

Budget and Levy Workshops

- Current structure:
 - ½ day taxing districts
 - ½ school districts and county
- Morning Session
 - Basic review of process
 - New legislation
 - L-2 related forms and problem
- Afternoon Session
 - School district details
 - County specific refreshers including new legislation

Current AM Structure	Proposed AM Structure
Introductions & Goals	Introductions & Goals
New Legislation	General Process
General Process	L-2 Forms how to fill them out
Special Situations	Problems (1 together 1 class)
L-2 Forms and Related Issues	New Legislation???
L-2 Working Problems	Additional Info – Appendix
Additional Information – Appendix	Special Situations
Wrap up	Wrap Up

Morning Session

- Current Structure:
 - Introductions and Goals
 - New legislation
 - General process
 - General rules and requirements (eg: budget hearing notification, LSO portal, elections, etc.)
 - 3% computation, including foregone, new construction, annexation, etc.
 - Special Situation (relating to various districts)
 - L-2 form review
 - Case problem
 - Miscellaneous info in appendix

Morning Session

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 - process section.
 - Case Problem
 - Put all other related information in appendix and review as time allows.
- legislative change or do every other year.
- Do training for just the counties and let counties train the local districts.
- Include school districts to avoid PM repetition

Afternoon Session

- Current Structure
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 - detail provided.
 - L-2 form review
 - Questions and wrap up

Afternoon Session

- Proposed Structure Options
 - Cover school detail in the morning.
 - Do the county portion of the afternoon session at Clerks Summer conference.
 - Eliminate afternoon session completely and do local training as requested by county(s).
 - Focus on county forms and balancing
 - September value worksheet and estimated sub roll
 - Abstract
 - Web based L-2 entry

Suggested change in 2016 L-2 form. Removes the confusing column "Cash Forward Balance". Now only has one column for "Non-property tax revenue sources".

2015 Dollar Certification of Budget Request to Board of County Commissioners L-2 (The L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)				
District or Voting Unit's Name:				
Fund	Total Approved Budget	Non-Property Tax Revenue	Fiscal Year 2015 Budgeted From Item 13 of L-1 Worksheet	Balance to be Invoiced (Col. 2 minus Col. 3)
1	2	3	4	5
Column Total				-

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. 36-3-803. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative: _____ Title: _____ Date: _____

Please print above: Contact Name and Mailing Address: _____ Email Address: _____
Phone Number: _____ 3 Fax Number: _____ 3

Opinions????
