	LEGISLATURE OF THE STATE OF IDAHO Sixty-fifth Legislature First Regular Session - 2019
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1	AN ACT
2	RELATING TO EDUCATION; AMENDING THE HEADING FOR CHAPTER 10, TITLE 33, IDAHO
3	CODE, TO REVISE THE CHAPTER TITLE; AMENDING SECTION 33-1001, IDAHO
4	CODE, TO REMOVE DEFINITIONS, TO REVISE DEFINITIONS AND TO DEFINE TERMS;
5 6	REPEALING SECTION 33-1002, IDAHO CODE, RELATING TO THE EDUCATIONAL SUPPORT PROGRAM; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE
7	ADDITION OF A NEW SECTION 33-1002, IDAHO CODE, TO PROVIDE FOR THE PUB-
8	LIC SCHOOLS EDUCATIONAL SUPPORT PROGRAM AND STUDENT-BASED FOUNDATION
9	FUNDING; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDITION
10	OF A NEW SECTION 33-1002A, IDAHO CODE, TO PROVIDE FOR SPECIAL PROGRAMS
11	SUPPORT; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDITION OF
12 13	A NEW SECTION 33-1002B, IDAHO CODE, TO PROVIDE FOR STUDENT ENROLLMENT COUNTS AND RULEMAKING; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE
14	ADDITION OF A NEW SECTION 33-1002C, IDAHO CODE, TO PROVIDE FOR WEIGHTS
15	AND RULEMAKING; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDI-
16	TION OF A NEW SECTION 33-1002D, IDAHO CODE, TO PROVIDE A HOLD HARMLESS
17	PROVISION AND PROVISIONS RELATING TO ANNUAL FUNDING INCREASES; RE-
18	PEALING SECTION 33-1003, IDAHO CODE, RELATING TO SPECIAL APPLICATION
19 20	OF EDUCATIONAL SUPPORT PROGRAM; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 33-1003, IDAHO CODE, TO PROVIDE
20 21	FOR PAYMENTS TO LOCAL EDUCATION AGENCIES; REPEALING SECTION 33-1003A,
22	IDAHO CODE, RELATING TO THE CALCULATION OF AVERAGE DAILY ATTENDANCE;
23	REPEALING SECTION 33-1003C, IDAHO CODE, RELATING TO SPECIAL APPLICA-
24	TION OF TECHNOLOGY INSTRUCTION; REPEALING SECTION 33-1004, IDAHO CODE,
25	RELATING TO STAFF ALLOWANCE; REPEALING SECTION 33-1004A, IDAHO CODE,
26	RELATING TO THE EXPERIENCE AND EDUCATION MULTIPLIER; AMENDING SECTION 33-1004B, IDAHO CODE, TO REDESIGNATE THE SECTION, TO AMEND PROVISIONS
27 28	RELATING TO THE CAREER LADDER AND TO PROVIDE PROVISIONS RELATING TO LO-
29	CAL SALARY SCHEDULES; REPEALING SECTION 33-1004C, IDAHO CODE, RELATING
30	TO BASE AND MINIMUM SALARIES, LEADERSHIP PREMIUMS AND THE EDUCATION
31	AND EXPERIENCE INDEX; AMENDING SECTION 33-1004E, IDAHO CODE, TO RE-
32	DESIGNATE THE SECTION AND TO REMOVE PROVISIONS REGARDING SALARY-BASED
33	APPORTIONMENT; AMENDING SECTION 33-1004F, IDAHO CODE, TO REDESIGNATE THE SECTION, TO REMOVE PROVISIONS RELATING TO SALARY-BASED APPORTION-
34 35	MENT, TO PROVIDE PROVISIONS RELATING TO LOCAL SALARY SCHEDULES AND TO
36	CORRECT CODE REFERENCES; AMENDING SECTION 33-1004I, IDAHO CODE, TO
37	REDESIGNATE THE SECTION, TO PROVIDE CORRECT TERMINOLOGY AND TO REMOVE
38	A DEFINITION; AMENDING SECTION 33-1004J, IDAHO CODE, TO REDESIGNATE
39	THE SECTION, TO PROVIDE CORRECT TERMINOLOGY, TO CORRECT A CODE REFER-
40	ENCE, TO REMOVE A DEFINITION AND TO REQUIRE THAT CERTAIN PROVISIONS ARE
41 42	REVIEWED BY THE LEGISLATURE; AMENDING SECTION 33-1002B, IDAHO CODE, TO REDESIGNATE THE SECTION, TO REMOVE REFERENCES TO SUPPORT UNIT AND
42 43	AVERAGE DAILY ATTENDANCE, TO PROVIDE REFERENCES TO THE FOUNDATION AND
44	STUDENT ENROLLMENT COUNTS AND TO MAKE TECHNICAL CORRECTIONS; AMENDING
45	SECTION 33-1002C, IDAHO CODE, TO REDESIGNATE THE SECTION; AMENDING

SECTION 33-1002F, IDAHO CODE, TO REDESIGNATE THE SECTION, TO REMOVE 1 PROVISIONS RELATING TO SUPPORT UNITS AND TO CORRECT A CODE REFERENCE; 2 AMENDING SECTION 33-1002E, IDAHO CODE, TO REDESIGNATE THE SECTION; 3 AMENDING SECTION 33-1002G, IDAHO CODE, TO REDESIGNATE THE SECTION AND 4 TO REMOVE A CARER TECHNICAL SCHOOL REQUIREMENT RELATING TO SECONDARY 5 SUPPORT UNITS; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDI-6 TION OF A NEW SECTION 33-1005E, IDAHO CODE, TO PROVIDE FOR THE PUBLIC 7 SCHOOL CLASSROOM TECHNOLOGY PROGRAM; REPEALING SECTION 33-1009, IDAHO 8 CODE, RELATING TO PAYMENTS FROM THE PUBLIC SCHOOL INCOME FUND; AMENDING 9 SECTION 33-1007A, IDAHO CODE, TO REDESIGNATE THE SECTION, TO PROVIDE 10 11 CORRECT TERMINOLOGY AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SEC-TION 33-1010, IDAHO CODE, TO PROVIDE TECHNICAL CORRECTIONS; AMENDING 12 SECTION 33-1005, IDAHO CODE, TO REDESIGNATE THE SECTION, TO PROVIDE 13 CORRECT TERMINOLOGY, TO REMOVE A REFERENCE TO AVERAGE DAILY ATTENDANCE 14 AND TO PROVIDE A REFERENCE TO STUDENT ENROLLMENT COUNTS; REPEALING 15 SECTION 33-1017, IDAHO CODE, RELATING TO THE SCHOOL SAFETY AND HEALTH 16 REVOLVING LOAN AND GRANT FUND; AMENDING SECTION 33-1018, IDAHO CODE, 17 TO REMOVE REFERENCES TO DISCRETIONARY FUNDING, TO PROVIDE FOR PUBLIC 18 SCHOOL STUDENT-BASED FOUNDATION FUNDING VARIABILITY AND TO REVISE RE-19 LATED PROVISIONS, REPEALING SECTION 33-1021, IDAHO CODE, RELATING TO 20 MATH AND SCIENCE REQUIREMENT; AMENDING SECTION 33-1024, IDAHO CODE, TO 21 REVISE PROVISIONS RELATING TO MONEYS FOR CERTAIN ONLINE PORTALS; AMEND-22 ING SECTION 33-309, IDAHO CODE, TO REMOVE A REFERENCE TO AVERAGE DAILY 23 ATTENDANCE AND TO PROVIDE A REFERENCE TO STUDENT ENROLLMENT COUNT; 24 25 AMENDING SECTION 33-317, IDAHO CODE, TO CORRECT A CODE REFERENCE; AMENDING SECTION 33-515, IDAHO CODE, TO REMOVE AN EXCEPTION RELATING TO 26 A REQUIREMENT FOR RENEWABLE CONTRACT STATUS AND TO REMOVE PROVISIONS 27 RELATING TO SALARY-BASED APPORTIONMENT; AMENDING SECTION 33-522, IDAHO 28 29 CODE, TO REVISE PROVISIONS RELATING TO A FINANCIAL EMERGENCY; AMENDING SECTION 33-801A, IDAHO CODE, TO REMOVE A PROVISION RELATING TO SUPPORT 30 UNITS; AMENDING SECTION 33-804, IDAHO CODE, TO REVISE QUALIFICATIONS 31 FOR SUBMITTING A CERTAIN QUESTION TO ELECTORS OF A SCHOOL DISTRICT AND 32 TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 33-805, IDAHO CODE, 33 34 TO REVISE PROVISIONS RELATING TO THE SCHOOL EMERGENCY FUND LEVY AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 33-905, IDAHO CODE, 35 TO REVISE PROVISIONS RELATING TO THE SCHOOL DISTRICT BUILDING ACCOUNT 36 AND TO CORRECT A CODE REFERENCE; AMENDING SECTION 33-906, IDAHO CODE, 37 TO REMOVE A CODE REFERENCE; AMENDING SECTION 33-906B, IDAHO CODE, TO 38 REVISE PROVISIONS RELATING TO THE VALUE INDEX CALCULATION AND TO MAKE 39 TECHNICAL CORRECTIONS; AMENDING SECTION 33-1405, IDAHO CODE, TO REVISE 40 PROVISIONS RELATING TO RATES OF TUITION, TO PROVIDE CORRECT TERMINOL-41 OGY AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 33-1406, IDAHO 42 43 CODE, TO CORRECT A CODE REFERENCE AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 33-1613, IDAHO CODE, TO REMOVE PROVISIONS RELATING TO 44 THE SCHOOL SAFETY AND HEALTH REVOLVING LOAN AND GRANT FUND; AMENDING 45 SECTION 33-1619, IDAHO CODE, TO REVISE PROVISIONS RELATING TO VIRTUAL 46 EDUCATION PROGRAMS AND TO CORRECT CODE REFERENCES; AMENDING SECTION 47 48 33-1627, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE MONEYS AP-PROPRIATED FOR THE MATH INITIATIVE PROGRAM; AMENDING SECTION 33-2004, 49 IDAHO CODE, TO REMOVE REFERENCES TO DAILY ATTENDANCE, TO PROVIDE PROVI-50

SIONS RELATING TO STUDENT ENROLLMENT, TO PROVIDE CORRECT TERMINOLOGY, 1 TO CORRECT A CODE REFERENCE AND TO MAKE TECHNICAL CORRECTIONS; AMEND-2 ING SECTION 33-4602, IDAHO CODE, TO REVISE PROVISIONS RELATING TO DUAL 3 CREDIT COURSES AND TO PROVIDE CORRECT TERMINOLOGY; AMENDING SECTION 4 33-5208, IDAHO CODE, TO REVISE PROVISIONS RELATING TO PUBLIC CHARTER 5 SCHOOL FINANCIAL SUPPORT; AMENDING SECTION 33-5210, IDAHO CODE, TO RE-6 MOVE A CODE REFERENCE AND RELATED PROVISIONS; AMENDING SECTION 33-5214, 7 IDAHO CODE, TO CORRECT A CODE REFERENCE; AMENDING SECTION 33-5215, 8 IDAHO CODE, TO REMOVE A REFERENCE TO SALARY-BASED APPORTIONMENT, TO 9 REMOVE REFERENCES TO ADA AND TO PROVIDE PROVISIONS FOR ENROLLMENT 10 REPORTS; AMENDING SECTION 33-5217, IDAHO CODE, TO CORRECT A CODE REFER-11 ENCE; AMENDING SECTION 50-2908, IDAHO CODE, TO REMOVE A CODE REFERENCE; 12 AMENDING SECTION 57-1303, IDAHO CODE, TO REMOVE A REFERENCE TO AVERAGE 13 DAILY ATTENDANCE AND TO PROVIDE PROVISIONS FOR AN UNWEIGHTED STUDENT 14 ENROLLMENT COUNT; AMENDING SECTION 59-1115, IDAHO CODE, TO CORRECT 15 A CODE REFERENCE AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SEC-16 TION 63-315, IDAHO CODE, TO REMOVE A CODE REFERENCE; AMENDING SECTION 17 63-805, IDAHO CODE, TO REMOVE REFERENCES TO AVERAGE DAILY ATTENDANCE 18 AND TO PROVIDE PROVISIONS RELATING TO STUDENTS ENROLLED; DECLARING AN 19 EMERGENCY; PROVIDING AN EFFECTIVE DATE; AND PROVIDING A SUNSET DATE. 20

21 Be It Enacted by the Legislature of the State of Idaho:

22 SECTION 1. That the Heading for Chapter 10, Title 33, Idaho Code, be, 23 and the same is hereby amended to read as follows:

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#### CHAPTER 10 <u>FOUNDATION</u> <u>PUBLIC SCHOOLS EDUCATIONAL SUPPORT</u> PROGRAM -- <del>STATE AID --</del> <u>APPORTIONMENT</u> <u>STUDENT-BASED FOUNDATION FUNDING</u>

27 SECTION 2. That Section 33-1001, Idaho Code, be, and the same is hereby 28 amended to read as follows:

29 33-1001. DEFINITIONS. The following words and phrases used in this 30 chapter are defined as follows:

(1) "Administrative schools" means and applies to all elementary schools and kindergartens within a district that are situated ten (10) miles or less from both the other elementary schools and the principal administrative office of the district and all secondary schools within a district that are situated fifteen (15) miles or less from other secondary schools of the district.

37 (2) "Administrative staff" means those who hold an administrator cer 38 tificate and are employed as a superintendent, an elementary or secondary
 39 school principal, or are assigned administrative duties over and above those
 40 commonly assigned to teachers.

41 (3) "Average daily attendance" or "pupils in average daily attendance" 42 means the aggregate number of days enrolled students are present, divided by 43 the number of days of school in the reporting period; provided, however, that 44 students for whom no Idaho school district is a home district shall not be 45 enrolled students are present.

(4) "Career ladder" means the compensation table specific performance 1 criteria set forth in section 33-1004, Idaho Code, used by local education 2 agencies for determining the allocations districts receive for placement of 3 instructional staff and pupil service staff based on specific performance 4 criteria and is made up of a residency compensation rung and a professional 5 compensation rung on their local salary schedules. 6 (2) "Children with disabilities" is as defined in section 33-2001(2), 7 Idaho Code. 8 9 (53) "Compensation rung" means the rung on the career ladder a local salary schedule that corresponds with the compensation level performance 10 11 criteria. (4) "Economically disadvantaged" means a student who: 12 (a) Is eligible for a free or reduced-price lunch under the Richard B. 13 Russell National School Lunch Act (42 U.S.C. 1751 et seq.); 14 (b) Resides with a family receiving assistance under the program of 15 block grants to states for temporary assistance for needy families 16 (TANF) established under Part A of Title IV of the Social Security Act 17 (42 U.S.C. 601 et seq.); or 18 (c) Is eligible to receive medical assistance under the Medicaid pro-19 gram under Title XIX of the Social Security Act (42 U.S.C. 1396 et seq.). 20 "Elementary grades" or "elementary average daily attendance" (<del>6</del>5) 21 means and applies to students enrolled in grades 1 through 6 inclusive, or 22 any combination thereof. 23 (76) "Elementary schools" are schools that serve grades 1 through 6 in-24 25 clusive, or any combination thereof. 26 (87) "Elementary/secondary schools" are schools that serve grades 1 through 12 inclusive, or any combination thereof. 27 (98) "English language learner" or "ELL" means a student who does not 28 score proficient on the English language development assessment established 29 30 by rule of the state board of education. (9) "Gifted and talented" is as defined in section 33-2001(4), Idaho 31 32 Code. (10) "Homebound student" means any student who would normally and req-33 34 ularly attend school, but is confined to home or hospital because of an illness or accident for a period of ten (10) or more consecutive days. 35  $(1\theta 1)$  "Instructional staff" means those who hold an Idaho certificate 36 issued under section 33-1201, Idaho Code, and who are either involved in the 37 direct instruction of a student or group of students or who serve in a mentor 38 39 or teacher leader position for individuals who hold an Idaho certificate is-40 sued under section 33-1201, Idaho Code. (112) "Kindergarten" or "kindergarten average daily attendance" means 41 and applies to all students enrolled in a school year, less than a school 42 year, or summer kindergarten program. 43 (13) "Local education agency" or "LEA" means a public school district 44 or a public charter school authorized by a chartering entity other than a lo-45 cal school district board of trustees. 46 (14) "Local salary schedule" means a compensation table developed by 47 each LEA that is consistent with the provisions of section 33-1004, Idaho 48 Code, and that, at a minimum, is made up of a residency compensation rung with 49 three (3) cells and a professional compensation rung with a minimum of five 50

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1	(5) cells, and is used by LEAs for determining amounts to be distributed for
2	instructional staff and pupil service staff.
3	(125) "Measurable student achievement" means the measurement of stu-
4	dent academic achievement or growth within a given interval of instruction
5	for those students who have been enrolled in and attended eighty percent
6	(80%) of the interval of instruction. Measures and targets shall be chosen
7	at the district level or school level in collaboration with the staff member
8	impacted by the measures and applicable district staff. Assessment tools
9	that may be used for measuring student achievement and growth include:
10	(a) Idaho standards achievement test;
11	(b) Student learning objectives;
12	(c) Formative assessments;
13	<ul><li>(d) Teacher-constructed assessments of student growth;</li></ul>
14	(e) Pre- and post-tests;
15	(f) Performance-based assessments;
16	(g) Idaho reading indicator;
17	(h) College entrance exams or preliminary college entrance exams such
18	as PSAT, SAT and ACT;
19	(i) District-adopted assessment;
20	(j) End-of-course exams;
21	(k) Advanced placement exams; and
22	(1) Career technical exams.
23	(136) "Performance criteria" means the standards specified for in-
24	structional staff and pupil service staff to demonstrate teaching profi-
25	ciency for a given compensation rung. Each element of the performance crite-
26	ria, as identified in subsection (147) of this section, shall be reported for
27	determining movement on the career ladder <u>a local salary schedule</u> . (147) "Professional compensation rung performance criteria" means:
28 29	(a) An overall rating of proficient, and no components rated as unsat-
29 30	isfactory on the state framework for teaching evaluation; and
31	(b) Demonstrating the majority of their students have met their measur-
32	able student achievement targets or student success indicator targets.
33	(158) "Public school district" or "school district" or "district" means
34	any public school district organized under the laws of this state, including
35	specially chartered school districts.
36	(169) "Pupil service staff" means those who provide services to stu-
37	dents but are not involved in direct instruction of those students, and hold
38	a pupil personnel services certificate.
39	(20) "Remote school" means:
40	(a) A school that is remote and isolated from the other schools of the
41	state because of geographical or topographical conditions and that is
42	approved as such by the state board of education; or
43	(b) A kindergarten located more than ten (10) miles on an all-weather
44	road from both the nearest kindergarten school within the same school
45	district and from the location of the office of the superintendent of
46	schools of such district, or from the office of the chief administrative
47	officer of such district if the district employs no superintendent of
48	schools; or
49	(c) An elementary school located more than ten (10) miles on an
50	all-weather road from both the nearest elementary school and ele-

mentary/secondary school serving like grades within the same school 1 district and from the location of the office of the superintendent of 2 schools of such district, or from the office of the chief administrative 3 officer of such district if the district employs no superintendent of 4 schools; or 5 (d) A secondary school located more than fifteen (15) miles on an all-6 weather road from any other secondary school and elementary/secondary 7 school serving like grades operated by the district. 8 (1721) "Secondary grades" or "secondary average daily attendance" 9 means and applies to students enrolled in grades 7 through 12 inclusive, or 10 any combination thereof. 11 (1822) "Secondary schools" are schools that serve grades 7 through 12 12 inclusive, or any combination thereof. 13 (19) "Separate elementary school" means an elementary school located 14 more than ten (10) miles on an all-weather road from both the nearest elemen-15 tary school and elementary/secondary school serving like grades within the 16 same school district and from the location of the office of the superinten-17 dent of schools of such district, or from the office of the chief administra-18 tive officer of such district if the district employs no superintendent of 19 schools. 20 (20) "Separate kindergarten" means a kindergarten located more than ten 21 (10) miles on an all-weather road from both the nearest kindergarten school 22 within the same school district and from the location of the office of the su-23 perintendent of schools of such district, or from the office of the chief ad-24 ministrative officer of such district if the district employs no superinten-25 26 dent of schools. (21) "Separate secondary school" means any secondary school located 27 more than fifteen (15) miles on an all-weather road from any other secondary 28 school and elementary/secondary school serving like grades operated by the 29 30 district. (223) "Special education" means specially designed instruction or re-31 32 lated services, at no cost to the parents, to meet the unique needs of children with disabilities. 33 (24) "Student success indicators" means measurable indicators of stu-34 dent achievement or growth, other than academic, within a predefined inter-35 val of time for a specified group of students. Measures and targets shall be 36 chosen at the district or school level in collaboration with the pupil ser-37 vice staff member impacted by the measures and applicable district staff. 38 39 Student success indicators include: <u>4</u>0 (a) Quantifiable goals stated in a student's 504 plan or individualized education plan. 41 Quantifiable goals stated in a student's behavior improvement (b) 42 43 plan. (c) School or district identified measurable student objectives for a 44 45 specified student group or population. (23) "Support program" means the educational support program as de-46 scribed in section 33-1002, Idaho Code, the transportation support program 47 described in section 33-1006, Idaho Code, and the exceptional education 48 support program as described in section 33-1007, Idaho Code. 49

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1 (24) "Support unit" means a function of average daily attendance used 2 in the calculations to determine financial support provided to the public 3 school districts.

