



FY 2023, FY 2024 Public Schools Appropriations Senate Bills 1204-1211 House Bills 208 and 380

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Public School Finance



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

FY 2023, FY 2024 Public School Foundation Program



		Public Schools & IESDB ORIGINAL FY 2023 Appropriation	Public Schools & IESDB REVISED FY 2023 Appropriation	Public Schools & IESDB FY 2024 Appropriation	\$ Change from REVISED FY 2023 Appropriation	% Chg
1	REVENUES					
a.	General Fund	\$2,318,089,700	\$2,319,809,400	\$2,698,842,500	\$379,033,100	16.4%
	STATE DEDICATED REVENUE					
b.	Endowment / Lands	\$61,765,800	\$61,765,800	\$61,765,800	\$0	0.0%
c.	Miscellaneous	7,000,000	7,000,000	7,001,200	1,200	0.0%
d.	Lottery Dividend	31,687,500	31,687,500	29,625,000	(2,062,500)	-6.5%
e.	Bond Levy Equalization Fund	24,173,800	24,173,800	23,781,400	(392,400)	-1.6%
f.	Cigarette and Lottery Taxes	4,024,900	4,024,900	4,324,900	300,000	7.5%
	TOTAL STATE DEDICATED REVENUE	\$128,652,000	\$128,652,000	\$126,498,300	(\$2,153,700)	-1.7%
	TOTAL STATE REVENUES	\$2,446,741,700	\$2,448,461,400	\$2,825,340,800	\$376,879,400	15.4%
	FEDERAL REVENUES					
g.	Federal Revenues	\$324,000,000	\$324,000,000	\$251,147,800	(\$72,852,200)	-22.5%
h.	Federal Revenues (Federal COVID-19 Relief - ESSER I, II Funds)	105,983,700	105,983,700	21,238,900	(84,744,800)	-80.0%
i.	Federal Revenues (Federal COVID-19 Relief-ARPA/ESSER III Funds)	441,392,800	441,392,800	285,114,500	(156,278,300)	-35.4%
	TOTAL FEDERAL REVENUES	\$871,376,500	\$871,376,500	\$557,501,200	(\$313,875,300)	-36.0%
	TOTAL REVENUES	\$3,318,118,200	\$3,319,837,900	\$3,382,842,000	\$63,004,100	1.9%

FY 2023, FY 2024 Public School Foundation Program



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2	STATUTORY EXPENDITURES					
a.	Transportation	\$98,573,100	\$98,573,100	\$100,267,700	\$1,694,600	1.7%
b.	Border Contracts	2,462,700	2,462,700	2,462,700	0	0.0%
c.	Exceptional Contracts and Tuition Equivalents	6,448,100	6,448,100	6,448,100	0	0.0%
d.	Salary-based Apportionment (Administrators, Classified)	257,496,500	257,496,500	346,865,100	89,368,600	34.7%
e.	Employer's Benefit Obligations (Administrators, Classified)	50,441,600	50,441,600	65,858,800	15,417,200	30.6%
f.	Career Ladder Salaries	941,093,700	941,093,700	1,062,669,700	121,576,000	12.9%
g.	Career Ladder Employer's Benefit Obligations	185,956,600	185,956,600	235,086,400	49,129,800	26.4%
h.	Master Educator Premiums	2,903,600	2,903,600	0	(2,903,600)	-100.0%
i.	Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	40,000	0	0.0%
j.	Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	4,324,900	300,000	7.5%
k.	Bond Levy Equalization Support Program	25,461,900	25,461,900	23,781,400	(1,680,500)	-6.6%
l.	Charter School Facilities	13,204,900	13,204,900	13,204,900	0	0.0%
m.	Idaho Digital Learning Academy	16,916,200	16,916,200	19,719,900	2,803,700	16.6%
n.	School Facilities Funding (lottery)	31,687,500	31,687,500	29,625,000	(2,062,500)	-6.5%
o.	School Facilities Maintenance Match	1,112,700	1,112,700	1,274,300	161,600	14.5%
p.	Advanced Opportunities	32,968,400	32,968,400	27,000,000	(5,968,400)	-18.1%
q.	Math and Science Requirement	7,081,000	7,081,000	7,358,700	277,700	3.9%
r.	Continuous Improvement Plans and Training	652,000	652,000	652,000	0	0.0%
s.	College and Career Advisors and Student Mentors	9,000,000	9,000,000	9,000,000	0	0.0%
t.	Literacy Intervention	72,812,000	72,812,000	72,812,000	0	0.0%
u.	Mastery-Based Education	1,400,000	1,400,000	0	(1,400,000)	-100.0%

