

# Joint School District No. 2

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MERIDIAN, IDAHO  
ADA & CANYON COUNTIES

## 2011-2012 Annual Budget

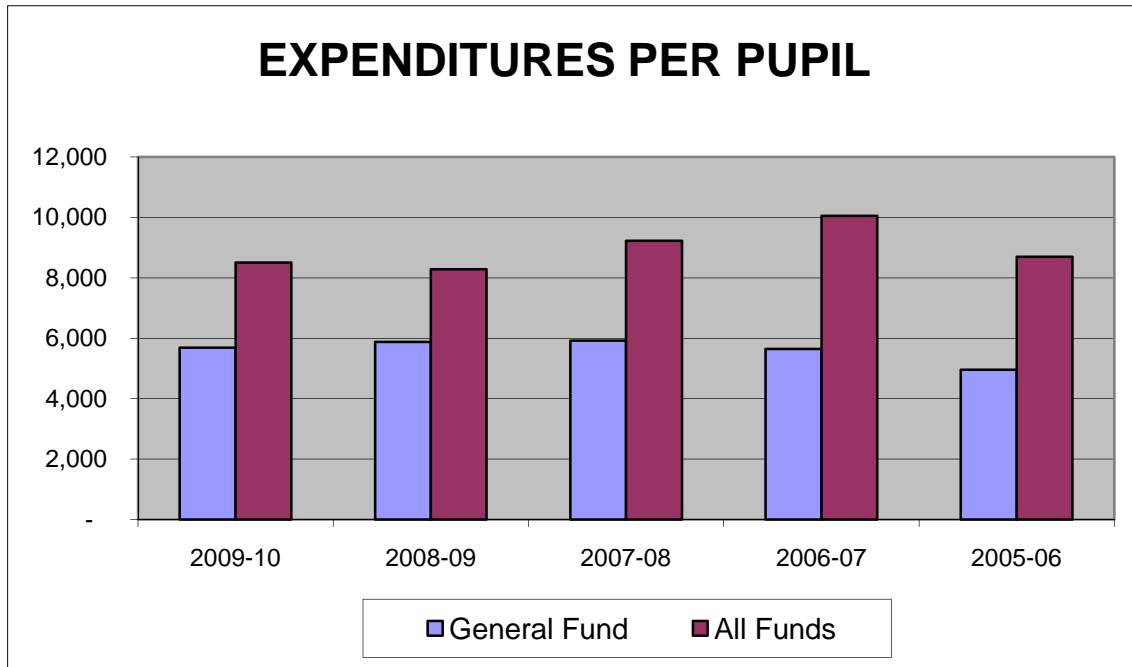


Jt. School District No. 2  
Meridian, Idaho

**Summary of Expenditures per Pupil in Average Daily Attendance (ADA)**

	General Fund Expenditures	General Fund Expenditures Per ADA	Rank in State	All Funds Expenditures	All Funds Expenditures Per ADA	Rank in State
2000-2001	103,755,922	4,516	109	149,018,027	6,486	83
2001-2002	110,110,729	4,582	111	165,566,924	6,890	83
2002-2003	117,490,978	4,758	106	179,348,240	7,262	77
2003-2004	128,029,085	4,962	101	205,084,408	7,949	72
2004-2005	128,973,042	4,768	111	186,365,872	6,889	101
2005-2006	143,312,790	4,958	122	251,213,458	8,690	70
2006-2007	168,768,107	5,644	108	300,449,736	10,048	N/A
2007-2008	183,253,500	5,917	109	285,718,570	9,225	N/A
2008-2009	187,086,901	5,880	110	263,482,034	8,281	N/A
2009-2010	187,747,158	5,684	91	276,293,053	8,501	86

Idaho has 114 public school districts and 28 public charter schools; Rankings are provided by Idaho State Department of Education



# TABLE OF CONTENTS

## INTRODUCTORY SECTION

The Board of Trustees.....	1
Trustee Boundary Map.....	2
District Administration.....	4
Consultants & Advisors.....	5
GFOA Distinguished Budget Presentation Award.....	6
ASBO Meritorious Budget Award.....	7
Executive Summary.....	8

## ORGANIZATIONAL SECTION

The District.....	35
District Organization Chart.....	36
District Department Profiles.....	37
General Fund Structure.....	49
District Function Profiles.....	50
District Activity Profiles.....	98
Regional Directors.....	119
District Schools and Offices.....	120
School Profiles.....	122
Strategic Plan.....	171
Fund Structure.....	249
Classification of Revenue and Expenditures.....	249
Budget Basis for Measuring Revenues and Expenditures.....	250
Budget Development Calendar.....	253
Capital Budgeting.....	254
Impact of Capital Projects on Operations Budgets.....	255
Budget Administration and Management Process.....	255

## POLICY

Significant Budget and Financial Policies, Procedures, and Regulations.....	257
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## FINANCIAL SECTION

Introduction to Financial Section.....	283
Fund Structure.....	284

## ALL GOVERNMENTAL FUNDS

Graphs and Summaries.....	285
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GENERAL FUND	
Graphs, Major Revenue Sources and Summaries .....	289
SPECIAL REVENUE FUNDS	
Summary .....	301
Federal Forest Reserve .....	302
Idaho Community Foundation.....	304
Struggling Readers.....	306
Idaho Council for Exceptional Children.....	308
Grow Green Grant .....	310
Micron Technology Foundation .....	312
Driver's Education .....	314
H&W Benchmark .....	316
State Professional-Technical Education .....	318
State Qwest Foundation for Education .....	320
State Technology.....	322
State Substance Abuse .....	324
Health & Welfare Community Service Workers .....	326
Title I-A, ESEA Improving Basic Education .....	328
Title I-D, Neglected and Delinquent Children .....	330
Title VI-B IDEA School Age Special Education.....	332
Title VI-B IDEA Preschool .....	334
Title V-A, ESEA Innovative Practices .....	336
Carl Perkins Vocational and Applied Technology Education .....	338
Character Education.....	340
Small Learning Communities.....	342
Title III-A, ESEA LEP/Immigrant .....	344
Title II-A, ESEA Improving Teacher Quality.....	346
Title IV, ESEA Safe & Drug Free Schools .....	348
Refugee Grant.....	350
Homeless Education.....	352
Title II D Competitive .....	354
Title VII Indian Affairs .....	356
Emergency Immigrant Education.....	358
Title II-D, ESEA Competitive Sub Grant .....	360
Title II-D, ESEA Technology .....	362
Crisis Response Plan Grant .....	364
School Nutrition .....	366
DEBT SERVICE FUND	
District Indebtedness .....	368
Summaries .....	374

CAPITAL PROJECT FUNDS	
Summary .....	376
Bond Building .....	377
School Plant Facilities .....	381
Insurance Adjustment.....	384

## INFORMATIONAL SECTION

Property Tax .....	387
State Educational Support Program for Public Schools.....	390
Three Year Budget Forecast .....	393
Public Input in Budget Process.....	396
Demographic Information .....	397
Children Eligible for Free or Reduced Lunch .....	401
Homeless Students .....	402
Utility Expenditure Budgets.....	402
Enrollment History and Projection .....	403
Other Student Enrollment Populations .....	406
Student Ethnicity.....	407
Completion Rates .....	407
Student Drop Out Rates .....	407
Staff History .....	407
District Performance Measures .....	409

### Historical Information:

School District History .....	415
School Board Members .....	416
District and Building Administrators .....	417
Certified Staff Salaries .....	431
School Plant Facilities Elections .....	432
Supplemental Levy Elections.....	432
School District Bond Issues .....	433
Building History.....	436

<b>GLOSSARY OF TERMS .....</b>	<b>445</b>
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# **Annual Budget 2011-2012**

## INTRODUCTORY SECTION

### THE BOARD OF TRUSTEES

Local control of public education is one of the cornerstones of a free society. The Trustees of Joint School District No. 2 are elected representatives. Individual members have no authority to act on their own, but meet as a board in a formal session. The Board is a policy-making body whose primary function is to establish policies for the District, to oversee the property, facilities and financial affairs of the District and to appoint the District's chief executive officer, the superintendent. The Board is composed of five citizens, each representing a different geographic region of the district. They serve without pay in overlapping terms of four years.

Regular meetings are typically held twice during the months of August, September, October, January, February, and April on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday at 7:00 p.m. In July, November, December, March, May and June, meetings are held the 3<sup>rd</sup> Tuesday of the month. The first Board meeting of August, September, October, January, February, and April is held at Mountain View High School; the second meeting is held at the District Service Center. Special meetings are also called when necessary. All meetings are open to the public.

State law permits the Board to go into executive session to discuss personnel, negotiations, property or legal matters. With the exception of placing an employee on probation, no vote on any item may be taken in executive session.

Board agendas are posted at the District Service Center at least 48 hours before a regular meeting and 24 hours before a special meeting. Board agendas are also posted on the district's web site at [www.meridianschools.org](http://www.meridianschools.org). Local news media are notified of every meeting. During the school year hard copies of the board agenda are posted at each school in our district.

Following is a table showing the current Board membership, occupation and the date of expiration of member's current terms.