4 (25) "Teacher" means any person employed in a teaching, instructional, 5 supervisory, educational administrative or educational and scientific ca-6 pacity in any school district. In case of doubt, the state board of educa-7 tion shall determine whether any person employed requires certification as a 8 teacher.

9 SECTION 3. That Section 33-1002, Idaho Code, be, and the same is hereby 10 repealed.

SECTION 4. That Chapter 10, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 33-1002, Idaho Code, and to read as follows:

33-1002. PUBLIC SCHOOLS EDUCATIONAL SUPPORT PROGRAM -- STUDENT-BASED
FOUNDATION FUNDING. The public schools educational support program and the
student-based foundation funding (the "foundation") shall be calculated annually by the legislature as follows:

(1) Add the state appropriation, including the moneys available in the
 public school income fund, together with all appropriated miscellaneous
 revenues to determine the total state funds for the public schools educa tional support program.

(2) From the total state funds for the public schools educational support program, subtract the total amount needed for state support of special
programs set forth in section 33-1002A, Idaho Code, to determine the total
foundation moneys.

(3) Divide the total foundation moneys by the estimated total statewide
 weighted student enrollment count to determine the annual foundation amount
 per student.

29 SECTION 5. That Chapter 10, Title 33, Idaho Code, be, and the same is 30 hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and des-31 ignated as Section 33-1002A, Idaho Code, and to read as follows:

32 33-1002A. SPECIAL PROGRAMS SUPPORT. Pursuant to section 33-1002(2),
 33 Idaho Code, the following amounts are needed for state support of special
 34 programs provided by LEAs:

35 (1) Transportation support program as provided in section 33-1006,36 Idaho Code;

37 (2) The approved costs for border district allowance as provided in
 38 section 33-1403, Idaho Code, as determined by the state superintendent of
 39 public instruction;

40 (3) The approved costs for exceptional child approved contract al41 lowance provided in section 33-2004(1)(b), Idaho Code, as determined by the
42 state superintendent of public instruction;

43 (4) Pupil tuition-equivalency allowances as provided in section
44 33-1005, Idaho Code;

(5) Bond levy equalization support program as provided in section 1 33-906, Idaho Code; 2 (6) For the support of provisions that provide a safe environment con-3 ducive to student learning and maintain classroom discipline, an allocation 4 of fifteen dollars (\$15.00) for each student enrolled in a school district or 5 public charter school; 6 (7) Advanced opportunities as provided in chapter 46, title 33, Idaho 7 8 Code; For instructional staff members certified by the national board 9 (8) for professional teaching standards as provided in section 33-1004A, Idaho 10 11 Code; (9) School district facilities funds as provided in sections 67-7434, 12 33-905, and 33-1019; 13 (10) Charter school facilities funds and reimbursements paid pursuant 14 to section 33-5208(5), Idaho Code; 15 (11) Master educator premiums as provided in section 33-1004C, Idaho 16 Code; 17 (12) Leadership premiums as provided in section 33-1004E, Idaho Code; 18 (13) For mastery-based education as provided for in section 33-1632, 19 20 Idaho Code; (14) For expenditure as provided by the public school classroom tech-21 nology program as provided in section 33-1005E, Idaho Code; 22 (15) Feasibility studies allowance as provided in section 33-1009, 23 Idaho Code; 24 (16) Continuous improvement plans and training as provided in section 25 26 33-320, Idaho Code; (17) Unemployment insurance benefit payments according to the provi-27 sions of section 72-1349A, Idaho Code; 28 29 (18) For employee severance payments as provided in section 33-521, 30 Idaho Code; and (19) Any additional amounts as required by statute to effect adminis-31 trative adjustments or as specifically required by the provisions of any 32 bill of appropriation. 33 SECTION 6. That Chapter 10, Title 33, Idaho Code, be, and the same is 34 hereby amended by the addition thereto of a NEW SECTION, to be known and des-35 ignated as Section 33-1002B, Idaho Code, and to read as follows: 36 37 33-1002B. STUDENT ENROLLMENT COUNTS AND RULEMAKING. The state board of education shall promulgate rules that set forth the procedures for deter-38 mining student enrollment counts and the process for reporting such counts. 39 40 Such rules shall be consistent with the following: (1) Full-time enrollment (FTE) shall be based on enrollment in any LEA; 41 (2) A student shall not exceed a total of one (1.0) unweighted FTE in a 42 single school year; 43 (3) A kindergarten student shall not exceed a total of one-half (0.5) 44 enrollment in a single school year; 45 (4) A fractional enrollment count schedule shall be specified for any 46 student enrolled less than one (1.0) FTE at a given LEA; 47

(5) FTE is based on the courses a student is enrolled in at the time of 1 the official count, as specified in board rule; 2

(6) Each LEA shall conduct an official count of enrolled students in 3 its LEA on the first day of October, the first day of December, the first day 4 of February, and the first day of April, or the previous school day if those 5 6 dates do not fall on a school day;

(7) An LEA may not count as enrolled any student who has unexcused 7 absences totaling eleven (11) or more consecutive school days immediately 8 prior to and including the official count date; 9

(8) Any elementary school having fewer than ten (10) enrolled students 10 11 shall not be allowed to participate in the foundation for public schools unless such school has been approved for operation by the state board of educa-12 13 tion; and

(9) Effective July 1, 2020, the following shall apply to qualifying 14 public school districts: 15

(a) If a public school district reports an unweighted student enroll-16 ment count of fewer than thirty (30), then an unweighted student enroll-17 ment count of thirty (30) shall be used for the purpose of determining 18 the foundation amount per student pursuant to section 33-1002, Idaho 19 Code, and for determining such school district's allocation amounts 20 pursuant to section 33-1003, Idaho Code. 21

22 (b) If a public school district reports an unweighted student enrollment count in secondary grades of fewer than one hundred (100), then an 23 unweighted student enrollment count of one hundred (100) shall be used 24 25 as the secondary grades enrollment count for the purpose of determining the foundation amount per student pursuant to section 33-1002, Idaho 26 Code, and for determining such school district's allocation amounts 27 pursuant to section 33-1003, Idaho Code. 28

29 (c) A public school district may qualify under either paragraph (a) or 30 (b) of this subsection, but not both. The provisions of this subsection do not apply to public charter schools. 31

SECTION 7. That Chapter 10, Title 33, Idaho Code, be, and the same is 32 33 hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 33-1002C, Idaho Code, and to read as follows: 34

WEIGHTS -- RULEMAKING. (1) An additional percentage shall 35 33-1002C. 36 be added to certain students' unweighted FTE enrollment counts for the LEAs in which such students attend as follows: 37

(a) For each student identified as economically disadvantaged, an ad-38 ditional: 39

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(i) Ten percent (10%) effective July 1, 2020.

41 42 (ii) Twenty percent (20%) effective July 1, 2021.

(iii) Twenty-five percent (25%) effective July 1, 2022.

(b) For each student identified as an English language learner, an ad-43 44 ditional:

- (i) Ten percent (10%) effective July 1, 2020.
- (ii) Twenty percent (20%) effective July 1, 2021.
- (iii) Thirty percent (30%) effective July 1, 2022.

(iv) Thirty-five percent (35%) effective July 1, 2023. 48

1 2 3	-	c (2%) shall be added to ten percent (10%) ollment count for each LEA, which shall be tudents.
4		alifies for special education, an addi-
5	tional:	-
6		(65%) effective July 1, 2020.
7 8		nt (75%) effective July 1, 2021. ht (85%) effective July 1, 2022.
9		t (95%) effective July 1, 2023.
10	(v) One hundred percent	(100%) effective July 1, 2024.
11		shall be added to the official unweighted
12 13	-	ifying schools and districts as follows: tudent enrolled in grades K through 3, or
14	-	tional ten percent (10%) shall be added to
15	the student enrollment count f	or the LEA in which such student attends.
16		weight. For each school district that
17 18		nt enrollment count of twenty thousand al two percent (2%) shall be added to the
19	student enrollment count for s	
20		e weight to be multiplied by the unweighted
21		qualifying remote schools to determine the
22	additional weighted student c	ount shall be as follows:
23	UNWEIGHTED ENROLLMENT COUNT	WEIGHT
24	30 or fewer	2.05
25	Between 31 and 164	1.2625 + (.7875 - (enrollment x .00477))
26	Between 165 and 329	.7375 + (.7875 - (enrollment x .00159))
27 28 29		eight to be multiplied by the unweighted small LEAs to determine the additional be as follows:
30	UNWEIGHTED ENROLLMENT COUNT	WEIGHT
31 32	Kindergarten through Elementary Grades:	
33	30 or fewer	2.05
34	Between 31 and 164	1.2625 + (.7875 - (enrollment x .00477))
35	Between 165 and 329	.7375 + (.7875 - (enrollment x .00159))
36	Secondary Grades:	
37	30 or fewer	2.05
38	Between 31 and 434	1.2625 + (.7875 - (enrollment x .00181))
39	Between 435 and 869	.7375 + (.7875 - (enrollment x .0006))
40 41 42 43	ucation shall annually calcu per unweighted enrolled stud	alue weight. The state department of ed- late each school district's market value ent (MVUES) based on market values that ond levy, and shall annually calculate the

11

statewide average. Each school district's MVUES shall then be divided by the statewide average to determine each school district's MVUES index. To determine the weight to multiply by the district's unweighted student enrollment count, use the following table, provided that, the weight shall not exceed 0.10:

6 DISTRICT'S MVUES INDEX WEIGHT

7 Less than 1.0 (1.0 - MVU

8 1.0 or greater

(1.0 - MVUES index) + 1.0

No market value weight shall be applied

9 (3) An LEA shall distribute the additional weighted foundation moneys
10 allocated to it for the students identified in subsection (1) of this section
11 to the school programs in which such students are enrolled.

(4) If a student is identified for more than one (1) weight set forth insubsection (1) of this section, then such weights shall be cumulative.

14 (5) The state board of education shall promulgate rules implementing 15 the provisions of this section, which shall include, but not be limited to, 16 procedures for determining weighted counts and a process for reporting such 17 weighted counts.

SECTION 8. That Chapter 10, Title 33, Idaho Code, be, and the same is
 hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and des ignated as Section 33-1002D, Idaho Code, and to read as follows:

33-1002D. HOLD HARMLESS -- ANNUAL FUNDING INCREASE. The legislature
intends that LEAs are held financially harmless in totality of state funds
during the three (3) year transition period to the new student based foundation funding set forth in section 33-1002, Idaho Code.

(1) No LEA shall receive less state funding than it received during the
2019-2020 school year for each of the three (3) years.

(2) No LEA shall receive an annual funding increase of less than two
percent (2%) per enrolled student nor more than seven and one half percent
(7.5%) per enrolled student, of what is calculated for the per student amount
for the 2019-2020 school year.

31 SECTION 9. That Section 33-1003, Idaho Code, be, and the same is hereby 32 repealed.

SECTION 10. That Chapter 10, Title 33, Idaho Code, be, and the same is
 hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and des ignated as Section 33-1003, Idaho Code, and to read as follows:

33-1003. PAYMENTS TO LOCAL EDUCATION AGENCIES. (1) (a) Payments of the 36 37 moneys specified in the annual appropriation to the public schools educational support program shall be made each year by the state department of 38 education to the LEAs in six (6) payments. Payments to the LEAs shall be 39 made not later than the fifteenth day of August, October, December, Febru-40 ary, April and June of each year. The first payment by the state depart-41 ment of education shall be approximately thirty percent (30%) of the total 42 student-based foundation funding appropriation for the prior fiscal year, 43

while the second payment shall be approximately twenty percent (20%). The third, fourth, fifth and sixth payments shall each be approximately twelve and one-half percent (12.5%), except as provided for in section 33-5209C, Idaho Code.

(b) Payments of moneys, other than the state general account appropriation, that accrue to the public school income fund shall be made by the state department of education to the LEAs on the fifteenth day of December, February, April and June each year. The total amount of such payments shall be determined by the state department of education and shall not exceed the amount of moneys available and on deposit in the public school income fund at the time such payment is made.

(2) Payments made to the LEAs in August and October are advance payments for the current year and may be based upon payments from the public school income fund for the preceding school year. Each LEA may receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payments to all LEAs for the preceding year.

(3) Payments made pursuant to this subsection shall take into consider-ation all payments distributed for the current fiscal year to the LEAs.

- (a) To determine each LEA's December payment, multiply the current
   school year's foundation amount per student by the LEA's official
   weighted student enrollment count from October.
- (b) To determine each LEA's February payment, multiply the current
   school year's foundation amount per student by the LEA's official
   weighted student enrollment count from December.
- (c) To determine each LEA's April payment, multiply the current school
   year's foundation amount per student by the LEA's official weighted
   student enrollment count from February.
- (d) To determine each LEA's June payment, multiply the current school
  year's foundation amount per student by the LEA's official weighted
  student enrollment count from April. The June payments shall also take
  into consideration:
- 33 34
- (i) All funds available in the public school income fund for the fiscal year ending June 30;
- 35 36 37

39

(ii) The dollar amount obligated to the LEAs as calculated by multiplying the foundation amount per student by the average of the

- four (4) official weighted student enrollment counts; and
- 38
- (iii) The adjustment based on the foundation amount per student required by the provisions of section 33-1018, Idaho Code;

(4) Any apportionments in any year, made to any LEA, which may within
the succeeding one (1) year period be found to have been in error either of
computation or transmittal, may be corrected during the one (1) year period
by reduction of apportionments to any LEA to which over-apportionments may
have been made or received, and corresponding additions to apportionments to
any LEA to which under-apportionments may have been made or received.

46 SECTION 11. That Section 33-1003A, Idaho Code, be, and the same is 47 hereby repealed.

1 SECTION 12. That Section 33-1003C, Idaho Code, be, and the same is 2 hereby repealed.

3 SECTION 13. That Section 33-1004, Idaho Code, be, and the same is hereby4 repealed.

5 SECTION 14. That Section 33-1004A, Idaho Code, be, and the same is6 hereby repealed.

7 SECTION 15. That Section 33-1004B, Idaho Code, be, and the same is 8 hereby amended to read as follows:

9 33-1004B. CAREER LADDER -- LOCAL SALARY SCHEDULES. School districts
 10 shall receive an allocation for instructional staff and pupil service staff
 11 based on their staffs' position on the career ladder as follows: Each LEA
 12 shall develop a local salary schedule that is consistent with the career lad 13 der set forth in this section.

(1) Instructional staff and pupil service staff who are in their first
 year of holding a certificate shall be placed in the first cell of the their
 local residency compensation rung and shall move one (1) cell on the their
 local residency compensation rung for each year they hold an Idaho educator
 certificate thereafter for up to three (3) years, at which point they will
 remain in the third cell of the their local residency rung until they earn a
 professional endorsement.

(2) Instructional staff and pupil service staff in their first year of
 holding a professional endorsement shall be placed in the first cell of the
 their local professional compensation rung.

Instructional staff and pupil service staff on the their profes-24 (3) sional compensation rung with four (4) years of experience shall move one (1) 25 cell on the their professional compensation rung unless they have failed to 26 meet the professional compensation rung performance criteria for three (3) 27 of the previous four (4) years. Instructional staff and pupil service staff 28 29 on the their professional compensation rung who meet the performance criteria for three (3) of the previous five (5) years, one (1) of which must 30 be during the fourth or fifth year, shall move one (1) cell. Allocations 31 for iInstructional staff and pupil service staff who do not meet the profes-32 sional compensation rung performance criteria for three (3) of the previ-33 34 ous five (5) years, one (1) of which must be during the fourth or fifth year, shall remain at the previous fiscal year allocation level. This also applies 35 to the educational allocation their current position on their local profes-36 37 sional compensation rung.

(4) In addition to the allocation amount specified for the applicable
cell on the career ladder a local salary schedule, school districts shall
receive distribute an additional allocation amount for to each career technical education instructional staff member holding an occupational specialist certificate in the area for which they are teaching in the an amount of
three thousand dollars (\$3,000) to be determined by each LEA.