FY 2023, FY 2024 Public School Foundation Program



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3	NON-STATUTORY EXPENDITURES					
a.	Technology (Classroom, Wireless Infrastructure, IMS Mtce)	26,500,000	26,500,000	36,500,000	10,000,000	37.7%
b.	Student Achievement Assessments	2,258,500	2,258,500	2,258,500	0	0.0%
c.	Math Initiative (Program Support)	1,817,800	1,817,800	1,817,800	0	0.0%
d.	English Language Learners (Program Support)	4,870,000	4,870,000	4,870,000	0	0.0%
e.1	Professional Development - General	13,350,000	13,350,000	15,350,000	2,000,000	15.0%
e.2	Professional Development - Dyslexia	0	1,500,000	2,900,000	1,400,000	NA
f.1.	Content and Curriculum/Learning Loss (Remediation) (Prog. Supp.)	5,306,300	5,306,300	5,306,300	0	0.0%
f.2.	Content and Curriculum/Learning Loss (Content & Curr.-Digital)	0	0	1,600,000	1,600,000	NA
f.3.	Content and Curriculum/Learning Loss (Central Services)	5,020,000	5,020,000	5,020,000	0	0.0%
g.	Required Supplemental for Mtce of Financial Support-IDEA Part B	0	0	8,546,000	8,546,000	NA
h.	Teacher of the Year Stipend	0	0	1,200	1,200	NA
i.	IT Staffing	4,000,000	4,000,000	0	(4,000,000)	-100.0%
4	FEDERAL EXPENDITURES					
a.	Federal Funds	324,000,000	324,000,000	251,147,800	(72,852,200)	-22.5%
b.	Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	105,991,700	105,991,700	21,238,900	(84,752,800)	-80.0%
c.	Federal Funds (Federal COVID-19 Relief - ARPA/ESSER III Funds)	441,384,800	441,384,800	285,114,500	(156,270,300)	-35.4%
5	IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND					
a.	Campus	8,131,200	8,303,700	9,261,800	958,100	11.8%
b.	Outreach	5,160,800	5,208,000	6,007,600	799,600	15.5%
	TOTAL EXPENDITURES	\$2,709,528,500	\$2,711,248,200	\$2,685,392,000	(\$25,856,200)	-1.0%

FY 2023, FY 2024 Public School Foundation Program



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	TOTAL REVENUES	\$3,318,118,200	\$3,319,837,900	\$3,382,842,000	\$63,004,100	1.9%
	TOTAL EXPENDITURES	\$2,709,528,500	\$2,711,248,200	\$2,685,392,000	(\$25,856,200)	-1.0%
6	PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	\$0	NA
7	NET STATE FUNDING	\$608,589,700	\$608,589,700	\$697,450,000	\$88,860,300	14.6%
8	SUPPORT UNITS	16,941	16,941	16,850	(91)	-0.5%
9	DISTRIBUTION FACTOR PER SUPPORT UNIT					
a.	State Health Insurance	\$19,698	\$19,698	\$21,854	\$2,156	10.9%
b.	State Discretionary	16,226	16,226	19,537	3,311	20.4%
	DISTRIBUTION FACTOR PER SUPPORT UNIT (includes \$300 for Safe Environment Provisions)	\$35,924	\$35,924	\$41,391	\$5,467	15.2%
* Includes Trailer Bills - 2022 House Bills 805, 807						

FY 2024 Public School Appropriation Bills



- Identify the amounts from various state sources that will be distributed or expended for the period July 1, 2023, through June 30, 2024
- 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 2024 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 that pay for the State Department of Education's cost of administering the programs for which the moneys are allocated

Division of Administrators



Senate Bill 1204 appropriates **\$123,916,000** in General Funds for the Division of Administrators for FY 2024.

S 1204 – Division of Administrators FY 2024 Administrative Staff Base Salary



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

On and after July 1, 2023, the district **administrative** staff index shall be multiplied by the **base salary** of ~~\$41,491~~ \$43,151.

(4% increase from FY 2023)

Division of Teachers



Senate Bill 1205 appropriated **\$997,904,800** in General Funds and an additional **\$330,000,000** will be deposited July 1 per House Bill 1 from the 2022 special session, giving us an overall state funds appropriation of **\$1,327,904,800** for the Division of Teachers for FY 2024. Another \$1,200 was donated by Idaho taxpayers to be used as a stipend for the teacher of the year.

S 1205 – Division of Teachers

FY 2024 Professional Development



SECTION 3. PROFESSIONAL DEVELOPMENT. Of the moneys appropriated in Section 1 of this act, **\$13,750,000** 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.

