



# Public School Finance

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**House Bills 634, 788, 792, 793,  
795-798, 805, 807  
Senate Bills 1403, 1404, 1428**



# FY 2022, FY 2023 Public School Foundation Program



	Public Schools & IESDB ORIGINAL FY 2022 Appropriation	Public Schools & IESDB REVISED FY 2022 Appropriation	Public Schools & IESDB FY 2023 Appropriation	\$ Change from ORIGINAL FY 2022 Appropriation	% Chg	\$ Change from REVISED FY 2022 Appropriation	% Chg
1 REVENUES							
a. General Fund	\$2,060,066,000	\$2,110,235,800	\$2,318,089,700	\$258,023,700	12.5%	\$207,853,900	9.8%
STATE DEDICATED REVENUE							
b. Endowment / Lands	\$55,004,000	\$55,004,000	\$61,765,800	\$6,761,800	12.3%	\$6,761,800	12.3%
c. Miscellaneous	8,000,000	8,000,000	7,000,000	(1,000,000)	-12.5%	(1,000,000)	-12.5%
d. Lottery Dividend	21,000,000	21,000,000	31,687,500	10,687,500	50.9%	10,687,500	50.9%
e. Bond Levy Equalization Fund	14,125,000	14,125,000	24,173,800	10,048,800	71.1%	10,048,800	71.1%
f. Cigarette and Lottery Taxes	4,024,900	4,024,900	4,024,900	0	0.0%	0	0.0%
TOTAL STATE DEDICATED REVENUE	\$102,153,900	\$102,153,900	\$128,652,000	\$26,498,100	25.9%	\$26,498,100	25.9%
TOTAL STATE REVENUES	\$2,162,219,900	\$2,212,389,700	\$2,446,741,700	\$284,521,800	13.2%	\$234,352,000	10.6%
FEDERAL REVENUES							
g. Federal Revenues	\$250,000,000	\$324,000,000	\$324,000,000	\$74,000,000	29.6%	\$0	0.0%
h. Federal Revenues (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%
i. Federal Revenues (CFAC Federal Funds)	20,000,000	20,000,000	0	(20,000,000)	-100.0%	(20,000,000)	-100.0%
j. Federal Revenues (Federal COVID-19 Relief-ARPA/ESSER III Funds)	456,913,800	462,810,300	441,392,800	(15,521,000)	-3.4%	(21,417,500)	-4.6%
TOTAL FEDERAL REVENUES	\$946,908,300	\$1,026,804,800	\$871,376,500	(\$75,531,800)	-8.0%	(\$155,428,300)	-15.1%
TOTAL REVENUES	\$3,109,128,200	\$3,239,194,500	\$3,318,118,200	\$208,990,000	6.7%	\$78,923,700	2.4%
2 STATUTORY EXPENDITURES							
a. Transportation	\$89,449,100	\$89,449,100	\$98,573,100	\$9,124,000	10.2%	\$9,124,000	10.2%
b. Border Contracts	2,139,100	2,139,100	2,462,700	323,600	15.1%	323,600	15.1%
c. Exceptional Contracts and Tuition Equivalents	6,204,900	6,204,900	6,448,100	243,200	3.9%	243,200	3.9%
d. Salary-based Apportionment (Administrators, Classified)	228,848,800	235,046,800	257,496,500	28,647,700	12.5%	22,449,700	9.6%
e. Employer's Benefit Obligations (Administrators, Classified)	44,831,500	46,045,700	50,441,600	5,610,100	12.5%	4,395,900	9.5%
f. Career Ladder Salaries	884,525,500	905,899,600	941,093,700	56,568,200	6.4%	35,194,100	3.9%
g. Career Ladder Employer's Benefit Obligations	173,278,500	177,465,700	185,956,600	12,678,100	7.3%	8,490,900	4.8%
h. Master Educator Premiums	8,892,700	8,892,700	2,903,600	(5,989,100)	-67.3%	(5,989,100)	-67.3%
i. Leadership Premiums	19,718,100	19,718,100	0	(19,718,100)	-100.0%	(19,718,100)	-100.0%
j. Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	40,000	0	0.0%	0	0.0%
k. Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	4,024,900	0	0.0%	0	0.0%
l. Bond Levy Equalization Support Program	23,649,200	23,649,200	25,461,900	1,812,700	7.7%	1,812,700	7.7%
m. Charter School Facilities	13,204,900	13,204,900	13,204,900	0	0.0%	0	0.0%
n. Idaho Digital Learning Academy	14,034,500	15,992,500	16,916,200	2,881,700	20.5%	923,700	5.8%
o. School Facilities Funding (Lottery)	21,000,000	21,000,000	31,687,500	10,687,500	50.9%	10,687,500	50.9%
p. School Facilities Maintenance Match	3,477,800	3,477,800	1,112,700	(2,365,100)	-68.0%	(2,365,100)	-68.0%
q. Advanced Opportunities	29,700,000	29,700,000	32,968,400	3,268,400	11.0%	3,268,400	11.0%
r. Math and Science Requirement	6,882,100	6,882,100	7,081,000	198,900	2.9%	198,900	2.9%
s. Continuous Improvement Plans and Training	652,000	652,000	652,000	0	0.0%	0	0.0%
t. Mastery-Based Education	1,400,000	1,400,000	1,400,000	0	0.0%	0	0.0%
u. College and Career Advisors and Student Mentors	9,000,000	9,000,000	9,000,000	0	0.0%	0	0.0%
v. Literacy Intervention	26,146,800	26,146,800	72,812,000	46,665,200	178.5%	46,665,200	178.5%
3 NON-STATUTORY EXPENDITURES							
a. Technology (Classroom, Wireless Infrastructure, IMS Mtce)	26,500,000	26,500,000	26,500,000	0	0.0%	0	0.0%
b. IT Staffing	4,000,000	4,000,000	4,000,000	0	0.0%	0	0.0%
c. Student Achievement Assessments	2,258,500	2,258,500	2,258,500	0	0.0%	0	0.0%
d. Math Initiative	1,817,800	1,817,800	1,817,800	0	0.0%	0	0.0%
e. English Language Learners	4,870,000	4,870,000	4,870,000	0	0.0%	0	0.0%
f. Professional Development (Reading Coaches, District Funding)	13,350,000	13,350,000	13,350,000	0	0.0%	0	0.0%
g. Remediation / Waiver (non Title I)	5,106,300	5,106,300	5,306,300	200,000	3.9%	200,000	3.9%
h. Content and Curriculum	4,450,000	4,450,000	5,020,000	570,000	12.8%	570,000	12.8%
4 FEDERAL EXPENDITURES							
a. Federal Funds	250,000,000	324,000,000	324,000,000	74,000,000	29.6%	0	0.0%
b. Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%
c. COVID-19 K-4 Literacy Learning Loss (CFAC Federal Funds)	15,000,000	15,000,000	0	(15,000,000)	-100.0%	(15,000,000)	-100.0%
d. COVID-19 K-12 Learning Loss (CFAC Federal Funds)	5,000,000	5,000,000	0	(5,000,000)	-100.0%	(5,000,000)	-100.0%
e. Federal Funds (Federal COVID-19 Relief - ARPA/ESSER III Funds)	456,913,800	462,810,300	441,384,800	(15,529,000)	-3.4%	(21,425,500)	-4.6%
5 IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND							
a. Campus	\$7,557,000	7,788,000	8,132,200	575,200	7.6%	344,200	4.4%
b. Outreach	\$4,224,400	4,224,400	5,167,800	943,400	22.3%	943,400	22.3%
TOTAL EXPENDITURES	\$2,632,142,700	\$2,747,201,700	\$2,709,528,500	77,385,800	2.9%	(37,673,200)	-1.4%
6 PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	\$0	NA	\$0	NA
7 NET STATE FUNDING	\$476,985,500	\$491,992,800	\$608,589,700	\$131,604,200	27.6%	\$116,596,900	23.7%
8 SUPPORT UNITS	16,146	16,654	16,941	795	4.9%	287	1.7%
9 DISTRIBUTION FACTOR							
a. State Health Insurance	\$13,316	\$13,316	\$19,698	\$6,382	47.9%	\$6,382	47.9%
b. State Discretionary per Support Unit	16,226	16,226	16,226	\$0	0.0%	0	0.0%
DISTRIBUTION FACTOR	\$29,542	\$29,542	\$35,924	\$6,382	21.6%	\$6,382	21.6%
(includes \$300 for Safe Environment Provisions)							

