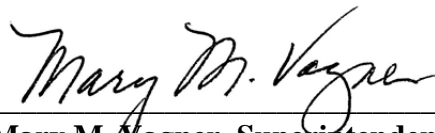
NOTICE IS HEREBY GIVEN that a Special Meeting/Work Session of the Board of Trustees of the above named School District will be held Tuesday, November 25, 2014 at 1:30 p.m. to discuss the following:

- 1) *Discuss a Supplemental Levy Amount and Provide any Direction*
- 2) *Adjourn*

This meeting will be held in the Board Room at the Education Service Center, 3115 Pole Line Road. Said meetings of the Board of Trustees are held pursuant to Section 67-2345, Idaho Code.

This action does not represent a change of the formerly adopted schedule of regular meetings and does not supersede said former schedule.

DATED this 21<sup>st</sup> day of November, 2014.



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**Mary M. Wagner, Superintendent  
Pocatello/Chubbuck School District #25  
Pocatello, Bannock County, Idaho**

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**SPECIAL MEETING/WORK SESSION**

*(No Action to be Taken)*

**Tuesday, November 25, 2014**

**1:30 p.m.**

**AGENDA**

1. Call to Order
2. Welcome and Statement of Purpose
3. Discuss a Supplemental Levy Amount and Provide any Direction
4. Adjourn

**Pocatello / Chubbuck School District No. 25**

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

	Effect on Budget
<b><u>Fund Balance Reductions &amp; Frozen Budget "Set-Asides"</u></b>	
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>
<b><u>Non-Personnel Program Reductions</u></b>	
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>
<b><u>Personnel Related Reductions</u></b>	
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
<b><u>FY 2010 Base Salary Changes</u></b>	
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
<b><u>Fund Balance Reductions &amp; Frozen Budget "Set-Asides"</u></b>	
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
<b><u>Fund Balance Reductions &amp; Frozen Budget "Set-Asides"</u></b>	
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

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

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

Total Reductions \$3,381,091

<b><u>FY 2012 Base Salary Changes</u></b>	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)			

<b><u>General Fund Additional Costs</u></b>	
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
<b><u>Fund Balance Reductions &amp; Frozen Budget "Set-Asides"</u></b>	
Appropriated Fund Balance	1,546,684
<hr/> Sub-total	<hr/> 1,546,684

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

<b><u>Personnel Related Reductions</u></b>	
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
	<hr/> Change	<hr/> Reduction	<hr/> Reduction/Increase	<hr/> 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			

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

<b><u>Non-Personnel Program Reductions</u></b>	
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
<b>Sub-Total</b>	<b>394,000</b>

<b><u>Personnel Related Reductions</u></b>	
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
<b>Sub-Total</b>	<b>946,500</b>

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

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

**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.

**Pocatello / Chubbuck School District No. 25**

Expenditure Reductions Necessary to  
Balance the 2014-15 General Fund Budget

	Effect on Budget
<b><u>Non-Personnel Program Reductions</u></b>	
K-6 Science Adoption	500,000
Sub-Total	<u>500,000</u>

<b><u>Utilization of Fund Balance</u></b>	
Appropriated Fund Balance	1,510,244
Sub-Total	<u>1,510,244</u>

**Total Reductions** **\$2,010,244**

<b><u>General Fund Additional Costs</u></b>	
Medical Insurance 4.6% increase and ACA	280,500
Dental Insurance 6% increase	19,900
Electrical Utilities	279,400
Instructional Software	307,500
Secondary Textbooks	496,000
Local Funds to make 1% Salary Increase	75,000

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Total Additions **\$1,458,300**