(additional \$2,900,000 for Professional Development for Dyslexia)

S 1205 – Division of Teachers

Additional Allocation for Instructional/Pupil Service Staff



SECTION 6. INSTRUCTIONAL AND PUPIL SERVICE STAFF COMPENSATION. In addition to the distribution criteria set forth in Section 33-1004B(9)(e), Idaho Code, **an additional \$6,359 shall be allocated to each cell for residential, professional, and advanced professional rungs. These funds must be used for instructional and pupil service compensation.** Funding shall be distributed in combination with other career ladder allocations for the period July 1, 2023, through June 30, 2024. School districts and public charter schools shall report to the State Department of Education on the allocation of these funds for instructional and pupil service compensation. The State Department of Education shall provide a report to the Joint Finance-Appropriations Committee by January 13, 2024, on the allocations made by school districts and public charter schools. The format of the report and the contents therein shall be determined by the Legislative Services Office Budget and Policy Analysis Division.

(new language for FY 2024)

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- **\$6,359 additional compensation for Instructional/Pupil Service staff only**
 - Will also pay associated state paid employer benefits
 - **These funds must be used for Instructional and Pupil Service staff compensation**
 - **May not be used for Administrative or Classified staff**
 - Will calculate salary apportionment twice
 - Will run with all Career Ladder cell allocations increased by the \$6,359
 - Will run again as if this additional funding was not available
 - This additional funding will be distributed for salary apportionment with the foundation payments
 - Funding is not per actual FTE but rather will be based on *allocated* FTE
 - Excludes funding for staffing not part of the Career Ladder allocation (Instructional/Pupil Service staff paid with federal funds or dedicated/other funds, hires after the last Friday in September)

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- Actual compensation increases to your Instructional/Pupil Service staff will be determined by your local Board
 - The additional amount received *will not* match your actual General Fund Instructional/Pupil Service FTEs x \$6,359
 - Please remember that, however your board chooses to divide the compensation among your Instructional/Pupil Service staff, these dollars must be used only for their compensation
- Actual cell amounts shown in Idaho Code 33-1004B for the Career Ladder were not modified
- Communicated clearly to the SDE that the \$144,960,600 in funding for FY 2024 to fund the additional \$6,359 per cell will be ongoing dollars and will be included in future year appropriations

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- Minimum Instructional/Pupil Service salary
 - 33-1004E(1), Idaho Code, states “No full time instructional staff member or pupil service staff member on the residency compensation rung shall be paid less than the minimum dollar amount on the career ladder residency compensation rung pursuant to section 33-1004B, Idaho Code, for the applicable fiscal year.” (\$41,118 for FY 2024)
 - 33-1004E(2), Idaho Code, states “...no full time instructional staff member or pupil service staff member on the professional or advanced professional compensation rung shall be paid less than the minimum dollar amount on the career ladder professional compensation rung pursuant to section 33-1004B, Idaho Code, for the applicable fiscal year.” (\$43,990 for FY 2024)
- Staff Held at Prior Year Funding Levels (“Frozen”)
 - When calculating salary apportionment, all cells will be increased by \$6,359, regardless of the funding year used for that staff member
- End result is the average allocated salary for Instructional and Pupil Service staff will be \$6,359 higher

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- Budgeting for FY 2024
 - Use the same process and budget templates as you've used in prior years
 - Forms are currently available on the Public School Finance portion of the Department's website
 - Budget template will have multiple worksheets including one showing the additional funds being allocated
 - Reporting will be required on how these dollars (the difference) were distributed to your Instructional and Pupil Service staff
 - Be prepared to track the usage of these dollars

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- Reporting

- Be prepared to report on how the funds were distributed to your Instructional/Pupil Service staff
- Format of this report has not yet been determined
- Will likely need to report how many actual FTEs and individuals received additional compensation and the amount of the additional allocation per FTE/individual
 - Consider creating a spreadsheet showing what would have been paid without the additional funds and how much you actually paid

Summary of Additional Compensation for Instructional/Pupil Service Staff FY 2024



- Summary

- You *will not* receive \$6,359 per actual Instructional/Pupil Service FTE
- Salary Apportionment will be calculated using the same method we've used in prior years
- The only change will be the higher allocated amounts
- These dollars should not be treated as stipends
- The additional compensation will come to you with your February, May and July foundation payments as part of salary apportionment

H 208 – Division of Teachers

Additional Professional Development Funds for Dyslexia



Section 1. In addition to the appropriation made in Section 1, Chapter 239, Laws of 2022...there is hereby appropriated to the Public Schools Educational Support Program's Division of Teachers **\$1,500,000** from the Public School Income Fund to be expended for the period July 1, 2022, through June 30, 2023.

From the fiscal note: Provides professional development funds for dyslexia training, screening measures, and other dyslexia requirements that were added in the 2022 legislative session with passage of H 731.

(new language for FY 2023)

Division of Operations



Senate Bill 1206 appropriates **\$1,055,145,400** in General Funds and **\$68,532,200** in endowment & miscellaneous revenues in other state funds for the Division of Operations for FY 2024, for a combined total of **\$1,123,677,600** in state funds.