\* Includes Trailer Bills - House Bills 805, 807

# FY 2023 Public School Appropriation Bills



- Identify the amounts from various state sources that will be distributed or expended for the period July 1, 2022, through June 30, 2023
- Appropriate funds to the Division of Administrators, Teachers, Operations, Children's Programs, Facilities, Central Services, and the Idaho Educational Services for the Deaf and the Blind
- Transfer General Fund, Cigarette, and Lottery Taxes and appropriate the amount necessary to fund the Bond Levy Equalization Support Program
- State the amounts appropriated for each Division shall be considered expended from the General Fund

# FY 2023 Public School Appropriation Bills



- Define the term "**distributed**" to mean moneys that are transferred to school districts and public charter schools with no funds withheld for any other contract or administrative costs.
- Define the term "**expended**" to mean moneys that pay for the cost of contracts that provide services to school districts, public charter schools or students, or pay for the State Department of Education's cost of administering the programs for which the moneys are allocated.

# Division of Administrators



House Bills 792 and 807 appropriate **\$119,177,000** in general funds for the Division of Administrators for FY 2023.

# H 792, 798 – Division of Administrators FY 2023 Administrative Staff Base Salary



SECTION 3. That Section 33-1004E, Idaho Code, be, and the same is hereby amended to read as follows:

The district **administrative** staff index shall be multiplied by the **base salary** of ~~\$38,777~~ \$41,491.

Section 1 of H 798 amended H 792 language to read: On or after July 1, 2022, the district administrative staff index...

(7% increase from FY 2022)

# H 807 – Division of Administrators FY 2023 Funding for House Bill 723



SECTION 1. In addition to any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Administrators **\$3,000,000** from the Public School Income Fund for the period **July 1, 2022, through June 30, 2023.**

**(trailer bill providing funding for counting students using enrollment instead of average daily attendance (ADA) as provided in H 723)**



# H 792 – Division of Administrators

## FY 2022 Supplemental Appropriation



SECTION 5. In addition to the appropriation made in Section 3, Chapter 312, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Administrators **\$2,820,800** from the Public School Income Fund for the period **July 1, 2021, through June 30, 2022.**

**(new language for FY 2022 for temporary shift to using FTE Enrollment)**

# S 1404 – Division of Administrators

## FY 2022 Supplemental Appropriation



SECTION 1. In addition to the appropriation made in Section 3, Chapter 312, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Administrators **\$1,506,400** from the **ARPA State Fiscal Recovery Fund** for the period **July 1, 2021, through June 30, 2022.**

**(new language for FY 2022)**

# S 1404 – Division of Administrators

## FY 2022 Supplemental Appropriation



SECTION 4. ADMINISTRATIVE STAFF BONUSES. Of the moneys appropriated in Section 1 of this act, \$1,506,400 from the ARPA State Fiscal Recovery Fund shall be distributed for public schools receiving Educational Support Funds pursuant to Sections 33-1002(2)(f) and 33-3408, Idaho Code, for the purpose of providing bonuses for all administrative staff. The allocated amount per bonus shall be a gross amount of \$1,000 plus 19.59% for employer-obligated benefits for each full-time equivalent (FTE) administrative staff position. Funding is to be allocated to these schools using the actual full-time equivalent positions from the same data upload that was used for the February 15, 2022, payment.

(new language for FY 2022)

# S 1404 – Division of Administrators

## FY 2022 Supplemental Appropriation



SECTION 7. ALLOCATIONS REPORTING AND CORRECTIONS. Allocations are to be completed by the State Department of Education and schools shall be notified as soon as practicable. Should the appropriation be insufficient to provide this calculation as intended, the State Department of Education shall adjust the distribution proportionately across all eligible schools. Allocations will be made available to schools as soon as practicable via the Grant Reimbursement Application used for distribution of all federal funds. **If, after all funds have been allocated, the State Department of Education determines that funds were over-allocated and drawn down based on incorrect information, the school shall return those overdrawn amounts back to the State Department of Education as soon as practicable and the State Department of Education shall return those funds back to the state at the conclusion of the fiscal year, along with any unused allocations. The State Department of Education shall report to the Legislative Services Office Budget and Policy Analysis Division and the Division of Financial Management on the allocation of these funds for federal reporting purposes.**

**(new language for FY 2022; applies to the Divisions of Administrators, Teachers, and Operations)**

# Division of Teachers



House Bills 793 and 805 appropriate **\$1,156,924,900** in general funds for the Division of Teachers for FY 2023.

# H 793 – Division of Teachers FY 2023 Professional Development



SECTION 3. PROFESSIONAL DEVELOPMENT. Of the moneys appropriated in Section 1 of this act, **\$10,850,000** from the Public School Income Fund shall be distributed for **professional development** that supports instructors and pupil services staff to increase student learning, mentoring, and collaboration. Professional development efforts should be measurable, provide the instructors and pupil services staff with a clear understanding of their progress, be incorporated into their performance evaluations, and, to the extent possible, be included in the school district or public charter school continuous improvement plans required by Section 33-320, Idaho Code. **Funding shall be distributed by a formula prescribed by the State Department of Education**, and the State Department of Education shall track usage and effectiveness of professional development efforts at the state and local levels.

**(no change from FY 2022 appropriation)**

# H 793 – Division of Teachers FY 2023 Additional Compensation



SECTION 6. ADDITIONAL COMPENSATION. Of the moneys appropriated in Section 1 of this act, **\$36,473,700** from the **ARPA State Fiscal Recovery Fund** shall be distributed for public schools receiving educational support funds pursuant to Section 33-1002(2)(f), Idaho Code, **for the purpose of providing additional compensation for all instructional and pupil service staff**. The allocated amount shall be based on each full-time equivalent (FTE) instructional and pupil service staff position. Funding is to be allocated to these schools using the actual full-time equivalent positions from the same data upload that was used for the final calculations of salary-based apportionment for the July 15, 2022, payment. Allocations are to be completed by the State Department of Education, **with amounts separated by salary and benefits**, and schools shall be notified as soon as practicable. Should the appropriation be insufficient to provide this calculation as intended, the State Department of Education shall adjust the distribution proportionately across all eligible schools. Allocations will be made available to schools as soon as practicable via the grant reimbursement application used for distribution of all federal funds. If, after all funds have been allocated and the State Department of Education determines that funds were overallocated and drawn down based on incorrect information, the school shall return those overdrawn amounts back to the State Department of Education as soon as practicable and the State Department of Education shall return those funds back to the state at the conclusion of the fiscal year, along with any unused allocations. The State Department of Education shall report to the Budget and Policy Analysis Division of the Legislative Services Office and the Division of Financial Management on the allocation of these funds for federal reporting purposes.