<u>Name</u>	<u>Position</u>	<u>Occupation</u>	<u>Elected</u>	<u>Expiration</u>
Mike Vuittonet	Chair	Real Estate Appraiser	2001	2015
Anne Ritter	Vice Chair	Attorney (Retired)	2002	2015
Janet Calinsky	Trustee	Clerical	2007	2015
Lorraine Hand	Trustee	Clerical	2009	2013
Reid Olsen	Trustee	CPA	2003	2013

# Board of Trustees 2011-2012



**Zone 1: Reid Olsen**  
[olsen.reid@meridianschools.org](mailto:olsen.reid@meridianschools.org)



**Zone 2: Chairman Mike Vuittonet**  
[vuittonet.mike@meridianschools.org](mailto:vuittonet.mike@meridianschools.org)



**Zone 3: Loraine Hand**  
[hand.loraine@meridianschools.org](mailto:hand.loraine@meridianschools.org)

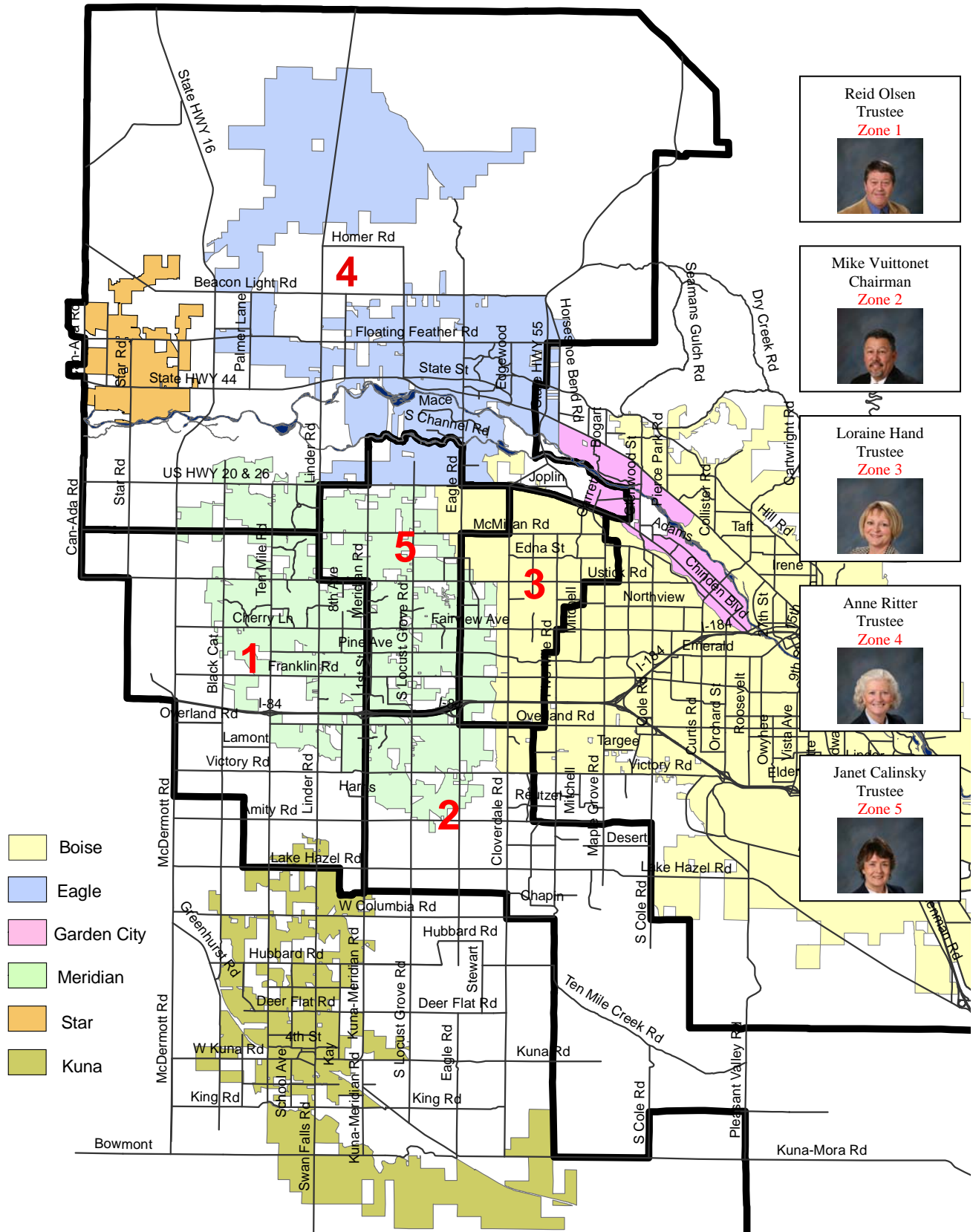


**Zone 4: Anne Ritter**  
[ritter.anne@meridianschools.org](mailto:ritter.anne@meridianschools.org)



**Zone 5: Janet Calinsky**  
[calinsky.janet@meridianschools.org](mailto:calinsky.janet@meridianschools.org)

# JT. SCHOOL DISTRICT NO. 2 TRUSTEE BOUNDARY MAP



# **DISTRICT ADMINISTRATION**

Dr. Linda Clark, Superintendent

Dr. Bruce Gestrin, Assistant Superintendent

Don Nesbitt, Regional Director – Central

Dr. Mandy Saras, Regional Director - North

Joe Yochum, Regional Director - South

Barbara Leeds, Director of Human Resources

Alex Simpson, Director of Finance

Eric Exline, Director of Community Relations

Dr. Jerry Reininger, Director of Information Systems

Cindy Sisson, Director of Curriculum

Jackie Thomason, Director of Assessment

Cathy Thornton, Director of Special Education

Scott Stuart, Activities Director

Trish Duncan, Clerk of the Board

Denise Shumway, Federal Programs Administrator

# CONSULTANTS & ADVISORS

## LEGAL COUNSEL

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## FINANCIAL ADVISOR

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(208) 344-6000

## INDEPENDENT AUDITORS

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MERIDIAN, ID 83642  
(208) 855-5123

## INSURANCE CONSULTANT

WESTERN BENEFIT SOLUTIONS  
RON OSBOURNE  
13965 W CHINDEN BOULEVARD  
BOISE, ID 83717  
(208) 336-8666



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Meridian Joint School District #2  
Idaho**

For the Fiscal Year Beginning

**July 1, 2010**

President

Executive Director

Association of School Business Officials International®



This Meritorious Budget Award is presented to

**Meridian Joint School District No. 2**

For excellence in the preparation and issuance  
of its school system budget  
for the Fiscal Year 2010-2011.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink, appearing to read "Chuck Lindauer".

President

A handwritten signature in blue ink, appearing to read "John D. Muzzo".

Executive Director



## EXECUTIVE SUMMARY

June 14, 2011

The Board of Trustees  
Jt. School District No. 2  
Meridian, Idaho 83642

Dear Members of the Board:

During the 2010-2011 school year the district again experienced significant growth in student enrollment, with more than 456 new students enrolling at the start of the school year.

Based upon the best estimates available, the projected increase in student enrollment for the 2011-2012 school year is 537, and this projection forms the basis of the General Fund budget. This estimated growth reflects the continued economic slow-down in our region. It should also be noted that, even with growth of 537 students, the district will receive significantly fewer dollars in the public school appropriation approved by the Idaho State Legislature.

### **It Is About Choice**

In order to have a rich, complete school system, we believe it is imperative for the district to offer a wide variety of learning opportunities for children and their families. In short, we need to offer school choice.

Joint School District No. 2 has a long tradition of offering school choice. Since the early 90s, we have offered choices to students who are at risk of quitting school and abandoning their education, and we now have three high schools for at-risk students: Meridian Academy, Eagle Academy, and Central Academy. Additionally, we have also added two Middle Schools for at-risk students; Crossroads Middle School and Pathways Middle School.

We also began increasing choices for high school students with the Dehryl Dennis Professional Technical School, a partnership school with the Boise School District that allows high school students to pursue interests in welding, auto body repair, electronics and a number of other professional technical fields. Another partnership with Boise School District is the Information Technology Center that allows high school students to pursue interests in such topics as computer support essentials, network operating systems, computer networking basics, and fundamentals of web design.

More recently, the opportunities for school choice have accelerated. In 1999 the district sponsored and opened the Meridian Technical Charter High School, a school for students with an interest in computer sciences, and in 2003 the district opened the Meridian Medical Arts Charter School, a school for students pursuing a career in health sciences. The district also continues its partnership with the Boise School District, at the Treasure Valley Math and Science Center.

The Meridian Professional-Technical Center Magnet at Meridian High School was started with four courses of study: animal science, botany, welding/fabrication & mechanical, and automotive technology.

In the fall of 2004, the district broke more new ground with the opening of the Christine Donnell School of the Arts, the first elementary magnet school in the State of Idaho. With an art-based curriculum, Donnell School of the Arts is a school of choice that now has expanded to serve students in grades K through 7<sup>th</sup> grade living in the Meridian School District south of I-84. With tremendous parental support, the district next converted Pioneer Elementary into the second art-based magnet school, which serves students in the Centennial High area. Lowell Scott Middle School has fully implemented an art-based magnet track, *Primera*, and Centennial High School has expanded its offerings in the arts so that the students can continue to pursue their art interests through grade 12.

In the Fall of 2007, the district took another huge step in offering parents and students more educational choices in 2007-2008 with the opening of **Galileo Math and Science Magnet School** near the intersection of Linder and Floating Feather Roads in Eagle. Galileo serves grades K-8, and offers a pre-engineering curriculum starting in kindergarten.

Other magnet programs currently offered in the district include:

**Summerwind Elementary Math and Science Magnet** - science and mathematics emphasis for all students in grades K-5

**Heritage Middle School** – science and mathematics emphasis to continue the magnet track for Summerwind students

**Spalding Elementary Math and Technology Magnet** - Mathematics and technology emphasis for all students in grades K-5 on the district's modified calendar schedule

**Lewis and Clark Middle School** - mathematics and technology emphasis to continue the magnet track for Spalding students

**Paramount Elementary** - one class per grade level with a magnet emphasis in literacy.

**Eagle Elementary School of the Arts** - opened in the previous Eagle Elementary School facility. This school provides arts-based instruction to students in the Eagle and Star communities.

**Siena K-6 School** - opened in Tuscany Subdivision south of the freeway. This school added a third K-8 option for families, and also offers modified self-contained gifted classrooms south of the freeway. Siena K-6 is a "bonus" school built with the investments and unused contingency funds from the last bond.

**Gateway School of Languages and Culture** (formerly McMillan Elementary) - offers an emphasis in world cultures and Mandarin Chinese language for all students K-5; the half-day immersion program in Chinese will be expanded to K-2 students in 2011-2012.

**Renaissance Magnet High School** - is expanding to include grade 12 and will now become a full 9 – 12 high school. Renaissance offers instructional pathways in science/medical studies;

international studies and world cultures; and law/leadership. Renaissance is a now fully recognized International Baccalaureate (IB) high school.

