

# **School Budgets and Levies**

## **New Superintendents Meeting**



**Matt Storm**  
**Idaho State Department of Education**  
**Division – Public School Finance**



# School Budgets

**-the board of trustees of each school district shall have prepared a budget, in form prescribed by the state superintendent of public instruction, and shall have called and caused to be held a public hearing thereon, and at such public hearing shall adopt a budget for the ensuing year.**

*Idaho Code 33-801*



# School Budgets

**-Idaho State Department of Education provides budget formulation guidance for school districts.**

*Idaho Code 33-801*

*[www.sde.idaho.gov/site/finance\\_tech/14\\_15\\_budget.htm](http://www.sde.idaho.gov/site/finance_tech/14_15_budget.htm)*

## Budget Forms

 [Cover](#)

 [Certification Page](#)

 [2015 Estimating State M & O Revenue](#)

 [SDE Summary - All Funds](#)

 [Publication Four Year Summary](#)

 [2015 Expenditures](#)

 [2015 Revenues](#)

 [IFARMS Revenue Codes](#)

[L2 School \(L2, L2 Worksheet, Voter Fund Tracker Forms\)](#) 

 [IFARMS Expenditure Codes](#)



# School Budget Milestones



**By April 30<sup>th</sup>-**  
Notify County of Budget  
Hearing Date

**June-July –**  
Publish for and hold Budget  
Hearing at annual meeting

**June-July –**  
Adopt and submit finalized budget to  
State Department of Education  
(By July 15<sup>th</sup>)



# Amended Budgets

- Any proposal to amend the budget needs to notify the board in writing one week prior to the meeting at which the proposal will be made.
- Before a final vote of the amended budget is approved notice shall be posted as prescribed in section 33-402 Idaho code.
- Amended budgets shall be submitted to the state superintendent of public instruction
- Utilize the same forms you would when completing your annual budget

***Idaho Code 33-701(9)***



# School District Levies





# School District Levy Procedure- Elections

## Election Dates

Election Date	Ballot Wording Date	Canvass Certification Date
March 11, 2014	January 17, 2014	March 21, 2014
May 20, 2014	March 21, 2014	May 30, 2014
August 26, 2014	July 7, 2014	September 5, 2014
November 4, 2014	September 5, 2014	November 14, 2014

### Election Dates (I.C. 34-106):

1. 2<sup>nd</sup> Tuesday in March
2. 3<sup>rd</sup> Tuesday in May
3. Last Tuesday in August
4. Tuesday following the 1<sup>st</sup> Monday in November

Last Day to Supply Ballot Wording (I.C. 34-106):  
60 days prior to elections held in May and November  
~~and~~  
50 days for all other elections.

Canvass Certification Date (I.C. 34-1410):  
10 days after the election date

### Other:

School Board Trustee elections are held the 3<sup>rd</sup> Tuesday in May in odd number years