44 (5) In addition to the allocation amount specified for the applicable
 45 cell on the career ladder, school districts LEAs shall receive an additional
 46 allocation <u>distribute</u> amounts for instructional staff and pupil service

staff holding a professional endorsement who have acquired additional edu-1 cation and meet the professional compensation rung performance criteria. In 2 determining the additional education allocation distribution amount, only 3 transcripted credits and degrees on file with the teacher certification of-4 fice of the state department of education, earned at an institution of higher 5 education accredited by a body recognized by the state board of education 6 7 or credits earned through an internship or work experience approved by the state board of education, shall be allowed. All credits and degrees earned 8 9 must be in a relevant pedagogy or content area as determined by the state department of education. Additional education allocation distribution 10 amounts are not cumulative. Instructional staff whose initial certificate 11 is an occupational specialist certificate shall be treated as BA degree-pre-12 pared instructional staff. Credits earned by such occupational specialist 13 instructional staff after initial certification shall be credited toward 14 the education allocation distribution. A LEAs shall pay the following staff 15 an additional allocations are amount as specified in their local salary 16 17 schedules: (a) For iInstructional staff and pupil service staff holding a profes-18 sional endorsement, a baccalaureate degree and twenty-four (24) or more 19

20 credits, two thousand dollars (\$2,000) per fiscal year.
 21 (b) For iInstructional staff and pupil service staff holding a profes-

- 22 sional endorsement and a master's degree, three thousand five hundred
   23 dollars (\$3,500) per fiscal year.
- 24 (c) (6) Effective July 1, 2020, the allocation minimum compensation on a 25 local salary schedule shall be:
- 26 Base

27	Allocation	1	2	3	4	5
28	Residency	\$37 <b>,</b> 000	\$38,000	\$39,000		
29	Professional	\$42,500	\$44,375	\$46,250	\$48,125	\$50,000

(67) A review of a sample of evaluations completed by administrators 30 shall be conducted annually to verify such evaluations are being conducted 31 with fidelity to the state framework for teaching evaluation, including 32 33 each evaluation component as outlined in administrative rule and the rating given for each component. The state board of education shall randomly 34 select a sample of administrators throughout the state. A portion of such 35 administrators' instructional staff and pupil service staff employee eval-36 uations shall be independently reviewed. The ratio of instructional staff 37 evaluations to pupil service staff evaluations shall be equal to the ratio 38 of the statewide instructional staff salary allowance to pupil service staff 39 salary allowance. The state board of education with input from the Idaho-ap-40 proved teacher educator preparation programs and the state department of 41 education shall identify individuals and a process to conduct the reviews. 42 Administrator certificate holders shall be required to participate in ongo-43 ing evaluation training pursuant to section 33-1204, Idaho Code. The state 44 board of education shall report annually the findings of such reviews to the 45 senate education committee, the house of representatives education commit-46 tee, the state board of education and the deans of Idaho's approved teacher 47

1 <u>educator</u> preparation programs. The state board of education shall promul-2 gate rules implementing the provisions of this subsection.

(78) School districts shall submit annually to the state the data nec-3 essary to determine if an instructional staff or pupil service staff member 4 has met the performance criteria for movement on the applicable compensation 5 rung. The department of education shall calculate whether or not instruc-6 tional staff and pupil service staff have met the compensation rung perfor-7 mance criteria based on the data submitted during the previous five (5) years 8 their local salary schedule. Individually identifiable performance evalu-9 ation ratings submitted to the state remain part of the employee's person-10 nel record and are exempt from public disclosure pursuant to section 74-106, 11 Idaho Code. 12

13 SECTION 16. That Section 33-1004C, Idaho Code, be, and the same is 14 hereby repealed.

15 SECTION 17. That Section 33-1004E, Idaho Code, be, and the same is 16 hereby amended to read as follows:

17 33-1004EA. DISTRICT'S SALARY-BASED APPORTIONMENT NATIONAL CERTIFI 18 CATION PREMIUM. Each district shall be entitled to a salary-based apportion 19 ment calculated as provided in this section.

To determine the apportionment for instructional staff, take 20 (1)the amounts indicated on the career ladder table plus the amounts associ-21 ated with the additional education allocation amounts pursuant to section 22 33-1004B, Idaho Code, and calculate the weighted average. The amount so 23 determined shall be multiplied by the district staff allowance for instruc-24 tional staff determined as provided in section 33-1004(2), Idaho Code. 25 Full-time instructional staff salaries shall be determined from a salary 26 schedule developed by each district and submitted to the state department of 27 education. No full-time instructional staff member shall be paid less than 28 the minimum dollar amount on the career ladder residency compensation rung 29 pursuant to section 33-1004B, Idaho Code, for the applicable fiscal year. 30

31 (2) If an instructional staff member has been certified by the national board for professional teaching standards, the staff member shall receive 32 33 two thousand dollars (\$2,000) per year for five (5) years from the year in which national board certification was earned. The district staff allot-34 ment shall be increased by two thousand dollars (\$2,000) for each national 35 board-certified instructional staff member who earned national board cer-36 37 tification; provided however, that no such awards shall be paid for the period July 1, 2010, through June 30, 2011, nor shall any liabilities accrue 38 or payments be made pursuant to this section in the future to any individu-39 als who would have otherwise qualified for a payment during this stated time 40 41 period. The resulting amount is the district's salary-based apportionment for instructional staff. For purposes of this section, teachers qualifying 42 for the salary increase shall be those who have been recognized as national 43 board-certified teachers as of July 1 of each year. 44

45 (3) To determine the apportionment for pupil service staff, take
46 the amounts indicated on the career ladder table plus the amounts associ47 ated with the additional education allocation amounts pursuant to section

33-1004B, Idaho Code, and calculate the weighted average. If the district 1 does not employ any pupil service staff, the district's pupil service staff 2 average salary shall equal the district's instructional staff average 3 salary for purposes of calculating pupil service salary-based apportion-4 ment. The amount so determined shall be multiplied by the district staff al-5 lowance for pupil service staff determined pursuant to section 33-1004(3), 6 Idaho Code. Full-time pupil service staff salaries shall be determined from 7 a salary schedule developed by each district and submitted to the state de-8 partment of education. The resulting amount is the district's salary-based 9 apportionment for pupil service staff. No full-time pupil service staff 10 11 member shall be paid less than the minimum dollar amount on the career ladder 12 residency compensation rung pursuant to section 33-1004B, Idaho Code, for the applicable fiscal year. 13

(4) To determine the apportionment for district administrative staff, 14 first determine the district average experience and education index by plac-15 ing all eligible certificated administrative employees on the statewide in-16 dex provided in section 33-1004A, Idaho Code. The resulting average is the 17 district index. If the district does not employ any administrative staff, 18 the district administrative index shall equal the statewide average index 19 for purposes of calculating administrative salary-based apportionment. The 20 district administrative staff index shall be multiplied by the base salary 21 of thirty-six thousand one hundred eighty-six dollars (\$36,186). The amount 22 so determined shall be multiplied by the district staff allowance for admin-23 istrative staff determined as provided in section 33-1004(4), Idaho Code. 24 The resulting amount is the district's salary-based apportionment for ad-25 26 ministrative staff.

(5) To determine the apportionment for classified staff, multi ply twenty-one thousand six hundred sixty-five dollars (\$21,665) by the
 district classified staff allowance determined as provided in section
 33-1004(5), Idaho Code. The amount so determined is the district's appor tionment for classified staff.

32 (6) The district's salary-based apportionment shall be the sum of the 33 apportionments calculated in subsections (1), (2), (3), (4) and (5) of this 34 section, plus the benefit apportionment as provided in section 33-1004F, 35 Idaho Code.

36 SECTION 18. That Section 33-1004F, Idaho Code, be, and the same is 37 hereby amended to read as follows:

38 33-1004FB. OBLIGATIONS TO RETIREMENT AND SOCIAL SECURITY BENE-39 FITS. Based upon the actual salary-based apportionment, as determined in 40 section 33-1004E, Idaho Code by local salary schedules, the master educator 41 premiums distributed pursuant to section 33-1004FC, Idaho Code, and the 42 leadership premiums distributed pursuant to section 33-1004FE, Idaho Code, 43 there shall be allocated that amount required to meet the employer's obliga-44 tions to the public employee retirement system and to social security.

45 SECTION 19. That Section 33-1004I, Idaho Code, be, and the same is 46 hereby amended to read as follows:

1	33-1004 <del>I</del> C. MASTER EDUCATOR PREMIUMS. (1) A portion of the moneys
2	available to the education total state funds for the public schools ed-
3	ucational support program shall be distributed per full-time equivalent
4	instructional staff position employed by each school district LEA. Such
5	moneys shall be paid to instructional staff employees who have earned a mas-
6	ter educator designation by meeting the minimum qualifications set forth in
7	subsection (2) of this section and the additional qualifications developed
, 8	or adopted by the employing school district LEA pursuant to subsection (3) of
9	this section, in an amount set forth in subsection (4) of this section.
10	(2) The minimum qualifications for an instructional staff or a pupil
11	service staff employee to earn a master educator designation shall be as fol-
12	lows:
13	(a) An instructional staff or pupil service staff employee must have
14	eight (8) or more years of teaching experience provided that the three
15	(3) years immediately preceding the award must be continuous and in
16	Idaho. The remainder of the teaching experience making up the eight (8)
17	years must have been earned in Idaho or in a compact-member state pur-
18	suant to section 33-4101, Idaho Code;
19	(b) An instructional staff or pupil service staff employee must demon-
20	strate mastery of instructional techniques for no fewer than three (3)
21	of the previous five (5) years of instruction through:
22	(i) Artifacts demonstrating evidence of effective teaching; and
23	(ii) Successful completion of an annual individualized profes-
24	sional learning plan; and
25	(c) A majority of an instructional staff employee's students must meet
26	measurable student achievement as defined in section 33-1001, Idaho
27	Code, for no fewer than three (3) of the previous five (5) years.
28	(d) A majority of a pupil service staff employee's students must meet
29	measurable student achievement or measurable student success indica-
30	tors, as defined in section 33-1001, Idaho Code, for no fewer than three
31	(3) of the previous five (5) years.
32	(3) In addition to the minimum qualifications for a master educator
33	designation set forth in subsection (2) of this section:
34	(a) Local school districts LEAs may develop and require additional
35	qualifications showing demonstrated mastery of instructional tech-
36	niques and professional practice through multiple measures, provided
37	that such qualifications shall be developed by a committee consisting
38	of teachers, administrators and other school district LEA stakeholders
39	and shall first be approved by the state board of education;
39 40	(b) Local school districts LEAs may develop plans that recognize groups
40 41	of teachers based on measurable student achievement goals aligned with
42	school district LEA approved continuous improvement plans. Groups may
43	be school-wide or may be smaller groups such as grade levels or by sub-
44	ject matter. Each teacher in a master educator group shall receive a
45	master educator premium if goals are met according to the district LEA
46	plans. Plans shall be developed by a committee consisting of teachers,
47	administrators and other <del>school district</del> LEA stakeholders and shall
48	first be approved by the state board of education. Any school district
49	LEA that does not follow their preapproved plan shall not receive future
50	master educator premium dollars; or

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(c) If a local school district LEA has not developed qualifications pursuant to paragraph (a) or (b) of this subsection, then eligible 2 school district LEA staff may apply to the state board of education by 3 showing demonstrated mastery of instructional techniques and profes-4 sional practice through multiple measures as developed by a committee 5 facilitated by the state board of education consisting of teachers, ad-6 ministrators and other stakeholders, which measures shall be approved 7 by the state board of education. 8

(4) The amount of the master educator premium paid to a qualified in-9 structional staff employee shall be four thousand dollars (\$4,000) each year 10 11 for three (3) years starting with the initial award of the master educator premium. After the third year of receiving the master educator premium, the 12 instructional staff employee must continue to demonstrate that he or she 13 meets the master educator premium qualifications in each subsequent year. 14 If the qualifications are not met, then the premium will be discontinued 15 16 until such time as the qualifications are met.

(5) Local school district LEA boards of trustees or boards of directors 17 may provide master educator premiums to instructional staff employees con-18 19 sistent with the provisions of this section.

(6) For the purposes of this section, the term "school district" also 20 means "public charter school" and the term "board of trustees" also means 21 22 "board of directors."

(7) The state board of education may promulgate rules implementing the 23 provisions of this section. 24

That Section 33-1004J, Idaho Code, be, and the same is 25 SECTION 20. hereby amended to read as follows: 26

33-1004JE. LEADERSHIP PREMIUMS. (1) Of the moneys available to the 27 total state funds for the public schools educational support program, eight 28 hundred fifty dollars (\$850) shall be distributed per full-time equivalent 29 instructional and pupil service staff position employed by each school dis-30 trict LEA. Such moneys shall be paid to instructional and pupil service staff 31 employees for leadership activities as provided in paragraphs (a) through 32 (h) of this subsection. Such premiums shall be valid only for the fiscal 33 year for which the premiums are made and shall be made for one (1) or more 34 of the following reasons identified as leadership priorities by a committee 35 36 consisting of teachers, administrators and other school district LEA stakeholders and shall be approved by the board of trustees or board of directors: 37

(a) Teaching a course in which students earn both high school and col-38 lege credit; 39

40 (b) Teaching a course to middle school students in which the students earn both middle school and high school credit; 41

(c) Holding and providing service in multiple nonadministrative cer-42 tificate or subject endorsement areas; 43

(d) Serving or being hired to serve in an instructional or pupil service 44 position designated as hard to fill by the board of trustees or board of 45 46 directors;

(e) Serving or being hired to serve in a hard to fill instructional po-47 sition in a career technical education program; 48

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(f) Providing mentoring, peer assistance or professional development pursuant to section 33-512(17), Idaho Code;

3 (g) Having received professional development in career and academic 4 counseling, and then providing career or academic counseling for stu-5 dents, with such services incorporated within or provided in addition 6 to the teacher's regular classroom instructional or pupil service du-7 ties;

(h) Other leadership duties designated by the board of trustees or
 board of directors, exclusive of duties related to student activities
 or athletics. Such duties shall require that the employee work addi tional time as a condition of the receipt of a leadership premium.

(2) Local school district LEA boards of trustees or boards of direc-12 tors shall provide leadership premiums to instructional or pupil service 13 staff employees consistent with the provisions of this section and may not 14 distribute moneys provided pursuant to this section unless employees meet 15 one (1) of the criteria specified in subsection (1) of this section. The 16 decision as to whom and how many receive leadership premiums, and in what 17 amounts, shall not be subject to collective bargaining, any other provision 18 of law notwithstanding. A board may provide multiple leadership premiums to 19 an instructional or pupil service staff employee. However, no such employee 20 shall receive cumulative leadership premiums in excess of twenty-five per-21 cent (25%) of the minimum salary as designated on the career ladder a local 22 salary schedule pursuant to section 33-1004B, Idaho Code, nor less than nine 23 hundred dollars (\$900), regardless of such employees full- or part-time 24 25 status.

(3) The state department of education may require reports of informa tion as needed to implement the provisions of this section. At a minimum,
 school districts LEAs shall report the information necessary for the depart ment to fulfill the provisions of this section. The department shall report,
 on or before January 15 each year, to the governor, the senate education com mittee and the house of representatives education committee relevant infor mation regarding leadership premiums, including the following:

(a) The number of instructional and pupil service staff employees in
 the district LEA;

35 (b) The number of instructional and pupil service staff employees that
 36 received a leadership premium;

37 (c) The number of leadership premiums issued, by district LEA;

38 (d) The average dollar amount of leadership premiums issued, by 39 district LEA;

40 (e) The highest and lowest leadership premium issued, by district LEA;

- (f) The percent of instructional and pupil service staff positions re ceiving leadership premiums and the cumulative amount of such premiums,
   by district LEA; and
- (g) The reasons identified as leadership priorities approved by the
  board of trustees or board of directors as listed in subsection (1) of
  this section, including a description of the other leadership duties
  designated by the board of trustees or board of directors as provided in
  subsection (1) (h) of this section and the number of the premiums awarded
  per leadership activity as identified in subsection (1) (a) through (h)
  of this section.

(4) For the purposes of this section, the term "school district" also
means "public charter school," and the term "board of trustees" also means
"board of directors." Subsections (1) and (2) of this section shall be reviewed annually by the legislature.

5 (5) The state board of education is hereby authorized to promulgate6 rules to implement the provisions of this section.

7 SECTION 21. That Section 33-1002B, Idaho Code, be, and the same is 8 hereby amended to read as follows:

9 33-100<del>2B</del>5. PUPIL TUITION-EQUIVALENCY ALLOWANCES. (1-) Districts which educate pupils placed by Idaho court order in licensed homes, agen-10 cies, institutions or juvenile detention facilities shall be eligible for an 11 12 allowance equivalent to forty-two percent (42%) of the previous year's gross per pupil cost calculated on a daily basis. This district allowance shall be 13 14 in addition to support unit the foundation funding and included in district apportionment payments, subject to approval of district applications by the 15 state superintendent of public instruction. 16

17 (2-) Districts which educate pupils placed by Idaho court order in a ju-18 venile detention facility with a summer school program shall be eligible for 19 an allowance equivalent to one-half (1/2) of forty-two percent (42%) of the 20 previous year's gross per pupil cost calculated on a daily basis. This dis-21 trict allowance shall be in addition to support unit the foundation funding 22 and included in district apportionment payments, subject to approval of dis-23 trict applications by the state superintendent of public instruction.

(3-) Districts which educate school age special education students 24 who, due to the nature and severity of their disabilities, are residing 25 26 in licensed public or private residential facilities or homes, and whose parents are not patrons of the district, shall be eligible for an allowance 27 equivalent to forty-two percent (42%) of the previous year's gross per pupil 28 cost per child plus the excess cost rate that is annually determined by the 29 state superintendent of public instruction. This district allowance shall 30 be in addition to exceptional the foundation funding and the special edu-31 cation support unit weight funding and included in district apportionment 32 payments, subject to approval of district applications by the state superin-33 tendent of public instruction. 34

(4-) For school age special education students from outside the state 35 36 of Idaho who, due to the nature and severity of their disabilities, are residing in licensed public or private residential facilities within the state 37 of Idaho, the local school district shall provide education services to such 38 students if requested by the licensed public or private residential facil-39 40 ity, provided that the local school district has been given the opportunity to provide input on any federally required education plans for any such stu-41 dents. A local school district providing education services for such stu-42 dents shall sign a contract with any such licensed public or private resi-43 44 dential facilities, which contract shall delineate the education services to be provided by the local school district and the amount to be paid by the 45 licensed public or private residential facility. The amount paid shall be 46 equal to the local school district's full cost of providing the education 47 48 services delineated by the contract, as determined by the local school dis1 trict. Such students shall be excluded from all average daily attendance 2 student enrollment counts and other reports provided to the state that would 3 result in the distribution of state funding to the local school district.

(5-) For school age nonspecial education students from outside the 4 state of Idaho who are residing in licensed public or private residential 5 facilities within the state of Idaho, the local school district may provide 6 education services to such students if requested by the licensed public or 7 private residential facility. A local school district providing education 8 9 services for such students shall sign a contract with any such licensed public or private residential facilities, which contract shall delineate the 10 education services to be provided by the local school district and the amount 11 to be paid by the licensed public or private residential facility. The 12 amount paid shall be equal to the local school district's full cost of pro-13 viding the education services delineated by the contract, as determined by 14 the local school district. Such students shall be excluded from all average 15 16 daily attendance student enrollment counts and other reports provided to the state that would result in the distribution of state funding to the local 17 school district. 18

19 SECTION 22. That Section 33-1002C, Idaho Code, be, and the same is 20 hereby amended to read as follows:

SUMMER SCHOOL PROGRAM SUPPORT UNITS -- ALTERNATIVE SCHOOL 21 33-100<del>2C</del>5A. 22 FUNDING -- JUVENILE DETENTION FACILITY. (1) Alternative sSummer school programs for at-risk students, as defined in state board of education rule, 23 of not less than two hundred twenty-five (225) hours of instruction, which 24 shall be included in the educational support units enrollment totals cal-25 culated as provided in section 33-1002B, Idaho Code, may be established 26 as approved by the state board of education. The average daily attendance 27 divided by forty (40) shall determine the number of allowable support units 28 which shall be included in the alternative school support units calculated 29 for the school district for the succeeding school term Summer school enroll-30 ment numbers shall be added to the first count of the ensuing school year. 31

(2) For any alternative school youth intervention program designated
 pursuant to section 46-805, Idaho Code, full-term average daily attendance
 <u>enrollment</u> shall be used to calculate support units <u>enrollment</u> for each
 cohort of students that meets the minimum instructional hours requirement
 provided for in section 33-512, Idaho Code. The <u>support units enrollment</u>
 so calculated shall be used for all state funding formulas in which support
 units are student enrollment is used.