S 1206 – Division of Operations FY 2024 Classified Staff Allowance



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

On and after July 1, 2023, to determine the apportionment for **classified** staff, multiply ~~\$24,841~~ \$38,802 by the district classified staff allowance determined as provided in section 33-1004(5), Idaho Code.

(4% increase from FY 2023 plus an additional \$97.4 million to address funding source issues with classified staff)

S 1206 – Division of Operations FY 2024 Discretionary Funds



SECTION 4. DISCRETIONARY FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2023, through June 30, 2024, 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 **\$19,537** per support unit **that are to be used at the discretion of the school district or charter school.**

(FY 2023 appropriated \$16,226 per support unit, an increase of \$3,311 to \$19,537 per support unit for FY 2024)

S 1206 – Division of Operations FY 2024 Discretionary Funds



SECTION 5. HEALTH BENEFIT AND INSURANCE FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2023, through June 30, 2024, 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 **\$21,854** per support unit to be used to offset the costs of health, vision, and dental benefits or insurance offered to school employees.

(FY 2023 appropriated \$19,698 per support unit, an increase of \$2,156 to \$21,854 per support unit for FY 2024)

S 1206 – Division of Operations FY 2024 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's or charter school's actual costs, the excess funds may then be used at school district's or charter school's 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 districts' and charter schools' health, vision, and dental benefits or insurance plan information and costs, including but not limited to actual insurance premium costs, premium percentage increases, and health insurance revenues and expenditures from all fund sources.

S 1206 – Division of Operations FY 2024 Classroom Technology



SECTION 6. CLASSROOM TECHNOLOGY. Of the moneys appropriated in Section 1 of this act, **\$36,500,000** 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.**

S 1206 – Division of Operations

FY 2024 Classroom Technology, continued



SECTION 6. (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.

(\$10 million increase to pre-pandemic funding level)

Division of Children's Programs



Senate Bill 1207 appropriates **\$148,123,700** in General Funds and **\$4,324,900** in other state funds for the Division of Children's Programs, for a combined total of **\$152,448,600** in state funds for FY 2024.

S 1207 – Division of Children’s Programs

FY 2024 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, 2023, through June 30, 2024, 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 opportunities, including access to dual credit courses](#), for students.

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

[\(no change from FY 2023\)](#)

S 1207 – Division of Children’s Programs FY 2024 Tobacco, Cigarette, and Lottery Distributions



SECTION 4. TOBACCO, CIGARETTE, AND LOTTERY DISTRIBUTION.

Notwithstanding any provision of law to the contrary, of the moneys appropriated in Section 1 of this act, up to \$4,324,900 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, 2023, through June 30, 2024, 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.

(\$300,000 increase from FY 2023)

S 1207 – Division of Children’s Programs FY 2024 Remedial Coursework



SECTION 5. COURSEWORK. Of the moneys appropriated in Section 1 of this act, **\$4,715,000** shall be distributed for **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 Education and House Education committees by no later than January 13, 2024, on the uses of funds and effectiveness of the programs and efforts.

(no change from FY 2023)

S 1207 – Division of Children’s Programs

FY 2024 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 2023)

S 1207 – Division of Children’s Programs FY 2024 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 2023)

S 1207 – Division of Children’s Programs FY 2024 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 Education and House Education committees by no later than January 13, 2024, on the program design, uses of funds, and program effectiveness.

(no change from FY 2023)

S 1207 – Division of Children’s Programs

FY 2024 Advanced Opportunities Courses & Program Evaluation Requirement



SECTION 7. ADVANCED OPPORTUNITIES COURSES AND PROGRAM EVALUATION. The State 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 2023. 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 29, 2023.

(no change from FY 2023)

S 1207 – Division of Children’s Programs

FY 2024 Digital Content



SECTION 11. DIGITAL CONTENT. Of the funds appropriated in Section 1 of this act, **\$1,600,000** shall be distributed by the State Department of Education to school districts and public charter schools to purchase digital content and curricula of their choice. Funding will be distributed based on a formula prescribed by the State Department of Education that includes a base amount and an amount based on the number of midterm support units.

(restoration of \$1,600,000 eliminated in FY 2021)

S 1207 – Division of Children’s Programs FY 2024 Special Education Funding



SECTION 12. SPECIAL EDUCATION FUNDING. Of the moneys appropriated in Section 1 of this act, the State Department of Education shall issue **\$8,546,000** pursuant to 34 CFR 300 to provide for the education of all children with disabilities, within the eligible school districts and public charter schools of Idaho. Funding shall not be distributed by the State Department of Education until the United States Department of Education has made an official decision on the maintenance of financial support waiver request. If a decision is not made by June 30, 2024, the State Department of Education shall revert the funds to the General Fund and make a new request for funding when the United States Department of Education has made an official decision.