~~except~~

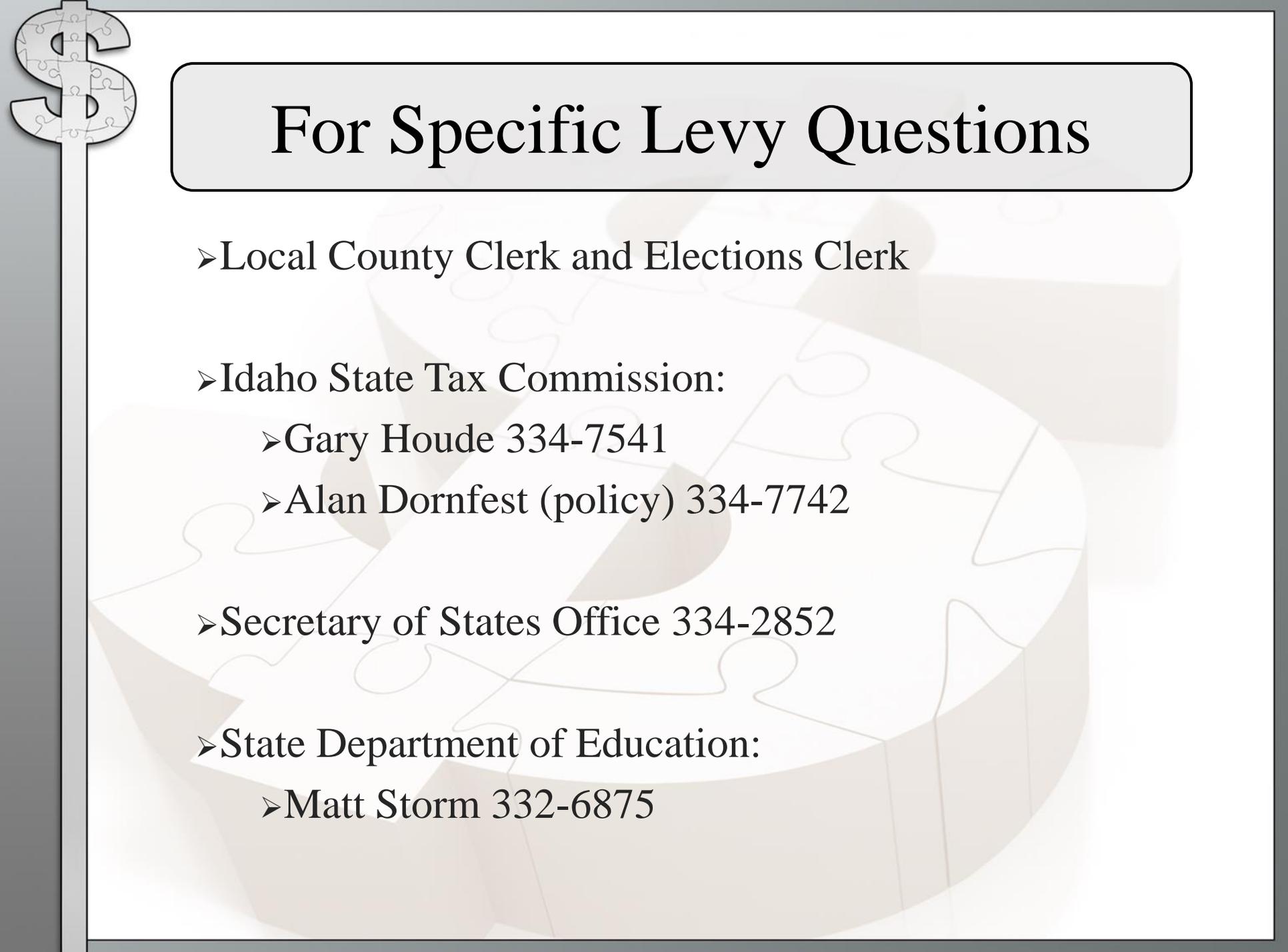
Boise Independent School District of Boise City School Board Trustee elections are held the 1<sup>st</sup> Tuesday in September in even number years.

I.C. 34-1405: -City and School elections are now under Election Consolidation and are included in the election calendar required to be on file in the Secretary of States Office.

Elections Calendar is available at the Secretary of States Office:  
<http://www.sos.idaho.gov/elect/2013consol/2014Calendar.html>

I.C. 34-439A- requires disclosures in elections to authorize levy, this includes:

- Brief statement in simple understandable language
- Should state the purpose levy and how it shall be used
- The dollar amount estimate to be collected each year
- The length of time reflected in months or years



# For Specific Levy Questions

- Local County Clerk and Elections Clerk
- Idaho State Tax Commission:
  - Gary Houde 334-7541
  - Alan Dornfest (policy) 334-7742
- Secretary of States Office 334-2852
- State Department of Education:
  - Matt Storm 332-6875