(3) Districts which educate pupils students placed by court order in
a juvenile detention facility may establish a summer school program which
shall be included in the educational support units student enrollment calculated as provided in section 33-1002B, Idaho Code. The average daily attendance divided by forty (40) shall determine the number of allowable support
units which shall be included in the exceptional education school support
units calculated for the school district for the succeeding school term.

46 (4) Average daily attendance and the support units so generated by this
 47 section shall not be included in or subject to the provisions of section

1 33-1003, Idaho Code, and shall be included as an addition to any other support units generated pursuant to Idaho Code.

3 SECTION 23. That Section 33-1002F, Idaho Code, be, and the same is
4 hereby amended to read as follows:

5 33-100<del>2F</del>5B. ALTERNATIVE SCHOOL REPORT. Annually, prior to the tenth legislative day, the department of education shall file with the legisla-6 7 ture a report detailing the alternative school programs within the state. On July 1 of each year, or as soon thereafter as feasible, each school district 8 9 receiving moneys pursuant to the alternative school support units factor in section 33-1002, Idaho Code, or section 33-1002C5A, Idaho Code, shall file 10 with the state department a comprehensive report of the amount of money re-11 ceived in the district, the expenditure on alternative school programs, and 12 the programs provided. This information shall be compiled by the department 13 14 for transmission to the legislature.

15 SECTION 24. That Section 33-1002E, Idaho Code, be, and the same is 16 hereby amended to read as follows:

33-100<u>2E5C</u>. PUPILS ATTENDING SCHOOL IN ANOTHER STATE. In any school
district which abuts upon the border of another state, the resident pupils
of said district may attend schools in the other state as provided in section
33-1403, Idaho Code.

21 SECTION 25. That Section 33-1002G, Idaho Code, be, and the same is 22 hereby amended to read as follows:

33-100<del>2G</del>5D. CAREER TECHNICAL SCHOOL FUNDING AND ELIGIBILITY. (1) 23 24 School districts may establish career technical schools that qualify for funding appropriated for the specific purpose of supporting the added cost 25 of career technical schools. These funds will be appropriated to the state 26 board for career technical education, to be expended by the division of ca-27 reer technical education. In order for a school to qualify for funding as a 28 career technical school, it must make application to the division of career 29 technical education on or before the fifteenth of April for the following 30 fiscal year. This includes applicants for new schools and renewal applica-31 tions. All career technical schools must meet all three (3) of the following 32 criteria: 33

(a) The school serves students from two (2) or more high schools. No one
(1) high school can comprise more than eighty-five percent (85%) of the
total enrolled career technical school students. In the event a student
enrolled in the career technical school is not enrolled in a public high
school, the eighty-five percent (85%) will be calculated based on the
public high school attendance area where the student resides.

(b) The majority of the school's program offerings lead to some form of
postsecondary credit, such as dual credit or other advanced opportunities, as defined by the state board of education, or include apprenticeship opportunities.

(c) All school programs offer at least one (1) supervised field experience for all students.

3 (2) All career technical schools must also meet at least one (1) of the
4 following three (3) requirements:

5 6

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(a) The school is funded separately from schools that qualify for computation using regular secondary support units.

(b) The school has a separate and distinct governing board.

8 (eb) The majority of the school programs are provided at dedicated fa 9 cilities that are separate from the regular high school facilities.

SECTION 26. That Chapter 10, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 33-1005E, Idaho Code, and to read as follows:

33-1005E. PUBLIC SCHOOL CLASSROOM TECHNOLOGY PROGRAM. Technology 13 program funding shall be distributed for classroom technology and class-14 room technology infrastructure, and instructional management systems that 15 assist educators and students in effective and efficient instruction or 16 learning. Funding shall be distributed based on a formula prescribed by the 17 superintendent of public instruction. Moneys so distributed shall be used 18 to implement and operate an instructional management system of their choice 19 that meets the individual learning needs and progress of all students. An 20 instructional management system must include individual student learning 21 plans, monitoring of interventions, integration with a district's student 22 information system (SIS), and analysis of student and classroom levels of 23 24 learning.

25 SECTION 27. That Section 33-1009, Idaho Code, be, and the same is hereby 26 repealed.

27 SECTION 28. That Section 33-1007A, Idaho Code, be, and the same is hereby amended to read as follows:

33-1007A9. FEASIBILITY STUDY AND PLAN FOR SCHOOL CLOSURES AND/OR
 SCHOOL DISTRICT CONSOLIDATION. (1) The state superintendent of public in struction shall determine the reimbursable costs to any school district
 which are incurred under the provisions of section 33-310B, Idaho Code. The
 school district shall be entitled to reimbursement of all allowable costs
 pursuant to rules and regulations promulgated by the state board of educa tion.

36 (2) In school districts where the implementation of a school closure 37 plan requires the consolidation of one (1) or more schools, the <u>public</u> 38 <u>schools educational</u> support program allowance for the consolidated school 39 for a seven (7) year period following school consolidation<sub> $\tau$ </sub> shall not be less 40 than the combined <u>public schools educational</u> support program allowance of 41 the component schools in the last year of operation.

42 SECTION 29. That Section 33-1010, Idaho Code, be, and the same is hereby43 amended to read as follows:

33-1010. APPORTIONMENTS WHEN MINES NET PROFITS CONSIDERED. (1) In any 1 school district in which mines net profits are made a part of the total as-2 sessed value of taxable property, should the amount of such net profits cer-3 tified as required by section 63-2803, Idaho Code, be lower in any year than 4 for the immediately preceding year in an amount equaling five per cent (5%) 5 or more of the total assessed value of taxable property of the district for 6 the preceding year, then the state department of education shall compute the 7 adjusted value of taxable property in the district for the purposes of sec-8 9 tion 33-10093, Idaho Code, by subtracting from the adjusted value of property in the district for the preceding year, the total of such decrease in 10 11 mines net profits tax.

12 (2) The county auditor of each county in which the net profits of mines 13 are made a part of the total assessed value of taxable property of any school 14 district, shall annually examine the reports of mines net profits certified 15 to the county assessor as required by section 63-2803, Idaho Code, and shall 16 certify to the state department of education not later than the fifteenth day 17 of June of each year, the net profits of mines creditable to each school dis-18 trict in said county.

19 SECTION 30. That Section 33-1005, Idaho Code, be, and the same is hereby 20 amended to read as follows:

33-100514. DISTRICTS RECEIVING FEDERAL FUNDS. In school districts
 which receive moneys for the maintenance and operation of the schools from
 agencies of the federal government, the <u>public schools</u> educational support
 program shall be computed on the basis of the average daily attendance of
 <u>pupils student enrollment counts</u> as set forth in this chapter and without
 regard to the manner in which such allowance from the federal government may
 be computed.

28 SECTION 31. That Section 33-1017, Idaho Code, be, and the same is hereby 29 repealed.

30 SECTION 32. That Section 33-1018, Idaho Code, be, and the same is hereby 31 amended to read as follows:

33-1018. PUBLIC SCHOOL DISCRETIONARY STUDENT-BASED FOUNDATION FUND-32 ING VARIABILITY. The legislature shall annually state in the appropriation 33 for the public schools educational support program/division of operations 34 the estimate of the total discretionary funding provided foundation amount 35 per support unit student pursuant to section 33-1002, Idaho Code. The Before 36 the end of each fiscal year, the department of education shall, before the 37 end of each fiscal year, calculate the actual discretionary funding avail-38 able per support unit foundation amount per student. 39

(1) If the total estimated discretionary funding foundation amount per
support unit student stated in the appropriation for the public schools educational support program/division of operations is lower than the actual
discretionary funding available foundation amount per support unit student,
then the state controller shall multiply the difference by the number of actual support units statewide weighted student enrollment count, and trans-

1 fer the result from the public school income fund to the public education 2 stabilization fund and the final distributions to school districts LEAs from 3 the department of education shall be reduced by a like amount.

(2) If the total estimated discretionary funding foundation amount per 4 support unit student stated in the appropriation for the public schools ed-5 ucational support program/division of operations is greater than the actual 6 discretionary funding available foundation amount per support unit student, 7 then the state controller shall multiply the difference by the number of ac-8 9 tual support units statewide weighted student enrollment count, and transfer the result from the public education stabilization fund to the public 10 school income fund. This transfer shall be limited to moneys available in 11 the public education stabilization fund. Moneys transferred from the public 12 education stabilization fund to the public school income fund under the pro-13 visions of this section are hereby continuously appropriated for the public 14 schools educational support program/division of operations. 15

16 SECTION 33. That Section 33-1021, Idaho Code, be, and the same is hereby 17 repealed.

18 SECTION 34. That Section 33-1024, Idaho Code, be, and the same is hereby 19 amended to read as follows:

33-1024. ONLINE PORTALS. (1) Of the moneys appropriated to the
 educational support program superintendent of public instruction, up to
 one hundred fifty thousand dollars (\$150,000) may be expended for the de velopment and maintenance of an internet-based portal of available online,
 nonsectarian K-12 or dual credit courses; an adult education portal; and a
 parent resource portal.

(2) The nonsectarian K-12 or dual credit courses portal shall includeany of the following:

- (a) Idaho digital learning academy;
- (b) Idaho public school districts;
- (c) Idaho public charter schools;

28 29

30 31

- (d) Idaho public colleges and universities;
- (e) Idaho private colleges and universities accredited by the same
   organization that accredits Idaho's public colleges and universities;
   and
- (f) Any provider of online courses; provided however, that the courses
  available on the portal have been verified and approved by the state department of education to meet state content standards.
- 38 (3) At a minimum, the nonsectarian K-12 or dual credit courses portal39 shall:
- (a) Include and display customer ratings from students and parents,
  based upon previous student enrollment with the online course, provider
  and instructor. Such ratings shall, at a minimum, evaluate the quality
  of content, instruction, communications and ease of use;
- (b) Include the capacity for parents to notify their student's home
  school of their desire to enroll their student in an online course
  listed on the portal; and

(c) Facilitate communications between listed online course providers,
 students and parents and the home school in which the student is en rolled.

4 (4) At a minimum, the adult education or parent resource portal shall
5 provide access to tools and resources focused on K-12 education.

6 SECTION 35. That Section 33-309, Idaho Code, be, and the same is hereby 7 amended to read as follows:

8 33-309. LAPSED DISTRICTS -- ANNEXATION. (1) If the state board of edu 9 cation shall find any school district:

(a) Has not operated its school for a period of one (1) school year;

10 11

(b) In which the average daily attendance student enrollment count dur ing each term of not less than seven (7) months in the two (2) school
 years last past has been less than five (5) pupils; or

(c) For a period of not less than one (1) year last past has had an insufficient number of members on its board of trustees lawfully to conduct
the business of the district;

17 the state board may enter its order declaring any such district to be lapsed, 18 and which district shall lapse as of the first day of July next following the 19 date of said order.

(2) Upon entering its order declaring a school district lapsed pursuant 20 to subsection (1) of this section, the state board shall designate some 21 proper person a hearing officer to conduct a public hearing or hearings on 22 the matter of annexing the lapsed district to a school district or districts 23 contiguous thereto. The state board shall cause notice of such hearing or 24 hearings to be published in a newspaper of general circulation in the area 25 26 and the notice shall state the time and place of the hearing or hearings and the subject matter involved. 27

(3) Upon concluding any hearing or hearings the hearing officer shall
make his report and recommendation to the state board, and the state board
shall thereafter order the lapsed area annexed to such contiguous district
or districts as in the judgment of the state board seems equitable and just.
Any such annexation shall be effective as of the fifteenth day of August next
following the date of the order of annexation.

(4) Whenever there is any outstanding unpaid bonded debt owed by the 34 35 lapsed district, the state board shall, in its order of annexation, require 36 the district, or one (1) of the districts, to which the lapsed area is annexed, to keep and maintain the bond register and to pay the principal and 37 interest, when the same are due, out of the proceeds of any levy made for 38 that purpose. The said order of annexation shall also provide for the trans-39 40 fer, or apportionment, to the annexing district or districts of the property and current liabilities of the lapsed district as in the judgment of the 41 state board is equitable and just; provided however, that if the lapsed dis-42 trict shall have excess of liquid assets over current liabilities, and if 43 44 such lapsed district shall have any outstanding unpaid bonded debt, then and in that event such excess shall be ordered transferred to a fund for the pay-45 ment of the principal of and interest on such debt. 46

47 (5) When annexation has been completed, as hereinabove authorized,48 the state board shall give notice of such annexation to the officers of the

1 lapsed district, if any there be, and to the board of county commissioners of any county in which shall lie any district, the boundaries of which have been changed by the annexation of the lapsed area. The notice to any board of county commissioners shall be accompanied by a legal description of the boundaries of the district or districts as changed by the annexation.

6 SECTION 36. That Section 33-317, Idaho Code, be, and the same is hereby 7 amended to read as follows:

33-317. COOPERATIVE SERVICE AGENCY -- POWERS -- DUTIES -- LIMITA-8 9 TIONS. (1) Two (2) or more school districts may join together for educational purposes to form a service agency to purchase materials and/or provide 10 services for use individually or in combination. The cooperative service 11 agency thus formed shall be empowered to adopt bylaws, and act as a body cor-12 porate and politic with such powers as are assigned through its bylaws but 13 limited to the powers and duties of local school districts. In its corporate 14 capacity, this agency may sue and be sued and may acquire, hold and convey 15 real and personal property necessary to its existence. The employees of the 16 service agency shall be extended the same general rights, privileges and 17 responsibilities as comparable employees of a school district. The cooper-18 19 ative service agency may elect to be its own fiscal agent for the purposes of providing an alternative school program, with the concurrence of the school 20 districts for which it provides such services. In doing so the educational 21 22 support program payments made pursuant to section 33-10023, Idaho Code, that would have been distributed to the school district acting as the fiscal 23 agent, shall instead be distributed to the cooperative service agency. 24

25 (2) A properly constituted cooperative service agency may request from 26 its member school districts funding to be furnished by a tax levy not to exceed one-tenth of one percent (.1%) for a period not to exceed ten (10)27 years by such member school districts. Such levy must be authorized by an 28 election held subject to the provisions of section 34-106, Idaho Code, and 29 be conducted in each of the school districts pursuant to chapter 14, title 30 34, Idaho Code, and approved by a majority of the district electors voting 31 in such election. Moneys received by the member school districts from this 32 source shall be transferred to the cooperative service agency upon receipt 33 of billing from the agency. Excess revenue over billing must be kept in a 34 35 designated account by the district, with accrued interest, and may only be 36 spent as budgeted by the agency.

For the purpose of constructing and maintaining facilities of a 37 (3) cooperative service agency, in addition to the levy authorized in subsection 38 (2) of this section, a properly constituted cooperative service agency may 39 40 request from its member school districts additional funding to be furnished 41 by a tax levy not to exceed four-tenths of one percent (.4%) for a period not to exceed ten (10) years. Such levy must be authorized by an election held 42 subject to the provisions of section 34-106, Idaho Code, and be conducted in 43 44 each of the school districts pursuant to chapter 14, title 34, Idaho Code, 45 and approved by sixty-six and two-thirds percent (66 2/3%) of the district electors voting in such election. If one (1) or more of the member districts 46 fails to approve the tax levy in such election, the cooperative service 47 agency may construct the facility through the support of the member dis-48

tricts approving the levy, but in no event shall the levy limits authorized 1 in this subsection (3) be exceeded. Nothing shall prevent a member dis-2 trict that initially failed to approve the levy from conducting a subsequent 3 election, held pursuant to section 34-106, Idaho Code, to authorize that 4 district's participation in construction of the facility. Electors of the 5 districts may approve continuation of such levy for an additional ten (10) 6 years at an election held for that purpose. There is no limit on the number of 7 elections which may be held for the purpose of continuing the levy authorized 8 under this subsection (3) for an additional ten (10) years. The administra-9 tion and accounting of moneys received by imposition of the levy shall be the 10 11 same as provided in subsection (2) of this section.

SECTION 37. That Section 33-515, Idaho Code, be, and the same is hereby amended to read as follows:

33-515. ISSUANCE OF RENEWABLE CONTRACTS. (1) During the third full 14 year of continuous employment by the same school district, including any 15 specially chartered district, each certificated employee named in subsec-16 tion (25) of section 33-1001, Idaho Code, and each school nurse and school 17 librarian shall be evaluated for a renewable contract and shall, upon hav-18 19 ing been offered a contract for the next ensuing year, and upon signing and timely returning a contract for a fourth full year, be placed on a renewable 20 21 contract status with said school district entitling such individual to the 22 right to automatic renewal of contract, subject to the provisions included in this chapter, provided that instructional staff who have not obtained 23 a professional endorsement under section 33-1201A, Idaho Code, may not 24 25 be placed on a renewable contract status, provided however, if the career 26 ladder pursuant to section 33-1004B, Idaho Code, is not funded, then a professional endorsement shall not be required. 27

(2) At least once annually, the performance of each renewable contract
certificated employee, school nurse, or school librarian shall be evaluated
according to criteria and procedures established by the board of trustees in
accordance with general guidelines approved by the state board of education.
Such an evaluation shall be completed no later than June 1 of each year. The
evaluation shall include a minimum of two (2) documented observations, one
of which shall be completed prior to January 1 of each year.

35 (3) Any contract automatically renewed under the provisions of this 36 section may be renewed for a shorter term, longer term or the same length of term as stated in the current contract and at a greater, lesser or equal 37 salary as that stated in the current contract. Absent the board's applica-38 tion of a formal reduction in force, renewals of standard teacher contracts 39 40 may be for a shorter term, longer term or the same length of term as stated in the current standard teacher contract and at a greater, lesser or equal 41 salary , and shall be uniformly applied to all employees based upon the dis-42 trict's adopted salary schedule to the extent allowable in section 33-1004E, 43 44 Idaho Code.

(a) Contracts issued pursuant to this section shall be issued on or be-fore the first day of July each year.

47 (b) At the discretion of the board, the district may issue letters of48 intent for employment for the next ensuing school year to renewable

1 contract status employees during May of each school year. Such let-2 ter of intent shall not state a specific duration of the contract or 3 salary/benefits term for the next ensuing school year.

