

School District Budget

Purpose:

The district is funded by a budget that is driven by a series of formulas placed into statute through the Legislature and administrative code by the State Education Agency (Idaho State Department of Education).

The budget is built off assumptions that includes student enrollment, staffing per student enrollment (Support Units), and instructional programs.

Enrollment Assumptions:

- 10-year trends of each grade level in each building
- Each building should be funded based on the number of students enrolled.
- It is critical to have an accurate number of Kindergartners entering each building.
- Grade levels should be adjusted by the number of students from the previous year, when the budget cycle begins.
- The 10-year trends should show each building for each year, plus the total for the entire district.

Staffing Assumptions:

- Enrollment drives staffing.
- It is important to know the following:
 - What teachers will be returning?
 - What teachers will be leaving?
 - retirement
 - leaving for employment elsewhere

The district must decide how to replace staff leaving, if needed and potential costs and how those costs are funded.

Instructional Program Assumptions

- What are graduation requirements?
- What are the needs of each Tier (core, small group, individual)?
- What does the Legislature mandate to be implemented after the session concludes in the upcoming year as there may be a cost?
- What professional learning is needed?
- What curriculum is purchased for implementation?
- What curriculum will be reviewed for purchase in the upcoming year?

The district must decide if there are additional staff needed and how this will impact the budget.

State Funding

Purpose:

District funding is driven by a series of formulas in which the State Department of Education makes a foundation payment/release funds to the district.

The school district reports to the State Department of Education through the ISEE (Idaho System of Educational Excellence) data based on the following components or factors:

- student enrollment - demographics
- certificated staff
- ADA (Average Daily Attendance)

Calculation of Foundation Payments:

Foundation Payments are released four times per year, based on ISEE reporting by the school district and data collection by the State Department of Education. The table below provides a summary of the payment schedule:

Month	August	November 15 th	March 15 th	May 15 th	June
Percent	50%	15%	15%	15%	5% (Reconciliation of ADA)

Average Daily Attendance (ADA)

Support units are calculated through ADA. This is a combination of student enrollment and their attendance.

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Education Nomenclature

Purpose:

Terms used to explain concepts that pertain to education are sometimes difficult for the public to understand because they have a specific meaning for educators and a generalized meaning for the public. The list below identifies educational terms that be used rather than the common term:

Common Term	Educational Nomenclature
“buy down”	“reduce”
“savings account” or “rainy day fund”	“cash reserve” or “fund balance” or “contingency fund”

When used, these terms educate the community on the nomenclature of the operations in educating students and cuts down ‘fighting’ language.

The brain must be trained to use these words with the patience that the word may need to be explained and reexplained for understanding. Nomenclature elevates language to a professional level with a willingness to explain nomenclature.

Instructional Program

Purpose:

Students are educated through an instructional program. The district is accountable to the state through requirements developed and placed into law by the Legislature. Mandates come along with accountability to assure the citizens of the state concerning how their taxes support the state education system.

Program: Special Education Funding Source: Federal/State/School District Program Mandate: Federal

- Funding from the November ISEE Report of the previous year determines operating funds provided by the State through the Federal government. The following two student enrollment factors play a role in the determination of funding:
 - Disability Category
 - LRE (Least Restrictive Environment)
- Any movement of enrollment by students in or out of the district does not effect funding for the current school year.
- The November ISEE Report locks in the current school year and the baseline for the upcoming year.
- The district receives fund for infants through a Toddler Report.

Historical Background:

In 1975, Congress passed the Education for All Handicapped Children Act, which is now known as the Individuals with Disabilities Education Act (IDEA). This law guaranteed that children with disabilities would have access to a free and appropriate public education (FAPE).

Purpose

- Established guidelines for how to teach students with disabilities in public schools
- Ensured that schools provided services to meet the needs of students with disabilities
- Helped to end the practice of confining students with disabilities to institutions
- Provided legal foundations for special educators to provide quality instruction
- Improve graduation rates, post-secondary school enrollment, and post-school employment for students with disabilities
- Educated more children in their neighborhood schools

Program: Title I - Title II - Title IV
 Funding Source: Federal/State/School District
 Program Mandate: Federal

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Historical Background:

The Elementary and Secondary Education Act (ESEA) of 1965 was a civil rights law that provided federal funding for primary and secondary education. The Every Student Succeeds Act (ESSA) of 2015 was the most recent comprehensive amendment and reauthorization of the ESEA.

Purpose

- To improve the quality of education for all students
- To ensure that all schools have the resources they need
- To help low-income students
- To combat racial segregation in schools

Funding

- Provided grants to districts serving low-income students
- Provided federal grants for textbooks and library books
- Provided funding for special education centers
- Provided scholarships for low-income college students

Accountability

- Required states and public school systems to focus on educational accountability
- Required states to have content and academic achievement standards for specific grade levels

Reauthorization

- The ESEA has been reauthorized every five years since it was enacted

Program: Career Technical Education
 Funding: Federal/State/School District
 Program Mandate: Federal

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Historical Background:

The Carl D. Perkins Career and Technical Education Act is a federal grant program that helps students develop career and technical skills. The act also provides resources to states and local communities to improve career and technical education (CTE) programs. The Strengthening Career and Technical Education for the 21st Century Act (Perkins V) was signed into law in 2018.