(new language for FY 2023)

Division of Facilities



Senate Bill 1208 appropriates **\$14,479,200** in General Funds and **\$53,406,400** in lottery dividends for the Division of Facilities, a combined total of **\$67,885,600** for FY 2024.

House Bill 380 continuously appropriates approximately **\$115,000,000** in General Funds for FY 2024.

S 1208 – Division of Facilities

FY 2024 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 2023)

S 1208 – Division of Facilities

FY 2024 Transfer – Public School Income Fund



SECTION 3. 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 **\$14,479,200** 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, 2023, through June 30, 2024.

(no change from FY 2023)

H 380 – Division of Facilities School District Facilities Fund



SECTION 4. FISCAL YEAR 2024 CASH TRANSFER TO THE SCHOOL DISTRICT FACILITIES FUND. There is hereby appropriated and the Office of the State Controller shall transfer \$20,000,000 from the General Fund to the School District Facilities Fund on July 1, 2023, or as soon thereafter as practicable for the period July 1, 2023, through June 30, 2024.

(new language for FY 2024)

H 380 – Division of Facilities School District Facilities Fund



SECTION 5. CONTINUOUS APPROPRIATION FOR THE SCHOOL DISTRICT FACILITIES FUND. The Office of the State Controller and the State Department of Education are hereby granted continuous appropriation authority for the School District Facilities Fund pursuant to Section 33-911 (2), Idaho Code, for the period July 1, 2023, through June 30, 2024, for the purpose of paying property tax levies for existing school bonds and supplemental school levies, for the purpose of savings for future school facility construction or renovations, or for the purpose of securing and making payments on new school facilities bonds, which reduces property taxes for taxpayers.

(new language for FY 2024)

H 292 – Division of Facilities

School District Facilities Fund



Per a document shared by Legislative Services staff, distributions from the School District Facilities Fund are estimated to be as follows for the next three years:

Section 33-911, Idaho Code, School District Facilities Fund

Year 1: \$65 million + \$20 million + \$50 million* = ~\$135 million

Year 2: \$61 million + \$50 million* = ~\$111 million

Year 3: \$68 million + \$37 million + \$50 million* = ~\$155 million

Priority order of uses:

1. Payment of existing School bonds
2. Payment of supplemental school levies (33-802, IC)
 - a. Excludes indefinite levies (33-802(5), IC)
3. Savings for reserve accounts
4. Payment and securing new school facility bonds

Underlined amounts are confidently estimated amounts.

H 292 – Division of Facilities School District Facilities Fund



YEAR 1

H292 Section 13: 63-3024B Tax Rebate Fund

Remaining funds shall be distributed in FY 2023 (estimated at \$130 million)

- 50% (\$65 million)

H380, Section 4: One Time Transfer from General Fund

- \$20 million

H292 Section 4: 57-810 Surplus Eliminator

Total possible of \$50 million starting FY 2024 (annual estimate)

- 50% of remaining surplus eliminator,
*but not to exceed \$50 million

YEAR 2

H292 Section 15: 63-3638 Sales Tax Distribution

A total of 4.5% of sales tax is distributed starting in FY 24

- 2.25% (~\$61 million)

H292 Section 4: 57-810 Surplus Eliminator

Total possible of \$50 million starting FY 2024 (annual estimate)

- 50% of remaining surplus eliminator,
*but not to exceed \$50 million

YEAR 3

H292 Section 15: 63-3638 Sales Tax Distribution

A total of 4.5% of sales tax is distributed starting FY 2024

- 2.25% (~\$68 million)

H292 Section 8: 57-811 Tax Relief Fund

20% of distributions starting in FY 2025

- (~\$37 million)

H292 Section 4: 57-810 Surplus Eliminator

Total possible of \$50 million starting FY 2024 (annual estimate)

- 50% of remaining surplus
eliminator, *but not to
exceed \$50 million

NOTE: Sections 8 and 15 of H229 are statutorily scheduled to continue in perpetuity.

Prepared by Legislative Services Office
Analyst: Erin Phipps, Administration

S 1211 – Transfers - FY 2024

Public Education Stabilization Fund



SECTION 2. **FISCAL YEAR 2024** CASH TRANSFER TO THE PUBLIC EDUCATION STABILIZATION FUND. There is hereby appropriated and the Office of the State Controller shall transfer **\$29,327,600** from the General Fund to the Public Education Stabilization Fund on August 1, 2023, or as soon thereafter as practicable for the period July 1, 2023, through June 30, 2024. The actual amount transferred shall be the calculated amount to reach the statutory limit of eight and one-third percent (8.334%) of the current fiscal year's total appropriation of state funds for public school support as found in Section 33-907, Idaho Code, as determined by the Office of the State Controller in consultation with the State Department of Education and Legislative Services Office.