(c) Unless otherwise negotiated and ratified by both parties pursuant 4 to sections 33-1271, et seq., Idaho Code, standard teacher renewals for 5 terms shorter in length than that stated in the current standard con-6 tract of renewable certificated employees, should be considered and im-7 plemented only after the district has determined that the salary-based 8 apportionment reimbursement that it estimates it will receive for the 9 ensuing school year is less than the sum the district would otherwise be 10 paying for salaries for certificated professional employees. 11

(4) Nothing in this section shall prevent the board of trustees from of-12 fering a renewed contract increasing the salary of any certificated person, 13 or from reassigning an administrative employee to a nonadministrative posi-14 tion with appropriate reduction of salary from the preexisting salary level. 15 16 In the event the board of trustees reassigns an administrative employee to a nonadministrative position, the board shall give written notice to the em-17 ployee that contains a statement of the reasons for the reassignment. The 18 employee, upon written request to the board, shall be entitled to an informal 19 review of that decision. The process and procedure for the informal review 20 shall be determined by the local board of trustees. 21

(5) Before a board of trustees can determine not to renew for reasons of 22 an unsatisfactory report of the performance of any certificated person whose 23 contract would otherwise be automatically renewed, such person shall be en-24 titled to a reasonable period of probation. This period of probation shall 25 26 be preceded by a written notice from the board of trustees with reasons for such probationary period and with provisions for adequate supervision and 27 evaluation of the person's performance during the probationary period. Such 28 period of probation shall not affect the person's renewable contract status. 29 30 Consideration of probationary status for certificated personnel is consideration of the status of an employee within the meaning of section 74-206, 31 Idaho Code, and may be held in executive session. If the consideration re-32 sults in probationary status, the individual on probation shall not be named 33 34 in the minutes of the meeting. A record of the decision shall be placed in the teacher's personnel file. 35

If the board of trustees takes action to immediately discharge 36 (6) or discharge upon termination of the current contract a certificated per-37 son whose contract would otherwise be automatically renewed, the action 38 39 of the board shall be consistent with the procedures specified in section 40 33-513(5), Idaho Code, and furthermore, the board shall notify the employee in writing whether there is just and reasonable cause not to renew the con-41 tract or to reduce the salary of the affected employee, and if so, what 42 reasons it relied upon in that determination. 43

(7) If the board of trustees takes action after the declaration of a financial emergency pursuant to section 33-522, Idaho Code, and such action is directed at more than one (1) certificated employee, and if mutually agreed to by both parties, a single informal review shall be conducted. Without mutual consent of both parties, the board of trustees shall use the following procedure to conduct a single due process hearing within sixty-seven

(67) days of the declaration of financial emergency pursuant to section 1 33-522(2), Idaho Code, or on or before June 22, whichever shall occur first: 2 (a) The superintendent or any other duly authorized administrative of-3 ficer of the school district may recommend the change in the length of 4 the term stated in the current contract or reduce the salary of any cer-5 tificated employee by filing with the board of trustees written notice 6 specifying the purported reasons for such changes. 7 (b) Upon receipt of such notice, the board of trustees, acting through 8 its duly authorized administrative official, shall give the affected 9 employees written notice of the reductions and the recommendation of 10 11 the change in the length of the term stated in the current contract or the reduction of salary, along with written notice of a hearing be-12 fore the board of trustees prior to any determination by the board of 13 trustees. 14 (c) The hearing shall be scheduled to take place not less than six (6) 15 days nor more than fourteen (14) days after receipt of the notice by the 16 employees. The date provided for the hearing may be changed by mutual 17 consent. 18 (d) The hearing shall be open to the public. 19 (e) All testimony at the hearing shall be given under oath or affirma-20 tion. Any member of the board, or the clerk of the board of trustees, may 21 22 administer oaths to witnesses or affirmations by witnesses. (f) The employees may be represented by legal counsel and/or by a repre-23 sentative of a local or state education association. 24 (q) The chairman of the board of trustees or the designee of the chair-25 man shall conduct the hearing. 26 (h) The board of trustees shall cause an electronic record of the hear-27 ing to be made or shall employ a competent reporter to take stenographic 28 or stenotype notes of all the testimony at the hearing. A transcript of 29 the hearing shall be provided at cost by the board of trustees upon re-30 quest of the employee. 31 (i) At the hearing, the superintendent or other duly authorized admin-32 istrative officer shall present evidence to substantiate the reduction 33 34 contained in such notice. (j) The employees may produce evidence to refute the reduction. Any 35 witness presented by the superintendent or by the employees shall be 36 subject to cross-examination. The board of trustees may also examine 37 witnesses and be represented by counsel. 38 (k) The affected employees may file written briefs and arguments with 39 40 the board of trustees within three (3) days after the close of the hearing or such other time as may be agreed upon by the affected employees 41 and the board of trustees. 42 (1) Within seven (7) days following the close of the hearing, the board 43 of trustees shall determine and, acting through its duly authorized ad-44 45 ministrative official, shall notify the employees in writing whether the evidence presented at the hearing established the need for the ac-46 tion taken. 47 48 The due process hearing pursuant to this subsection shall not be required if

the board of trustees and the local education association reach an agreement
on issues agreed upon pursuant to section 33-522(3), Idaho Code.

(8) If the board of trustees, for reasons other than unsatisfactory
service, for the ensuing contract year, determines to change the length of
the term stated in the current contract, reduce the salary or not renew the
contract of a certificated person whose contract would otherwise be automatically renewed, nothing herein shall require a probationary period.

(9) If the board of trustees, for reasons other than unsatisfactory 6 service, for the ensuing contract year, determines to change the length 7 of the term stated in the current contract or reduce the salary of a cer-8 9 tificated person whose contract would otherwise be automatically renewed, nothing herein shall require any individualized due process proceeding. In 10 such circumstance, the board shall hold a single informal review for all im-11 pacted employees. The process and procedure for the single informal review 12 shall be determined by the local board of trustees. 13

SECTION 38. That Section 33-522, Idaho Code, be, and the same is hereby amended to read as follows:

16 33-522. FINANCIAL EMERGENCY. (1) Prior to declaring a financial emer-9 gency, the board of trustees shall hold a public meeting for the purpose of 18 receiving input concerning possible solutions to the financial problems 19 facing the school district.

(2) If the state department of education certifies that one (1) or more 20 21 of the conditions in paragraph (a), (b) or (c) of this subsection are is met, 22 then the board of trustees may declare a financial emergency if it determines that the condition in paragraph (fd) of this subsection is also met. Alter-23 natively, the board of trustees may declare a financial emergency if it de-24 25 termines that either of the conditions in paragraph (db) or (ec) of this sub-26 section are met and the state department of education certifies that the condition set forth in paragraph (fd) of this subsection is also met. 27

- (a) Any of the base salary multipliers in section 33-1004E, Idaho Code,
   are reduced by one and one-half percent (1 1/2%) or more from any prior
   fiscal year.
- 31 (b) The minimum instructional salary provision in section 33-1004E,
   32 Idaho Code, is reduced by one and one-half percent (1 1/2%) or more from
   33 any prior fiscal year.
- 34 (c) The amount of total general fund money appropriated per support
   35 unit student-based foundation funding is reduced by greater than three
   36 percent (3%) from the original general fund appropriation per support
   37 unit of any prior fiscal year.
- (db) The amount of property tax revenue to be collected by the school
  district that may be used for any general fund purpose, with the exception of any emergency levy funds, is reduced from the prior fiscal year,
  and the amount of said reduction represents more than one and one-half
  percent (1 1/2%) of the school district's general fund budget for combined state and local revenues from the prior fiscal year.
- (ec) The school district's general fund has decreased by at least one
  and one-half percent (1 1/2%) from the previous year's level due to a decrease in funding or natural disaster, but not as a result of a drop in
  the number of support units or the index multiplier calculated pursuant
  to section 33-1004A, Idaho Code, or a change in the emergency levy.

(fd) The school district's unrestricted general fund balance, which
 excludes funds restricted by state or federal law and considering both
 anticipated expenditures and revenue, is less than five and one-half
 percent (5 1/2%) of the school district's unrestricted general fund
 budget at the time the financial emergency is declared or for the fiscal
 year for which the financial emergency is declared.

7 (3) Upon its declaration of a financial emergency, the board of 8 trustees shall:

(a) Have the power to reopen the salary and benefits compensation as pects of the negotiated agreement, including the length of the certifi cated employee contracts and the amount of compensation and benefits;
 and

(b) If the parties to the negotiated agreement mutually agree, reopen
 other matters contained within the negotiated agreement directly af fecting the financial circumstances in the school district.

16 If the board of trustees exercises the power provided in this subsection con-17 sistent with the requirements of subsection (2) of this section, both the 18 board of trustees and the local education association shall meet and confer 19 in good faith for the purpose of reaching an agreement on such issues.

(4) If, after the declaration of a financial emergency pursuant to
subsection (2) of this section, both parties have met and conferred in good
faith and an agreement has not been reached, the board of trustees may impose
its last, best offer, following the outcome of the due process hearing held
pursuant to section 33-515(7), Idaho Code.

(5) A financial emergency declared pursuant to subsection (2) of this
section shall be effective for only one (1) fiscal year at a time and shall
not be declared by the board of trustees for a second consecutive year, unless so qualified by additional reductions pursuant to the conditions listed
in subsection (2) of this section.

(6) The time requirements of sections 33-514(2) and 33-515(2), Idaho
 Code, shall not apply in the event a financial emergency is declared pursuant
 to subsection (2) of this section.

33 SECTION 39. That Section 33-801A, Idaho Code, be, and the same is hereby34 amended to read as follows:

35 33-801A. GENERAL FUND CONTINGENCY RESERVE. The board of trustees of 36 any school district may create and establish a general fund contingency reserve within the annual school district budget. Such general fund contin-37 gency reserve shall not exceed five per cent (5%) of the total general fund 38 budget, or the equivalent value of one (1) support unit computed as required 39 40 by section 33-1002, Idaho Code, whichever is greater. Disbursements from said fund may be made by resolution from time to time as the board of trustees 41 determines necessary for contingencies that may arise. The balance of said 42 fund shall not be accumulated beyond the budgeted fiscal year. If any money 43 44 remains in the contingency reserve it shall be treated as an item of income in the following year's budget. 45

46 SECTION 40. That Section 33-804, Idaho Code, be, and the same is hereby 47 amended to read as follows:

SCHOOL PLANT FACILITIES RESERVE FUND LEVY. In any school dis-33-804. 1 trict in which a school plant facilities reserve fund has been created, ei-2 ther by resolution of the board of trustees or by apportionment to new dis-3 tricts according to the provisions of section 33-901, Idaho Code, to provide 4 funds therefor the board of trustees shall submit to the qualified school 5 electors of the district the question of a levy not to exceed four-tenths of 6 one percent (.4%) of market value for assessment purposes in each year, as 7 such valuation existed on December 31 of the previous year, for a period not 8 9 to exceed ten (10) years.

The question of a levy to be submitted to the electors of the district 10 11 and the notice of such election shall state the dollar amount proposed to be collected each year during the period of years in each of which the collec-12 tion is proposed to be made, the percentage of votes in favor of the proposal 13 which are needed to approve the proposed dollar amount to be collected, and 14 the purposes for which such funds shall be used. Said notice shall be given, 15 16 the election shall be held subject to the provisions of section 34-106, Idaho Code, and conducted and the returns canvassed as provided in title 34, Idaho 17 Code; and the dollar amount to be collected shall be approved only if: 18

19 (1-) Fifty-five percent (55%) of the electors voting in such election 20 are in favor thereof if the levy will result in a total levy for school plant 21 facilities and bonded indebtedness of less than two-tenths of one percent 22 (.2%) of market value for assessment purposes as such valuation existed on 23 December 31 of the year immediately preceding the election;

(2-) Sixty percent (60%) of the electors voting in such election are in
 favor thereof if the levy will result in a total levy for school plant facil ities and bonded indebtedness of two-tenths of one percent (.2%) or more and
 less than three-tenths of one percent (.3%) of market value for assessment
 purposes as such valuation existed on December 31 of the year immediately
 preceding the election; or

<u>(3-)</u> Two-thirds (2/3) of the electors voting in such election are in fa vor thereof if the levy will result in a total levy for school plant facili ties and bonded indebtedness of three-tenths of one percent (.3%) or more of
 market value for assessment purposes as such valuation existed on December
 31 of the year immediately preceding the election.

35 If the question be approved, the board of trustees may make a levy, not to exceed four-tenths of one percent (.4%) of market value for assessment 36 purposes as such valuation existed on December 31 of the previous year, in 37 each year for which the collection was approved, sufficient to collect the 38 39 dollar amount approved and may again submit the question at the expiration 40 of the period of such levy, for the dollar amount to be collected during each year, and the number of years which the board may at that time determine. Or, 41 during the period approved at any such election, if such period be less than 42 ten (10) years or the levy be less than four-tenths of one percent (.4%) of 43 market value for assessment purposes as such valuation existed on December 44 31 of the previous year, the board of trustees may submit to the qualified 45 school electors in the same manner as before, the question whether the number 46 of years, or the levy, or both, be increased, but not to exceed the maximum 47 herein authorized. If such increase or increases be approved by the elec-48 tors, the terms of such levy shall be in lieu of those approved in the first 49 instance, but disapproval shall not affect any terms theretofore in effect. 50

during which such levy is in effect.

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## DRAFT

Any bonded indebtedness incurred in accordance with the provisions of

section 33-1103, Idaho Code, subsequent to the approval of a plant facili-

ties reserve fund levy shall not affect the terms of that levy for any time

(4-) In any fiscal year in which the state department of education cer-5 6 tifies that the statewide per support unit funding for salary-based apportionment and discretionary funds student-based foundation funding has de-7 creased, in the aggregate, from the prior fiscal year, the board of trustees 8 of any school district with a previously approved plant facilities levy may 9 submit to the qualified electors of the school district the question of con-10 11 verting a previously approved plant facilities levy to a supplemental levy, subject to the following: 12 (a) The term of the supplemental levy shall not exceed the lesser of two 13 (2) years or the remaining term on the previously approved plant facili-14 ties levy; and 15 (b) The first tax year of conversion shall be the one in which the rev-16 enues collected will accrue to the fiscal year in which the state de-17 partment of education certifies that the condition stated in subsection 18 4. of this section exists; and 19 (c) Up to one hundred percent (100%) of the previously approved plant 20 facilities levy amount may be converted; and 21 (d) Conversion of a plant facilities levy to a supplemental levy shall 22 23 not affect any other supplemental levy; and The question to be submitted to the electors of the district and 24 (e) 25 the notice of such election shall state the dollar amount proposed to be converted each year, the number of years to be converted, the percentage 26 of the plant facilities levy that is proposed for conversion, and the 27 purposes for which such funds shall be used; and 28 29 (f) Prior to January 1, 2011, the election notice shall be given, the election shall be conducted and the returns canvassed as provided in 30 chapter 4, title 33, Idaho Code. On and after January 1, 2011, the elec-31 tion notice shall be given, the election shall be held subject to the 32 provisions of section 34-106, Idaho Code, and conducted and the returns 33 34 canvassed as provided in title 34, Idaho Code; and (g) The dollar amount to be converted and collected shall be approved 35 only if a majority of the electors voting in the election are in favor; 36 37 and Upon expiration of the term of conversion, the supplemental levy 38 (h) shall revert to the previously approved plant facilities levy for any 39 approved years remaining on the balance of its term; and 40 (i) Any years in which a previously approved plant facilities levy 41 is converted to a supplemental levy pursuant to this subsection shall 42 count against the years for which the plant facilities levy was ap-43 44 proved; and (j) If a majority of the electors voting in the election fail to vote 45 in favor, the previously approved plant facilities levy shall not be af-46 fected. 47

48 SECTION 41. That Section 33-805, Idaho Code, be, and the same is hereby 49 amended to read as follows:

1 33-805. SCHOOL EMERGENCY FUND LEVY. (1) Before the second Monday of 2 September in each year, the board of trustees of any school district which 3 qualifies under the provisions of this section may certify its need hereun-4 der to the board of county commissioners in each county in which the district 5 may lie, and request a school emergency fund levy upon all taxable property 6 in the district.

7 (2) The board of trustees shall compute the number of pupils in aver-8 age daily attendance students enrolled in the schools of the district as of 9 such date, and if there be pupils in average daily attendance students en-10 rolled above the number in average daily attendance of students enrolled for 11 the same period of the school year immediately preceding the board shall:

12 1. (a) Divide the total of the <u>student-based</u> foundation program allowance funding based on said last annual report by the total number of pupils in average daily attendance students enrolled shown thereon;

15 2. (b) Multiply the quotient so derived by the number of additional
 16 pupils in average daily attendance students enrolled.

17 (3) The number of pupils in average daily attendance students enrolled
 18 for each period and the amount so computed shall be certified to the board of
 19 county commissioners of the county in which the district lies.

(4) In the case of a joint district, the board of trustees shall certify to the board of county commissioners of each county in which the district lies, to each, that proportion of the amount computed, as hereinabove, as the assessed value of taxable property within the district situate in each such county bears to the total assessed value of all taxable property in the district.

<u>(5)</u> After receiving the amounts certified, as hereinabove provided,
 the board, or boards, of county commissioners shall determine the levy ac cording to section 63-805(3), Idaho Code, as amended; and the proceeds of any
 such levy shall be credited to the general fund of the district.

30 (6) The school district shall advertise its intent to seek an emergency levy pursuant to this section by publishing in at least the newspaper 31 of largest paid circulation published in the county of the district, or if 32 there is no such newspaper, then in a newspaper published nearest to the dis-33 34 trict where the advertisement is required to be published. For purposes of this section, the definition of "newspaper" shall be as established in sec-35 tions 60-106 and 60-107, Idaho Code; provided further that the newspaper of 36 largest circulation shall be established by the statement of average annual 37 paid weekday circulation listed on the newspaper's sworn statement of owner-38 39 ship that was filed with the United States post office on a date most recently 40 preceding the date on which the advertisement required in this section is to be published. The advertisement shall be run when the school district ascer-41 tains that it will request an emergency school fund levy as provided in this 42 section and shall be published once a week for two (2) weeks following action 43 by the board of trustees. 44

45 (7) The form and content of the notice shall be substantially as fol-46 lows:

NOTICE OF PROPERTY TAX INCREASE BY SCHOOL BOARD

48 The (name of the school district) has proposed to increase the amount of 49 ad valorem tax dollars it collects by certifying a school emergency fund levy

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pursuant to section 33-805, Idaho Code, for the period ...... to ...... 1 . The total amount of dollars to be collected pursuant to this levy is esti-2 3 this levy on a typical home of \$50,000 taxable value of last year is estimated 4 to be ...... The amount of dollars to be collected pursuant to this levy 5 on a typical farm of \$100,000 taxable last year is estimated to be ...... 6 The amount of dollars to be collected pursuant to this levy on a typical busi-7 ness of \$200,000 taxable value of last year is estimated to be ...... 8

9 CAUTION TO TAXPAYER: The amounts shown in this schedule do NOT reflect 10 tax charges that are made because of voter approved bond levies, over-11 ride levies, supplemental levies, or levies applicable to newly annexed 12 property. Also the amounts shown in this schedule are an estimate only 13 and can vary with the amount of dollars and the levy amount certified and 14 the taxable value of individual property.

15 SECTION 42. That Section 33-905, Idaho Code, be, and the same is hereby 16 amended to read as follows:

33-905. SCHOOL DISTRICT BUILDING ACCOUNT -- PAYMENTS TO ACCOUNT --17 MONEYS APPROPRIATED TO STATE BOARD -- APPLICATION FOR MONEYS -- PAYMENTS 18 19 TO DISTRICTS -- REPORTS ON APPLICATIONS -- USES OF MONEYS. (1) The state of Idaho, in order to fulfill its responsibility to establish and maintain a 20 general, uniform and thorough system of public, free common schools, hereby 21 22 creates and establishes the school district building account in the state treasury. The school district building account shall have paid into it such 23 appropriations or revenues as may be provided by law. 24

25 (2) By not later than August 31, moneys in the account pursuant to distribution from section 67-7434, Idaho Code, the lottery dividends and 26 interest earned thereon, shall be distributed to each of the several school 27 districts, in the proportion that the average daily attendance student en-28 rollment count of that district for the previous school year bears to the 29 total average daily attendance student enrollment count of the state during 30 the previous school year. For the purposes of this subsection (2) only, 31 the Idaho school for the deaf and the blind shall be considered a school 32 district, and shall receive a distribution based upon the average daily at-33 tendance student enrollment count of the school. Average daily attendance 34 35 Student enrollment counts shall be calculated determined as provided in 36 section 33-1002(3)B, Idaho Code, and rules promulgated thereunder. For the purposes of this subsection (2) only, any school for the deaf and the blind 37 operated by the Idaho bureau of educational services for the deaf and the 38 blind shall be considered a school district, and shall receive a distribu-39 40 tion based upon the average daily attendance student enrollment count of the school. 41

(3) Any other state moneys that may be made available shall be distributed to meet the requirements of section 33-1019, Idaho Code. If the amount of such funds exceeds the amount needed to meet the provisions of section 33-1019, Idaho Code, then the excess balance shall be transferred to the public education stabilization fund.

