



2011 REPLACEMENT LEVY FY 2012 REVENUE PROJECTION SCENARIOS

ASSUMING SAME STATE REVENUE AS FY 2011

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Strong Schools, Strong Community

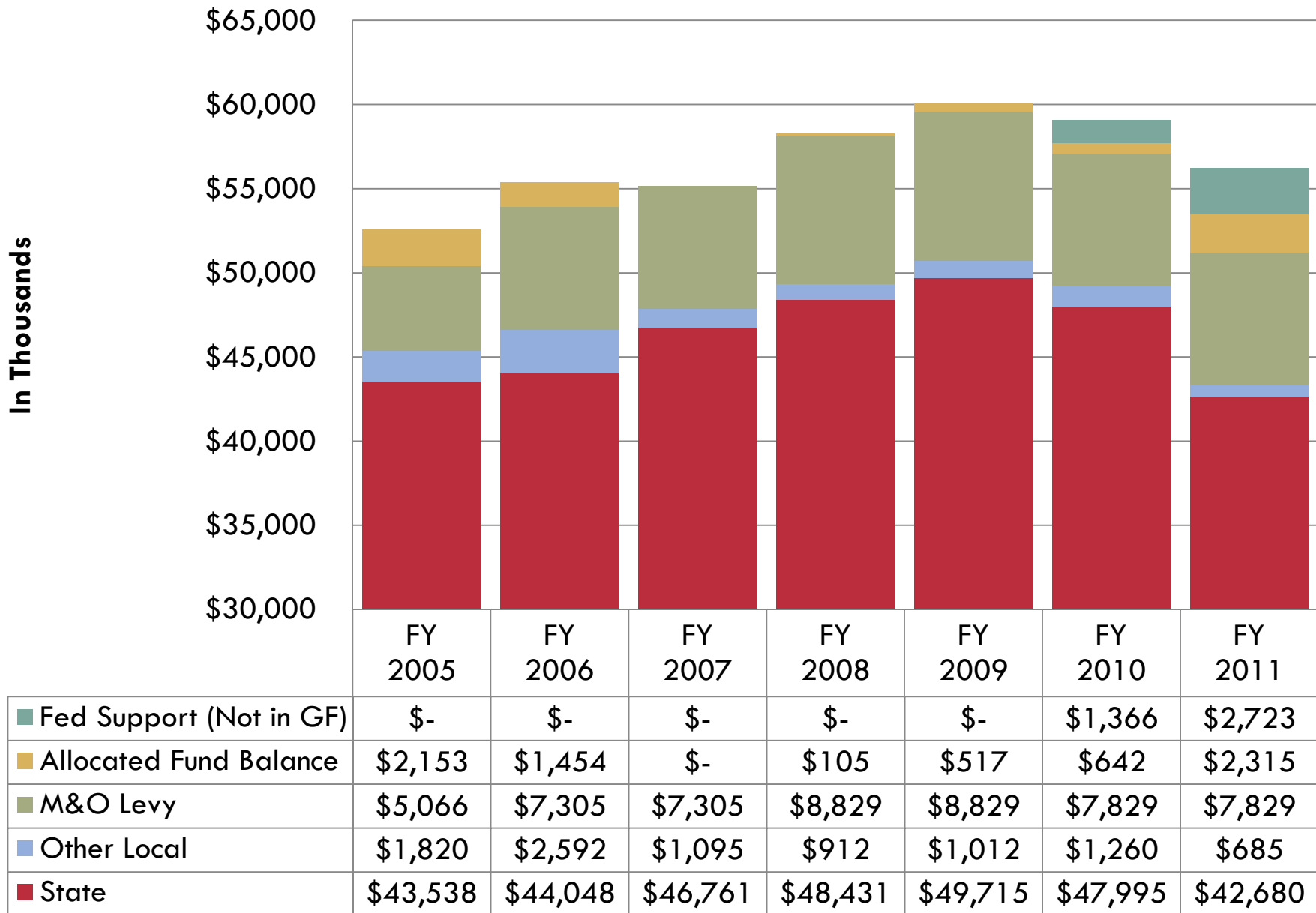
Strong Community, Strong Schools

What Does the Levy Support?