**(new language for FY 2023)**

# H 805 – Division of Teachers

## FY 2023 Career Ladder Placement and Movement



SECTION 1. In addition to any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Teachers **\$2,086,500** from the Public School Income Fund for the period July 1, 2022, through June 30, 2023.

(trailer bill for H 656 changing (1) how Instructional/Pupil Service staff are placed on the professional or advanced professional rungs of the career ladder when they are first hired, (2) allowing the use of administrator evaluations for career ladder movement for school level administrators who also have instructional or pupil service assignment(s), and (3) changing how professional and advanced professional endorsements are issued for Instructional/Pupil Service staff returning to Idaho)



# H 634 – Division of Teachers

## FY 2022 Supplemental Appropriation



SECTION 1. In addition to the appropriation made in Section 3, Chapter 345, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program's Division of Teachers **\$25,561,300** from the Public School Income Fund to be expended for the period July 1, 2021, through June 30, 2022.

(new language for FY 2022 providing funding for Superintendent Ybarra's supplemental request made in October 2021)

# S 1404 – Division of Teachers

## FY 2022 Supplemental Appropriation



SECTION 2. In addition to the appropriation made in Section 3, Chapter 345, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Teachers **\$23,075,900** from the **ARPA State Fiscal Recovery Fund** for the period July 1, 2021, through June 30, 2022.

(new language for FY 2022)

# S 1404 – Division of Teachers

## FY 2022 Supplemental Appropriation



SECTION 5. INSTRUCTIONAL AND PUPIL SERVICE STAFF BONUSES. Of the moneys appropriated in Section 2 of this act, \$23,075,900 from the ARPA State Fiscal Recovery Fund shall be distributed for public schools receiving Educational Support Funds pursuant to Sections 33-1002(2)(f) and 33-3408, Idaho Code, for the purposes of providing bonuses for all instructional and pupil service staff. The allocated amount per bonus shall be a gross amount of \$1,000 plus 19.59% for employer-obligated benefits for each full-time equivalent (FTE) instructional and pupil service staff position. Funding is to be allocated to these schools using the actual full-time equivalent positions from the same data upload that was used for the February 15, 2022, payment.

(new language for FY 2022)

# Summary of ARPA State Fiscal Recovery Funds for **FY 2022**, FY 2023



## FY 2022

- **\$1,000/FTE bonuses + state paid employer benefits for Administrators, Instructional/Pupil Service & Classified staff**
- Allocation based on ALL FUNDING SOURCES submitted via ISEE for the February 15, 2022 payment
- Allocation should be available by mid-April; have until June 15, 2022 to request funds via the GRA
- Legislative intent that these dollars be allocated to all staff, all funding sources

## FY 2023

- **Additional compensation for Instructional/Pupil Service staff only**, will include state paid employer benefits
- Allocation will be based on Instructional/Pupil Service FTE, ALL FUNDING SOURCES submitted via ISEE (for the staffing snapshot date) on or before **May 20, 2022**
- Allocations will be available in mid-August(?) – need to request funds by no later than June 15, 2023
- Estimated distribution of \$1,875/FTE (\$1,568 allocation + \$307 state paid employer benefits)
- Legislative intent that these dollars be allocated to all Instructional/Pupil Service staff, all funding sources

# Division of Operations



House Bills 797 and 807 appropriate **\$858,543,700** in general funds and **\$68,532,200** in endowment & miscellaneous revenues in other state funds for the Division of Operations for FY 2023, for a combined total of **\$927,075,900** in state funds.

# H 797, 798 – Division of Operations FY 2023 Classified Staff Allowance



SECTION 3. That Section 33-1004E, Idaho Code, be, and the same is hereby amended to read as follows:

To determine the apportionment for **classified** staff, multiply ~~\$23,216~~ \$24,841 by the district classified staff allowance determined as provided in section 33-1004(5), Idaho Code.

Section 1 of H 798 amended H 797 language to read: On or after July 1, 2022, to determine the apportionment for classified staff...

(7% increase from FY 2022)

# H 797 – Division of Operations FY 2023 Discretionary Funds



SECTION 4. DISCRETIONARY FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2022, through June 30, 2023, it is estimated that the appropriation of state funds to the Public Schools Educational Support Program's Division of Operations will result in total discretionary funds of **\$16,226** per support unit **that are to be used at the discretion of the school district or charter school.**

**(new language; same amount for discretionary as FY 2022)**

# H 797 – Division of Operations FY 2023 Discretionary Funds



SECTION 5. HEALTH BENEFIT AND INSURANCE FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2022, through June 30, 2023, it is estimated that the appropriation of state funds to the Public Schools Educational Support Program's Division of Operations will result in total health benefits or insurance, and health benefits-related funds of **\$19,698** per support unit to be used to offset the costs of health, vision, and dental benefits or insurance offered to school employees.

(FY 2022 appropriated \$13,316 per support unit, an increase of \$6,382 to \$19,698 per support unit for FY 2023)



# H 797 – Division of Operations FY 2023 Discretionary Funds



## SECTION 5. (cont.)

If the distribution provided for health, vision, and dental benefits or insurance is in excess of the individual school district or charter school actual costs, the excess funds may then be used at school district or charter school discretion. Further, the State Department of Education shall work with the Legislative Services Office Division of Budget and Policy Analysis and the Division of Financial Management to determine the information that the State Department of Education shall collect on school district and charter school health, vision, and dental benefits or insurance plan information and costs, including but not limited to actual insurance premium costs and premium percentage increases.

# H 797 – Division of Operations FY 2023 Discretionary Funds



## SECTION 5. (cont.)

Each public school district and public charter school that receives funding from the state shall provide a report to the Legislative Services Office Budget and Policy Analysis Division and the Division of Financial Management no later than December 1, 2022. The format of the report and contents therein shall be determined by the Legislative Services Office Division of Budget and Policy Analysis.

# H 797 – Division of Operations FY 2023 Discretionary Funds



## SECTION 5. (cont.)

This data will inform future funding decisions. The report, at a minimum, shall include:

- (1) The actual appropriations and expenditures for the period July 1, 2021, through June 30, 2022, by the school district or public charter school for health benefit or insurance distributions; and
- (2) The original appropriation and estimated expenditures for the period July 1, 2022, through June 30, 2023, by the school district or public charter school for health benefit or insurance distributions.

# H 797 – Division of Operations

## FY 2023 Information Technology Staffing Costs



SECTION 6. INFORMATION TECHNOLOGY STAFFING COSTS. Of the moneys appropriated in Section 1 of this act, **\$4,000,000** from the Public School Income Fund shall be distributed for **public school information technology staff costs**. Such moneys shall be distributed pursuant to a formula, with a minimum distribution per school district and public charter school, determined by the State Department of Education.