Net of Budget Reductions and Budget Additions **\$551,944**

08/06/14

# General Fund Balance History

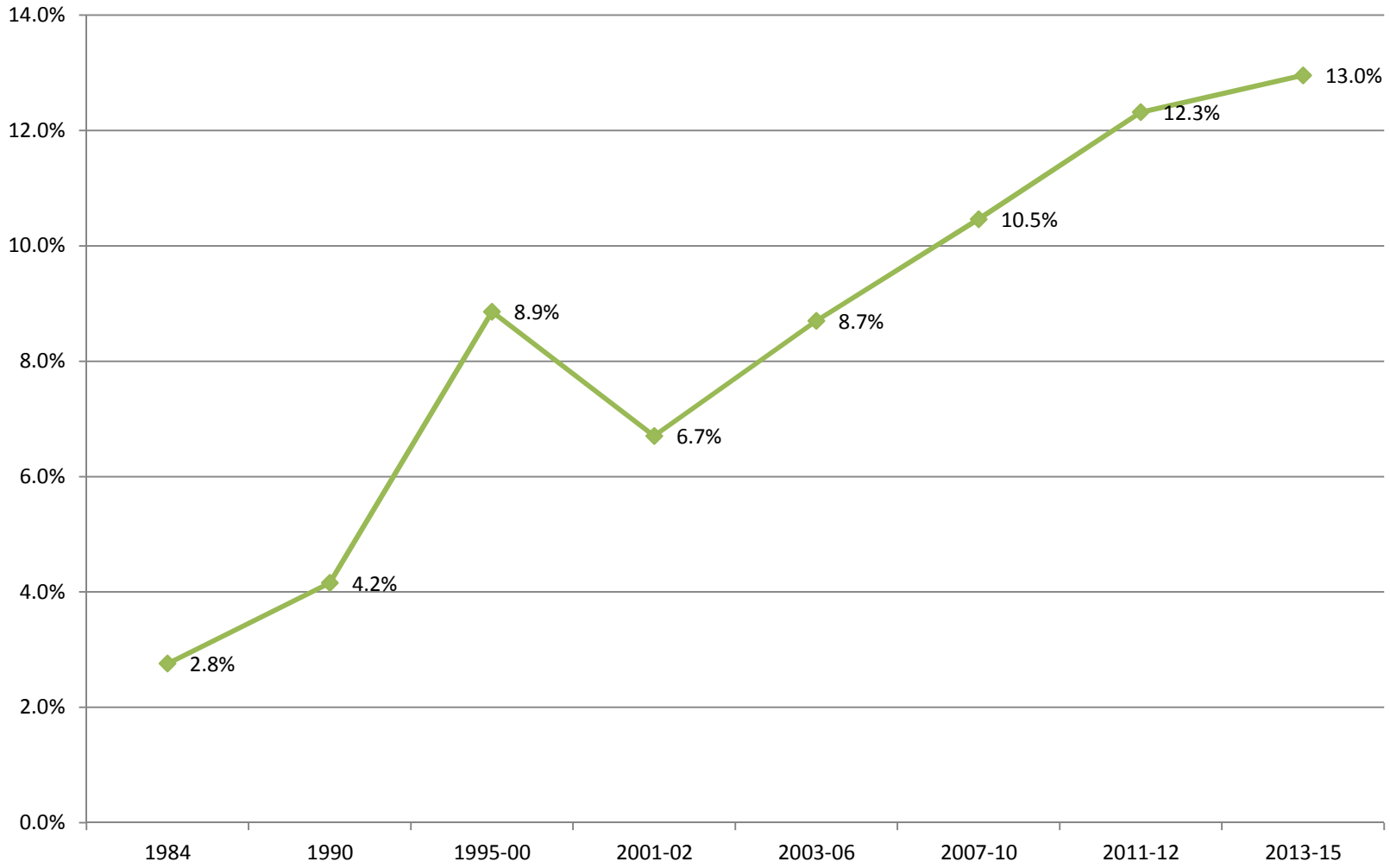
Fiscal Year	Revenues	Expenditures	Rev. Over (Under) Exp.	Transfers	Fund Balance	% of Revenue
July , 1979					\$ 1,782,404	
1979-80	\$ 14,114,444	\$ 13,737,052	\$ 377,392	\$ -	\$ 2,159,796	15.3%
1980-81	\$ 15,058,880	\$ 15,338,456	\$ (279,576)	\$ 12,281	\$ 1,892,501	12.6%
1981-82	\$ 16,281,815	\$ 16,421,376	\$ (139,561)	\$ 142	\$ 1,753,082	10.8%
1982-83	\$ 17,360,549	\$ 17,619,394	\$ (258,845)	\$ (268)	\$ 1,493,969	8.6%
1983-84	\$ 18,081,749	\$ 18,271,064	\$ (189,315)	\$ -	\$ 1,304,654	7.2%
1984-85	\$ 19,984,673	\$ 20,447,082	\$ (462,409)	\$ (472)	\$ 841,773	4.2%
1985-86	\$ 21,098,416	\$ 21,190,888	\$ (92,472)	\$ 3,170	\$ 752,471	3.6%
1986-87	\$ 22,899,676	\$ 22,697,804	\$ 201,872	\$ (650)	\$ 953,693	4.2%
1987-88	\$ 25,692,727	\$ 24,886,112	\$ 806,615	\$ (61,108)	\$ 1,699,200	6.6%
1988-89	\$ 27,851,543	\$ 27,106,499	\$ 745,044	\$ (60,565)	\$ 2,383,679	8.6%
1989-90	\$ 30,274,338	\$ 30,665,146	\$ (390,808)	\$ (86,214)	\$ 1,906,657	6.3%
1990-91	\$ 33,741,866	\$ 34,012,747	\$ (270,881)	\$ (106,353)	\$ 1,529,423	4.5%
1991-92	\$ 35,925,534	\$ 36,086,497	\$ (160,963)	\$ (74,348)	\$ 1,294,112	3.6%
1992-93	\$ 37,662,167	\$ 36,250,150	\$ 1,412,017	\$ (93,021)	\$ 2,613,108	6.9%
1993-94	\$ 39,010,335	\$ 38,968,159	\$ 42,176	\$ (52,438)	\$ 2,602,846	6.7%
1994-95	\$ 48,518,386	\$ 47,692,520	\$ 825,866	\$ (361,488)	\$ 3,067,224	6.3%