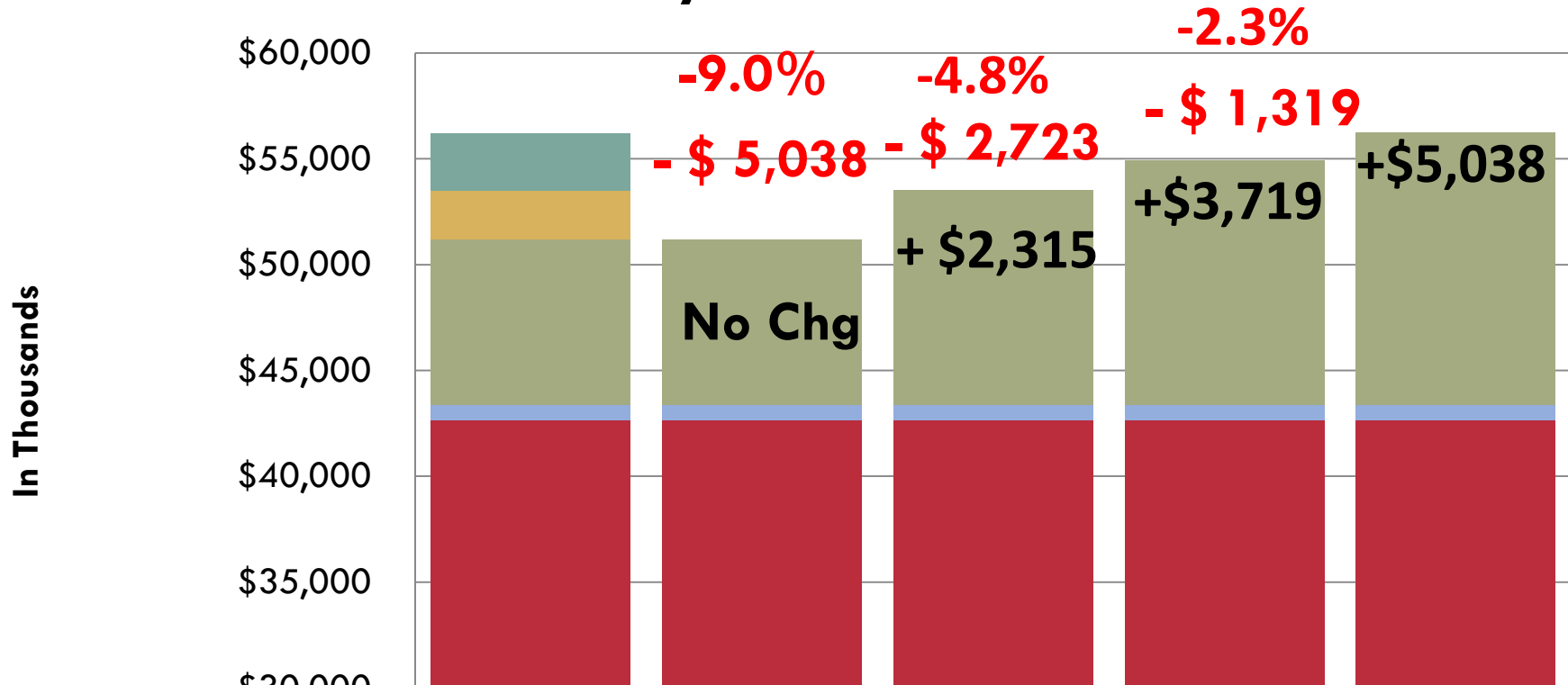
- ❑ Activities - Arts, Music & Other Extracurricular
- ❑ Athletics
- ❑ Class-Size
- ❑ Classroom Supplies
- ❑ Custodial
- ❑ Libraries
- ❑ Maintenance
- ❑ Playground Supervision
- ❑ Remediation
- ❑ Safety & Health
- ❑ Secretarial Support
- ❑ Technology
- ❑ Transportation

*The Levy in the past has enabled the District to enhance its programs beyond state funding. Due to recent economic conditions including severe cuts in our state funding, reliance on the Levy has changed from supplemental to ESSENTIAL funding.