**The Ada Professional-Technical Center and Renaissance Magnet High School** –are examples of the district’s efforts to increase capacity at the high school level without the necessity of additional bonding. By purchasing the abandoned warehouse infrastructure that was the Jabil Manufacturing plant and converting it into high school space, the district’s high school capacity increased by more than 1,000 seats. In addition, professional-technical education space was also significantly expanded -- both at a cost significantly less than the price of building a new high school. School Plant Facilities Fund dollars were used for the purchase and re-model of the building. It should be noted that this building also houses the District Service Center, district training facility, and Idaho State University. The College of Western Idaho also uses the facility.

**Ada Professional-Technical Magnet Courses (DSC site):** the following courses are offered to students from all district high schools:

Architecture and Construction with courses in Masonry I, Residential Construction I, and Home Technology Integration I are available to students in grades 10 – 12.

Pre-Engineering, Law, Public Safety and Security, Fire Protection, Certified Nursing Assistants (CAN), Pharmacy Tech

Culinary Arts: Advanced opportunities in the culinary arts are offered for students in the Boise and Meridian districts who have completed pre-requisites in their home high schools.

**Ada Professional-Technical Center (Meridian High School site):** Collision Repair; Auto Tech; Agriculture

Not only do these magnet programs offer choice to the families in the district, their creation has also allowed us to move students into under-enrolled schools and maximize the use of all district facilities. This is been a low cost approach to deal with growth outside of the traditional “bonding” option. Of course, our creative attempts to increase school capacity won’t last forever, and at some point we will need to ask our community to support another school bond to keep up with growth. In the meantime, we will continue to think out of the box to find creative ways to increase our total school capacity, and to offer students and families new and exciting educational opportunities in the district.

During the coming year, the district will survey parents in the Central Region to determine interest in the placement of elementary magnets in the central core of the district.

### **Budget Presentation for Approval**

As superintendent, it is my goal to continue to expand the educational opportunities and choices for our students so that we will truly live up to our mission of “**Preparing Today's Students for Tomorrow's Challenges.**” The budget I am submitting to you represents the District’s financial plan for accomplishing this goal along with other district goals, and reflects significant cuts from the 2011-2012 budget that are commensurate with the cuts in State funding, voter approved transfer of Capital Project funds to the General Fund, and failure of the district’s Supplemental levy. Reductions in staff allocations, salaries/benefits were necessary to balance the budget. The budget consists of all of the District’s Governmental Funds, which includes the General

Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Funds. These funds are briefly described in the Organizational Section of this budget document and are described in more detail in the Financial Section.

It is my recommendation that the Board approve both the proposed budget for the 2011-2012 fiscal year and amended budget for the 2010-2011 fiscal year.

**All Funds 2011-2012 Budget Summary**

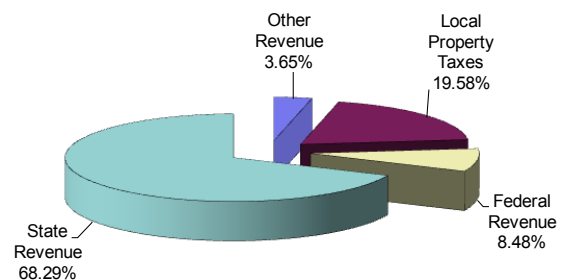
A summary comparing the 2011-2012 proposed budget with the 2010-2011 amended budget for all Governmental Funds appears below. Also included for information purposes is the 2010-2011 adopted budget. Following the summary are pie charts: the first depicts all Governmental Funds projected sources of revenue; the second depicts projected objects of expenditure.

	ADOPTED BUDGET 2010-2011	AMENDED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	Change Amount Amended to Proposed	Change Percent Amended to Proposed
Revenue	225,887,578	223,907,461	211,947,921	(11,959,540)	-5.34%
Transfers	4,749,679	4,452,130	4,347,202	(104,928)	-2.36%
Beginning Balance	23,107,844	28,999,390	21,275,736	(7,723,654)	-26.63%
<b>Total</b>	<b>253,745,101</b>	<b>257,358,981</b>	<b>237,570,859</b>	<b>(19,788,122)</b>	<b>-7.69%</b>
Expenditures	221,730,135	232,513,896	222,663,175	(9,850,721)	-4.24%
Transfers Out	4,749,679	4,452,130	4,347,202	(104,928)	-2.36%
Unappropriated Balance	27,265,287	20,392,956	10,560,482	(9,832,474)	-48.22%
<b>Total</b>	<b>253,745,101</b>	<b>257,358,982</b>	<b>237,570,859</b>	<b>(19,788,123)</b>	<b>-7.69%</b>

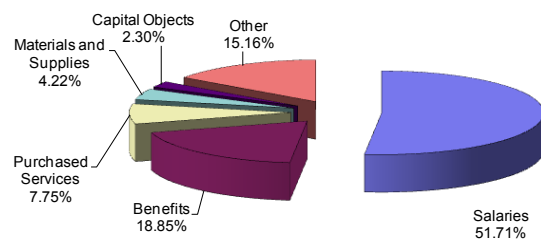
  

	Salary & Benefit 2010-2011	Salary & Benefit 2010-2011	Salary & Benefit 2011-2012	Change Amount Amended to Proposed	Change Percent Amended to Proposed
	174,177,906	180,981,037	160,188,510	(20,792,527)	-11.49%

**All Funds Revenue  
2011-2012**

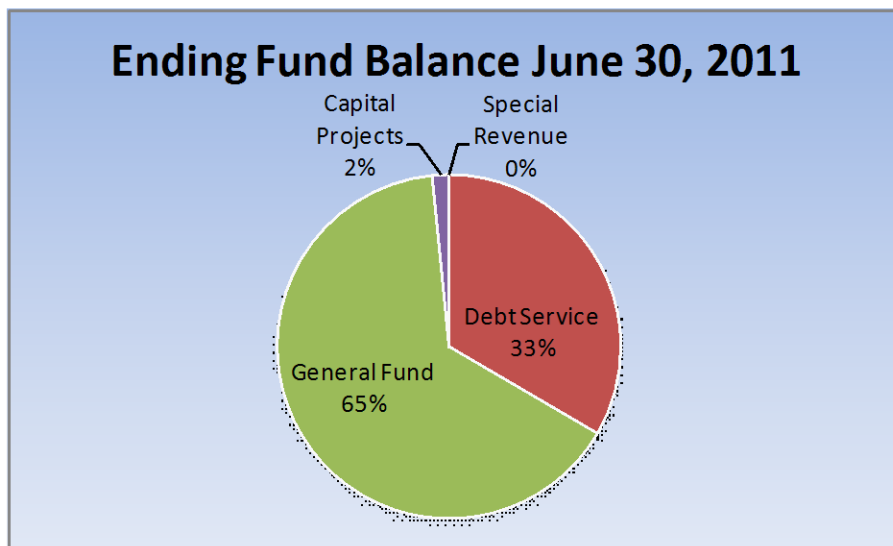
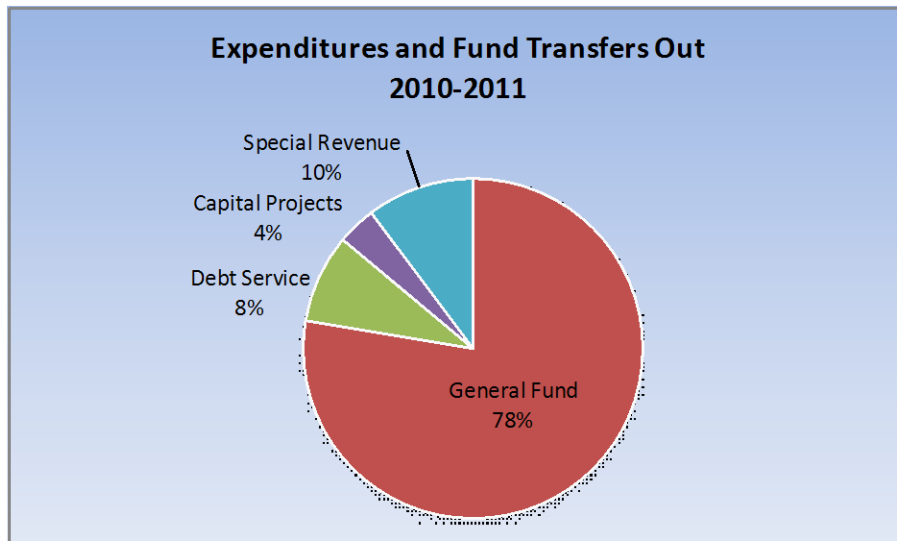


**All Funds Expenditures  
2011-2012**



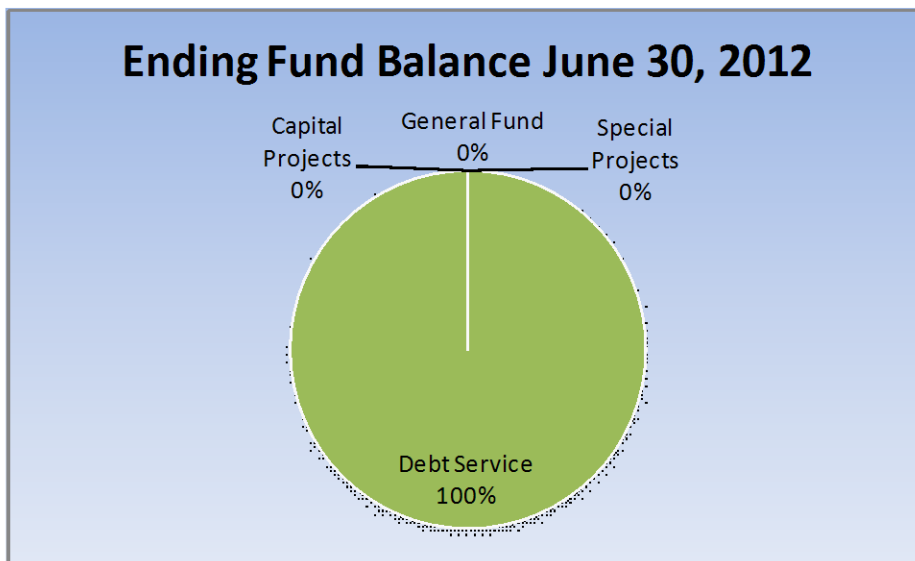
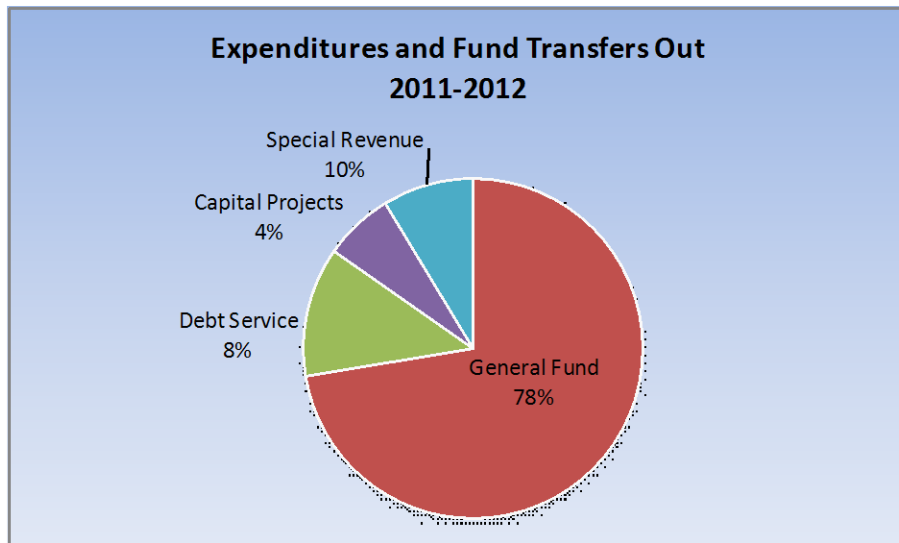
## SUMMARY OF ALL FUNDS 2010-2011 AMENDED BUDGET