1995-96	\$ 49,742,248	\$ 48,111,548	\$ 1,630,700	\$ (324,670)	\$ 4,373,254	8.8%
1996-97	\$ 54,495,359	\$ 50,399,654	\$ 4,095,705	\$ (1,345,500)	\$ 7,123,459	13.1%
1997-98	\$ 53,817,601	\$ 52,622,342	\$ 1,195,259	\$ (485,562)	\$ 7,833,156	14.6%
1998-99	\$ 55,752,936	\$ 55,470,965	\$ 281,971	\$ (484,810)	\$ 7,630,317	13.7%
1999-00	\$ 56,840,483	\$ 57,535,863	\$ (695,380)	\$ (471,563)	\$ 6,463,374	11.4%
2000-01	\$ 59,597,348	\$ 57,911,504	\$ 1,685,844	\$ (352,702)	\$ 7,796,516	13.1%
2001-02	\$ 59,207,782	\$ 59,003,645	\$ 204,137	\$ (1,915,383)	\$ 6,085,270	10.3%
2002-03	\$ 58,556,545	\$ 58,330,121	\$ 226,424	\$ (1,543,367)	\$ 4,768,327	8.1%
2003-04	\$ 59,482,851	\$ 59,147,783	\$ 335,068	\$ (253,086)	\$ 4,850,309	8.2%
2004-05	\$ 60,020,439	\$ 60,072,739	\$ (52,300)	\$ (304,177)	\$ 4,493,832	7.5%
2005-06	\$ 61,288,548	\$ 61,001,516	\$ 287,032	\$ (289,109)	\$ 4,491,755	7.3%
2006-07	\$ 62,285,900	\$ 61,082,916	\$ 1,202,984	\$ (151,031)	\$ 5,543,708	8.9%
2007-08	\$ 65,772,936	\$ 65,882,899	\$ (109,963)	\$ (168,054)	\$ 5,265,691	8.0%
2008-09	\$ 68,000,705	\$ 65,602,224	\$ 2,398,481	\$ (167,413)	\$ 7,496,759	11.0%
2009-10	\$ 65,204,464	\$ 64,971,561	\$ 232,903	\$ (108,484)	\$ 7,621,178	11.7%
2010-11	\$ 63,203,522	\$ 62,401,404	\$ 802,118	\$ (109,166)	\$ 8,314,130	13.2%
2011-12	\$ 61,583,660	\$ 61,845,058	\$ (261,398)	\$ (105,357)	\$ 7,947,375	12.9%
2012-13	\$ 62,009,848	\$ 64,370,339	\$ (2,360,491)	\$ (147,878)	\$ 5,439,006	8.8%
2013-14	\$ 63,679,847	\$ 63,997,031	\$ (317,184)	\$ (121,708)	\$ 5,000,114	7.9%