(new language for FY 2024)

FY 2024 Public School Foundation Program



	Public Schools Appropriation FY 2024
2 STATUTORY EXPENDITURES	
a. Transportation	\$100,267,700
b. Border Contracts	2,462,700
c. Exceptional Contracts and Tuition Equivalents	6,448,100
d. Salary-based Apportionment (Administrators, Classified)	346,865,100
e. Employer's Benefit Obligations (Administrators, Classified)	65,858,800
f. Career Ladder Salaries	1,062,669,700
g. Career Ladder Employer's Benefit Obligations	235,086,400
h. Master Educator Premiums	0
i. Teacher Incentive Award (Nat'l Bd Cert)	40,000
j. Idaho Safe and Drug-Free Schools	4,324,900
k. Bond Levy Equalization Support Program	23,781,400
l. Charter School Facilities	13,204,900
m. Idaho Digital Learning Academy	19,719,900
n. School Facilities Funding (lottery)	29,625,000
o. School Facilities Maintenance Match	1,274,300
p. Advanced Opportunities	27,000,000
q. Math and Science Requirement	7,358,700
r. Continuous Improvement Plans and Training	652,000
s. College and Career Advisors and Student Mentors	9,000,000
t. Literacy Intervention	72,812,000
u. Mastery-Based Education	0

	Public Schools Appropriation FY 2024
3 NON-STATUTORY EXPENDITURES	
a. Technology (Classroom, Wireless Infrastructure, IMS Mtce)	36,500,000
b. Student Achievement Assessments	2,258,500
c. Math Initiative (Program Support)	1,817,800
d. English Language Learners (Program Support)	4,870,000
e.1. Professional Development - General	15,350,000
e.2. Professional Development - Dyslexia	2,900,000
f.1. Content and Curriculum/Learning Loss (Remediation) (Prog. Supp.)	5,306,300
f.2. Content and Curriculum/Learning Loss (Content & Curr.-Digital)	1,600,000
f.3. Content and Curriculum/Learning Loss (Central Services)	5,020,000
g. Required Supplemental for Mtce of Financial Support-IDEA Part B	8,546,000
h. Teacher of the Year Stipend	1,200
i. IT Staffing	0
7 NET STATE FUNDING	\$697,450,000
8 SUPPORT UNITS	16,850
9 DISTRIBUTION FACTOR PER SUPPORT UNIT	
a. State Health Insurance	\$21,854
b. State Discretionary	19,537
DISTRIBUTION FACTOR PER SUPPORT UNIT	\$41,391
(includes \$300 for Safe Environment Provisions)	

(Excludes Idaho Educational Services for the Deaf and the Blind)

Public School Budgeting Budget Forms 2023-2024



The screenshot shows the Idaho State Department of Education website. At the top left is the IDAHO logo with the text 'STATE DEPARTMENT OF EDUCATION'. To the right are links for 'Menu', 'Search', and 'Language'. Below the header is a banner for 'Dyslexia Guidance & Information' with a sub-header 'Idaho Code 33-1811 directs the SDE to provide guidance and resources for schools in screening and intervention for students with characteristics of dyslexia.' and a 'Learn more' button. Below the banner is a news item: 'Idaho Students Selected to Attend 2023 National Youth Science Camp March 17, 2023'. The main content area features a profile for Debbie Critchfield, Superintendent of Public Instruction, with a bio and a list of topics and events including 'Empowering Parents Advisory Council', 'Idaho Content Standards', 'Idaho's Education Flexibility Guide', and 'Free Tutoring'. At the bottom is a grid of 15 service tiles. The 'PUBLIC SCHOOL FINANCE' tile is highlighted with a green background and a white dollar sign icon.

IDAHO
STATE DEPARTMENT OF EDUCATION

Menu Search Language

Idaho State Department of Education

Dyslexia Guidance & Information

Idaho Code 33-1811 directs the SDE to provide guidance and resources for schools in screening and intervention for students with characteristics of dyslexia.

Learn more | →

Idaho Students Selected to Attend 2023 National Youth Science Camp March 17, 2023 [More News](#)

Debbie Critchfield
Superintendent of Public Instruction

Hello and thank you for your interest in Idaho education! My name is Debbie Critchfield and I am honored to be the state's Superintendent of Public Instruction. I am here to serve our students, educators, parents, and communities.

My husband Dave and I raised our four kids on our farm in Oakley, where they attended local public schools, and I was a

Topics Events

- Empowering Parents Advisory Council
- Idaho Content Standards
- Idaho's Education Flexibility Guide
- Free Tutoring

IS E E	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	STUDENT TRANSPORTATION

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

Once on the State Department of Education's website at www.sde.idaho.gov, click on the Public School Finance box at the bottom of the page.



