

**MIDDLETON SCHOOL DISTRICT #134  
POLICY AND PROCEDURE MANUAL  
SECTION 7000 – Financial Management**

**FINANCIAL EMERGENCY DECLARATION FORM.....PROCEDURE 7011.P1**

**WHEREAS**, the Board of Trustees of Middleton School District No. 134 met on \_\_\_\_\_(*insert date*) to review the financial state of the District;

**WHEREAS**, the Board of Trustees posted notice on \_\_\_\_\_(*insert date*) of a public meeting to gather input concerning possible solutions to the financial emergency facing the District;

**WHEREAS**, the Board of Trustees held a public meeting on \_\_\_\_\_(*insert date*) to gather input concerning possible solutions to the financial emergency facing the District pursuant to Idaho Code Section 33-522(1);

**Note:** (*select from one of the following, or both of the following, if applicable in regard to paragraph (d) or paragraph (e)*)

**WHEREAS**, pursuant to paragraph (d) of subsection 33-522(2), Idaho Code, the Board of Trustees has determined that the amount of property tax revenue to be collected by the District that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year, and the amount of said reduction represents more than one and one-half percent (1 ½%) of the District’s general fund budget for combined state and local revenues from the prior fiscal year;

**WHEREAS**, pursuant to paragraph (e) of subsection 33-522(2), Idaho Code, the Board of Trustees has determined that the District’s general fund has decreased by at least one and one-half percent (1 ½%) from the previous year’s level due to a decrease in funding or natural disaster, but not as a result of a drop in the number of support units or the index multiplier calculated pursuant to section 33-1004A, Idaho Code, or a change in the emergency levy; and

**WHEREAS**, the State Department of Education has certified that the conditions set forth in paragraph (f) of section 33-522(2), Idaho Code, have been met in that the District’s unrestricted general fund balance, which excludes funds restricted by state or federal law and considering both anticipated expenditures and revenue, is less than five and one-half percent (5 ½ %) of the District’s unrestricted general fund budget at the time the financial emergency is declared or for the fiscal year for which the financial emergency is declared;

**NOW, THEREFORE BE IT RESOLVED**, on \_\_\_\_\_(*insert date*) that the Board of Trustees of Middleton School District No.\_\_\_\_ declares a financial emergency pursuant to Idaho Code Section 33-522 for the Fiscal Year \_\_\_\_ (*insert year*).

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**LEGAL REFERENCE:**

I.C. § 33-522 Financial Emergency

**ADOPTED:** 04/14/2014