Baseline District Revenue FY 2005 - 10 Actual FY 2011 Budgeted



Levy Scenarios



	FY 2011 Budget	FY 2012 Option 1	FY 2012 Option 2 A	FY 2012 Option 2 B	FY 2012 Option 2 C
Fed Support (Not in GF)	\$2,723	\$-	\$-	\$-	\$-
Allocated Fund Balance	\$2,315	\$-	\$-	\$-	\$-
M&O Levy	\$7,829	\$7,829	\$10,144	\$11,548	\$12,867
Other Local	\$685	\$685	\$685	\$685	\$685
State	\$42,680	\$42,680	\$42,680	\$42,680	\$42,680

FY 2012 Revenue Projection Scenarios

	FY 2012 NO LEVY	FY 2012 RENEWAL ONLY (\$7.8M)	FY 2012 ADDS \$2.3M	FY 2012 ADDS \$3.7M	FY 2012 ADDS \$5M STABLE BUDGET
State	\$42,680,000	\$42,680,000	\$42,680,000	\$42,680,000	\$42,680,000
Local	\$685,000	\$685,000	\$685,000	\$685,000	\$685,000
Levy Renewal	-	\$7,829,000	\$7,829,000	\$7,829,000	\$7,829,000
Levy Addition			\$2,315,000	\$3,719,000	\$5,038,000
Fund Balance	-	-	-	-	-
Fed Support	-	-	-	-	-
Total	\$43,365,000	\$51,194,000	\$53,509,000	\$54,913,000	\$56,232,000
Shortfall Amt	(\$12,867,000)	(\$5,038,000)	(\$2,722,000)	(\$1,318,000)	\$0
Shortfall %	-22.9%	-9.0%	-4.8%	-2.3%	0.0%

Assuming Same State Revenue as FY 2011

Budget Cuts to Adjust to Shortfall

	No Levy		Renewal Only	
	<u>Financial Impacts</u>	<u>Notes</u>	<u>Financial Impacts</u>	<u>Notes</u>
	(\$12,867,000) Total		(\$5,038,000) Total	
Support Staff - Aides (Clrm, Isolation Rm, Playground, Crossing Guards, Remediation, Special Ed, Bus, etc), Custodians, Secretaries, Tech Support, Library Assistants, Elem Library Mgrs, Maintenance Grounds, Bus Drivers	\$4,739,200	Cuts 115 Full Time & 162 Part Time Positions.	\$1,272,100	Cuts 23.3 Full Time & 150 Part Time Positions.
Administrative Staff	\$290,000	Cuts 3 FTE from the assistant principals support at the middle and high schools.	\$193,600	Cuts 2 FTE from the assistant principals support at the middle and high schools.
Program Cuts	\$3,138,500	ELIMINATES - activities, textbooks, SRO's, most supplies, equipment, support of technology, etc.	\$1,020,000	Reduces activities (20%), textbook replacement (50%), supplies (50%), equipment (100%), support of technology (25%), etc. Eliminates SRO's.
Employee Salary & Benefits*	\$3,283,600	Up to 20 Reduction in School Days.	\$1,136,000	Up to 6 Reduction in School Days.
Fund Balance	\$1,415,000	Creates a \$1.4M one-time \$ replacement issue for FY 2013; retains \$1.7M in reserve.	\$1,415,000	Creates a \$1.4M one-time \$ replacement issue for FY 2013; retains \$1.7M in reserve.