Public School Budgeting

2023-2024 Budget Forms and Information





Go to **Budget Forms and Information** and select **2023-2024**.

Budget Forms and Information

2023-2024

2022-2023



Budget Presentations

-  FY2024 Appropriations (Coming Soon)
-  FY2024 Appropriations Summary (Coming Soon)

Budget Forms

-  Cover
-  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 (Coming Soon)
-  Salary Based Apportionment District Template (Coming Soon)





Public School Budgeting 2023-2024 Budget Forms and Information, cont.




Supporting Documents and Forms


-  2022-2023 District to Agency
-  Bond Interest Levy
-  2024 Emergency School Levy
-  FY2024 Estimating School Building Maintenance Requirement Worksheet

-  FY2022 Special Distributions (Coming Soon)
-  FY2022 Special Distributions (with Coding Suggestions) (Coming Soon)

-  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

PLEASE tell us if you see any errors.

Any revisions made after the initial posting of the 2023-2024 budget forms will be summarized on a Summary of Revisions document included in the Supporting Documents and Forms section. **It will include the budget form impacted, the date of the revision, and a summary of the revision.**

FY 2024 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 15th 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) 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) for additional information.



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

Budget **\$380** per 2023-2024 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) 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 2023-2024 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of **\$63** 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 Jacque Deahl (208-332-6946, jdeahl@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 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) for additional information.

Public School Budgeting

English Language Acquisition



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

Budget **\$260** per eligible English Learner (see following eligibility) that was tested on the spring 2023 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) for additional information. *

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

Public School Budgeting

IT Staffing



IT Staffing

No dollars were appropriated for IT Staffing for FY 2024.

Public School Budgeting Literacy Intervention



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

- Budget **\$378** per 2023-2024 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget **\$415** per student who improved a full tier or who remained proficient on the statewide reading assessment, Spring 2022 to Spring 2023
 - If there is not a prior spring assessment for a student, use the Fall 2022 to Spring 2023 statewide reading assessment
 - Economically disadvantaged students who improve a full tier or remain proficient will receive an additional 0.75 weighting

Contact Ayaka Nukui (208-332-6926, anukui@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 Literacy Intervention – K-3 Enrollment



FY 2024 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, 2023.

A	B	C	D	E	F	G
Fall 2022 K-3 Enrollment					Estimated Fall 2023 Enrollment (1.5% growth)	50% of Literacy Intervention (Enrollment)
K	1	2	3	Combined		\$ 36,406,000
22,030	23,290	23,534	23,651	92,505	93,893	36,406,000
					at 100%	\$388
					for budgeting	\$378

Public School Budgeting Literacy Intervention – K-3 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 2022 to Spring 2023.

- If there is not a prior spring assessment for a student, use the Fall 2022 to Spring 2023 statewide reading assessment
- Economically disadvantaged students who improve a full tier or remain proficient will receive an additional 0.75 weighting

A	B	C	D	E	F	G	H	I	J	K	L	M	N
FY 2023 Count of Proficient Students (Grades 1-3: Spring 2021 and Spring 2022; K: Fall 2021 and Spring 2022) *					FY 2023 Count of Students Moving a Full Level (Grades 1-3: Spring 2021 to Spring 2022; K: Fall 2021 to Spring 2022) *					FY 2023 Total Economically Disadvantaged Students in Columns E, J	FY 2023 Combined Count (Columns E + J + 75% of K)	FY 2024 Estimated Combined Total (7.5% growth)	50% of Literacy Intervention (Testing)
K	1	2	3	Combined	K	1	2	3	Combined				\$ 36,406,000
7,590	10,813	12,390	14,114	44,907	7,875	4,546	4,819	2,899	20,139	18,676	79,053	84,982	36,406,000
* 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%	\$428
												for budgeting	\$415

Public School Budgeting Master Educator Premiums



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

FY 2023 is the final year Master Educator Premiums will be distributed.

Public School Budgeting Math & Science Requirement



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

Budget as follows based on 2023-2024 enrollment:

- For each regular high school with enrollment of 99 or less, budget **\$57,000**
- For each regular high school with enrollment of 100 to 159, budget **\$5,000**
- For each regular high school with enrollment of 160 to 319, budget **\$13,000**
- For each regular high school with enrollment of 320 to 639, budget **\$65,500**
- For each regular high school with enrollment of 640 or more, budget **\$98,400**

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) for additional information. *

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

Public School Budgeting

National Board for Professional Teaching Standards



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

Budget **\$2,406.80** (\$2,000 plus **\$406.80** state-paid employee benefits) per eligible instructional staff.

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

(Benefit amount reflects the employer PERSI rate increase from 11.94% to 12.69% for Instructional and Pupil Service staff)

Public School Budgeting Professional Development (General)



Professional Development (General)

Budget **\$8,000** per school district or charter school plus **\$452** per 2023-2024 Instructional and Pupil Service FTE (all fund sources).