**(no change from FY 2022 appropriation)**

# H 797, 798 – Division of Operations FY 2023 Classroom Technology



SECTION 7. CLASSROOM TECHNOLOGY. Of the moneys appropriated in Section 1 of this act, **\$26,500,000** from the Public School Income Fund shall be distributed for **classroom technology, classroom technology infrastructure, wireless technology infrastructure, and learning management systems** that assist teachers and students in effective and efficient instruction or learning. **Funding shall be distributed based on a formula prescribed by the State Department of Education.**

**(Section 2 of H 798 amended the language in H 797 to what is shown here)**

# H 797, 798 – Division of Operations FY 2023 Classroom Technology, continued



SECTION 7. (cont.) Moneys so distributed shall be used to implement and operate a learning management system of each school district's or public charter school's choice. A learning management system shall include integration with a school district's or public charter school's Student Information System (SIS) and shall administer, monitor, and document student and classroom levels of learning. The State Department of Education shall verify that school districts and public charter schools are using funds to purchase a learning management system that is compliant with these standards.

(no changes from FY 2022)

# H 807 – Division of Operations FY 2023 Funding for House Bill 723



SECTION 2. In addition to any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Operations **\$20,500,000** from the Public School Income Fund for the period **July 1, 2022 through June 30, 2023**.

(trailer bill providing funding for counting students using enrollment instead of average daily attendance (ADA) as provided in H 723)

# H 797 – Division of Operations

## FY 2022 Supplemental Appropriation



SECTION 11. In addition to the appropriation made in Section 3, Chapter 338, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program's Division of Operations **\$19,598,700** from the Public School Income Fund for the period July 1, 2021, through June 30, 2022.

**(new language for FY 2022 for the temporary shift to FTE enrollment)**



# S 1404 – Division of Operations

## FY 2022 Supplemental Appropriation



SECTION 3. In addition to the appropriation made in Section 3, Chapter 338, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program for the Division of Operations **\$12,123,500** from the **ARPA State Fiscal Recovery Fund** for the period July 1, 2021, through June 30, 2022.

(new language for FY 2022)

# S 1404 – Division of Operations

## FY 2022 Supplemental Appropriation



SECTION 6. CLASSIFIED STAFF BONUSES. Of the moneys appropriated in Section 3 of this act, \$12,123,500 from the ARPA State Fiscal Recovery Fund shall be distributed for public schools receiving Educational Support Funds pursuant to Sections 33-1002(2)(f) and 33-3408, Idaho Code, for the purpose of providing bonuses for all classified staff. The allocated amount per bonus shall be a gross amount of \$1,000 plus 19.59% for employer-obligated benefits for each full-time equivalent (FTE) classified staff position. Funding is to be allocated to these schools using the actual full-time equivalent positions from the same data upload that was used for the February 15, 2022, payment.

(new language for FY 2022)

# Division of Children's Programs



House Bill 788 appropriates **\$142,192,400** in general funds and **\$4,024,900** in other state funds for the Division of Children's Programs, for a combined total of **\$146,217,300** for FY 2023.

# H 788 – Division of Children’s Programs FY 2023 Idaho Digital Learning Academy



SECTION 3. IDAHO DIGITAL LEARNING ACADEMY. The [Idaho Digital Learning Academy \(IDLA\)](#), created pursuant to Chapter 55, Title 33, Idaho Code, shall utilize state-appropriated funds for the period July 1, 2022, through June 30, 2023, to achieve the following:

- (1) Tuition charged by IDLA to Idaho school districts and charter schools [shall not exceed \\$75.00 per enrollment](#).
- (2) [Provide remedial coursework](#) for students failing to achieve proficiency in one (1) or more areas of Idaho's standards-based tests.
- (3) Pursuant to State Board of Education rule, IDAPA 08.02.03, [provide advanced learning opportunities, including access to dual credit courses](#) for students.
- (4) ~~Pursuant to State Board of Education rule, IDAPA 08.02.03, work with institutions of higher education to provide dual credit coursework.~~

The preceding list shall not be construed as excluding other instruction and training that may be provided by the Idaho Digital Learning Academy.

[\(wording changes from FY 2022\)](#)

# H 788 – Division of Children’s Programs FY 2023 Tobacco, Cigarette, and Lottery Distributions



## SECTION 4. TOBACCO, CIGARETTE, AND LOTTERY DISTRIBUTION.

Notwithstanding the provisions of any law to the contrary, of the moneys appropriated in Section 1 of this act, **up to \$4,024,900** from available tobacco, cigarette, and lottery income tax revenue funds accruing, appropriated, or distributed to the Public School Income Fund pursuant to Sections 63-2506, 63-2552A, and 63-3067, Idaho Code, for the period July 1, 2022, through June 30, 2023, **shall be distributed to school districts and charter schools through a combination of a base amount of \$2,000 plus a prorated amount based on the prior year's average daily attendance.** Such funds shall be used to develop and implement school safety improvements and/or to facilitate and provide substance abuse prevention programs in the public school system.

**(no change from FY 2022)**

# H 788 – Division of Children’s Programs FY 2023 Remedial Coursework



SECTION 5. REMEDIAL COURSEWORK. Of the moneys appropriated in Section 1 of this act, **\$4,715,000** shall be distributed for **remedial coursework** for students failing to achieve proficiency on Idaho’s standards-based achievement tests in dollar amounts determined by the State Department of Education. The State Department of Education shall report to the Joint Finance-Appropriations Committee and the Senate and House education committees by no later than January 13, 2023, on the uses of funds and effectiveness of the programs and efforts.

**(no change from FY 2022)**

# H 788 – Division of Children’s Programs FY 2023 English Proficiency



SECTION 6. ENGLISH PROFICIENCY. Pursuant to Section 33-1617, Idaho Code, of the moneys appropriated in Section 1 of this act, **\$4,820,000** shall be distributed for support of students in **English language learner programs** as follows:

(1) The State Department of Education shall distribute **\$4,370,000** to school districts and charter schools pro rata based on the population of **English language learners** under criteria established by the department.

**(no change from FY 2022)**

# H 788 – Division of Children’s Programs FY 2023 English Proficiency, continued



## SECTION 6. (cont.)

(2) The State Department of Education shall distribute **\$450,000** for a competitive grant program to assist school districts and charter schools in which English language learners are not reaching statewide accountability interim targets or long-term goals, as defined by federal law. This amount shall be **distributed annually in three-year grant cycles, contingent on appropriation and the ability of grantees to meet program objectives.**

**(no change from FY 2022)**



# H 788 – Division of Children’s Programs FY 2023 English Proficiency, continued



## SECTION 6. (cont.)

(3) The State Department of Education shall develop the program elements and objectives governing the use of these funds and include a program evaluation component.

The purpose of these funds is to improve student English language skills to allow for better access to the educational opportunities offered in public schools. **The State Department of Education shall report to the Joint Finance-Appropriations Committee and the Senate and House education committees by no later than January 13, 2023, on the program design, uses of funds, and program effectiveness.**

**(no change from FY 2022)**

# H 788 – Division of Children’s Programs

## FY 2023 Advanced Opportunities Courses & Program Evaluation Requirement



SECTION 7. ADVANCED OPPORTUNITIES COURSES AND PROGRAM EVALUATION. The Department of Education shall compile information concerning the numbers of students enrolling in advanced opportunities courses according to the provisions of Chapter 46, Title 33, Idaho Code, whether coursework is successfully completed, and total expenditures for fiscal year 2022. As nearly as practicable, the report shall contain information about enrollment of this student population in postsecondary education. A report containing such information shall be posted on the website of the State Department of Education no later than December 31, 2022.