Budget Cuts to Adjust to Shortfall

	\$7.8M Renewal + \$2.3M Additional		\$7.8M Renewal + \$3.7M Additional	
	<u>Financial Impacts</u>	<u>Notes</u>	<u>Financial Impacts</u>	<u>Notes</u>
	(\$2,722,000) Total		(\$1,318,000) Total	
Support Staff - <i>(Clrm, Isolation Rm, Playground Asst., Crossing Guards, Remediation, Special Ed, Bus, etc), Custodians, Secretaries, Tech Support, Library Assistants, Elem Library Mgrs, Maintenance Grounds, Bus Drivers</i>	\$562,000	Cuts 4.5 Full Time & 150 Part Time Positions.	\$262,700	Cuts 113 Part-time positions.
Administrative Staff	\$96,800	Cuts 1 FTE from the assistant principals support at the middle and high schools.	\$48,400	Cuts .5 FTE from the assistant principals support at the middle and high schools.
Program Cuts	\$510,000	Reduces activities (10%), textbook replacement (25%), supplies (25%), equipment (50%), support of technology (12.5%), SRO's (50%) etc.	\$255,000	Reduces activities (5%), textbook replacement (12.5%), supplies (12.5%), equipment (25%), support of technology (6.5%), SRO's (25%) etc.
Employee Salary & Benefits*	\$648,600	Up to 2.5 Reduction in School Days.	\$324,300	Up to 1.6 Reduction in School Days.
Fund Balance	\$905,000	Creates a \$905,000 one-time \$ replacement issue for FY 2013; retains \$2.2M in reserve.	\$428,000	Creates a \$428,000 one-time \$ replacement issue for FY 2013; retains \$2.7M in reserve.

Budget Cuts to Adjust to Shortfall

	\$7.8M Renewal + \$5.0M Additional
	<u><i>Financial Impacts</i></u>
	\$0
Support Staff - (Clrm, Isolation Rm, Playground Asst., Crossing Guards, Remediation, Special Ed, Bus, etc), Custodians, Secretaries, Tech Support, Library Asst., Elem Library Mgrs, Maintenance Grounds, Bus Drivers	Stabilized Budget—No Further Impacts Known at This Time
Administrative Staff	Stabilized Budget—No Further Impacts Known at This Time
Program Cuts	Stabilized Budget—No Further Impacts Known at This Time
Employee Salary & Benefits*	Stabilized Budget—No Further Impacts Known at This Time
Fund Balance	Creates a \$1.415M of one-time \$ to possibly Spend in FY '12 on one-Time Expenditures (No Issue for FY 2013) Retains \$1.728M in Reserve

* Requires Negotiations

Additional Cuts At All Levels May Be Required If:

- Expenses in FY 2012 increase from those experienced in FY 2011. (Utilities, health insurance, repairs, etc.)
- State support decreases from current levels
- Enrollment declines
- Unanticipated events (necessary repairs to critical equipment failures)
- Other

Coeur d'Alene School District #271 2011 M&O Levy

What Cuts Have We Made?

Reductions made over the last 2 years	2009 thru 2011
District Reserve/Contingency (fund balance)	\$ (2,315,000)
25.3 Certified Staff	\$ (1,518,000)
Employee Compensation and Benefits	\$ (1,208,251)
Maintenance/Custodial/Grounds	\$ (1,040,593)
Curriculum/Textbooks	\$ (537,133)
Building Budgets	\$ (375,000)
District Office Staff	\$ (334,785)
Transportation Department	\$ (264,853)
Professional Development	\$ (250,000)
School Building Administrators	\$ (130,941)
School Resource Officers	\$ (120,000)
Technology	\$ (119,306)
School Lunch Program	\$ (100,000)
Summer Paint Crew	\$ (87,000)
Athletics/Activities	\$ (80,000)
Remediation	\$ (75,000)
IB/PYP	\$ (70,000)
Phones	\$ (63,000)
Drug Free School Program	\$ (40,000)
Secretarial Support	\$ (36,000)
Riverbend Professional Technical	\$ (30,000)
After School Activity Buses	\$ (15,000)
Superintendent Salary	\$ (6,719)
Total	\$ (8,816,581)

Levy Rates Based on Current TAV

	LEVY AMOUNT	\$ PER THOUSAND	Annual Cost to Owner of a \$200,000 Home
Option 1	\$7,828,687	\$.98	\$105.68
Option 2A	\$10,143,690	\$1.27	\$136.94
Option 2B	\$11,547,762	\$1.44	\$155.89
Option 2C	\$12,866,762	\$1.61	\$173.70