Fund	Beginning Fund Balance July 1, 2010	Revenues and Fund Transfers In	Expenditures and Fund Transfers Out	Ending Fund Balance June 30, 2011
General Fund	12,008,223	178,750,631	183,944,369	6,814,485
Debt Service	12,991,234	20,268,317	20,003,748	13,255,803
Capital Projects	2,646,251	6,414,698	8,738,281	322,668
Special Revenue	1,353,682	22,925,945	24,279,627	-
<b>Totals</b>	<b>28,999,390</b>	<b>228,359,591</b>	<b>236,966,025</b>	<b>20,392,956</b>



## SUMMARY OF ALL FUNDS 2011-2012 PROPOSED BUDGET

Fund	Beginning Fund Balance July 1, 2011	Revenues and Fund Transfers In	Expenditures and Fund Transfers Out	Ending Fund Balance June 30, 2012
General Fund	7,854,187	156,484,732	164,338,919	-
Debt Service	12,991,234	25,550,106	27,980,858	10,560,482
Capital Projects	-	15,020,000	15,020,000	-
Special Revenue	430,315	19,240,285	19,670,600	-
<b>Totals</b>	<b>21,275,736</b>	<b>216,295,123</b>	<b>227,010,377</b>	<b>10,560,482</b>



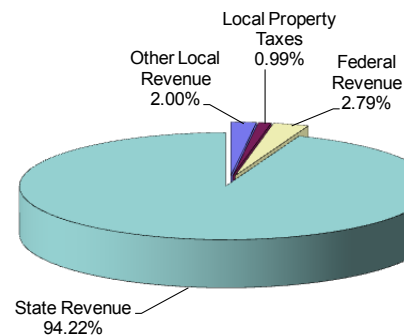
## General Fund 2011-2012 Budget Summary

A summary comparing the 2011-2012 proposed budget with the 2010-2011 amended budget for the General Fund appears below. Also included for information purposes is the 2010-2011 adopted budget.

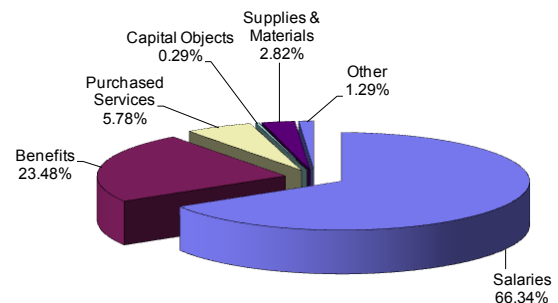
	ADOPTED BUDGET 2010-2011	AMENDED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	Change Amount Amended to Proposed	Change Percent Amended to Proposed
Revenue	168,563,428	174,298,501	152,137,530	(22,160,971)	-12.71%
Transfers	4,449,679	4,452,130	4,347,202	(104,928)	-2.36%
Beginning Balance	9,339,915	12,008,223	7,854,187	(4,154,036)	-34.59%
<b>Total</b>	<b>182,353,022</b>	<b>190,758,854</b>	<b>164,338,919</b>	<b>(26,419,935)</b>	<b>-13.85%</b>
Expenditures	175,053,022	183,915,510	164,309,060	(19,606,450)	-10.66%
Transfers Out	300,000	29,859	29,859	-	0.00%
Unappropriated Balance	7,000,000	6,814,485	-	(6,814,485)	-100.00%
<b>Total</b>	<b>182,353,022</b>	<b>190,759,854</b>	<b>164,338,919</b>	<b>(26,420,935)</b>	<b>-13.85%</b>
	Salary & Benefit 2010-2011	Salary & Benefit 2010-2011	Salary & Benefit 2011-2012	Change Amount Amended to Proposed	Change Percent Amended to Proposed
	158,470,423	165,334,021	147,600,727	(17,733,294)	-10.73%

The pie charts below depict the General Fund's projected sources of revenue and projected objects of expenditure.

### General Fund Revenue 2011-2012



### General Fund Expenditures 2011-2012



## Revenue Changes and Program Adjustments

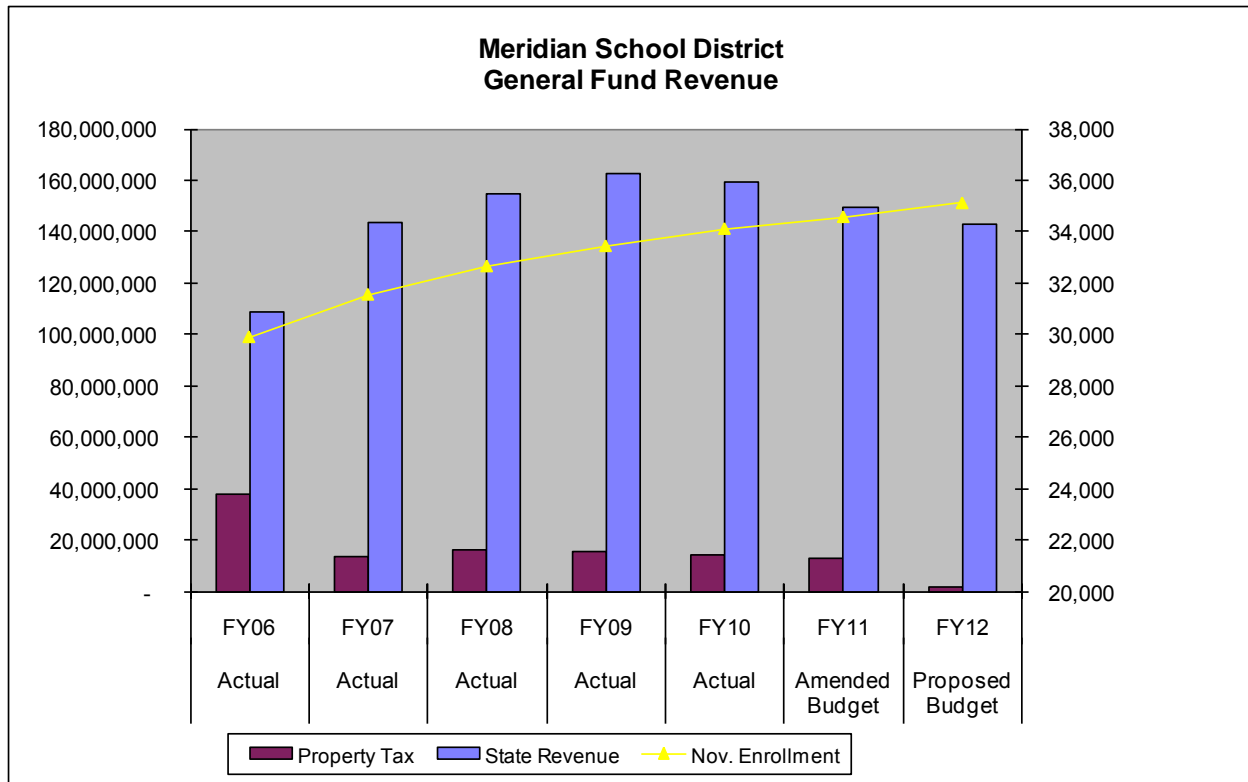
### Fund 100 General Fund

*Excludes Fund 101: Special Fund Activities*

	2010-2011 Amended Budget	2011-2012 Proposed Budget	Change	Percent
<b>REVENUE:</b>				
<u>Local Property Taxes</u>				
M & O	30,000	40,000	10,000	33.33%
Supplemental Levy	10,000,000	-	(10,000,000)	-100.00%
Emergency Levy	2,414,923	969,568	(1,445,355)	-59.85%
Tort Levy	500,000	500,000	-	0.00%
Penalty: Delinquent Taxes	30,000	70,000	40,000	133.33%
Total Local Property Taxes	<u>12,974,923</u>	<u>1,579,568</u>	<u>(11,395,355)</u>	<u>-87.83%</u>
<u>State Revenue</u>				
Discretionary Support	36,264,911	32,767,233	(3,497,678)	-9.64%
Salary Based Apportionment	87,343,261	85,395,857	(1,947,404)	-2.23%
Benefit Apportionment	15,756,724	15,405,413	(351,311)	-2.23%
Safe School	504,450	508,650	4,200	0.83%
State Math & Science		295,325	295,325	---
Early Retirement	214,533	-	(214,533)	-100.00%
Night School	97,700	55,610	(42,090)	-43.08%
Opportunity School	-	122,178	122,178	---
Transportation Support	8,804,100	8,000,000	(804,100)	-9.13%
Tuition Equivalency Allowance	312,408	350,000	37,592	12.03%
Replacement Tax	18,013	14,000	(4,013)	-22.28%
Total State Revenue	<u>149,316,100</u>	<u>142,914,266</u>	<u>(6,401,834)</u>	<u>-4.29%</u>
<u>Other GF Revenue</u>				
Earnings on Investment	128,000	150,000	22,000	17.19%
Rental Income	385,000	400,000	15,000	3.90%
Other Local Revenue	350,000	400,000	50,000	14.29%
Transfers In	5,249,679	5,147,202	(102,477)	-1.95%
All other GF Revenue	179,451	221,000	41,549	23.15%
Federal Jobs Bill 10-11	5,969,628	1,400,000	(4,569,628)	-76.55%
Total Other GF Revenue	<u>12,261,758</u>	<u>7,718,202</u>	<u>(4,543,556)</u>	<u>-37.05%</u>
Total GF Revenue & Trfs In	<u>174,552,781</u>	<u>152,212,036</u>	<u>(22,340,745)</u>	<u>-12.80%</u>
Beginning Fund Balance	10,915,726	7,000,000	(3,915,726)	-35.87%
Total Resources Available:	<u>185,468,507</u>	<u>159,212,036</u>	<u>(26,256,471)</u>	<u>-14.16%</u>