(no change from FY 2022)

# H 634 – Division of Children’s Programs

## FY 2022 Supplemental Appropriation



SECTION 2. In addition to the appropriation made in Section 3, Chapter 313, Laws of 2021, and any other appropriation provided by law, there is hereby appropriated to the Public Schools Educational Support Program's Division of Children’s Programs the following amounts to be expended from the listed funds for the period July 1, 2021, through June 30, 2022:

Public School Income Fund	\$ 1,958,300
Federal Grant Fund	\$74,000,000

(new language for FY 2022 providing funding for Superintendent Ybarra’s supplemental request made in October 2021)

# Division of Facilities



House Bill 796 appropriates **\$15,605,700** in general funds and **\$55,861,300** in lottery dividends for the Division of Facilities, a combined total of **\$71,467,000** for FY 2023.

# H 796 – Division of Facilities FY 2023 Transfers



SECTION 2. TRANSFER. Of the moneys appropriated to the Public Schools Educational Support Program's Division of Facilities, the **amount necessary** to fund the provisions of Section 33-906, Idaho Code, is hereby **transferred and appropriated to the Bond Levy Equalization Fund**. If the funding appropriated in Section 1 of this act is insufficient to meet the requirements of Section 33-906, Idaho Code, the difference shall be **withdrawn and paid from the Public Education Stabilization Fund**, notwithstanding any other provision of law to the contrary.

**(same as FY 2022)**

# H 796 – Division of Facilities

## FY 2023 Transfer – Public School Income Fund



SECTION 4. TRANSFER FOR PUBLIC SCHOOLS EDUCATIONAL SUPPORT PROGRAM. Of the moneys appropriated in Section 1 of this act, there is hereby appropriated and the Office of the State Controller shall transfer **\$14,317,600** from the General Fund to the Public School Income Fund to be expended for the Public Schools Educational Support Program's Division of Facilities for the period July 1, 2022, through June 30, 2023.

**(no change from FY 2022)**

# S 1428 – Transfers - FY 2022, FY 2023

## Public Education Stabilization Fund



SECTION 2. **FISCAL YEAR 2022** CASH TRANSFER TO THE PUBLIC EDUCATION STABILIZATION FUND. There is hereby appropriated and the Office of the State Controller shall transfer **\$44,000,000** from the General Fund to the Public Education Stabilization Fund as soon as practicable for the period July 1, 2021, through June 30, 2022.

SECTION 6. **FISCAL YEAR 2023** CASH TRANSFER TO THE PUBLIC EDUCATION STABILIZATION FUND. There is hereby appropriated and the Office of the State Controller shall transfer **\$77,000,000** from the General Fund to the Public Education Stabilization Fund on July 1, 2022, or as soon thereafter as practicable for the period July 1, 2022, through June 30, 2023.

**(new language for FY 2022, FY 2023)**

# H 388 (2021 Legislative Session) – Division of Children’s Programs - **FY 2022 Public Education Stabilization Fund**



## SECTION 3. 33-907. PUBLIC EDUCATION STABILIZATION FUND.

(2) For the period July 1, 2021, through June 30, 2023, **no moneys from the public education stabilization fund shall be withdrawn for any purpose**, including those in sections 33-1018, 33-1018A, and 33-1018B, Idaho Code, and any other law or rule to the contrary, **for encumbered obligations and unencumbered expenditures associated with state funds appropriated for fiscal year 2022**. The state department of education shall prorate any negative variance pursuant to section 33-1018, Idaho Code, by a formula prescribed by the state department of education.

***(from the 2021 Legislative session; no changes to this language were made during the 2022 Legislative session; language was not repeated for FY 2023)***



# Where are we now?



		Original FY 2022 Appropriation:	\$2,048,490,600			
		Superintendent Ybarra's Supplemental Request (H634):	27,519,300			
		Estimated Cost of Shift to FTE E from ADA (H792, 797):	22,419,500			
		<b>Revised FY 2022 Appropriation (Excludes IESDB)</b>	<b>\$2,098,429,400</b>			
		Appropriation FY 2022 Original	Appropriation FY 2022 Revised	Actual Expenditures (at of 4/6/2022)	Variance	
2	STATUTORY EXPENDITURES					
a.	Transportation	\$89,449,100	\$89,449,100	\$82,728,537.00		Amt known as of 2/15/22; Final to be known in July
b.	Border Contracts	2,139,100	2,139,100	1,884,570.75		Amt known as of 2/15/22; Final to be known in July
c.	Exceptional Contracts and Tuition Equivalents	6,204,900	6,204,900	3,794,236.81		Amt known as of 2/15/22; Final to be known in July
d.	Salary-based Apportionment (Administrators, Classified)	228,848,800	235,046,800	233,009,229.25		Amt known as of 2/15/22; Final to be known in July
e.	Employer's Benefit Obligations (Administrators, Classified)	44,831,500	46,045,700	44,922,856.27		Amt known as of 2/15/22; Final to be known in July
f.	Career Ladder Salaries	884,525,500	905,899,600	891,020,054.52		Amt known as of 2/15/22; Final to be known in July
g.	Career Ladder Employer's Benefit Obligations	173,278,500	177,465,700	171,799,909.80		Amt known as of 2/15/22; Final to be known in July
h.	Unemployment (approp included in Benefit line items above)	0	0	349,030.16	349,030.16	Final
i.	Adjustments	0	0	523,563.91		Amt known as of 2/15/22; Final to be known in July
j.	Master Educator Premiums	8,892,700	8,892,700	8,514,808.00		Amt known as of 2/28/2022; <del>Legislation Pending</del>
k.	Leadership Premiums	19,718,100	19,718,100	19,718,100.00		To be distributed in May/June
l.	Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	21,526.20	(18,473.80)	Final
m.	Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	2,414,940.00		Remaining funds to be distributed in May/June
n.	Bond Levy Equalization Support Program	23,649,200	23,649,200	20,474,809.35	NA	Any overage remains in the Building Fund
o.	Charter School Facilities	13,204,900	13,204,900	13,204,900.00		To be distributed in May
p.	Idaho Digital Learning Academy	14,034,500	15,992,500	11,945,300.00		Remaining funds to be distributed in May
q.	School Facilities Funding (lottery)	21,000,000	21,000,000	21,000,000.00	-	Final
r.	School Facilities Maintenance Match	3,477,800	3,477,800	3,000,483.00	(477,317.00)	Final
s.	Advanced Opportunities	29,700,000	29,700,000	10,899,306.50		Distributed through June
t.	Math and Science Requirement	6,882,100	6,882,100	6,882,100.00		To be distributed in May/June
u.	Continuous Improvement Plans and Training	652,000	652,000	241,804.14		Distributed through June
v.	Mastery-Based Education	1,400,000	1,400,000	175,048.68		Distributed through June
w.	College and Career Advisors and Student Mentors	9,000,000	9,000,000	7,200,000.00		Remaining funds to be distributed in May/June
x.	Literacy Intervention	26,146,800	26,146,800	26,146,800.00	-	Final
8	SUPPORT UNITS	16,146.00	16,654.00			16,511.49 as of 2/15/22; est of 16,654 for 7/15/22
				<i>Amt, not to exceed</i>		
9	DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	29,542.00	29,542.00	\$29,542, TBD on 7/15/2022		