\$200,000 Less 2011 Homeowner's Exemption of \$92,040 = \$107,960 TAV

Projected 2011 Levy*

(Taxes Paid Dec. 2011 & June 2012)

Cost per \$1,000 of Taxable Property Value

ITEM		COST
Replacement Levy @ \$7.8 M		\$.98
KTEC		\$.34
LCHS Bond		\$.16
Tort		\$.03
	Total =	\$1.51
Adding Levy of \$2.3M	+	\$.29
Adding Levy of \$3.7M	+	\$.47
Adding Levy of \$5M	+	\$.63

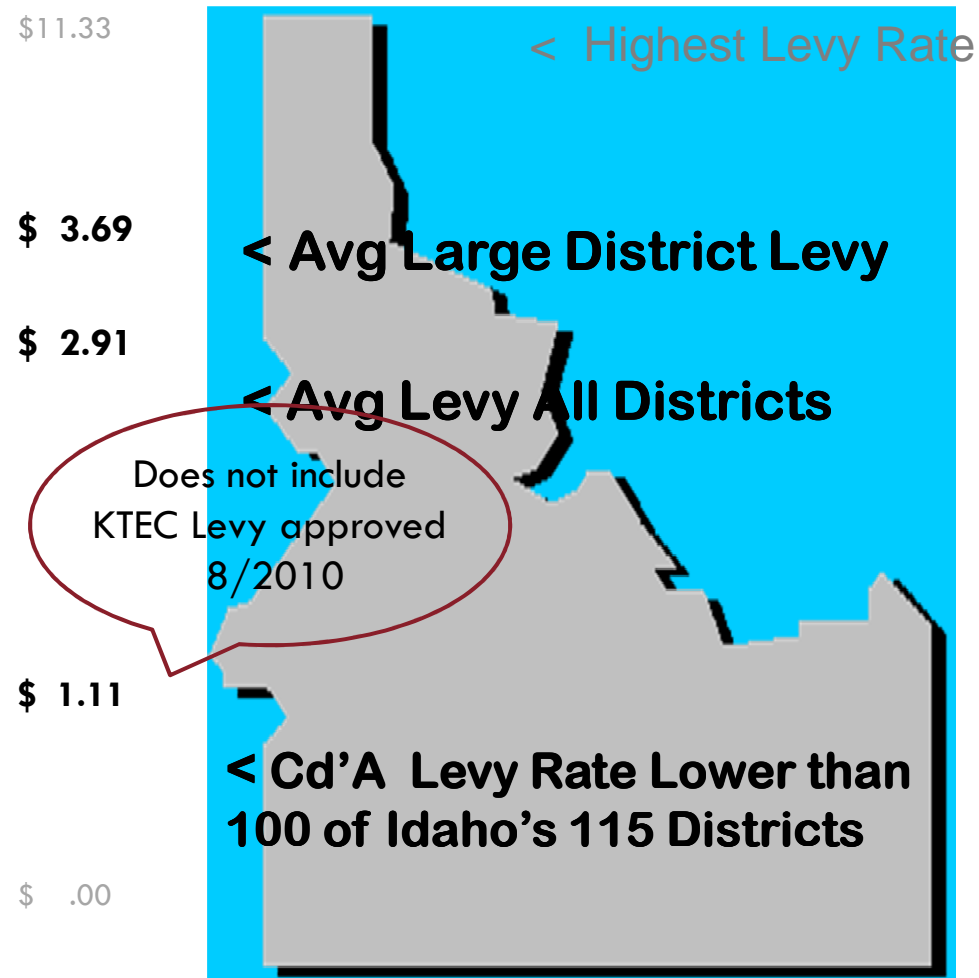
With + \$5M
Levy Rate could
be \$2.14

*Based on County TAV Estimate Sept. 2010 ~ Actual TAV is pending & rates may be adjusted