47 (4) All payments from the school district building account shall be48 paid out directly to the school district in warrants drawn by the state

1 controller upon presentation of proper vouchers from the state board of education. Pending payments out of the school district building account, the moneys in the account shall be invested by the state treasurer in the same manner as provided under section 67-1210, Idaho Code, with respect to other idle moneys in the state treasury. Interest earned on the investments shall be returned to the school district building account.

7 (5) Payments from the school district building account received by a 8 school district shall be used by the school district for the purposes autho-9 rized in section 33-1019, Idaho Code, up to the level of the state match so 10 required. Any payments from the school district building account received 11 by a school district that are in excess of the state match requirements of 12 section 33-1019, Idaho Code, may be used by the school district for the pur-13 poses authorized in section 33-1102, Idaho Code.

SECTION 43. That Section 33-906, Idaho Code, be, and the same is hereby amended to read as follows:

33-906. BOND LEVY EQUALIZATION SUPPORT PROGRAM. (1) Pursuant to sec-16 17 tion 33-906B, Idaho Code, school districts with a value index below one (1) shall be eligible to receive additional state financial assistance for the 18 19 cost of annual bond interest and redemption payments made on bonds passed on or after September 15, 2002. However, any school district with a value index 20 of less than one and one-half (1.5), shall receive no less than ten percent 21 22 (10%) of the interest cost portion of the annual bond interest and redemption payment for bonds passed on or after September 15, 2002. The state depart-23 ment of education shall disburse such funds to school districts from mon-24 eys appropriated from the bond levy equalization fund. The department shall 25 disburse the funds by no later than September 1 of each year for school dis-26 tricts in which voters have approved the issuance of qualifying bonds by no 27 later than January 1 of that calendar year, and which are certifying a qual-28 ifying bond interest and redemption payment for the fiscal year in which the 29 disbursement is made. For districts with a value index below one (1), the 30 percentage of each annual bond interest and redemption payment that is paid 31 by the state shall be determined by dividing the difference between one (1) 32 and the school district's value index by one (1). 33

(2) For the purposes of this section, the annual bond interest and re-34 35 demption payment shall be determined by dividing the total payment amounts 36 by the number of fiscal years in which payments are to be made. The inter-37 est cost portion of the annual bond interest and redemption payment shall be determined by dividing the total interest paid by the number of fiscal years 38 in which payments are to be made. For school districts not qualifying for 39 40 a state payment in the first year of the bond interest and redemption pay-41 ment schedule, due solely to the January 1 eligibility deadline, the state department of education shall distribute an additional payment in the next 42 fiscal year, in the amount of such funds that the school district would have 43 44 otherwise qualified for in the current fiscal year.

(3) The provisions of this section may not be utilized to refinance
existing debt or subsidize projects previously subsidized by state grants,
unless the existing debt being refinanced is a bond passed on or after
September 15, 2002; provided however, that any school district that has

issued qualifying bonds prior to June 30, 2004, in conformance with this sec-1 2 tion shall not be deemed to be refinancing existing debt when the gualifying bonds are utilized to finance the acquisition of public school facilities 3 previously leased or financed through means other than the issuance of gen-4 eral obligation bonds approved by a two-thirds (2/3) vote at an election 5 called for that purpose subject to subsection (5) of this section. 6 (4) School districts shall annually report the status of all qualifying 7 bonds to the state department of education by January 1 of each year, includ-8 9 ing bonds approved by the voters, but not yet issued. Information submitted shall include the following: 10 11 (a) The actual or estimated bond interest and redemption payment sched-12 ule; (b) Any qualifying bond that has been paid off; 13 (c) Other information as may be required by the state department of edu-14 15 cation. (5) No school district project eligible for participation in the bond 16 levy equalization support program shall be deemed ineligible for participa-17 tion due to that school district project's eligibility and prior participa-18 tion in the safe school facilities loan and grant program or the Idaho safe 19 schools facilities program under section 33-804A, 33-1017 or 33-1613, Idaho 20 Code, provided that: 21 (a) Such school district notifies the state department of education of 22 its desire and eligibility to participate in the bond levy equalization 23 support program; and 24 (b) Such school district shall receive no state financial assistance 25 for the project under the bond levy equalization support program until 26 the amount to which it would otherwise have been entitled to receive 27 shall equal the amounts received by the school district under the safe 28

29 school facilities loan and grant program or the Idaho safe schools fa-30 cilities program under section 33-804A<del>, 33-1017</del> or 33-1613, Idaho Code.

(6) Any school district formed as a result of the consolidation of two 31 (2) or more school districts that passes an eligible bond within three (3) 32 years of the successful consolidation election shall participate in the bond 33 34 levy equalization support program at the district's actual value index minus twenty-five hundredths (.25). This adjustment shall apply for the duration 35 of the bond interest and redemption payment schedule. If a school district 36 advantaged by this subsection (6) deconsolidates either during the appli-37 cable bond interest and redemption payment schedule, or within a three (3) 38 39 year period thereafter, each deconsolidated district shall, upon deconsol-40 idation, repay to the bond levy equalization fund all additional subsidies 41 received pursuant to this subsection (6). The proportions owed by each deconsolidated district shall be determined by the proportion that each dis-42 trict's market value for assessment purposes bears to the whole. 43

44 SECTION 44. That Section 33-906B, Idaho Code, be, and the same is hereby 45 amended to read as follows:

33-906B. VALUE INDEX CALCULATION. (1) The state department of education shall establish a value index for each school district, based on each
school district's market value per support unit average weighted student

for equalization purposes, the average annual seasonally-adjusted unemployment rate in the county in which a plurality of the school district's market value for assessment purposes of taxable property is located and the per capita income in the county in which a plurality of the school district's market value for assessment purposes is located. The value index for each school district shall be calculated as the sum of the following three (3) components:

- (1a) The state department of education shall annually calculate each
   school district's market value per support unit average weighted stu dent count, based on the market values that would be used to calculate a
   bond levy, and the statewide average. The first portion of the value in dex shall be calculated by dividing the school district's figure by the
   statewide average figure and dividing the result of this calculation by
   two (2).
- (2b) The second portion of the value index shall be calculated by di-15 viding the statewide unemployment rate by the unemployment rate in the 16 county in which a plurality of the school district's market value for 17 assessment purposes of taxable property is located, and dividing the 18 result of this calculation by four (4). For the purposes of this sub-19 section, the statewide unemployment rate and county unemployment rates 20 shall be based on the most recent average annual seasonally-adjusted 21 unemployment rate data reported by the United States department of la-22 bor, for which there is a complete calendar year of data. 23
- (3c) The third portion of the value index shall be calculated by divid-24 25 ing the county per capita income in the county in which a plurality of 26 the school district's market value for assessment purposes of taxable property is located by the statewide per capita income, and dividing the 27 result of this calculation by four (4). For the purposes of this subsec-28 tion, the statewide per capita income and county per capita income shall 29 30 be based on the most recent data reported by the United States department of commerce, for which there is a complete calendar year of data. 31

(2) If a bond is passed by a subdistrict created pursuant to section 32 33-351, Idaho Code, the index used shall be that of the school district. For 33 34 subdistricts created as a result of consolidation, for the purposes of retiring prior bonded indebtedness, pursuant to section 33-311, Idaho Code, 35 the subdistrict shall retain the value index factor calculated in subsec-36 tion (1) of this section, as such factor was calculated in the subdistrict's 37 last fiscal year as a separate school district. The remaining components of 38 the subdistrict's value index calculation shall be that of the consolidated 39 school district, as calculated each year. 40

41 SECTION 45. That Section 33-1405, Idaho Code, be, and the same is hereby 42 amended to read as follows:

33-1405. RATES OF TUITION -- TUITION CERTIFICATES. (1) The state department of education shall prepare and distribute all necessary forms; and
shall issue to each school district, annually, a tuition certificate bearing
a serial number, which certificate shall authorize the receiving district to
charge and to bill for the tuition of its nonresident pupils students where
tuition has not been waived.

(2) In determining tuition rates to be charged by any creditor school 1 district, the state department of education shall compute the sum of that 2 district's maintenance and operation costs, depreciation on its buildings, 3 equipment, and other property, and the interest, if any paid by it on bonded 4 debt or registered warrants. The said state department of education shall 5 then compute what proportion of the sum of said costs, depreciation and in-6 terest is allocable to elementary schools, and what proportion is allocable 7 to secondary schools, in the district. The proportion allocable to elemen-8 tary schools shall then be divided by the average daily attendance student 9 enrollment count of elementary schools pupils, and the proportion alloca-10 ble to secondary schools shall be divided by the average daily attendance 11 student enrollment counts of secondary schools pupils, in the district, and 12 the amount so determined shall be the gross per-pupilstudentcost, elemen-13 tary or secondary, as the case may be. The net per-pupilstudent cost shall be 14 the gross per-pupilstudent cost less the per-pupilstudent apportionment to 15 16 the district of any student-based foundation program funds.

(3) Computations of tuition rates shall be made as of the school year
 next preceding the year for which tuition charges are determined and made.

(4) Charges for tuition made by any creditor school district shall be its net per-pupilstudent cost, as hereinabove defined; except that its gross per-pupilstudnt cost shall be charged where any pupil student has transferred to the creditor district by transfer other than one prescribed by section 33-1403, Idaho Code, or where the home district of any pupil student attending school in the creditor district is without the state of Idaho.

25 (5) The board of trustees of a school district may request a waiver from 26 the state board of education of any portion of the tuition rate determined 27 pursuant to this section. A waiver request must be made for each individual 28 student, and may be requested for up to four (4) years, subject to annual re-29 view by the local board of trustees. Waivers must be requested before April 1 30 of the year prior to the operative date.

31 SECTION 46. That Section 33-1406, Idaho Code, be, and the same is hereby 32 amended to read as follows:

33-1406. BILLS OF TUITION. (1) Bills of tuition for nonresident pupils 33 shall be rendered by each creditor district and for nonresident pupils at-34 35 tending any school of the creditor district under the provisions of section 36 33-1403 or 33-1404, Idaho Code, the bill of tuition shall be submitted to the home district of such pupils. In all other cases, the creditor district 37 may submit to the parent of any nonresident pupil attending school in its 38 district a bill of tuition of such pupil, and such parent shall be liable 39 40 for the payment of said tuition, if so billed. Tuition reimbursement for 41 nonresident pupils who are placed by court order under provisions of the Idaho juvenile corrections or child protective acts may be obtained by the 42 creditor district through procedures established in section 33-10025, Idaho 43 44 Code, for nonresident tuition-equivalency allowance.

45 (2) Each bill of tuition submitted to a home district shall show the se46 rial number of the tuition certificate last issued to the creditor district
47 by the state department of education and shall show also the number of pupils

1 for whom tuition is charged, which charge shall be as shown by the said tu-2 ition certificate.

3 (3) Bills of tuition, if submitted other than annually, shall be appor-4 tioned according to the number of school months for which any such bill is ap-5 plicable. A fraction of a school month shall be deemed a school month.

6 SECTION 47. That Section 33-1613, Idaho Code, be, and the same is hereby 7 amended to read as follows:

33-1613. SAFE PUBLIC SCHOOL FACILITIES REQUIRED. (1) Definition. As 8 9 used in this section, "public school facilities" means the physical plant of improved or unimproved real property owned or operated by a school district, 10 a charter school, or a school for children in any grades kindergarten through 11 twelve (12) that is operated by the state of Idaho, including school build-12 ings, administration buildings, playgrounds, athletic fields, etc., used by 13 14 schoolchildren or school personnel in the normal course of providing a general, uniform and thorough system of public, free common schools, but does 15 not include areas, buildings or parts of buildings closed from or not used 16 in the normal course of providing a general, uniform and thorough system of 17 public, free common schools. The aspects of a safe environment conducive 18 19 to learning as provided by section 33-1612, Idaho Code, that pertain to the physical plant used to provide a general, uniform and thorough system of pub-20 lic, free common schools are hereby defined as those necessary to comply with 21 22 the safety and health requirements set forth in this section.

(2) Inspection. It is the duty of the board of trustees of every school 23 district and the governing body for other schools described in subsection 24 25 (1) of this section at least once in every school year to require an independent inspection of the school district's or other entity's school facilities 26 to determine whether those school facilities comply with codes addressing 27 safety and health standards for facilities, including electrical, plumbing, 28 mechanical, elevator, fire safety, boiler safety, life safety, structural, 29 snow loading, and sanitary codes, adopted by or pursuant to the Idaho uni-30 form school building safety act, chapter 80, title 39, Idaho Code, adopted 31 by the state fire marshal, adopted by generally applicable local ordinances, 32 or adopted by rule of the state board of education and applicable to school 33 facilities. The inspection shall be done pursuant to chapter 80, title 39, 34 Idaho Code, or by an independent inspector professionally qualified to con-35 36 duct inspections under the applicable code. The results of the inspection shall be presented to the administrator of the division of building safety 37 and the board of trustees or other governing body for its review and consid-38 39 eration.

40 (3) Abatement required -- Reporting. The board of trustees or other governing body shall require that the unsafe or unhealthy conditions be 41 abated and shall instruct the school district's or other entity's person-42 nel to take necessary steps to abate unsafe or unhealthy conditions. The 43 44 board of trustees or other governing body must issue a report in the same 45 school year in which the inspections are made declaring whether any unsafe or unhealthy conditions identified have not been abated. The state board 46 of education shall, by rule, provide for uniform reporting of unsafe and 47 unhealthy conditions and for uniform reporting of abatement or absence of 48

abatement of unsafe and unhealthy conditions. Copies of such reports shall
be provided to the administrator of the division of building safety and the
board of trustees of the school district.

(4) Costs of and plan of abatement. If the school district or other en-4 tity described in subsection (1) of this section can abate all unsafe or un-5 healthy conditions identified with the funds available to the school dis-6 trict or other entity, it shall do so, and it need not separately account for 7 the costs of abatement nor segregate funds expended for abatement. If the 8 9 school district or other entity cannot abate all unsafe or unhealthy conditions identified with the funds available to it, the board of trustees or 10 11 other governing body shall direct that a plan of abatement be prepared. The plan of abatement shall provide a timetable that shall begin no later than 12 the following school year and that shall provide for abatement with all de-13 liberate speed of unsafe and unhealthy conditions identified. The abate-14 ment plan shall be submitted to the administrator of the division of build-15 16 ing safety. The school district or other entity shall immediately begin to implement its plan of abatement and must separately account for its costs of 17 abatement of unsafe and unhealthy conditions and separately segregate funds 18 for the abatement of unsafe and unhealthy conditions as required by subsec-19 tion (5) of this section. 20

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(5) Special provisions for implementation of plan of abatement.

(a) Notwithstanding any other provisions of law concerning expenditure 22 of lottery moneys distributed to the school district or other entity, 23 all lottery moneys provided to the school district or other entity for 24 25 a school year in which the school district cannot abate unsafe or unhealthy conditions identified and not legally encumbered to other uses 26 at the time and all lottery moneys for following school years shall be 27 segregated and expended exclusively for abatement of unsafe and un-28 healthy conditions identified until all of the unhealthy and unsafe 29 conditions identified are abated, provided, if the school district 30 has obtained a loan from the [school] safety and health revolving loan 31 and grant fund, the provisions of section 33-1017, Idaho Code, and the 32 conditions of the loan shall determine the use of the school district's 33 34 lottery moneys during the term of the loan.

(b) If the lottery moneys referred to in paragraph (a) of this subsec-35 tion will, in the board of trustees' or other governing bodies' esti-36 mation, be insufficient to abate the unsafe and unhealthy conditions 37 identified, the plan of abatement shall identify additional sources of 38 39 funds to complete the abatement of the unsafe and unhealthy conditions. <u>4</u>0 The board of trustees may choose from among the following sources, or from other sources of its own identification, but the plan of abatement 41 must identify sufficient sources of funds for abatement. 42

(i) If the school district is not levying under chapter 8, title 33, Idaho Code, at the maximum levies allowed by law for levies
that may be imposed by a board of trustees without an election, the
board of trustees may increase any of those levies as allowed by
law for the school year following the school year in which it was
unable to abate unsafe or unhealthy conditions identified.

49 (ii) If the school district is levying under chapter 8, title 33,
50 Idaho Code, at the maximum levies allowed by law for levies that

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may be imposed by the board of trustees without an election; or, 1 if after increasing those levies to the maximum levies allowed by 2 law for levies that may be imposed by the board of trustees with-3 out an election, there will still be insufficient funds to abate 4 unsafe or unhealthy conditions identified, the school district, 5 after giving notice and conducting a hearing, may declare a fi-6 nancial emergency and/or may apply for a loan or, if eligible, an 7 interest grant from the [school] safety and health revolving loan 8 and grant fund as provided in section 33-1017, Idaho Code, to ob-9 tain funds to abate the unsafe or unhealthy conditions identified. 10 11 (iii) Upon the declaration of a financial emergency, the board of trustees shall have the power to impose a reduction in force, to 12 freeze some or all salaries in the school district, and/or to sus-13 pend some or all contracts that may be legally suspended upon the 14 declaration of a financial emergency; provided, that when a board 15 of trustees declares a financial emergency, or when a declaration 16 of a financial emergency is imposed by the state treasurer pur-17 suant to section 33-1017, Idaho Code, and there is a reduction in 18 force, some or all salaries are frozen, or some contracts are sus-19 pended, the payments to the school district under the foundation 20 program of chapter 10, title 33, Idaho Code, and in particular the 21 staff allowances under that chapter, shall not be reduced during 22 the duration of the financial emergency as a result of a reduction 23 in force, frozen salaries, or suspended salaries from what the 24 25 staff allowance would be without the reduction in force, frozen salaries or suspended contracts. 26

(c) All costs of abatement for a program implementing plans of abate-27 ment under subsection (5) of this section must be separately accounted 28 for and documented with regard to abatement of each unsafe or unhealthy 29 condition identified. Funds obtained under section 33-1017, Idaho 30 Code, must be used exclusively to abate unsafe or unhealthy conditions 31 identified. Funds obtained pursuant to section 33-1017, Idaho Code, 32 in excess of funds necessary to abate unsafe or unhealthy conditions 33 34 identified must be returned as provided in section 33-1017, Idaho Code. Return of these funds shall be judicially enforceable as provided in 35 section 33-1017, Idaho Code. 36

37 SECTION 48. That Section 33-1619, Idaho Code, be, and the same is hereby 38 amended to read as follows:

33-1619. VIRTUAL EDUCATION PROGRAMS. School districts LEAs may of-39 40 fer instruction in the manner described for a virtual school in section 33-5202A, Idaho Code. For programs meeting such definition, the school dis-41 trict LEA may count and report the average daily attendance enrollment count 42 of the program's students in the manner prescribed in section 33-5208 (107), 43 44 Idaho Code. School districts LEAs may also offer instruction that is a blend of virtual and traditional instruction. For such blended programs, 45 46 the school district LEA may count and report the average daily attendance enrollment count of the program's students in the manner prescribed in 47 section 33-5208(107), Idaho Code. Alternatively, the school district LEA 48

1 may count and report the average daily attendance enrollment count of the 2 blended program's students in the same manner as provided for traditional 3 programs of instruction, for the days or portions of days in which such stu-4 dents attend a physical public school. For the balance of days or portions 5 of days, average daily attendance student enrollment may be counted in the 6 manner prescribed in section 33-5208(107), Idaho Code.