# FY 2023 Public School Foundation Program



		Appropriation FY 2023 <sup>1 2</sup>
<b>2</b>	<b>STATUTORY EXPENDITURES</b>	
a.	Transportation	\$98,573,100
b.	Border Contracts	2,462,700
c.	Exceptional Contracts and Tuition Equivalents	6,448,100
d.	Salary-based Apportionment (Administrators, Classified)	257,496,500
e.	Employer's Benefit Obligations (Administrators, Classified)	50,441,600
f.	Career Ladder Salaries	941,093,700
g.	Career Ladder Employer's Benefit Obligations	185,956,600
h.	Master Educator Premiums	2,903,600
i.	Leadership Premiums	0
j.	Teacher Incentive Award (Nat'l Bd Cert)	40,000
k.	Idaho Safe and Drug-Free Schools	4,024,900
l.	Bond Levy Equalization Support Program	25,461,900
m.	Charter School Facilities	13,204,900
n.	Idaho Digital Learning Academy	16,916,200
o.	School Facilities Funding (lottery)	31,687,500
p.	School Facilities Maintenance Match	1,112,700
q.	Advanced Opportunities	32,968,400
r.	Math and Science Requirement	7,081,000
s.	Continuous Improvement Plans and Training	652,000
t.	Mastery-Based Education	1,400,000
u.	College and Career Advisors and Student Mentors	9,000,000
v.	Literacy Intervention	72,812,000

		Appropriation FY 2023 <sup>1 2</sup>
<b>3</b>	<b>NON-STATUTORY EXPENDITURES</b>	
a.	Technology (Classroom, Wireless Infrastructure, IMS Mtce)	26,500,000
b.	IT Staffing	4,000,000
c.	Student Achievement Assessments	2,258,500
d.	Math Initiative	1,817,800
e.	English Language Learners	4,870,000
f.	Professional Development (Reading Coaches, District Funding)	13,350,000
g.	Remediation / Waiver (non Title I)	5,306,300
h.	Content and Curriculum	5,020,000
<b>7</b>	<b>NET STATE FUNDING</b>	<b>\$608,589,700</b>
<b>8</b>	<b>SUPPORT UNITS</b>	<b>16,941</b>
<b>9</b>	<b>DISTRIBUTION FACTOR</b> (includes \$300 for Safe Environment Provisions)	<b>\$35,924</b>

<sup>1</sup> Excludes Idaho Educational Services for the Deaf and the Blind

<sup>2</sup> Includes Trailer Bills - House Bills 805, 807

# Public School Budgeting Budget Forms 2022-2023



The screenshot shows the Idaho Department of Education website. At the top left is the IDAHO logo with the text 'STATE DEPARTMENT OF EDUCATION'. To the right are navigation links for 'Menu', 'Search', and 'Language'. Below the header is a dark blue banner with the text 'Supporting Schools and Students to Achieve'. The main content area features a large graphic for 'Schoolhouse.world' with a laptop displaying a globe and a graduation cap. Below this is a news article titled 'Supt. Ybarra, lawmakers celebrate new content standards, look at next steps' dated March 24, 2022. To the right of the article is a 'Topics' menu with items like 'Idaho Content Standards', 'Stop Bullying Campaign', 'Free Tutoring', and 'QR Gatekeeper Suicide Prevention Training'. At the bottom is a grid of 15 colorful icons representing various educational programs: ISEE, Advanced Opportunities, Assessment & Accountability, Certification & Professional Standards, Child Nutrition, Content & Curriculum, Driver Education, English Learner & Migrant Ed, Federal Programs, Indian Education, Mastery Education, Public School Finance, School Choice, Special Education, and Student Transportation.

<http://www.sde.idaho.gov/>

Once on the Superintendent's Office of Public Instruction website at [www.sde.idaho.gov](http://www.sde.idaho.gov), click on the Public School Finance box at the bottom of the page.



# Public School Budgeting 2022-2023 Budget Forms and Information



Go to **Budget Forms and Information** and select **2022-2023**.

## Budget Forms and Information



2022-2023

2021-2022

### Budget Forms and Information

2022-2023



#### Budget Presentations

-  FY2023 Appropriations (Coming Soon)
-  FY2023 Appropriations by division (Coming Soon)

#### Budget Forms

-  Cover | [Word Version](#)
-  Certification Page
-  Estimating State Maintenance & Operation Revenue
-  Summary of All Funds
-  Publication Four Year Summary
-  Expenditures
-  Revenues
-  Combined Revenue and Expenditures (Optional)
-  IFARMS Expenditures Codes
-  IFARMS Revenue Codes
-  L2 School Forms

#### Salary Based Apportionment

-  Salary Based Apportionment Charter Template
-  Salary Based Apportionment District Template

# Public School Budgeting 2022-2023 Budget Forms and Information, cont.



## Supporting Documents and Forms

-  [2021-2022 District to Agency](#)
  -  [2021-2022 Tuition Rates and Excess Cost Rate](#)
  -  [Bond Interest Levy](#)
  -  [SY2022-2023 Emergency School Levy](#)
  -  [FY2023 Estimating School Building Maintenance Requirement Worksheet](#)
  -  [FY2023 Special Distributions](#)
  -  [FY2023 Special Distributions \(with Coding Suggestions\)](#)
  -  [Other Funding \(Line 6\)](#)
  -  [Other Funding \(Line 6\) Look-up Format](#)
  -  [Personal Property Reimbursement by District](#)
  -  [School Agricultural Replacement](#)
  -  [Summary of Revisions](#)
- ## Units
-  [Charter Support Unit Calculation Template](#)
  -  [District Support Unit Calculation Template](#)
  -  [Unit Table](#)

PLEASE tell us if you see any errors needing correction.

Any revisions made after the initial posting of the 2022-2023 budget forms will be summarized on a Summary of Revisions worksheet included in the Supporting Documents and Forms section. **The worksheet will include the budget form impacted, the date of the revision, and a summary of the revision.**

# FY 2023 Special Distributions



Most of the dollars we distribute to you are based on the information you upload via ISEE, including data for mid-term & best 28 week average daily attendance, enrollment, and staffing

- Critical that you report accurate data via ISEE in compliance with state laws and board rules
- If you aren't sure about something – reach out to your regional ISEE Technical Coordinator or Public School Finance
- It is essential that you make it a practice to review your data before and after it has been uploaded and make corrections ASAP

# Public School Budgeting Advanced Opportunities



## Advanced Opportunities (33-4602, I.C.)

- **Advanced Opportunities** – Funding is available to pay for overload courses, dual credit courses, postsecondary credit-bearing exams, career technical certification exams, CTE workforce training, college entrance exams, and preliminary college entrance exams. Every public school student in grades 7-12 is allocated **\$4,125.00** for these purposes. In most cases, these funds will be paid directly to Idaho public post-secondary institutions and IDLA. The school district or charter school will be the recipient of these funds if:
  - The school district or charter school is the provider of an overload course.
  - A course taken by a student is through a private institution or outside the state of Idaho. The school district or charter school will be expected to forward these funds to either the institution or to the family.
  - Students are requesting funds for an examination (AP, IB, CLEP, and CTE). The school district or charter school will likely be billed for this activity by the exam provider, or may need to reimburse the family.