## Enrollment Growth and General Fund Revenue

The following graph shows the District's general fund major revenue sources (state support and property taxes) beginning with 2005-2006 through the budget year of 2011-2012. Also on the graph is the District's enrollment for the same period



	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Actual FY10	Amended Budget FY11	Proposed Budget FY12
Property Tax	37,454,555	13,357,265	16,416,798	15,221,707	13,839,509	12,974,923	1,579,568
State Revenue	108,581,634	143,741,116	154,456,424	162,430,015	159,049,335	149,316,100	142,914,266
Nov. Enrollment	29,907	31,559	32,663	33,449	34,120	34,581	35,118

We are a district that depends on growth for additional dollars for both on-going operations and one-time expenditures. In this year of predicted smaller growth and reduced funding, we have reviewed every area of the district's operations to find ways to reduce or limit increases in spending. The recommended budget reflects cuts throughout.

### State General Fund Revenue

The Public Education appropriation of State Revenues for the 2011-2012 school year was decreased by 2.00% from \$1,312,741,400 to \$1,292,127,800. The estimated distribution factor is \$19,626; down \$2,169 from \$21,795 in FY11.

The State Public School budget for fiscal year 2012 includes a 2% decrease for all categories and an increase of the minimum teacher salary from \$29,655 to \$30,000. Also, one certified step previously frozen plus lane changes for education and experience was granted by the State for this fiscal year. One certified step remains frozen.

The district's state foundation program revenue for next year is based on the following assumptions:

Enrollment growth: 537

Additional support units generated by the estimated enrollment growth: 15

Staff indexes: Stepped from May 2011 actual

District-wide percent of attendance: approx 96%; based on November 2010 actual

This enrollment estimate was derived by rolling up each grade into the next grade for 2011-2012. Then we estimated the number of kindergarten students coming next year based on the number of pre-registered students as a historical percent of the actual number enrolling in the fall.

As mentioned earlier, we believe the economic slow down in our region will impact the net increase in student enrollment that we'll see in the fall. Therefore, we have put together a General Fund budget based on a conservative estimate of student growth.

We expect to receive about \$5.0 million less in state revenue due to the change in the public school appropriation from this year to next year. This projection is based on an enrollment growth of 537 students, without which the district would receive a 7.5 million reduction in funds.

A five-year history of State School Support including the projections for the 2011-2012 budget year are included in the Informational Section of this budget document.

### **Emergency Property Tax Levy**

Idaho Code 33-805 provides that school districts with increasing student enrollment *may* certify a school emergency fund levy. In short, the dollar amount is based on the increase in average daily attendance – comparing the first few days of school from the current year with data from the same period the previous year – and the “per ADA” State Support Program Allowance from the previous year. The proceeds of an emergency levy flow into the General Fund. The levy rate is limited to .06% (.0006)

Jt. School District No. 2 has certified an emergency levy for many years. The District has been growing so consistently that we actually include an estimated emergency levy amount in our budget. However, we are careful to point out to our public that it is basically one-time money. The amount is dependent on increased ADA. If we don't grow in student population or if it is decided to not certify this levy, this source of revenue goes away. Following is a 5 year history of the District's emergency levy amounts.

#### Emergency Property Tax Levy History

<u>Budget Year</u>	<u>Amount</u>
2011-2012 <i>est.</i>	969,568
2010-2011	2,414,923
2009-2010	3,293,400
2008-2009	4,912,640
2007-2008	5,968,512

The estimated emergency levy revenue for next year is based on the projected attendance for the 537 additional students for which we have planned.

**Supplemental Property Tax Levy**

On May 17, 2011, voters rejected an \$18.5 million annual supplemental levy. \$10 million of this proposed levy would have maintained the previous supplemental, \$4.5 million would have been new funding, and \$4 million would have replaced the fund transfer from the Plant Facilities levy.

On June 8, 2010, Joint School District No. 2 ran a special election seeking authorization from its voters to use a portion of its Plant Facility Levy for general operations. The ability to run this special election was created by a new statute passed by the Idaho State Legislature during its 2010 session that was intended to give school districts more latitude in how they used their revenue in a year when the state decreased funding for public education. In particular, the legislation allowed school districts to ask voters to approve using a portion of their previously approved Plant Facility Levy for district operations. In the case of Joint School District No. 2, the voters were asked to approve using \$4 million of its School Plant Facilities Levy for operations. The purpose of the change in the use of the levy was to avoid an additional six-day reduction in the school calendar for the 2010-2011 school years. The measure received an 88.67% approval rating, and was approved for a two year period, fiscal year 2010-2011 and 2011-2012. Consequently, the district retains the authorization to transfer \$4 million into the General Fund for the 2011-2012 school year.

**General Fund Unappropriated Fund Balance**

Historically we have budgeted conservatively for both revenue and expenditures. This year is no exception. We understand the ramifications of planning to spend one-time money (fund balance) for on-going expenditures.

Following is a five-year history of the District’s General Fund ending fund balance. *(Other financing sources/ [uses] are not included.)*

Fiscal Year Ended 06/30	Revenues	Expenditures	Ending Fund Balance	EFB as a % of Revenues
2010	180,430,128	184,745,364	12,049,593	6.67%
2009	182,352,722	187,086,911	16,767,431	9.19%
2008	184,338,286	183,253,496	21,446,770	11.63%
2007	175,639,192	168,768,107	18,820,209	10.71%
2006	148,756,266	143,327,084	18,546,057	12.46%

The ending fund balance for 2010 includes: General Fund and Self Funded Activities.

The self-funded activities have specific sources and uses for revenue. We account for them separately to prevent co-mingling.

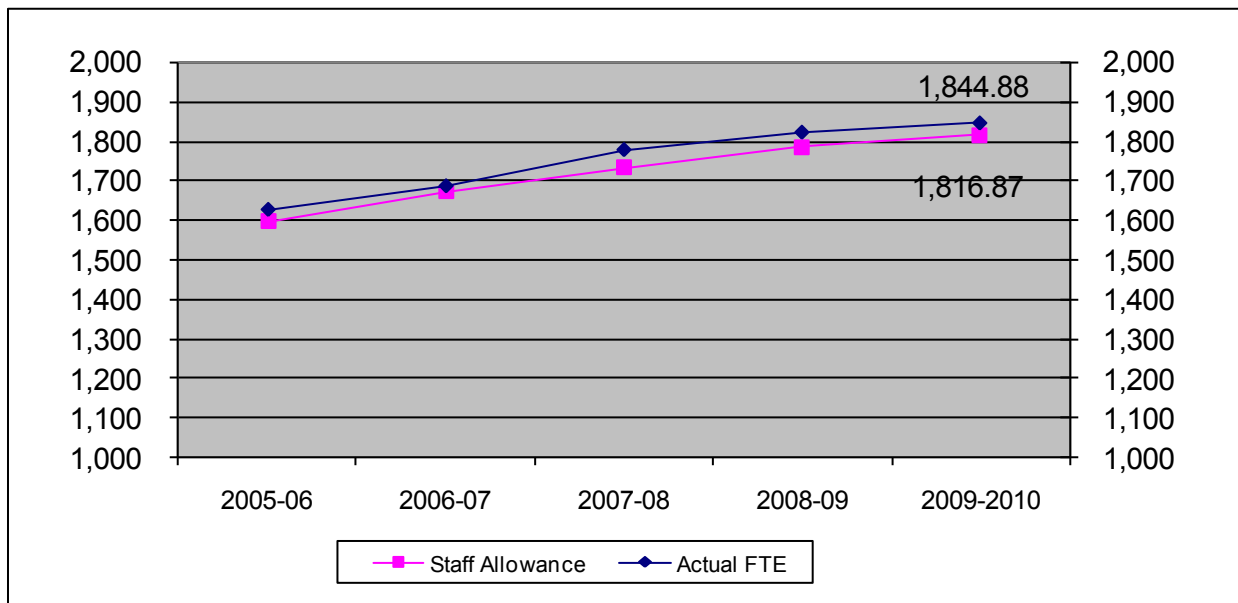
It is estimated that the unappropriated General Fund fund balance will be \$7,000,000 on 6/30/10. This is 4.39% of estimated revenues which is less than the 9% target provided in District Policy 801.7. The proposed General Fund budget for 2011-2012 reflects revenue of \$7 million from the fund balance.

We expect that there will be savings throughout the year within the budgeted expenditure categories. The revenue projections are aligned with key estimates for increases. We will continue to monitor closely the district's financial position and adjust spending throughout the year.

## **District Staffing**

### **Certificated Staff**

The Idaho State Department of Education reporting date for actual staff information is September 30. The following graph shows the relationship since 2005-2006 between the calculated funding certified staff allowance and the district's actual certified FTE.



Even with growth, the District's certified staff numbers will decrease in FY 12, due to the reduction in salary-based apportionment that will fund the Students Come First legislation. We anticipate 1,865 General Fund instructional FTE including the self-funded tuition kindergarten, ELL, and ISAT remediation programs for fall 2012. It should be noted that, for the first time, the district will staff below the certified allocation from the state. Specifically, it is anticipated that the district will staff 1765 or the 1865 certified positions that will be generated by projected student attendance. This action is necessary to balance the budget, and is allowable, without penalty, for the first time due to legislation enacted in the 2011 Session.