CDA SD Property Tax Levy is One of the Lowest in Idaho*

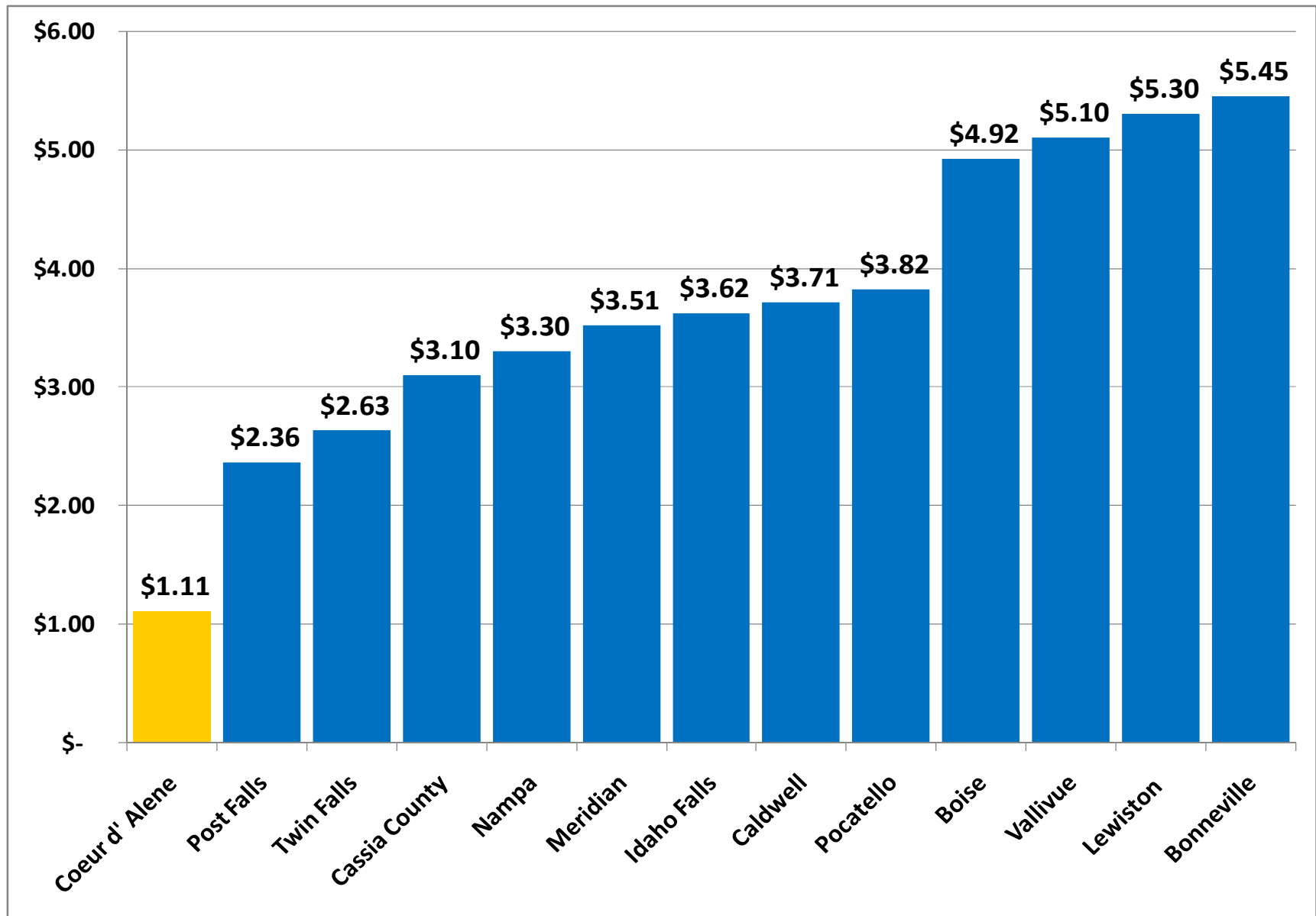
(Cost per \$1,000 of Taxable Property Value)

Actual School District Levy Rates (Taxes Paid Dec 2009 and June 2010)



Cd'A Lowest Levy of Idaho's 13 Largest Districts FY 2010

(\$ Per Thousand)



Cd'A 4th Lowest Levy of Region 1 Districts FY 2010

(\$ Per Thousand)