# Public School Budgeting Advanced Opportunities



## Advanced Opportunities (33-4602, I.C.)

- **Early Graduation Scholarship** - These funds are related to scholarships awarded to students for Early Graduation. If a student graduates at least one year early, they are eligible for a scholarship equal to 35% of the statewide ADA funding, which they can use at an Idaho public post-secondary school. The SDE will disperse these scholarships directly to the college or university. School districts and charter schools will receive an equivalent award of 35% of the statewide ADA funding for any student who graduates at least one year early that is reported to the SDE by June 15<sup>th</sup> of each year.

Receipts for all transactions related to Advanced Opportunities are available in the Advanced Opportunities portal.

Contact Brock Astle (208-332-6944, [bastle@sde.idaho.gov](mailto:bastle@sde.idaho.gov)) for additional information.



# Public School Budgeting Bond Levy Equalization Support Program



## **Bond Levy Equalization Support Program (33-906, I.C.)**

This program is available only to school districts. A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is calculated each year based on market value per support unit, per capita income, and unemployment data. Bond Levy Equalization Support Program payments must be deposited into your bond interest and redemption fund and taken into consideration when calculating the bond levy budget certification to your county(ies).

Contact Julie Oberle (208-332-6840, [jaoberle@sde.idaho.gov](mailto:jaoberle@sde.idaho.gov)) for additional information.

# Public School Budgeting Charter School Facilities



## Charter School Facilities [33-5208 (5), I.C.]

Budget **\$370** per 2022-2023 enrolled student for on-site charter schools. Online only and online/onsite charter schools should request a worksheet to estimate their payment.

Contact Aaron McCoy (208-332-6846, [amccoy@sde.idaho.gov](mailto:amccoy@sde.idaho.gov)) for additional information. \*

\* This is an estimate. The actual amount will be calculated at the time of the distribution.

# Public School Budgeting

## College & Career Advisors and Student Mentors



### College and Career Advisors and Student Mentors [33-1002(2)(r), I.C.]

Budget as follows based on 2022-2023 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of **\$62** per student (8-12), or **\$18,000**.
- For school districts and charter schools with fewer than 100 students in grades 8 through 12, budget the greater of **\$180** per student (8-12), or **\$9,000**.

Contact Eric Studebaker (208-332-6961, [estudebaker@sde.idaho.gov](mailto:estudebaker@sde.idaho.gov)) for additional information. \*

# Public School Budgeting Continuous Improvement Plans and Training



## Continuous Improvement Plans and Training (Strategic Planning) (33-320, I.C.)

Budget up to **\$6,600** per school district or charter school. Funds will be distributed on a reimbursement basis.

Contact Aaron McCoy (208-332-6846, [amccoy@sde.idaho.gov](mailto:amccoy@sde.idaho.gov)) for additional information.

# Public School Budgeting

## English Language Acquisition



### English Language Learners (33-1617, I.C.)

Budget **\$230** per eligible English Learner (see following eligibility) that was tested on the spring 2022 ACCESS assessment. Funding is for students identified as L1 and LE as reported in the Idaho English Learner Management System (ELMS).

Contact Maria Puga (208-332-6905, [mpuga@sde.idaho.gov](mailto:mpuga@sde.idaho.gov)) for additional information. \*

# Public School Budgeting

## Exceptional Child Contracts, Tuition Equivalency, SED



### Exceptional Contracts, Tuition Equivalency, SED (33-1002B, 33-2004, I.C.)

See worksheets on the SDE Public School Finance Division website under *Budget Forms and Information, Supporting Documents and Forms* at: <http://www.sde.idaho.gov/finance>.

Contact Aaron McCoy (208-332-6846, [amccoy@sde.idaho.gov](mailto:amccoy@sde.idaho.gov)) for additional information. \*

# Public School Budgeting

## IT Staffing



## IT Staffing

Budget as follows based on 2022-2023 mid-term support units:

- Greater of **\$600** per 2022-2023 mid-term support unit or **\$4,500**, if mid-term support units are less than or equal to 10.
- Greater of **\$209** per 2022-2023 mid-term support unit or **\$7,500**, if mid-term support units are more than 10.

Contact Chris Campbell (208-332-6970, [cacampbell@sde.idaho.gov](mailto:cacampbell@sde.idaho.gov)) for additional information. \*

# Public School Budgeting Leadership Premiums



## Leadership Premiums (33-1004J, I.C.)

Eliminated per House Bill 443, 2022 Legislative Session.

The following is from the Statement of Purpose for H 443:

This proposal creates a dedicated fund for the purpose of funding the one-time amount required for public schools to buy in to the state's medical and dental group insurance plan. It establishes limits for the amount that can be allocated per school district, and how to handle situations in which the demand exceeds available funds. To offset an ongoing amount of funding for school health insurance, this bill also sunsets leadership premiums and removes references to it throughout code.



# Public School Budgeting Literacy Intervention



## Literacy Intervention (33-1002(2)(s), 33-1806, 33-1807, I.C.)

### *New distribution formula for FY 2023*

- Budget \$370 per 2022-2023 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget \$480 per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2021 to Spring 2022.
  - If there is not a prior spring assessment for a student, use the Fall 2021 to Spring 2022 statewide reading assessment
  - Economically disadvantaged students who improve a full tier or remain proficient will receive an additional .75 weighting

Contact Kevin Chandler (208-332-6893, [kchandler@sde.idaho.gov](mailto:kchandler@sde.idaho.gov)) for additional information. \*

# Literacy Intervention – K-3 Enrollment



FY 2023 Literacy Intervention appropriation is \$72,812,000

50% will be distributed based on enrollment of kindergartners – grade 3 students on the first Friday in November, 2022

A	B	C	D	E	F	G	H	I
Fall 2021 K-3 Enrollment					FY 2023 Estimated Fall Enrollment (2% growth)	Anticipated Enrollment (Charters Opening 7/1/22)	Combined	50% of Literacy Intervention (Enrollment)
K	1	2	3	Combined				\$ 36,406,000
22,057	22,938	23,105	23,407	91,507	93,420	242	93,662	36,406,000
							at 100%	\$388.70
							at 95%	\$369.26

# Literacy Intervention - Testing



50% will be distributed based on students who remained proficient on the statewide reading assessment or who improved a full tier on the statewide reading assessment, Spring 2021 to Spring 2022

- If there is not a prior spring assessment for a student, use the Fall 2021 to Spring 2022 statewide reading assessment
- Economically disadvantaged students who improve a full tier or remain proficient will receive an additional 0.75 weighting

J	K	L	M	N	O	P	Q	R	S	T	U	V
Count of Proficient Students (Grades 1-3: Spring 2021 and Spring 2022; K: Fall 2021 and Spring 2022) * <i>(For Estimation, using Fall 2020 to Spring 2021)</i>					Count of Students Improving a Full Tier (Grades 1-3: Spring 2021 to Spring 2022; K: Fall 2021 to Spring 2022) * <i>(For Estimation, using Fall 2020 to Spring 2021)</i>					Total Economically Disadvantaged Students in Columns N, S	Combined Count (Columns N + S + 75% of T)	50% of Literacy Intervention (Testing)
K	1	2	3	Combined	K	1	2	3	Combined			\$ 36,406,000
7,071	7,579	10,539	11,362	36,551	6,192	6,350	5,179	4,283	22,004	17,623	71,772	36,406,031
* If a student does not have a previous year spring or current year fall assessment result, student is excluded from count, even if student was proficient on the CY spring assessment.											at 100%	\$507.25
											at 95%	\$481.88

# Public School Budgeting Master Educator Premiums



## Master Educator Premiums (33-1004I, I.C.)

Budget **\$4,783.60** (\$4,000 plus **\$783.60** state paid employee benefits) per eligible Instructional and Pupil Service staff.