To staff at the reduced levels, class size target numbers have increased to: 25 for kindergarten through second grade; 26 for third grade; 32 for fourth and fifth grade; 180 teacher loads for middle school (grades 6-8) and 192 teacher loads for high school; and 18 average daily teacher loads for Alternative School. In addition, preparation time for high school teachers has been reduced by half for the coming year.

The staff reductions necessary to balance the budget are detailed below:

Reductions in staff are listed below:

Teachers 61.7 FTE  
Secondary Assistant Principals 3.5 FTE  
Elementary Assistant (Intern) Principals 7.0 FTE  
Counselors 4.8 FTE  
Nurses 3.8 FTE  
Classified at each secondary building 12.0 FTE  
Instructional Improvement Clerical 2.0 FTE  
Technical Support 1.0 FTE  
Educational Technology Specialists 1.4 FTE  
Administrator of Special Projects (Bridging) .8 FTE  
Custodians 10 FTE  
Maintenance 2.0 FTE  
Web Specialist 1.0 FTE  
Transportation Mechanics 1.0 FTE  
Purchasing 1.0 FTE

Eliminated

Mid day busing for kindergarten  
Professional development for administrators  
Long term disability  
Extended contract for GT (Modified Calendar)  
Business communication

Reduced

6 contract days from all staff  
1 in-service day from all staff  
Over-crowded aides  
Coaching and co-curricular stipends  
Extended contracts for librarians  
Business equipment  
Fund balance

Historical information about District staff numbers as well as General Fund staffing levels that are a part of next year's budget are included in the Informational Section of this budget document.

## Administrative Staff

In recent years, the district has been at or below the calculated funding for administrative staff allowance. Next year will be no exception, with estimated staffing at 107 of the 125 allowable administrative positions. This action is necessary to balance the budget.

### Elementary School Staff Allocation Formulas

<u>Category</u>	<u>Formula or Practice</u>
1. Principals	1.0 FTE/school
2. Intern Principals	Formula based on student population and targeted assistance. This varies from year to year.
3. Classroom Teacher	Class Size Formulas:
Kindergarten – 2 <sup>nd</sup> grade	1.0 FTE teaching position 1:25 ratio
Grade 3	1.0 FTE teaching position 1:26 ratio
Grades 4-5	1.0 FTE teaching position 1:32 ratio
Combination grade classes	Lowest grade level ratio reduced by 2 students

Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools.

General Music                      Students receive 60 minutes per week, Kindergarten receives 30 minutes per week.

Physical Education                Students in grades 1-5 receive 60 minutes of instruction per week, Kindergarten receives 30 minutes per week.

PE/Music FTE Prep Slots

FTE	Teaching Slots
1	48
0.9	43
0.8	38
0.7	34
0.6	29
0.5	24
0.4	19
0.3	14
0.2	10
0.1	5

i.e.=2 days @ 10 slots & 3 days @ 9 slots

*If a specialist is traveling between buildings, please consider the distance to determine if a slot is necessary (i.e. ME to Peregrine=no slot; CDSA to EMS=1 slot)*

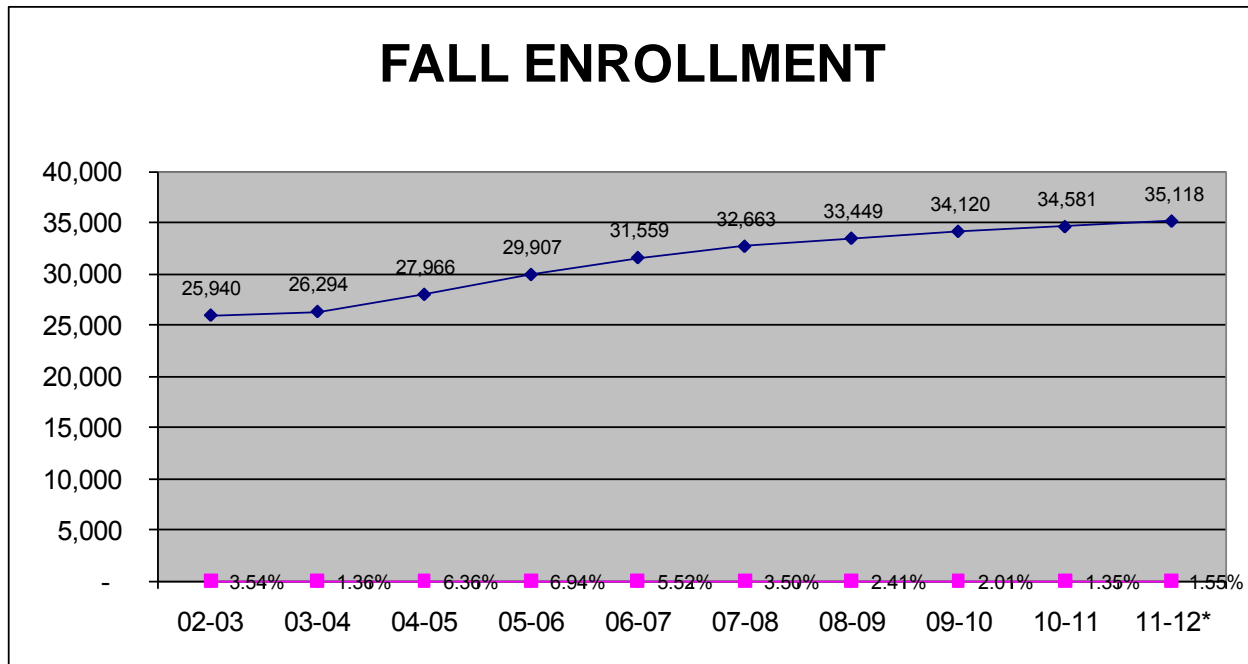
4. School Secretaries & Receptionists	<p>Clerical FTE is allocated based on enrollment:            Every school has a full-time secretary            Year round schools have a full-time receptionist            Receptionists may be added to traditional schools with higher populations:            Traditional School Receptionist:</p> <table border="0"> <tr> <td><u>Enrollment</u></td> <td><u>FTE</u></td> </tr> <tr> <td>550-699</td> <td>= .50</td> </tr> <tr> <td>700+</td> <td>= 1.00</td> </tr> </table>	<u>Enrollment</u>	<u>FTE</u>	550-699	= .50	700+	= 1.00
<u>Enrollment</u>	<u>FTE</u>						
550-699	= .50						
700+	= 1.00						

*Staffing formulas may change each year depending upon available resources*

## **Enrollment Estimates**

The estimated enrollment for fall 2011 is 35,118; about 1.55% over the District's fall 2010 enrollment of 34,581.

Historical District enrollment information and projected enrollment information are presented in more detail in the Informational Section of this budget document. The following graph shows 10 years of fall enrollment and percentage change including the projection for 2011-2012.



\* Projected enrollment

## **Salaries and Benefits**

Jt. School District No. 2's certified staff salary schedule base for 2011-2012 is \$29,070. The base salary (for salary based apportionment (SBA) calculation purposes) on the statewide instructional staff experience and education index was at \$23,123.

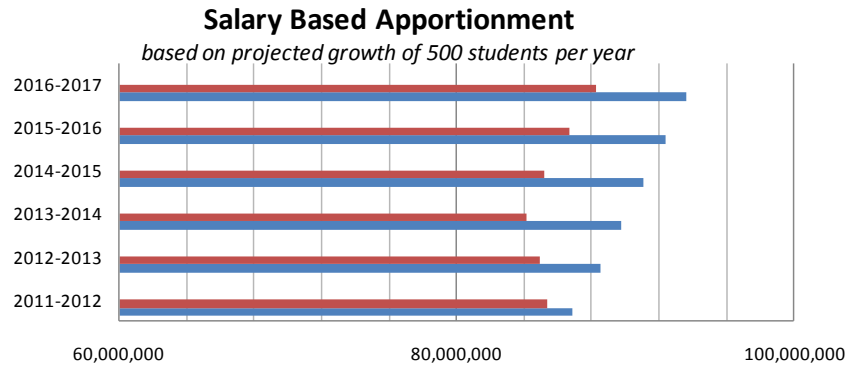
For 2010-2011, legislation was passed that increases the \$29,655 minimum instructional staff salary to \$30,000. Also, the base salary on the statewide instructional staff experience and education index was decreased by 2.00% to \$23,123 from \$23,565. Our budgeted salary based apportionment next year includes, an amount for each instructional staff FTE placed on the index based on the minimum of \$30,000. The state will fund each index cell at no less than \$30,000.

The 2011-2012 budget includes one previously frozen step and unfreezes experience steps or education advancement on the schedule.

The base salary used to calculate salary based apportionment (SBA) for classified staff will be lowered by 2.00% in 2011-2012 to \$18,864. The base salary on the statewide administrative staff experience and education index will be lowered by 2.00% to \$31,833.

The Idaho Public Employee Retirement System employer rate will remain the same at 10.39%.

It should be noted that, under the Students Comes First (SCF) legislation, staff allocations will continue to decrease annually as indicated in the following chart. Funds from these reductions will be used by the State to fund the technology and Pay for Performance initiatives of the SCF legislation.



	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
■ SDE % Reduction Required by Law	1.67%	4.05%	6.30%	6.42%	6.21%	5.74%
■ Amount Reduced	(1,450,331)	(3,584,260)	(5,657,546)	(5,845,066)	(5,738,204)	(5,375,798)
■ Adjusted SBA Amount	85,395,857	84,915,977	84,144,774	85,199,573	86,664,437	88,279,221
■ Calculated SBA	86,846,188	88,500,237	89,802,320	91,044,639	92,402,641	93,655,019

## Operations

It is a challenge to pay for the increased operating costs associated with adding school buildings. However, we've been able to meet this challenge and successfully complete and operate voter-approved facilities to accommodate student growth.

We continue to look at all phases of our operation to find areas in which we can do things more efficiently and economically.