Includes \$2,465,403 one-time state distribution or 3.9%



# Pocatello/Chubbuck School District 25

## Supplemental Levy Percentage of General Fund Revenues



**Projected Cost Increases for the Pocatello/Chubbuck School District #25**  
**FY 2012 through FY 2018**

**Description:**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
<b>Pay for Performance</b>	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Loss of Education Jobs Act Funds (FY2012 for FY 2013)</b>	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Wages Increases</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurances:</b>							
• Medical Heath Insurance/Obama Care (7%; 13.1% , 1%, 2% and \$500,000 for ObamaCare)	\$ 330,000	\$ 646,000	\$ 50,000	\$ 100,000	TBA	\$ -	\$ -
• VEBA Trust	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
• Dental Insurance (3% rate increase) 1% = \$3,002	\$ 18,012	\$ 19,500	\$ 10,337	\$ -	TBA	\$ -	\$ -
• Affordability Component (Only applies to full time employees District already pays Medical)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Utilities</b>							
• Water / Gas / Electric	\$ 50,000	\$ -	\$ 91,400	\$ 176,700	TBA	\$ -	\$ -
<b>Fuel - District Vehicles and Bussing Transportation (same)</b>	\$ 18,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transportation (Activity Travel)</b>	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
<b>High School Media Clerks</b>			\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>6 FTE (1 @ Ellis-3rd Grade; 1 @ FMS-6th Grade; 1 @ HMS-6th Grade; 1 @ CHS-Math/Science; 1 @ HHS-Math/Science; 1 @ PHS-Math/Science)</b>		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Algebra II c to 3 trimesters</b>		\$ -	\$ -	\$ -	\$ -		
<b>ARRA Position Push-Ins</b>	\$ 297,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>HB557 Push-Ins (Use It or Lose It)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Proctors (ISAT 2.0)</b>	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -
<b>Salary Movement Restoration HB1184 (.89% of certificated payroll)</b>	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>One Day Restored to Calendar</b>	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Substitutes</b>	\$ -	\$ -	\$ -	\$ -	TBA	\$ -	\$ -
<b>Worker's Compensation Estimated increase based on FY2011 payroll</b>	\$ 46,755	\$ 48,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
<i>Includes: Professional staff, Administrative and Classified Staff (Food Service, Transportation, Maintenance &amp; Operations, and all other)</i>						\$ -	\$ -
<b>Food Service Loss Control</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ 12,000	\$ -	\$ -
<b>Military Leaves</b>	\$ 61,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TQ Budget Reductions 2011-12</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Chamber Dues (\$2,500 in 2012 - will increase to \$4,000-\$4,100max)</b>	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Crossing Guards</b>	\$ -	\$ 2,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -
<b>Alameda Middle School</b>	\$ -	\$ -	\$ 597,783	\$ -	\$ -	\$ -	\$ -
<b>Curriculum Materials (Alameda Middle School)</b>	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
<b>Varsity Contract (Alameda Middle School)</b>	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -
<b>Varsity Contract Increase</b>		\$ 30,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
<b>Student Support Services (Mr. Hobbs)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SROs (Drug Free Schools)</b>	\$ -	\$ -	\$ -	\$ -	TBA	\$ -	\$ -
<b>Truancy Court</b>	\$ -	\$ 15,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -
<b>CRWs</b>	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -

**Projected Cost Increases for the Pocatello/Chubbuck School District #25  
FY 2012 through FY 2018**

<b>Communications Upgrade</b> (Loss of \$160,000 to School Plant Fund and \$80,000 savings to GF)						\$ -	\$ -
<b>Wide-Area Network Services</b> (Internet) <i>(Could be offset by 70% e-rate reimbursement)</i>	\$ -	\$ 16,800	\$ 120,000	\$ -	\$ -	\$ -	\$ -
<b>Contingency Shifts = TBD</b> (Inclusive of: Common Core Standards; Infinite Campus; Enrollment Shifts)	TBD	TBD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>APECS Upgrade - TBA</b>	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
<b>Infinite Campus:</b>							
• Maintenance	\$ 150,000	\$ 150,000	\$ -	\$ 150,000		\$ -	\$ -
• Online Registration (New Student Intake)	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 7,500	\$ 7,500
<b>Mileposts Renewal</b>	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -
<b>Infinite Campus/ISEE Data Entry Support</b> (.5 FTE)	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -
<b>Student Integration Software - Transportation</b>	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
<b>Technology Support - Lightspeed</b>	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
<b>Extra-Curricular Activities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Holt Arena</b>	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -
<b>Extra-Curricular Supplement</b> (Loss of beverage contract)	\$ -	\$ -	\$ -	\$ -	TBA	\$ -	\$ -
<b>OK Ward Softball Field Maintenance</b> - (Beginning in 2017-18 = \$3,000 per year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Textbook Needs</b>							
• Elementary Consumables	\$ 250,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -
• Essential K-12	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal:</b>	\$ 1,487,167	\$ 3,028,900	\$ 1,201,520	\$ 609,700	\$ 267,000	\$ 7,500	\$ 7,500
<b>Catch Up on Textbook Adoptions:</b>							
• <b>Science K-12 = \$805,000</b> <i>(Elementary = \$420,000 (2000) ; Grades 7-8 = \$140,000 (2006) ( Grades 9-12 = \$245,000)(2002-2008)</i>	\$ 805,000	\$ -	\$ 805,000	\$ 805,000	\$ 805,000	\$ -	\$ -
• <b>6-12 Reading/Language Arts (2001-2005)</b>	\$ -	\$ -	\$ 1,070,600	\$ 1,070,600	\$ 1,070,600	\$ -	\$ -
• <b>K-5 Reading/Language Arts (2005)</b>	\$ -	\$ -	\$ 1,043,000	\$ 1,043,000	\$ 1,043,000	\$ -	\$ -
• <b>Humanities = \$118,000 (1993-2005)</b>	\$ -	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ -	\$ -
• <b>Elementary Health = \$420,000 (2000)</b>	\$ -	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ -	\$ -
• <b>Elementary Social Studies = \$420,000 (1997)</b>	\$ -	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ -	\$ -
• <b>Secondary Social Studies = \$324,000 (2003-2006)</b>	\$ -	\$ 324,000	\$ 324,000	\$ 324,000	\$ 324,000	\$ -	\$ -
• <b>Common Core Standards: Language Arts &amp; Math = TBD</b>	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
• <b>SBAC Support/Proctors</b>	\$ -	\$ -	\$ -	\$ 57,596	\$ 57,596	\$ -	\$ -
• <b>Read Naturally</b>	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
• <b>Fast Forward</b>	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Estimated Textbook Adoption Total:</b>	\$ 805,000	\$ 1,282,000	\$ 4,200,600	\$ 4,258,196	\$ 4,258,196	\$ -	\$ -
<b>Grand Total with Textbook Adoptions:</b>	\$ 2,292,167	\$ 4,310,900	\$ 5,402,120	\$ 4,867,896	\$ 4,525,196	\$ 7,500	\$ 7,500