Contact Branwyn Phillips (208-332-6875, [bcphillips@sde.idaho.gov](mailto:bcphillips@sde.idaho.gov)) for additional information.

(FY 2023 is the final year this distribution will be made.)

# Public School Budgeting Math & Science Requirement



## Math and Science Requirement (33-1021, I.C.)

Budget as follows based on 2022-2023 enrollment:

- For each regular high school with enrollment of 99 or less, budget **\$37,000**
- For each regular high school with enrollment of 100 to 159, budget **\$3,200**
- For each regular high school with enrollment of 160 to 319, budget **\$8,300**
- For each regular high school with enrollment of 320 to 639, budget **\$57,500**
- For each regular high school with enrollment of 640 or more, budget **\$78,600**

For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school. Alternative Secondary Schools are not eligible.

Contact Julie Oberle (208-332-6840, [jaoberle@sde.idaho.gov](mailto:jaoberle@sde.idaho.gov)) for additional information. \*

# Public School Budgeting

## National Board for Professional Teaching Standards



### National Board for Professional Teaching Standards (33-1004E, I.C.)

Budget **\$2,391.80** (\$2,000 plus **\$391.80** state-paid employee benefits) per eligible instructional staff.

Contact Cina Lackey (208-332-6936, [clackey@sde.idaho.gov](mailto:clackey@sde.idaho.gov)) for additional information.

# Public School Budgeting Professional Development



## Professional Development

Budget **\$8,000** per school district or charter school plus **\$460** per 2022-2023 Instructional and Pupil Service FTE (all fund sources).

Contact Todd Driver (208-332-6876, [tdriver@sde.idaho.gov](mailto:tdriver@sde.idaho.gov)) for additional information. \*

# Public School Budgeting Remediation



## Remediation

Budget **\$16** per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2022 ISAT data.

Contact Kevin Chandler (208-332-6893, [kchandler@sde.idaho.gov](mailto:kchandler@sde.idaho.gov)) for additional information. \*



# Public School Budgeting Replacement Tax



## Replacement Tax

See worksheets on the SDE Public School Finance Division website under *Budget Forms and Information, Supporting Documents and Forms* at: <http://www.sde.idaho.gov/finance>.

Contact Carol Piranfar (208-332-6844, [clpiranfar@sde.idaho.gov](mailto:clpiranfar@sde.idaho.gov)) for additional information.

# Public School Budgeting Safe and Drug-Free Schools



## Safe and Drug-Free Schools (63-2506, 63-2552A, 63-3067, I.C.)

Budget **\$2,000** plus **\$11** per 2021-2022 full-term average daily attendance (ADA).

Contact Eric Studebaker (208-332-6961, [estudebaker@sde.idaho.gov](mailto:estudebaker@sde.idaho.gov)) for additional information. \*

# Public School Budgeting School Facilities (Lottery)



## School Facilities (Lottery) (33-905, I.C.)

Budget **\$98** per 2021-2022 best 28 weeks ADA.

Contact Julie Oberle (208-332-6840, [jaoberle@sde.idaho.gov](mailto:jaoberle@sde.idaho.gov)) for additional information. \*

# Public School Budgeting

## School Facilities Maintenance Match



### School Facilities Maintenance Match (33-1019, I.C.)

See worksheet on SDE Public School Finance Division website under *Budget Forms and Information, Supporting Documents and Forms* at: <http://www.sde.idaho.gov/finance>.

Contact Aaron McCoy (208-332-6846, [amccoy@sde.idaho.gov](mailto:amccoy@sde.idaho.gov)) for additional information. \*

## Technology (Classroom, Classroom Infrastructure, Learning Management System)

Budget the sum of the following base amount associated with your 2022-2023 mid-term ADA, plus **\$66** per 2022-2023 mid-term ADA:

- Base amount
  - Mid-term ADA is less than 25, **\$6,500**
  - Mid-term ADA between 25 and 100, **\$260** per ADA
  - Mid-term ADA is greater than 100, **\$26,000**

Contact Chris Campbell (208-332-6970, [cacampbell@sde.idaho.gov](mailto:cacampbell@sde.idaho.gov)) for additional information. \*

# FY 2023 Support Units



- As of today, there is not a temporary board rule in place allowing FTE Enrollment to be used for funding purposes for FY 2023
- The State Board of Education has indicated they will enact a similar temporary rule allowing FTE Enrollment to be used for funding purposes for the remainder of this year *and for FY 2023*
  - At two separate meetings, the Board President has clearly indicated:
    1. A temporary rule will be heard at their April 20-21 meeting
    2. Schools should budget for 2022-2023 using FTE Enrollment based support units
- Whether we have a temporary rule or not, schools will continue to report both average daily attendance and FTE enrollment information

- Protection Calculation [33-1003(1)]
  - Uses Average Daily (Aggregate) Attendance for the current year and the prior year
    - Based on the laws in place at that time; for FY 2022, aggregate attendance calculated per the temporary rule will be used
    - FY 2023 attendance will be determined using the rules in place at the time the support units are calculated (February for mid-term units, July for best 28 weeks support units)
  - The FY 2023 Protection calculation will compare prior year (FY 2022) aggregate attendance (based on the temporary rule) to current year (FY 2023) aggregate attendance based on the rules in place at that time
    - School districts will be protected if their FY 2023 aggregate attendance is below 97% of their prior year aggregate attendance
  - The estimated “cost” of protection, without a temporary rule similar to that for this year, whether protected or not, could be 2-3% of your FY 2023 support units

# Other, continued



- Career Ladder
  - Currently, no Instructional/Pupil Service staff shall be paid less than the R1 allocation for a FTP per 33-1004E(1), Idaho Code
  - Beginning in FY 2023, no Instructional/Pupil Service staff on the Professional or Advanced Professional rungs will be paid less than the P1 allocation for a FTP per 33-1004E(2), Idaho Code
  - Beginning in FY 2026, no Instructional/Pupil Service staff on the Advanced Professional rung will be paid less than the AP1 allocation for a FTP per 33-1004E(3), Idaho Code
    - Remember, the rungs are Residency, Professional, and Advanced Professional; within each rung are multiple cells with different allocation amounts
  - There is no Career Ladder acceleration for FY 2023
- FY 2023 Calendars forms are now available on the School Finance website



# Public School Finance



## Contacts:

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## Web Site:

Idaho State Department of Education, School Finance

[www.sde.idaho.gov/finance/index.html](http://www.sde.idaho.gov/finance/index.html)

Idaho State Department of Education

[www.sde.idaho.gov/](http://www.sde.idaho.gov/)

# Questions



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