Purpose

- Help students meet academic and technical standards
- Increase flexibility in providing services and activities
- Improve the academic and technical achievement of CTE learners
- Strengthen connections between secondary and postsecondary education
- Improve accountability

Key components

- **Performance targets**

States set targets for performance on measures of nontraditional enrollment and completion

Special populations

Provisions for helping students with disabilities, low-income youth and adults, and others

Data-driven decision-making

Requires data-driven decision-making on local spending

Stakeholder involvement

Requires the state to develop performance targets in consultation with stakeholders.

Instructional Support

Purpose:

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Program: Curriculum

Funding Source: State/School District

Program Mandate: ?

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Program: Child Nutrition Program

Funding Source: Federal/State/School District

Program Mandate: Federal/State

- Idaho Child Nutrition Programs provide education, leadership, technical assistance, training, resources, oversight, and guidance on policies and regulations to ensure the nutritional well-being of all Idaho citizens. We are a professional team guided by the principles of public service, accountability, efficiency, and leadership to child and adult nutrition programs in Idaho.
- These programs provide cash assistance and commodity foods to ensure children are adequately fed in public, private, and charter schools; residential childcare institutions; preschools; and child and adult care centers and homes. The meals provided are guided by the U.S. Dietary Guidelines for Americans.

Historical Background:

The National School Lunch Act of 1946 established the National School Lunch Program (NSLP).

Purpose

- to improve the health of children
- to support farmers
- to encourage the consumption of nutritious food
- to help the economy by absorbing farm surpluses

Program

- Provides low-cost or free lunches to children in public and non-profit private schools
- Also offers after-school snacks at eligible sites
- Administered by the Food and Nutrition Service (FNS) of the United States Department of Agriculture (USDA)

Historical Significance

- The National School Lunch Act created the National School Lunch Program, which provides low cost or free school lunch meals to qualified students through subsidies to schools.
- The act was a response to claims that diet-related health problems prevented many American men from serving in World War II.
- The act has been amended many times over the years.

Program: Student Transportation

Funding Source: State/School District

Program Mandate: ?

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Program: Facilities

Funding Source: State/School District

Program Mandate: ?

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Unfunded Student Support

Purpose:

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2/12/2025

Note: This document is for discussion purposes.

Kim Spacek, Superintendent

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Program: Section 504
Funding Source: School District
Program Mandate: Federal

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Historical Background:

Section 504 of the Rehabilitation Act of 1973 is a law that protects people with disabilities from discrimination in programs and activities that receive federal funding. It applies to employers, organizations, and state and local governments.

Purpose

- Prohibits discrimination against people with disabilities in programs and activities that receive federal funding
- Ensures that people with disabilities have equal access to programs, services, and activities
- Applies to all types of disabilities, including hidden disabilities
- Applies to people of all ages, including older adults

Disability Defined

- A physical or mental impairment that substantially limits one or more major life activities
- Major life activities include walking, seeing, hearing, speaking, breathing, working, performing manual tasks, and learning

Enforcement of Section 504?

- The Office for Civil Rights (OCR) enforces Section 504

Program: Title IX
Funding Source: School District
Program Mandate: Federal

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Historical Background:

Title IX of the Education Amendments of 1972 is a federal law that prohibits sex discrimination in education programs and activities that receive federal funding. It protects people from discrimination based on sex.

Purpose

- Protects people from sex-based discrimination, harassment, or violence

- Applies to all education programs and activities that receive federal funding

Enforcement of Title IX

- The Office for Civil Rights (OCR) enforces Title IX
- The three-prong test is used to evaluate Title IX lawsuits
- The test includes:
 - Proportionality
 - Expansion
 - Accommodating interests

Needed Supports

Item & Description	Projected Cost	Primary Source of Funding	Secondary Source of Funding
<p><u>Volunteer Fingerprinting</u></p> <p><u>Goal:</u> People who volunteer are giving their time to the school district. The district values this community engagement and shows their appreciation through paying fingerprinting fees.</p>	\$3,000.00	Supplemental Levy	Discretionary Funds
<p><u>Fingerprinting Software License</u></p> <p><u>Goal:</u> Administering the fingerprinting capabilities at the District Office saves time and money spent to fingerprint at the Priest River Police Station or Bonner County Sheriff's Office. The software links to State of Idaho data bases shortening the timeframe results will be communicated with the district. The license is through HID Global Corporation Software.</p>	\$2,000.00	Supplemental Levy	Discretionary Funds
<p><u>Extra-Curricular Activities</u></p> <p><u>Goal:</u> A dynamic program of student activities is vital to the development of all students. Activity programs provide a variety of experiences to aid in the development of favorable habits and attitudes in students that will prepare them for adult life. These programs function as an integral part of developing students in all-around growth, to learn the qualities of good citizenship, and to develop positive self-worth.</p>	\$390,000	Supplemental Levy	Supplemental Levy