7 SECTION 49. That Section 33-1627, Idaho Code, be, and the same is hereby 8 amended to read as follows:

33-1627. MATH INITIATIVE. (1) The legislature finds that mathematical
skills are increasingly important to the future academic and career success
of students. The legislature further finds that student mathematical skills
are not currently meeting the needs of Idaho's economy and must be improved.
To this end, the state department of education shall promote the improvement
of mathematical instruction and student achievement through one (1) or more
of the following activities:

(a) Provide high quality professional development for teachers that is
 intensive, ongoing and connected to classroom practice, that focuses on
 student learning, aligns with school improvement priorities and goals,
 and builds strong working relationships among teachers;

- (b) Provide statewide online mathematical instruction programs that
   furnish mathematical tutoring, remedial instruction and advanced in struction;
- (c) Provide formative assessments to assist teachers in identifying
   student mathematical skill levels, areas of deficiency and areas of
   advancement.

(2) The cost of math initiative activities provided for in this section
 shall be paid by the state department of education from moneys appropriated
 for this program in the educational support program superintendent of public
 instruction's budget.

30 SECTION 50. That Section 33-2004, Idaho Code, be, and the same is hereby 31 amended to read as follows:

32 33-2004. CONTRACTING BY APPROVED FORM FOR EDUCATION BY ANOTHER SCHOOL DISTRICT, APPROVED REHABILITATION CENTER OR HOSPITAL, OR A CORPORATION. (1) 33 The trustees of a school district may contract on a form adopted by the state 34 35 superintendent of public instruction for the education of exceptional children by another school district or by any private or public rehabilitation 36 center, hospital, corporation, or state agency approved by the state de-37 partment of education and when the students are transferred from the school 38 district to the institution, corporation or district, said school district 39 40 shall agree to pay therefor to the institution, corporation or district con-41 tracting to educate the students, amounts computed as follows:

42 1. (a) For each resident student educated by another school district,
43 the amount of the tuition rate certified for the receiving district un44 der the provisions of section 33-1405, Idaho Code;

When public school districts contract for the education of exceptional
 children residing within the several districts, one (1) district shall be
 designated as the educating district for the purpose herein.

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2.(b) For each resident student educated by contract by a rehabilitation center, hospital, corporation or state agency, the contract amount cannot be greater than the educational costs of the student.

When any rehabilitation center, hospital, corporation or state agency 7 shall have contracted for the education of any exceptional children as de-8 9 fined in this chapter all such children shall be enrolled in the district of their residence; and the institution, hospital or corporation shall certify 10 11 to the home school district the daily record of attendance enrollment of each such pupil student. The home district shall be eligible for reimbursement of 12 costs approved by the state superintendent of public instruction as provided 13 in this subsection and in section 33-1002A, Idaho Code. 14

15 (2) Reimbursement of approved costs shall be part of the district's 16 exceptional child contract allowance and cannot exceed the amount of state 17 support contracted students would generate if they were enrolled in an ed-18 ucational program for which average daily attendance <u>a student enrollment</u> 19 count is computed.

20	SECTION 51.	That Section 33-460	2, Idaho Code	, be,	and the s	same is h	nereby
21	amended to read a	as follows:					

33-4602. ADVANCED OPPORTUNITIES -- RULEMAKING. (1) Students attend ing public schools in Idaho will be eligible for four thousand one hundred
 twenty-five dollars (\$4,125) to use toward overload courses, dual credits,
 postsecondary credit-bearing examinations and career technical certificate
 examinations. Students may access these funds in grades 7 through 12 for:

(a) Overload courses, the distribution of which may not exceed two
hundred twenty-five dollars (\$225) per overload course. A student
must take and successfully be completing a full credit load within a
given school year to be eligible for funding of an overload course. An
overload course must be taken for high school credit to be eligible for
funding. To qualify as an eligible overload course for the program, the
course must:

34 35 (i) Be offered by a provider accredited by the organization that accredits Idaho public schools; and

36 37 (ii) Be taught by an individual certified to teach the grade and subject area of the course in Idaho.

(b) Eligible dual credits, the distribution of which may not exceed
seventy-five dollars (\$75.00) per one (1) dual credit hour. Dual credit
courses must be offered by a regionally accredited postsecondary institution. To qualify as an eligible dual credit course, the course must be
a credit-bearing 100 level course or higher.

(c) Eligible postsecondary credit-bearing or career technical cer tificate examinations. The state department of education shall main tain a list of eligible exams and costs. Eligible examinations include:

(iii) College-level examination program (CLEP); and

- 46
- (i) Advanced placement (AP);(ii) International baccalaureate (IB);
- 47 48

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(iv) Career technical examinations.

Career technical education (CTE) including assessments that lead 2 (d) to a badge recognized by the division of career technical education. 3 The division of career technical education shall maintain a list of el-4 igible CTE examinations and costs.

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(2) A student who has earned fifteen (15) postsecondary credits using 6 the advanced opportunities program and who wishes to earn additional cred-7 its must first identify his postsecondary goals. Advisors shall counsel any 8 9 student who wishes to take dual credit courses that the student should ascertain for himself whether the particular postsecondary institution that he 10 desires to attend will accept the transfer of coursework credits under this 11 section. 12

(3) These moneys may be used to pay an amount not to exceed the price 13 to the student of such courses and examinations pursuant to the limitations 14 stated in this section. Payments made under this section shall be made from 15 16 the moneys appropriated for the educational support program. No later than January 15, the state department of education shall annually report to the 17 education committees of the senate and the house of representatives details 18 regarding the number of students benefiting from assistance with the cost of 19 overload courses, dual credit courses and examinations, the number of cred-20 its awarded and amounts paid pursuant to this section during the previous 21 22 school year.

The board of each public school may set forth criteria by which a 23 (4) student may challenge a course. If a student successfully meets the crite-24 ria set forth by the board of the public school, then the student shall be 25 26 counted as having completed all required coursework for that course. The public school, with the exception of Idaho tribal schools, shall be funded 27 for such students based upon either actual hours of attendance or the course 28 that the student has successfully passed, whichever is more advantageous to 29 30 the public school, up to the maximum of one (1) full-time student.

Any student who successfully completes public school grades 1 31 (5) through 12 curriculum at least one (1) year early shall be eligible for an 32 advanced opportunities scholarship. The scholarship may be used for tu-33 34 ition and fees at any Idaho public postsecondary educational institution. The amount of the scholarship shall equal thirty-five percent (35%) of 35 the statewide average daily attendance-driven funding per enrolled pupil 36 student for each year of grades 1 through 12 curriculum avoided by the stu-37 dent's early graduation. Each public school shall receive an amount equal 38 39 to each such awarded scholarship for each student that graduates early from 40 that public school. Students must apply for the scholarship within two (2) 41 years of graduating from a public school.

(6) The state department of education shall reimburse public schools 42 or public postsecondary educational institutions, as applicable, for such 43 costs, up to the stated limits, within one hundred twenty-five (125) days of 44 receiving the necessary data upon which reimbursements may be paid. The sub-45 mission method and timelines of reimbursement data shall be determined by 46 the state department of education. Payments will be made only for activity 47 48 occurring and reported within each fiscal year.

49 For public funding purposes, average daily attendance student (7)enrollment shall be counted as normal for students participating in dual 50

1 credit courses the same for students participating in dual credit courses 2 pursuant to this section as it is for students who are not participating in 3 dual credit courses.

(8) If a student fails to earn credit for any course for which the de-4 partment has paid a reimbursement, the student must pay for and successfully 5 earn credit for one (1) like course before the state department of education 6 may pay any further reimbursements for the student. If a student performs 7 inadequately on an examination for which the state department of education 8 has paid a reimbursement, the public school shall determine whether the stu-9 dent must pay for and successfully pass such examination to continue receiv-10 11 ing state funding. Repeated and remedial courses or examinations are not eligible for funding through these programs. 12

(9) The state department of education shall reimburse community colleges or counties, as applicable, for any out-of-district county tuition
pursuant to section 33-2110A, Idaho Code. Such reimbursements shall be in an
amount not to exceed fifty dollars (\$50.00) per credit hour and only for dual
credit courses taken pursuant to this section.

Public schools shall establish timelines and requirements for 18 (10)participation in the program, including implementing procedures for the 19 appropriate transcription of credits, reporting of program participation 20 and financial transaction requirements. Public schools shall make reason-21 able efforts to ensure that any student who considers participating in the 22 program also considers the challenges and time necessary to succeed in the 23 program, and schools shall make reasonable efforts to include guidance on 24 how the student's participation in the program contributes to prospective 25 26 college and career pathways. Such efforts by the district shall be performed prior to a student participating in the program and throughout the student's 27 involvement in the program. 28

(11) Policies and procedures for participating in the program estab-29 30 lished by the public school must be such that students have an opportunity to participate in the program and meet district-established timelines and 31 requirements for financial transactions, transcribing credits and state 32 department of education reporting. Participation in this program requires 33 34 parent and student agreement to program requirements and completion of the 35 state department of education's participation form documenting the program 36 requirements.

(12) Parents of participating students may enroll their child in any 37 eligible course, with or without the permission of the public school in which 38 39 the student is enrolled. Tribal school students must follow their schools' 40 enrollment policies and procedures. Public school personnel shall assist 41 parents in the process of enrolling students in such courses. Each participating student's high school transcript at the public school at which the 42 student is enrolled shall include the credits earned and grades received by 43 the student for any overload or dual credit courses taken pursuant to this 44 section. For an eligible course to be transcribed as meeting the require-45 ments of a core subject as identified in administrative rule, the course must 46 meet the approved content standards for the applicable subject and grade 47 48 level.

49 (13) Participating public schools shall collaborate with Idaho public50 postsecondary educational institutions to assist students who seek to par-

ticipate in dual credit courses or graduate from high school early by enrolling in postsecondary courses. Participating school districts, charter schools and Idaho public postsecondary educational institutions shall report to the state board of education and the education committees of the senate and the house of representatives any difficulties or obstacles they experience in providing assistance to participating students.

7 (14) The state board of education may promulgate rules to implement the8 provisions of this chapter.

9 SECTION 52. That Section 33-5208, Idaho Code, be, and the same is hereby 10 amended to read as follows:

33-5208. PUBLIC CHARTER SCHOOL FINANCIAL SUPPORT. (1) Except as 11 12 provided in subsection (10) of this section, from the state educational support program the state department of education shall make the following 13 apportionment to each public charter school for each fiscal year based on 14 attendance figures submitted in a manner and time as required by the depart-15 ment of education: otherwise specifically provided in this section, public 16 charter schools shall be funded in the same manner and time frame as all other 17 local education agencies pursuant to the provisions of chapter 10, title 33, 18 19 Idaho Code.

(1) Per student support. Computation of support units for each public 20 charter school shall be calculated as if it were a separate school accord-21 22 ing to the schedules in section 33-1002(4), Idaho Code, except that public charter schools with fewer than one hundred (100) secondary ADA shall use a 23 divisor of twelve (12) and the minimum units shall not apply, and no public 24 charter school shall receive an increase in support units that exceeds the 25 support units it received in the prior year by more than thirty (30). Funding 26 from the state educational support program shall be equal to the total dis-27 tribution factor, plus the salary-based apportionment provided in chapter 28 10, title 33, Idaho Code. Provided however, any public charter school that 29 is formed by the conversion of an existing traditional public school shall 30 be assigned divisors, pursuant to section 33-1002, Idaho Code, that are no 31 lower than the divisors of the school district in which the traditional pub-32 lic school is located, for each category of pupils listed. 33

(2) Special education. For each student enrolled in the public charter
 school who is entitled to special education services, the state and federal
 funds from the exceptional child education program for that student that
 would have been apportioned for that student to the school district in which
 the public charter school is located.

39 (3) Alternative school support. Public charter schools may qualify un 40 der the provisions of sections 33-1002 and 33-1002C, Idaho Code, provided
 41 the public charter school meets the necessary statutory requirements, and
 42 students qualify for attendance at an alternative school as provided by rule
 43 of the state board of education.

(4) Transportation support. Support shall be paid to the public charter school as provided in chapter 15, title 33, Idaho Code, and section
33-1006, Idaho Code. Each public charter school shall furnish the department with an enrollment count as of the first Friday in November, of public
charter school students who are eligible for reimbursement of transporta-

tion costs under the provisions of this subsection and who reside more than 1 one and one-half (11/2) miles from the school. The state department of edu-2 cation is authorized to include in the annual appropriation to the charter 3 school sixty percent (60%) of the estimated transportation cost. The final 4 appropriation payment in July shall reflect reimbursements of actual costs 5 pursuant to section 33-1006, Idaho Code. To be eligible for state reimburse-6 ment under the provisions of section 33-1006, Idaho Code, the student to be 7 transported must reside within the public charter school's primary atten-8 9 dance area, and must meet at least one (1) of the following two (2) criteria: (a) The student resides within the school district in which the public 10 11 charter school is physically located; or

- (b) The student resides within fifteen (15) miles of the public charter
   school, by road.
- 14 The limitations placed by this subsection on the reimbursement of 15 transportation costs for certain students shall not apply to public virtual 16 schools.
- (52) Facilities funds. The state department of education shall dis-17 tribute facilities funds to public charter schools for each enrolled student 18 in which a majority of the student's instruction is received at a facility 19 that is owned or leased by the public charter school. Such funds shall be 20 used to defray the purchase, fee, loan or lease costs associated with pay-21 ments for real property used by the students or employees of the public char-22 ter school for educational or administrative purposes. Such funds shall be 23 distributed from the moneys appropriated to the public schools educational 24 support program, and shall be calculated as a percentage of the statewide 25 26 average amount of bond and plant facility funds levied per student by Idaho school districts, as follows: 27

28	Fiscal Year 2014	Twenty Percent (20%)
29	Fiscal Year 2015	Thirty Percent (30%)

For fiscal year 2016 and each fiscal year thereafter, this percentage 30 shall increase by ten percent (10%) each time the total appropriation of 31 state funds for the public schools educational support program increases by 32 three percent (3%) or more over the prior fiscal year, and shall decrease 33 by ten percent (10%) each time the total appropriation of state funds for 34 the public schools educational support program decreases as compared to the 35 prior fiscal year. Provided however, that the percentage shall be no less 36 than twenty percent (20%) and no greater than fifty percent (50%), and that 37 38 the average amount of funding received per public charter school shall not exceed the average amount of funding received by each school district pur-39 suant to the provisions of section 33-906, Idaho Code. 40

For those public charter schools that do not receive facilities funds 41 for all enrolled students, the school may submit to the state department of 42 education a reimbursement claim for any costs for which facilities funds may 43 be used. The state department of education shall reduce such claim by the 44 45 greater of fifty percent (50%) or the percentage of the school's enrolled students for which the school receives facilities funds, and shall pay the 46 balance. Provided however, that the total reimbursements paid to a public 47 48 charter school, in combination with any facilities stipend received by the

school, shall not exceed the amount of facilities funds that would have been received by the school had the school received facilities funds for all enrolled students. For the purposes of this subsection, the term "real property" shall be used as defined in section 63-201, Idaho Code.

(63) Payment schedule. The state department of education is authorized 5 to make an advance payment of twenty-five percent (25%) of a public charter 6 school's estimated annual apportionment for its first year of operation, 7 and each year thereafter, provided the public charter school is serving more 8 grades or at least ten percent (10%) more classes than the previous year, to 9 assist the school with initial start-up costs or payroll obligations. For a 10 11 public charter school entering its second or greater year of operations, the state department of education may require documentation establishing the 12 need for such an advance payment, including comparative class schedules and 13 proof of a commensurate increase in the number of employees. 14

(a) For a public charter school to receive the advance payment, the
school shall submit its anticipated fall membership for each grade
level to the state department of education by June 1.

(b) Using the figures provided by the public charter school, the state
department of education shall determine an estimated annual apportionment from which the amount of the advance payment shall be calculated.
Advance payment shall be made to the school on or after July 1 but no
later than July 31.

(c) All subsequent payments, taking into account the one-time advance
 payment made for the first year of operation, shall be made to the public
 charter school in the same manner as other traditional public schools in
 accordance with the provisions of section 33-10093, Idaho Code.

A public charter school shall comply with all applicable fiscal requirements of law, except that the following provisions shall not be applicable to public charter schools: that portion of section 33-1004, Idaho Code, relating to reduction of the administrative and instructional staff allowance and the pupil service staff allowance when there is a discrepancy between the number allowed and the number actually employed; and section 33-1004E, Idaho Code, for calculation of district staff indices.

(74) Nothing in this chapter shall be construed to prohibit any private
 person or organization from providing funding or other financial assistance
 to the establishment or operation of a public charter school.

(85) Each public charter school shall pay an authorizer fee to its au-37 thorized chartering entity, to defray the actual documented cost of monitor-38 39 ing, evaluation and oversight, which, in the case of public charter schools 40 authorized by the public charter school commission, shall include each 41 school's proportional fee share of moneys appropriated from the public charter school authorizers fund to the public charter school commission, plus 42 fifteen percent (15%). Provided however, that each public charter school's 43 board of directors may direct up to ten percent (10%) of the calculated fee 44 45 to pay membership fees to an organization or association that provides technical assistance, training and advocacy for Idaho public charter schools. 46 Unless the authorized chartering entity declines payment, such fee shall be 47 paid by March 15 of each fiscal year and shall not exceed the greater of: 48

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(a) All state funds distributed to public schools <del>on a support unit basis</del> <u>based on student enrollment</u> for the prior fiscal year, divided by

the statewide number of public school students in average daily atten-1 dance enrolled in the first reporting period in the prior fiscal year; 2 3 or (b) The lesser of: 4 The result of the calculation in subsection (\$5) (a) of this (i) 5 section, multiplied by four (4); or 6 (ii) One and one-half percent (1.5%) of the result of the calcula-7 tion in subsection (\$5) (a) of this section, multiplied by the pub-8 lic charter school's average daily attendance student enrollment 9 in the first reporting period in the current fiscal year. 10 11 (96) Nothing in this chapter shall prevent a public charter school from applying for federal grant moneys. 12 (a) Each student in attendance enrolled at a public virtual 13 (107)school shall be funded based upon either the actual hours of attendance 14 in the public virtual school on a flexible schedule, or the percentage 15 of coursework completed, whichever is more advantageous to the school, 16 up to the maximum of one (1) full-time equivalent student. 17 All federal educational funds shall be administered and dis-18 (b) tributed to public charter schools, including public virtual schools, 19 that have been designated as a local education agency (LEA), as provided 20 in section 33-5203(8), Idaho Code. 21 22 (11) Nothing in this section prohibits separate face-to-face learning 23 activities or services. (12) The provisions of section 33-1021, Idaho Code, shall apply to pub-24 25 lic charter schools provided for in this chapter. SECTION 53. That Section 33-5210, Idaho Code, be, and the same is hereby 26 27 amended to read as follows: 33-5210. APPLICATION OF SCHOOL LAW -- ACCOUNTABILITY -- EXEMPTION 28 FROM STATE RULES. (1) All public charter schools are under the general super-29 vision of the state board of education. 30 (2) Every authorized chartering entity that approves a charter shall be 31 responsible for ensuring that each public charter school program approved by 32 that authorized chartering entity meets the terms of the charter, complies 33 with the general education laws of the state unless specifically directed 34 35 otherwise in this chapter, and operates in accordance with the state educa-36 tional standards of thoroughness pursuant to section 33-1612, Idaho Code. (3) Each public charter school shall comply with the financial report-37 ing requirements of section 33-701, subsections 5. through 10., Idaho Code, 38 in the same manner as those requirements are imposed upon school districts 39 40 and with laws governing safety including, but not limited to, sections 33-122 and 33-130, Idaho Code, and chapter 2, title 33, Idaho Code, and rules 41 42 promulgated thereunder. (4) Other than as specified in this section, each public charter school 43 44 is exempt from rules governing school districts, which rules have been promulgated by the state board of education, with the exception of state rules 45 46 relating to: 47

47 (a) Teacher certification as necessitated by the provisions of section
48 33-5206(3) and (4), Idaho Code;

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(b) Accreditation of the school as necessitated by the provisions of
 section 33-5206(12), Idaho Code;

(c) Qualifications of a student for attendance at an alternative school as necessitated by the provisions of section 33-5208(3), Idaho Code;

(d) Rules promulgated pursuant to section 33-1612, Idaho Code; and

(e) All rules that specifically pertain to public charter schools promulgated by the state board of education.