Contact Meghan Wonderlich (208-332-6876, mwonderlich@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 Professional Development (Dyslexia)



Professional Development (Dyslexia)

Budget **\$1,500** per school district or charter school plus **\$126** per 2023-2024 Instructional and Pupil Service FTE (all fund sources).

Contact Meghan Wonderlich (208-332-6876, mwonderlich@sde.idaho.gov) for additional information. *

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



Remediation

Budget **\$21** per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2023 ISAT data.

Contact Ayaka Nukui (208-332-6926, anukui@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 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) 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 **\$12** per 2022-2023 full-term average daily attendance (ADA).

Contact Danielle Taylor (208-332-6984, dtaylor@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

School District Facilities Property Tax Relief



School District Facilities Property Tax Relief (33-911, I.C.)

Budget **\$390** per 2022-2023 best 28 weeks ADA, excluding students attending less than half-time through a virtual learning program.

Contact Julie Oberle (208-332-6840, jaoberle@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 School Facilities (Lottery)



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

Budget **\$91** per 2022-2023 best 28 weeks ADA.

Contact Julie Oberle (208-332-6840, jaoberle@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

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) for additional information. *

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



Technology (Classroom, Classroom Infrastructure, Learning Management System)

Budget the sum of the following base amount associated with your 2023-2024 mid-term ADA, plus **\$93** per 2023-2024 mid-term ADA:

- Base amount
 - Mid-term ADA is less than 25, **\$9,000**
 - Mid-term ADA between 25 and 100, **\$360** per ADA
 - Mid-term ADA is greater than 100, **\$36,000**

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

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

FY 2023 and FY 2024 Support Units



- From July 1 through the Legislature adjourning, support units have been calculated based on a temporary board rule allowing FTE Enrollment to be used for the current (FY 2023) school year
- The State Board of Education has indicated they will extend this temporary rule through June 30, 2023 at their April board meeting
- As of today, support units will be calculated using 4.0/2.5 hours of instruction for FY 2024
- Whether we have a temporary rule or not, schools will continue to report both Average Daily Attendance and FTE Enrollment information

FY 2024 Protection



- Protection Calculation [33-1003(1)]
 - Uses Average Daily Attendance for the current year and the prior year
 - Based on the laws in place at that time
 - FY 2023: attendance was calculated using course minutes (temporary rule)
 - FY 2024: attendance will be calculated using 4.0/2.5 hours aka “seat-time”
 - The FY 2024 Protection calculation will compare prior year (FY 2023) ADA (based on course minutes) to current year (FY 2024) ADA (based on “seat-time”)
 - School districts will be protected if their FY 2024 ADA is below 97% of their prior year ADA
 - The estimated “cost” of protection could be 2.5% - 3.0% of your FY 2024 support units for school districts
 - Charter schools are excluded from Protection

- Career Ladder
 - 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
- House Bill 203 lifts the \$4,500 per support unit cap for buying into the Idaho health insurance plan
 - Please contact the Office of Group Insurance with questions
- FY 2024 Calendars forms are now available on the School Finance website

Other – State Tax Commission Budget & Levy Training



Date	Time	Location	Session
April 24, 2023	1:30 pm - 4:30pm	Latah County Fair Grounds Exhibit Building 1021 Harold Ave Moscow, ID	School District Session
April 27, 2023	8:30 am - 11:30 am	Kootenai County Admin Bldg 451 N Government Way Coeur d'Alene, ID	School District Session
May 5, 2023	8:30 am - 11:30 am	Idaho State Tax Commission Chinden Campus, Bldg 2, Coral Room 11321 W Chinden Blvd Boise, ID	School District Session
May 8, 2023	1:30 pm - 4:30pm	College of Eastern Idaho 1600 S 25th E (Alexander Creek Building #5, Rm 529) Idaho Falls, ID 83404	School District Session
May 11, 2023	8:30 am - 11:30 am	Chubbuck City Hall 290 E Linden Ave Chubbuck, ID 83202	School District Session
June 1, 2023	1:30 pm - 4:30pm	College of Southern Idaho Herrett Center, Rick Allen Room 315 Falls Avenue Twin Falls, ID	School District Session

Public School Finance



Contacts:

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Aaron McCoy (Financial Reporting)	(208) 332-6846	AMcCoy@sde.idaho.gov
Carol Piranfar (Budgets)	(208) 332-6844	CLPiranfar@sde.idaho.gov
Morgan Phillips	(208) 332-6840	MPhillips@sde.idaho.gov
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FAX (208) 334-2228

Web Site:

Idaho State Department of Education, School Finance: www.sde.idaho.gov/finance/index.html

Idaho State Department of Education: www.sde.idaho.gov/

Questions



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Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

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