

## SELECT PUBLIC SCHOOL FUNDING DISTRIBUTION DESCRIPTIONS

### Bond Levy Equalization

The 2002 Idaho Legislature created a Bond Levy Equalization Support Program. This program is governed by sections 33-906, 33-906A, and 33-906B, Idaho Code. The State Department of Education is directed to establish a “value index” for each school district, based on each school district’s market value per support unit for equalization purposes, the average annual seasonally-adjusted unemployment rate, and the per-capita income for the county in which a plurality of the school district’s market value for assessment purposes of taxable property is located. Under the Support Program, school districts with a value index below one (1) shall be eligible to receive additional state financial assistance for the amount of annual bond interest and redemption payments made on bonds passed on or after September 15, 2002; provided, that any school district with a value index less than 1.5 shall receive no less than 10% of the interest cost portion of its average annual bond interest and redemption payment for bonds passed on or after September 15, 2002. The Support Program may not be utilized to refinance existing debt (except as provided in the 2004 amendments discussed below). Payments to school districts must be disbursed by September 1 of each year, so that they can reduce the amount that is certified to their county(ies) for bond levies.

The 2004 amendments prohibit subsidizing projects which have already been subsidized by State grants, but provides that a district that has issued qualifying bonds prior to June 30, 2004, “shall not be deemed to be refinancing existing debt when the qualifying bonds are utilized to finance the acquisition of public school facilities previously leased or financed through means other than general obligation bonds approved by a two-thirds (2/3) vote at an election called for that purpose...” The 2004 amendments also provide that a school district which is eligible for or has participated in the Safe School Facilities Loan and Grant Program is also eligible for participation in the Support Program so long as the district has met certain conditions specified in the statute.

The 2006 amendments exempt school districts with a value index equal to or greater than 1.5 from receiving the minimum of 10% of the interest cost portion and eliminate the interest only provision for qualifying school districts.

The 2007 amendment allows a school district to retain eligibility when refinancing a bond passed on or after September 15, 2002.

The 2008 amendment clarifies eligibility for those school districts that participated in the Safe School Facilities Loan and Grant Program.

### Lottery

Lottery funding in the Public Schools budget is used for facilities. On July 1 of each year, 3/8 of net lottery income is transferred to the school district building account (67-7434, Idaho Code). An additional 3/8 goes to the state permanent building account, and 1/4 goes to the bond levy equalization fund.

The amount of lottery funding each school district/charter receives is based on the prior year’s average daily attendance as reported by the district/charter. Payments from the school district building account received by a school district shall be used by the school

district for the purposes authorized in section 33-1019, Idaho Code, up to the level of the state match so required. Any payments from the school district building account received by a school district that are more than the state match requirements of section 33-1019, Idaho Code, may be used by the school district for the purposes authorized in section 33-1102, Idaho Code.

## **Technology**

Technology funding is distributed for classroom technology, classroom technology infrastructure, wireless technology infrastructure, and instructional management systems that assist teachers and students in effective and efficient instruction or learning through legislative intent language (HB 221). The distribution is based on a formula prescribed by the Superintendent of Public Instruction. Funding is used to implement and operate an instructional management system of each district's choice that meets the individual learning needs and progress of all students. An instructional management system must include individual student learning plans, intervention monitoring, integration with a district's Student Information System, and analysis of student and classroom levels of learning. The Superintendent is to verify that districts are using funds to purchase an instructional management system that is compliant with these standards.

A separate amount of money for technology staffing is also appropriated, also through intent language (HB 221). This provides funding beyond the amount appropriated in the classified staff portion of the budget to help districts/charters with additional reporting that has come about because of the Idaho System for Educational Excellence (ISEE), which is used to collect data from Idaho districts/charters.