### School Nutrition:

In order to comply with required Federal pricing, elementary student lunch prices will increase 10¢ from \$2.00 to \$2.10; all other prices will remain the same for 2011-2012. Meal costs will be as follows:

<b><u>Breakfast</u></b>	<b><u>Current Price</u></b>
Elementary Student	\$1.25
Middle/High Student	\$1.50
Adult/Guest	\$2.00

<b><u>Lunch</u></b>	<b><u>Current Price</u></b>
Elementary Student	\$2.10
Middle/High Student	\$2.75
Adult/Guest	\$3.50

	<b><u>Current Price</u></b>
Kindergarten Milk	\$ .10

### Driver Education:

Driver Education student fees will remain the same at \$190.

### Insurance:

Property and liability insurance premiums were reduced by \$29,578 for 2011-12.

### **Fund Structure**

The budget is presented in detail in the Financial Section of this budget document. The District uses fund accounting that is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain activities. A fund is a separate accounting entity with a self-balancing set of accounts. The District uses *governmental* funds for most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service fund). The District uses *fiduciary* funds for assets held on behalf of outside parties or on behalf of other funds within the District. Agency funds are used for assets that the District holds temporarily on behalf of others as their agent such as student body funds. The District has one fiduciary fund, but because fiduciary funds do not require formal approval, it is not a part of this budget document.

### **Budget Development**

The District uses the budget expenditure and revenue categories adopted by the Idaho State Department of Education. Revenues are classified by fund and source, and expenditures are classified by fund, function, program, and object.

The budget development process began in December for many staff. The process timeline conforms with deadlines established by Idaho Law. District administrators and supervisors identified, prioritized and estimated costs for the needs of the District with input from other staff.

A new process was implemented four years ago in which administrators submitted their budget requests in both line-item form and summary (profile) form. The profile pages listing each program description, goals, major accomplishments and FTE as well as expenditures by object.

Once the preliminary budget was finalized, the notice of the public budget hearing on June 14<sup>th</sup> was published and posted according to Idaho law.

### **GASB Statement 45**

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions," which requires public agencies to report their costs and obligations pertaining to health and other benefits of current and future retired employees much like they now report pension plan obligations. These other post-employment benefits (OPEBs) — including such benefits as medical, dental, vision, hearing, life insurance, long-term care and long-term disability — must be recognized as a current cost during the working years of an

employee. Thus, each district and county office of education must identify and disclose OPEBs as an expense and, to the extent not pre-funded, a liability on its financial statements.

*Annual OPEB Cost and Net OPEB Obligation.* The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to Joint School District No. 2's Post Retirement Healthcare Plan:

Annual Required Contribution	\$ 1,595,840
Interest on net OPEB obligation	111,150
Adjustment to annual required contribution	<u>(91,220)</u>
Annual OPEB cost (expense)	1,615,770
Contributions made	<u>(543,769)</u>
Increase in net OPEB obligation	1,072,001
Net OPEB obligation-beginning of year	<u>2,470,000</u>
 Net OPEB obligation-end of year	 <u>\$ 3,542,001</u>

Three year disclosure of the District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation is not necessary as fiscal year 2008 is the year of implementation for GASB Statement 45.

	Year Ended	Annual	Actual	Percentage of	Net OPEB
	<u>June 30,</u>	<u>OPEB Cost</u>	<u>Contributions</u>	<u>OPEB Contributed</u>	<u>Obligation</u>
OPEB					
	2008	\$ 1,621,000	419,000	26%	\$ 1,202,000
	2009	1,787,000	519,000	29%	2,470,000
	2010	1,615,770	543,769	34%	3,542,001

### **Strategic Planning**

Joint School District No. 2 enjoys a statewide, regional, and national reputation for educational excellence. Our outstanding teaching staff and support personnel are key to this success, and our community, which consistently demonstrates its commitment to our students and our schools, also deserves much of the credit. Schools thrive and students succeed because the people that live here care about education. Yet no matter how good our schools have been or are now, they will need to be even better in the future. The rapidly changing economy, and the increasing demands on our students to have the skills necessary to be successful as they enter the workplace, requires the district to continuously improve the education it delivers to meet the needs of a changing world.

Strategic planning is an integral part of the District's ongoing efforts to make sure its schools are constantly improving, becoming more efficient, better meeting the needs of our students, and producing measurable results.

The district's strategic plan for 2011-2012 thru 2013-2014 is in the final stages of development and will be approved this fall. The vision, belief statements, and strategic goals were recently revised. An annual work plan is developed and implemented to accomplish specific tasks within each of the goal areas for each year of the plan. Results of the work plan are shared with the Board of Trustees and are key components of the superintendent's annual evaluation.

The initial draft of the new Strategic Plan is included in the Organizational Section of this budget.

**District Population and Economic Growth**

Jt. School District No. 2, situated in Ada County and a small portion of Canyon County, is now the largest school district in Idaho. During the 2002-2003 school year, our enrollment surpassed that of the Boise School District, which was formerly the largest district. As our enrollment history and projections indicate, the District is continuing to grow. The City of Meridian, in which much of the District lies, is also experiencing growth. Meridian is growing at a faster rate than its neighbor, Boise. Meridian is now the 5th largest city in Idaho, behind Boise, Nampa, Pocatello, and Idaho Falls. More information about the population of Ada County, Canyon County, and the City of Meridian is included in the Informational Section of this budget document.

Construction in Jt. School District No. 2 has decreased 9.64%. The district's market value has increased 6.7% during the last five years.

Five Year September Valuation Summary for the District

<u>Tax Year</u>	<u>Market Valuation</u>	<u>Percent Increase/(Decrease)</u>
2010-2011	\$10,827,116,276	-17.9%
2009-2010	13,186,944,490	-13.7
2008-2009	15,271,575,538	.7
2007-2008	15,161,266,134	24.9
2006-2007	12,132,798,781	24.6

**Capital Projects**

Meeting the educational needs of our children will not happen without the continued support of the patrons we serve. By managing our facilities carefully, and by asking the voters to support bonds only for district facilities that are truly needed, we will continue to work with our community to build the district infrastructure that is part of what makes this a quality place to live.

A citizen committee recommends to the Board of Trustees the timing and content of each financing question (building construction and site acquisition) put before voters. District staff and community members serve on the committee. Needs of the District are considered as well as the estimated cost of the projects.

The District's last bond election was held in September 2005. On June 14, 2005, the Board of Trustees accepted the recommendation of the District's Bond Committee to proceed with a bond election in the amount of \$139,825,000 to finance the following projects and purchases:

	Cost	Completion Date
One High School	\$38,600,000	Fall 2008
Three Elementaries	29,600,000	2-Fall 2006;1-Fall 2007
One Middle School	18,500,000	Fall 2007
One K-8 School	12,400,000	Fall 2007
Misc School Grounds Irrigation Upgrades	1,335,900	Summer '06-'07
MHS Prof Tech Bldg	7,300,000	Fall 2007
MHS Softball/Baseball Complex	2,300,000	Fall 2007
Misc Kitchen Remodels	1,000,000	Summer '06-'07
Purchase Portable Classrooms	1,380,000	During 2 or 3 year period
Start up New Alternative Middle School	300,000	Fall 2006
Site Acquisition: (includes 6 Elem; 2 MS, 3 HS)	27,109,100	During 2 or 3 year period
<b>Total Proposed:</b>	<b>\$139,825,000</b>	

The Ada Professional-Technical Center and Renaissance Magnet High School are examples of efforts to increase capacity at the high school level as economically as possible. By purchasing the abandoned warehouse infrastructure in 2006-2007 that was the Jabil Manufacturing plant and converting it into high school space, the district's high school capacity was increased by about 1,000 seats at a cost significantly less than the price of building a new high school. School Plant Facilities Fund dollars were used to build Renaissance High School. The site also houses the District Service Center and training facility.

### Long Term Debt

It is important to note that the 2001 Idaho Legislature amended Idaho Code 33-1111, to include the private sale of bonds, with the appropriate notice, and electronic competitive bidding as another option for school districts. The change adds a marketing option for the sale of bonds. In today's marketplace, picking a date to hold an auction of bonds (acceptance of bids) can arbitrarily subject the district to market swings of 50 basis points or more. This form of "negotiated sale" was used for our Series 2002 Bonds and 2005 Bonds.

The 2002 Idaho Legislature created a Bond Levy Equalization Support Program. It created new sections of Idaho Code to provide a subsidy to school districts passing bond issues after September 15, 2002. The subsidy is based on a formula (value index) that provides greater subsidy to poorer districts and decreases as the fiscal abilities of school districts increase such that **all** districts would receive no less than ten percent (10%).

The law was amended in 2006 to provide that any school district with a value index greater than one and one half (1.5) will receive no subsidy. Those districts with a value index less than one and one half (1.5) will receive no less than ten percent (10%) of the annual bond interest and redemption payment for bonds passed on or after September 15, 2002.

The value index is calculated each year.

The determiners of fiscal ability are the adjusted market value per support unit (50%), the unemployment rate (25%) and the per capita income (25%). The subsidy is applied to the interest and redemption payment of school bonds. Our Series 2002 and 2005 Bonds qualify for

this subsidy which was \$469,106 during 2010-2011. The District's value index for 2010-2011 was .99244060.

Idaho Code 33-802A provides that school district boards of trustees shall certify a tax levy, for the purpose of paying maturing bond and interest payments, that is an amount that, together with the balance in the bond interest and redemption fund, will satisfy all maturing bond and bond interest payments for the ensuing twelve (12) months counted from July 1 of the current calendar year. Our District's principal and interest payments are due January, February, July and August. This law, then, allows us to have an amount sufficient to cover four debt service payment dates.

It is our intent to keep the levy rate the same, for our bond, school plant and supplemental levy property tax *combined*, next year and to allow the property tax revenue in these funds to grow only as much as the District's market value for assessment purposes changes. It is our expectation that we will be able to ask for support of additional schools in the future, without an increase in the property tax rate, despite the reduction in total assessed market value.

The District's debt policy appears in the Organizational Section of this budget document.

### **School Plant Facilities Fund Levy**

The budget process of the School Plant Facilities Fund (Fund 420) begins in late Fall each year. The Supervisor of Operations solicits requests for projects and equipment from District principals, administrators, and directors. In addition, maintenance staff members submit proposals for district wide major repairs and maintenance. Projects and equipment are selected for completion by District administrators based on a process of prioritizing and are limited by the revenue projections for the Fund. A complete list of the projects and equipment planned for 2011-2012 can be found in the Financial Section of this budget document.