8 SECTION 54. That Section 33-5214, Idaho Code, be, and the same is hereby
 9 amended to read as follows:

33-5214. PUBLIC CHARTER SCHOOL AUTHORIZERS FUND. There is hereby cre-10 ated in the state treasury a fund to be known as the "Public Charter School 11 Authorizers Fund, " hereinafter referred to as "the fund." All authorizer 12 fees paid pursuant to section 33-5208(85), Idaho Code, for public charter 13 schools under the governance of the public charter school commission shall 14 be deposited in the fund. Moneys in the fund shall be appropriated to defray 15 the commission's cost of operations and the state department of education's 16 cost of reviewing, approving and overseeing any charter school authorizers 17 18 requiring department approval.

19 SECTION 55. That Section 33-5215, Idaho Code, be, and the same is hereby 20 amended to read as follows:

33-5215. CAREER TECHNICAL REGIONAL PUBLIC CHARTER SCHOOL. (1) A career technical regional public charter school is hereby declared to be a public charter school and as such, the provisions of chapter 52, title 33, Idaho Code, shall apply to each career technical regional public charter school in the same manner and to the same extent as the provisions of charter school law apply to other public charter schools, with the exception of certain conditions and applications as specifically provided in this section.

(2) In addition to the approval provisions of this chapter, approval of
 a career technical regional public charter school by an authorized charter ing entity shall not be final until the petition has also been reviewed by the
 division of career technical education.

32 (3) Funding for a career technical regional public charter school shall33 be the same as provided in section 33-5208, Idaho Code, except that:

(a) The salary-based apportionment for a career technical regional
 public charter school shall be the statewide average for public charter
 schools. Such salary-based apportionment may be used for payment of
 contracted services or for direct hire of staff;

(b) The board of directors may contract for the services of certifi cated and noncertificated personnel, to procure the use of facilities
 and equipment, and to purchase materials and equipment, which in the
 judgment of the board of directors is necessary or desirable for the
 conduct of the business of the career technical regional public charter
 school; and

(eb) Transportation support shall be paid to the career technical re gional public charter school in accordance with the provisions of chap ter 15, title 33, Idaho Code.

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(4) A career technical regional public charter school shall provide
 assurances in state attendance reports that it has verified attendance
 <u>enrollment</u> reports , which generate ADA with its participating school dis tricts, to make certain that the districts and the charter school do not
 duplicate enrollment or ADA claims.

6 SECTION 56. That Section 33-5217, Idaho Code, be, and the same is hereby 7 amended to read as follows:

8 33-5217. PUBLIC CHARTER SCHOOL DEBT RESERVE. (1) There is hereby cre-9 ated the public charter school debt reserve to assist qualifying charter 10 schools in obtaining favorable financing for facility improvements and con-11 struction. A public charter school seeking to use the public charter school 12 debt reserve must receive approval from the Idaho housing and finance asso-13 ciation pursuant to the criteria set forth in this section.

(2) A public charter school shall be qualified to use the public charterschool debt reserve only upon satisfaction of the following conditions:

(a) The public charter school must demonstrate it has obtained one (1)of the following:

- 18 (i) A letter of commitment from a national or state chartered fi-19 nancial institution;
  - (ii) A letter of commitment from a nonprofit corporation;
- 21 (iii) A letter of commitment from a community development finan-22 cial institution; or
- (iv) A letter of commitment from a qualified underwriter or an in vestment firm;
- (b) The public charter school must provide annual budgets and cash flow
   statements and must demonstrate satisfaction of each of the following
   criteria:
- (i) Projected future budgets, cash flows and operating reserves
   greater than sixty (60) days of cash on hand to support a debt ser vice coverage greater than 1.20x;
- 31 (ii) Cost to operate facility, including debt service, occupancy 32 cost and operating expenses, not to exceed twenty percent (20%) of 33 revenue;
- 34 (iii) Audited financial statements with unqualified opinions for 35 the prior three (3) years; and
- (iv) Certification from a school administrator that projected fu ture budgets and cash flows are based on reasonable assumptions
   related to level or increasing projected enrollment or waitlist
   and projected total income, including any matching funds and dona tions contingent on receipt of a loan under this section; and
- (c) The public charter school must obtain approval for issuance by the
  Idaho housing and finance association to act as a conduit issuer.

(3) Public charter schools that satisfy the requirements set forth in
subsection (2) of this section shall receive approval from the Idaho housing and finance association to rely on the public charter school debt reserve
for assistance in obtaining favorable financing for facility improvements
and construction, so long as sufficient moneys exist pursuant to subsection
(4) of this section. Eligible schools shall receive approval on a first-come

basis according to date of completed application, in an amount not to exceed twenty-four (24) months of principal and interest payments.

(4) There is hereby established in the state treasury the public char-3 ter school debt reserve fund that shall consist of moneys made available 4 through appropriations, fees, grants, gifts or any other source to fulfill 5 the purposes of this section. Moneys in the fund are hereby continuously 6 appropriated for the purposes of this section, and shall only be expended for 7 the purposes stated herein. Qualifying schools annually shall pay an amount 8 9 equal to ten (10) basis points of the principal amount of the debt for which it qualified to use the public charter school debt reserve, which shall be 10 11 deposited into the public charter school debt reserve fund.

(5) Subject to the limitations of subsection (3) of this section, if 12 a qualified public charter school defaults on an outstanding debt for which 13 the Idaho housing and finance association has made the debt reserve avail-14 able, and there is no other money available to the charter school to make 15 16 the payment, money shall be withdrawn from the public charter school debt 17 reserve fund to pay the principal, redemption price or interest on the outstanding debt. Upon certification by the Idaho housing and finance associa-18 tion to the superintendent of public instruction, payment shall be made from 19 the public charter school debt reserve fund toward the outstanding debt. 20

(6) If money has been withdrawn from the public charter school debt re-21 serve fund for a public charter school pursuant to subsection (5) of this 22 section, then the superintendent of public instruction shall redirect the 23 money from such public charter school's allocation of facilities funds pur-24 suant to section 33-5208(52), Idaho Code. Any money redirected shall be ac-25 26 cording to a determined time and sequence of payments, over a period of years until the amount so withdrawn has been repaid to the fund so long as the redi-27 rection does not cause an event of default under the agreement(s) governing 28 the public charter school's obligation for which the debt reserve was made 29 30 available, excepting that any money withdrawn during any fiscal year shall be repaid within ten (10) years. 31

32 SECTION 57. That Section 50-2908, Idaho Code, be, and the same is hereby 33 amended to read as follows:

50-2908. DETERMINATION OF TAX LEVIES -- CREATION OF SPECIAL FUND. (1) 34 35 For purposes of calculating the rate at which taxes shall be levied by or 36 for each taxing district in which a revenue allocation area is located, the county commissioners shall, with respect to the taxable property located in 37 such revenue allocation area, use the equalized assessed value of such tax-38 able property as shown on the base assessment roll rather than on the current 39 40 equalized assessed valuation of such taxable property, except the current equalized assessed valuation shall be used for calculating the tax rate for: 41

42 (a) Levies for refunds and credits pursuant to section 63-1305, Idaho
43 Code, and any judgment pursuant to section 33-802(1), Idaho Code, cer44 tified after December 31, 2007;

(b) Levies permitted pursuant to section 63-802(3), Idaho Code, certified after December 31, 2007;

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(c) Levies for voter approved general obligation bonds of any taxing

district and plant facility reserve fund levies passed after December

(d) Levies set forth in paragraphs (a) through (c) of this subsection, 4 first certified prior to December 31, 2007, when the property affected 5 by said levies is included within the boundaries of a revenue allocation 6 area by a change in the boundaries of either the revenue allocation area 7 or any taxing district after December 31, 2007; and 8 (e) School levies for supplemental maintenance and operation pursuant 9 to section 33-802(3) and (4), Idaho Code, approved after December 31, 10 11 2007, and for emergency funds pursuant to section 33-805, Idaho Code, approved after July 1, 2015. 12 (2) With respect to each such taxing district, the tax rate calculated 13 under subsection (1) of this section shall be applied to the current equal-14 ized assessed valuation of all taxable property in the taxing district, in-15 cluding the taxable property in the revenue allocation area. The tax rev-16 enues thereby produced shall be allocated as follows: 17 (a) To the taxing district shall be allocated and shall be paid by the 18 county treasurer: 19 All taxes levied by the taxing district or on its behalf on 20 (i) taxable property located within the taxing district but outside 21 the revenue allocation area; 22 (ii) A portion of the taxes levied by the taxing district or on its 23 behalf on the taxable property located within the revenue allo-24 25 cation area, which portion is the amount produced by applying the taxing district's tax rate determined under subsection (1) of this 26 section to the equalized assessed valuation, as shown on the base 27 assessment roll, of the taxable property located within the rev-28 29 enue allocation area; and (iii) All taxes levied by the taxing district to satisfy obliga-30 tions specified in subsection (1) (a) through (e) of this section. 31 (b) To the urban renewal agency shall be allocated the balance, if any, 32 of the taxes levied on the taxable property located within the revenue 33 34 allocation area. (3) Upon enactment of an ordinance adopting a revenue allocation fi-35 nancing provision as part of an urban renewal plan, the urban renewal agency 36 shall create a special fund or funds to be used for the purposes enumerated 37 in this chapter. The revenues allocated to the urban renewal agency pursuant 38 39 to this chapter shall be paid to the agency by the treasurer of the county in 40 which the revenue allocation district is located and shall be deposited by the agency into one (1) or more of such special funds. The agency may, in ad-41 dition, deposit into such special fund or funds such other income, proceeds, 42 revenues and funds it may receive from sources other than the revenues allo-43 cated to it under subsection (2) (b) of this section. 44 45 (4) For the purposes of section 63-803, Idaho Code, during the period when revenue allocation under this chapter is in effect, and solely with re-46 spect to any taxing district in which a revenue allocation area is located, 47 48 the county commissioners shall, in fixing any tax levy other than the levy specified in subsection (1)(a) through (e) of this section, take into con-49 sideration the equalized assessed valuation of the taxable property situ-50

ated in the revenue allocation area as shown in the base assessment roll,rather than the current equalized assessed value of such taxable property.

(5) For all other purposes, including, without limitation, for purposes of sections 33-802, 33-1002 and 63-1313, Idaho Code, reference in the Idaho Code to the term "market value for assessment purposes" (or any other such similar term) shall mean market value for assessment purposes as defined in section 63-208, Idaho Code.

8 SECTION 58. That Section 57-1303, Idaho Code, be, and the same is hereby9 amended to read as follows:

57-1303. COUNTY APPORTIONMENT OF FOREST RESERVE FUNDS. The auditor of 10 each county receiving a portion of this fund shall within ten (10) days of re-11 ceipt of this money allot and distribute seventy per cent (70%) of this money 12 to the county general road fund and to the treasurer of the highway districts 13 and good road districts in the county in proportion to the mileage of each 14 within the county, to be expended for the construction and repair of roads 15 and bridges, and thirty per cent (30%) to the various school districts and 16 joint county school districts within the county in proportion to the number 17 of pupils in average daily attendance total unweighted student enrollment 18 count in each district in the year immediately prior to this distribution. 19 The distribution of such moneys to the respective school districts entitled 20 thereto shall be in addition to and without regard to any assistance to such 21 22 school districts from any and all other sources in maintaining the minimum educational program and minimum transportation program. 23

24 SECTION 59. That Section 59-1115, Idaho Code, be, and the same is hereby 25 amended to read as follows:

59-1115. EMPLOYER'S PORTION OF SOCIAL SECURITY TAX FOR SCHOOL DIS TRICT PERSONNEL. (1) The board of trustees of each class of school district,
 shall pay the employer's social security tax for its personnel, as required
 by federal law.

30 (2) The department of education shall transmit to the school districts 31 from the appropriation made for that purpose the amount determined in sec-32 tion 33-1004FB, Idaho Code.

33 SECTION 60. That Section 63-315, Idaho Code, be, and the same is hereby 34 amended to read as follows:

63-315. ASSESSMENT RATIOS AND THE DETERMINATION OF ADJUSTED MARKET
 VALUE FOR ASSESSMENT PURPOSES FOR SCHOOL DISTRICTS. (1) The provisions of
 this section shall apply only to charter districts levying a maintenance and
 operation levy in the prior calendar year. For the purpose of this section,
 adjusted market value for assessment purposes shall be the adjusted market
 value for assessment purposes of all property assessed for property tax purposes for the year referred to in sections 33-802 and 33-1002, Idaho Code.

(2) The state tax commission shall conduct a ratio study to annually as certain the ratio between the assessed value and the market value for assess ment purposes of all property assessed for property tax purposes. Said ratio

study shall be conducted in accordance with nationally accepted procedures. 1 From the ratio so ascertained the state tax commission shall compute the ad-2 justed market value of all property assessed for property tax purposes. 3

4

(3) The ratio shall be computed in each school district and applied to the market value for assessment purposes within each school district. 5

(4) Sales used in determining the ratio required by this section shall 6 be arm's length, market value property sales occurring in the year begin-7 ning on October 1 of the year preceding the year for which the adjusted mar-8 9 ket value is to be determined. The state tax commission may, at its discretion, modify the sales period when doing so produces provably better repre-10 sentativeness of the actual ratio in any school district. The state tax com-11 mission may also add independently conducted appraisals when the state tax 12 commission believes that this procedure will improve the representativeness 13 and reliability of the ratio. 14

15 (5) Whenever the state tax commission is unable to determine with rea-16 sonable statistical certainty that the assessed value within any school district differs from the market value for assessment purposes, the state tax 17 commission may certify the assessed value to be the adjusted market value of 18 19 any school district.

(6) The state tax commission shall certify the adjusted market value of 20 each school district to the state department of education and each county au-21 ditor no later than the first Monday in April each year. The state tax com-22 mission shall prepare a report indicating procedures used in computing the 23 adjusted market value and showing statistical measures computed in the ra-24 tio study. The report of the state tax commission shall be made available for 25 26 public inspection in the office of the county auditor.

27 (7) The state tax commission shall promulgate rules to implement the ratio study described in this section. 28

SECTION 61. That Section 63-805, Idaho Code, be, and the same is hereby 29 amended to read as follows: 30

31 63-805. ANNUAL LEVIES. (1) The county commissioners of each county in this state may levy annually upon all taxable property of said county, a 32 property tax for general county purposes, including the provision of pub-33 lic defender services, to be collected and paid into the county treasury 34 35 and apportioned to the county current expense fund which levy shall not 36 exceed twenty-six hundredths percent (.26%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty 37 thousand dollars (\$250,000), whichever is greater. If a county establishes 38 the justice fund, as provided in section 31-4602, Idaho Code, the maximum 39 40 current expense levy shall be reduced to twenty hundredths percent (.20%) 41 of market value for assessment purposes, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater. 42

(2) The county commissioners of each county in this state may levy upon 43 44 all taxable property of said county, a property tax for the purposes set forth in the statutes authorizing a county justice fund, to be collected and 45 paid into the county treasury and apportioned to the county justice fund, 46 if one has been established. Said levy shall not exceed twenty hundredths 47 percent (.20%) of market value for assessment purposes of such property, or 48

1 a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), 2 whichever is greater.

The county commissioners shall have the right to make a "general reserve appropriation," said appropriation not to exceed five percent (5%) of the county justice fund budget as finally adopted. The total levy, however, for the county justice fund, including the "general reserve appropriation," shall be within the limitations imposed by chapter 8, title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect.

9 Annually, before the second Monday in September, the board of (3) trustees of any school district within the county having determined the num-10 11 ber, if any, of pupils in average daily attendance students enrolled above the number included in the last annual report thereof, and the amount of 12 money required to provide the educational support programs and transporta-13 tion support programs for such additional pupils in average daily attendance 14 students enrolled, as defined in chapter 10, title 33, Idaho Code, the county 15 16 commissioners shall determine the total of such new requirements within the 17 county and upon the taxable property situate within the district requesting the same, and the county commissioners shall levy a tax sufficient to provide 18 such amount, provided in no case shall the levy be more than six-hundredths 19 percent (.06%) of the taxable value of the property to be collected and paid 20 to the requesting district. 21

(4) (a) The county commissioners of each county in this state may levy 22 annually upon all taxable property of its county, a property tax for the 23 acquisition, maintenance and operation of public parks or public recre-24 25 ational facilities, to be collected and paid into the county treasury and apportioned to a fund to be designated as the "parks and recreation 26 fund," which is hereby created, and such county commissioners may ap-27 propriate otherwise unappropriated funds for such purposes. No levy 28 made under this subsection shall exceed one-hundredth percent (.01%) of 29 30 the market value for assessment purposes on all taxable property within the district. 31

(b) Any funds unexpended from the "parks and recreation fund," or any
funds unexpended from the current year's certified parks and recreation
budget may be retained in, or deposited to, the "parks and recreation
fund" for the purpose of future land acquisition, park expansion or improvement, or the acquisition of operating equipment. The maximum accumulation of funds allowable shall not exceed twice the amount of money
provided by the levy authorized in paragraph (a) of this subsection.

(5) Upon the same property and for the same year the county commissioners must also levy such other property taxes as may be necessary for the payment of the interest on county bonds or to provide a sinking fund for the redemption of county bonds or such other authorized taxes as may be necessary for any other or special purposes, to be collected and paid into the county treasury and apportioned as provided by the laws of this state.

45 SECTION 62. An emergency existing therefor, which emergency is hereby
46 declared to exist, Section 6 of this act shall be in full force and effect on
47 and after its passage and approval. All other Sections of this act shall be
48 in full force and effect on and after July 1, 2020.

SECTION 63. The provisions of Section 8 of this act shall be null, void and of no force and effect on and after June 30, 2023.