NOTE: Loss of revenue from PMC assessed value adjustment = \$236,000

Supplemental Levy and Levy Rate History

Year of Certification	2007	2008	2009	2010	2011*	2012	2013	2014	Rates at Minimal Growth		Rates at 2013 Growth	
									2015	2015	2015	2015
Certified Levy Amount	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$7,500,000	\$7,500,000	\$8,500,000	\$8,500,000	\$8,500,000	0.002347083	\$8,500,000	0.002316138
									\$8,750,000	0.002416115	\$8,750,000	0.002384259
									\$9,000,000	0.002485147	\$9,000,000	0.002452381
									\$9,250,000	0.002554179	\$9,250,000	0.002520503
									\$9,500,000	0.002623210	\$9,500,000	0.002588624
									\$9,750,000	0.002692242	\$9,750,000	0.002656746
Property Value	\$2,589,850,213	\$2,847,283,640	\$3,269,422,348	\$3,331,974,374	\$3,449,943,775	\$3,567,057,306	\$3,616,981,457	\$3,619,248,278	\$3,621,516,520		\$3,669,902,888	
Increase over Previous Year	12.16%	9.94%	14.83%	1.91%	3.54%	3.39%	1.40%	0.06%	0.06%		1.40%	
Levy Rate	0.002316736	0.002107272	0.001835187	0.001800734	0.002083366	0.002102573	0.002350026	0.002348554				
Levy Amount if this rate was used against 2015 Property Value estimate (minimum growth)	\$8,390,098	\$7,631,520	\$6,646,160	\$6,521,388	\$7,544,944	\$7,614,503	\$8,510,658	\$8,505,327				
Levy Amount if this rate was used against 2014 Property Value estimate (2013 growth rate)	\$8,502,196	\$7,733,484	\$6,734,958	\$6,608,519	\$7,645,751	\$7,716,239	\$8,624,367	\$8,618,965				
Tax on Taxable Value of:												
50,000	115.84	105.36	91.76	90.04	104.17	105.13	117.50	117.43				
75,000	173.76	158.05	137.64	135.06	156.25	157.69	176.25	176.14				
100,000	231.67	210.73	183.52	180.07	208.34	210.26	235.00	234.86				
125,000	289.59	263.41	229.40	225.09	260.42	262.82	293.75	293.57				
150,000	347.51	316.09	275.28	270.11	312.50	315.39	352.50	352.28				
200,000	463.35	421.45	367.04	360.15	416.67	420.51	470.01	469.71				
250,000	579.18	526.82	458.80	450.18	520.84	525.64	587.51	587.14				
Minimum Growth Rate	<u>8,500,000</u>	<u>8,750,000</u>	<u>9,000,000</u>	<u>9,250,000</u>	<u>9,500,000</u>	<u>9,750,000</u>						
Tax on Taxable Value of:												
50,000	117.35	120.81	124.26	127.71	131.16	134.61						
75,000	176.03	181.21	186.39	191.56	196.74	201.92						
100,000	234.71	241.61	248.51	255.42	262.32	269.22						
125,000	293.39	302.01	310.64	319.27	327.90	336.53						
150,000	352.06	362.42	372.77	383.13	393.48	403.84						
200,000	469.42	483.22	497.03	510.84	524.64	538.45						
250,000	586.77	604.03	621.29	638.54	655.80	673.06						
2013 Growth Rate	<u>8,500,000</u>	<u>8,750,000</u>	<u>9,000,000</u>	<u>9,250,000</u>	<u>9,500,000</u>	<u>9,750,000</u>						
Tax on Taxable Value of:												
50,000	115.81	119.21	122.62	126.03	129.43	132.84						
75,000	173.71	178.82	183.93	189.04	194.15	199.26						
100,000	231.61	238.43	245.24	252.05	258.86	265.67						
125,000	289.52	298.03	306.55	315.06	323.58	332.09						
150,000	347.42	357.64	367.86	378.08	388.29	398.51						
200,000	463.23	476.85	490.48	504.10	517.72	531.35						
250,000	579.03	596.06	613.10	630.13	647.16	664.19						

\* The 2011 Levy Rate was actually set on a Property Value of \$3,599,943,775. Bannock County made a negative adjustment of approximately \$150,000,000 after levy rates were set. Because of that adjustment, the levy rates in 2011 and 2012 do not appear to correlate with the property values used to calculate them. The levy rate in 2012 is correct based on the \$3,567,057,306 net property value.