On May 15, 2007, the voters approved by 62.25% (60% was needed) a school plant facilities property tax levy for 10 years for up to \$20 million annually. Since the last successful levy election in 1998, the levy amount had been capped at \$7.5 million. The increase in tax revenue available for our facilities and equipment provides much needed resources as we add buildings and as our current buildings age and need more attention.

As in the past, it is our intent to keep the total levy rate consistent, for our bond, and school plant levies next year. We have budgeted \$13.5 million in property tax revenue in the school plant facilities fund for 2011-2012.

### **No Child Left Behind**

The Elementary and Secondary Education Act of 2001 (ESEA) or "No Child Left Behind" as it is euphemistically called, has set a new standard for educational accountability. Under this act, proficiency data must be reported for students on an annual basis. This data must be reported for districts and individual schools and must be disaggregated for sub-groups specified in the law. Simply stated, educators are responsible to report the percentages of students who are achieving "proficiency" in reading, language, and mathematics. It is the expectation of the federal government that 100% of America's students will be achieving "proficiency" within twelve years, and increasing percentages of achievement are expected annually until that time.

## Idaho Standards Achievement Test (ISAT)

The federal *Elementary and Secondary Education Act* (ESEA) requires states to measure the progress of students toward meeting academic standards in reading, math, language, and science. To comply with the federal requirement, the Idaho State Board of Education implemented the ISAT to measure and report students' proficiency status in relation to the Idaho Achievement Standards. The ISAT is composed of reading, language usage, and mathematics tests for grades 3–8 and 10 and science tests for grades 5, 7, and 10. Multiple-choice questions are used to assess what a student knows relative to the Idaho State Content Standards. These questions are used to assess a variety of skill levels, from short-term recall of facts to problem solving.

The ISAT results are reported using a scale score and a proficiency score. For this report, the spring 2011 scale scores are reported for each content and grade. A scale score is based on an equal interval scale. This score provides a measure of academic achievement compared to other schools, districts, and state. Since it is not a norm-referenced assessment, it does not provide a quality indicator of students' academic growth.

### Jt. School District No. 2 ISAT Spring 2011 Scores – Average Scale Scores Grades 3 – 8, 10

	READING	MATHEMATICS	LANGUAGE	SCIENCE
Grade	3rd	3rd	3rd	
District	208	208	205	
State	208	207	204	

Grade	4th	4th	4th	
District	213	212	216	
State	213	213	215	

Grade	5th	5th	5th	5th
District	220	222	219	212
State	219	221	218	210

Grade	6th	6th	6th	
District	222	228	222	
State	222	228	222	

Grade	7th	7th	7th	7th
District	226	231	225	215
State	226	231	225	215

Grade	8th	8th	8th	
District	232	239	228	
State	232	239	228	

Grade	10th	10th	10th	
District	232	248	233	225
State	232	248	233	225

**Measures of Academic Progress (MAP)  
Northwest Evaluation Association (NWEA)**

The District’s primary objective is to increase achievement for all students. The NWEA Measures of Academic Progress (MAP) provide educators with the information they need to improve teaching and student achievement. These assessments are unique in that they adapt to each student’s ability, accurately measuring what a child knows and needs to learn. In addition, MAP tests measure academic growth over time, independent of grade level or age. Most importantly, the results educators receive have practical application to instructional planning and school improvement.

The scale used on the MAP tests is called a RIT (Rasch Unit) scale. The RIT scale functions much like a ruler does in measuring physical height. The scale has the same meaning regardless of grade level. RIT scores are tied directly to the curriculum rather than based on the performance of specific groups of students. Since the test information is anchored in the curriculum, it is possible to track student progress accurately from year to year; to change the tests to keep pace with the curriculum; and to maintain consistent norms.

RIT scores range from approximately 150 to 260 in reading and somewhat higher in mathematics. Students typically start at a RIT score of about 170 – 190 in third grade and progress to the 230 – 260 range by high school.

The median RIT scores for each grade and content are included in this report. Average scores for the MAP user group provide a context against which to evaluate the average growth demonstrated by Jt. School District No. 2 students.

The power of achievement level testing, in part, is its accuracy in measuring student achievement and student growth across time. The RIT score of a student tells us the instructional level at which the student is performing. In addition, the level test reports provide growth goals for individual students.

**Jt. School District No. 2 MAP  
6-Year History of Fall Scores – Median RIT scores  
Grades 3 - 8**

3<sup>rd</sup> Grade Median RIT Scores

Grade	READING		MATHEMATICS		LANGUAGE	
	3rd	NWEA Norm Group	3rd	NWEA Norm Group	3rd	NWEA Norm Group
Fall 2010	194	192	195	192		
Fall 2009	197	192	196	192		
Fall 2008	197	192	196	192		
Fall 2006	198	191	197	191	200	194
Fall 2005	197	191	196	191	199	194

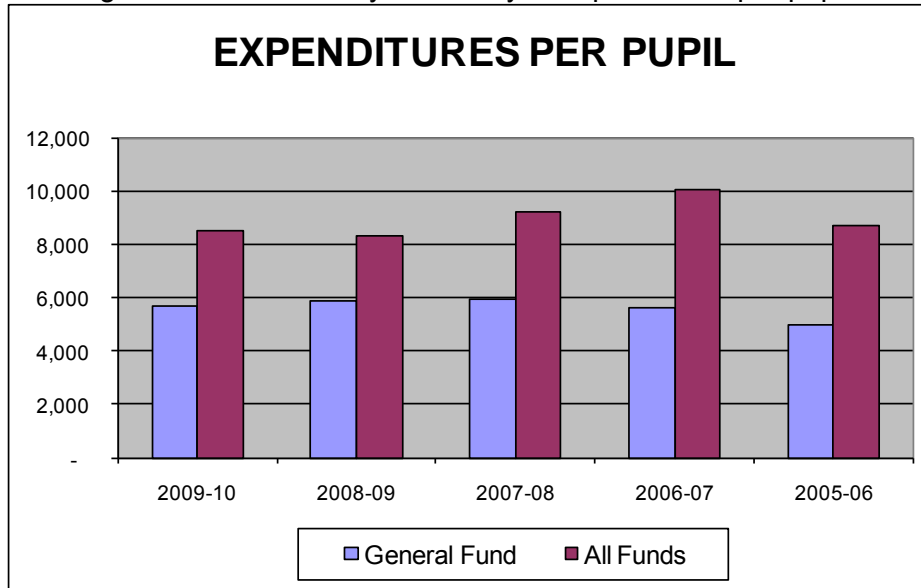
4<sup>th</sup> Grade Median RIT Scores

Grade	READING		MATHEMATICS		LANGUAGE	
	4th	NWEA Norm Group	4th	NWEA Norm Group	4th	NWEA Norm Group
Fall 2010	205	200	207	203		
Fall 2009	207	200	208	203		
Fall 2008	205	200	208	203		
Fall 2006	207	200	209	201	208	203
Fall 2005	206	200	206	201	207	203

## Other Performance Measures

The District's expenditures per pupil continue to be among the lowest in the state, and nation. However, as I mentioned earlier in this summary, our district continues with a reputation for excellence and our students succeed because our community sees education as a top priority.

Data for the charts below is provided by the Idaho State Department of Education. The following chart shows a five-year history of expenditures per pupil.



The chart below shows a 5-year history of the District's completion rate compared to the statewide average.

### Completion Rate

	2005-06	2006-07	2007-08	2008-09	2009-10
Statewide	84.04%	88.29%	89.75%	91.69%	92.40%
Meridian	90.42%	91.39%	94.00%	93.23%	93.40%

Drop out rates have significantly reduced over the past few years due to the emphasis placed on identifying dropouts and working with them within the traditional high school or by enrolling them in an alternative school. The District has three alternative high schools and two alternative middle schools providing seats for students who need a smaller environment to be successful.

#### MERIDIAN SCHOOL DISTRICT 5-YEAR COMPARATIVE DROPOUT CALCULATIONS FOR GRADES 9-12

	9th			10th			11th			12th		
	Enrollment	Dropouts	Rate	Enrollment	Dropouts	Rate	Enrollment	Dropouts	Rate	Enrollment	Dropouts	Rate
2009-10	2,591	16	0.57%	2,308	17	0.71%	2,202.0	22	0.97%	2,105	24	1.07%
2008-09	2,397	26	0.97%	2,277	30	1.21%	2,178.0	44	1.82%	1,993	143	1.46%
2007-08	2,453	52	2.01%	2,376	38	1.53%	2,178.0	41	1.79%	2,067	39	1.78%
2006-07	2,544	40	1.50%	2,271	39	1.63%	2,180.0	37	1.62%	1,918	55	2.73%
2005-06	2,414	20	0.83%	2,332	30	1.29%	2,071.0	38	1.83%	1,936	45	2.32%
2004-05	2,325	29	1.25%	2,150	41	1.91%	1,967.0	42	2.14%	1,795	49	2.73%

## **Budget Publication and Awards**

Each year, as we prepare our budget publication, the goal is to include information that will provide readers with the *essence* of Jt. School District No. 2. Our budget document tells our story in narrative, pictorial, and numeric terms.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award, for the eighth consecutive year, to Joint School District No. 2 for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit it to GFOA to determine its eligibility for another award.

The annual budget for the fiscal year beginning July 1, 2010, also received, for the tenth consecutive year, the Association of School Business Officials International (ASBO) Meritorious Budget Award. In order to receive this award, a school district must publish a budget document that meets program criteria similar to the GFOA award.

This award is valid for a period of one year only. We believe our current budget continues to conform to ASBO program requirements, and we will submit it to ASBO to determine its eligibility for another award.

This budget document is available on the District's web site.

While the coming school year is filled with many challenges, I am confident that this will be a year filled with many successes as we continue our commitment to excellence in education, and retain our clear focus on "preparing today's students for tomorrow's challenges."

Sincerely,

A handwritten signature in blue ink, appearing to read "L. Clark".

Dr. Linda Clark  
Superintendent