# School District Elections/Levy Milestones



## **Election Date-**

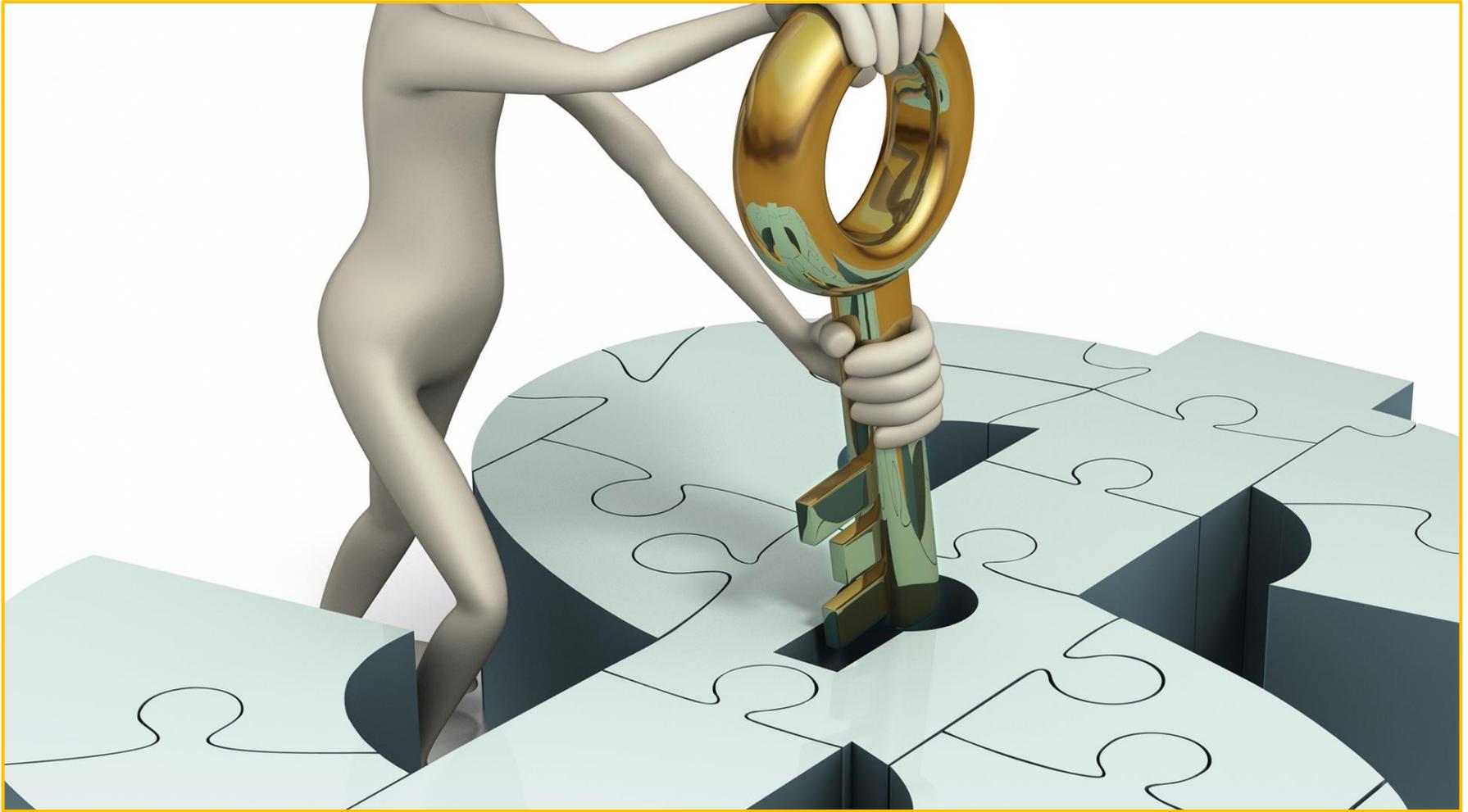
Run and pass a levy election through the county.

## **June-July**

Account for any property tax levy amounts during your annual budget process and submit a copy of your L-2 with your budget.

## **Second Monday in September-**

Certify your levy with the counties  
\*What you certify cannot exceed the amount published during your budget hearing without amending the budget.



# Questions?

Contact Info- Matt Storm 332-6875

[mstorm@sde.idaho.gov](mailto:mstorm@sde.idaho.gov)