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LEGISLATURE OF THE STATE OF IDAHO
Sixty-fifth Legislature First Extraordinary Session - 2020

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1 AN ACT
2 RELATING TO PUBLIC SCHOOL FUNDING; AMENDING SECTION 33-1019, IDAHO CODE, TO
3 PROVIDE EXEMPTIONS FROM THE REQUIREMENTS OF THE SECTION UNDER CERTAIN
4 CIRCUMSTANCES; AND DECLARING AN EMERGENCY.

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

6 SECTION 1. That Section 33-1019, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 33-1019. ALLOCATION FOR SCHOOL BUILDING MAINTENANCE REQUIRED. (1)
9 School districts shall annually allocate moneys for school building maintenance from any source available to the district equal to at least two percent (2%) of the replacement value of school buildings, less the receipt of state funds as provided in this section. Any school district expending more than
10 four percent (4%) of the replacement value of school buildings for school
11 building maintenance in any single fiscal year, beginning with the expenditures of fiscal year 2005, may apply the excess as a credit against the two
12 percent (2%) requirement of this section until such credit is depleted or
13 fifteen (15) years have expired. The state shall annually provide funds to
14 be allocated for school building maintenance as follows:

15 (a) Divide one (1) by the school district's value index for the fiscal
16 year, as calculated pursuant to section 33-906B, Idaho Code; and

17 (b) Multiply the result by one-half of one percent (0.5%) of the replacement value of school buildings.

18 (c) For purposes of the calculation in this subsection (1), public charter schools shall be assigned a value index of one (1).

19 (2) State funds shall be appropriated through the educational support program/division of facilities and disbursed from the school district building account. The order of funding sources used to meet the state funding requirements of this section shall be as follows:

20 (a) State lottery funds distributed pursuant to section 33-905(2), Idaho Code;

21 (b) If state lottery funds are insufficient to meet the state funding requirements of this section, then other state funds available pursuant to section 33-905(3), Idaho Code, shall be utilized; and

22 (c) If the funds in paragraphs (a) and (b) of this subsection (2) are insufficient to meet the state funding requirements of this section, then funds available pursuant to section 33-1018B, Idaho Code, shall be utilized.

23 (3) Moneys allocated for school building maintenance shall be used exclusively for the maintenance and repair of school buildings or any serious or imminent safety hazard on the property of said school buildings as identified pursuant to chapter 80, title 39, Idaho Code, and shall be utilized, first, to abate serious or imminent safety hazards, as identified

1 pursuant to chapter 80, title 39, Idaho Code. Unexpended moneys in a school
2 district's school building maintenance allocation shall be carried over
3 from year to year and shall remain allocated for the purposes specified in
4 this subsection (3). The replacement value of school buildings shall be
5 determined by multiplying the number of square feet of building floor space
6 in school buildings by eighty-one dollars and forty-five cents (\$81.45).
7 Notwithstanding the definition in subsection (8) of this section, school
8 buildings that are less than one (1) year old on the first day of school shall
9 not be used in the replacement value calculation. The joint finance-appropriations
10 committee shall annually review the replacement value per square
11 foot when setting appropriations for the educational support program and may
12 make adjustments to this figure as necessary.

13 (4) For school buildings first occupied between July 1, 2009, through
14 September 30, 2019, regarding the replacement value calculation that school
15 districts are directed to use to determine the amount of moneys such districts
16 shall allocate for school building maintenance as directed by subsection
17 (1) of this section, a portion of the square footage of school buildings
18 first occupied on or after July 1, 2009, and constructed pursuant to the provisions
19 of section 33-356, Idaho Code, shall not be used in the replacement
20 value calculation, based on the following schedule:

- 21 (a) For school buildings at least one (1) year old but less than two (2)
22 years old on the first day of school, exclude one hundred percent (100%)
23 of the square footage;
- 24 (b) For school buildings at least two (2) years old but less than three
25 (3) years old on the first day of school, exclude eighty percent (80%) of
26 the square footage;
- 27 (c) For school buildings at least three (3) years old but less than four
28 (4) years old on the first day of school, exclude sixty percent (60%) of
29 the square footage;
- 30 (d) For school buildings at least four (4) years old but less than five
31 (5) years old on the first day of school, exclude forty percent (40%) of
32 the square footage; and
- 33 (e) For school buildings at least five (5) years old but less than six
34 (6) years old on the first day of school, exclude twenty percent (20%) of
35 the square footage.

36 (5) The amount of relief provided to any school district pursuant to
37 subsection (4) of this section shall not exceed the amount that would be provided
38 if the school district had a value index of one (1).

39 (6) School districts shall submit the following to the state department
40 of education by not later than the third Friday in December:

- 41 (a) The number of square feet of school building floor space; and
- 42 (b) The funds and fund sources allocated for school building maintenance
43 and any unexpended allocations carried forward from prior fiscal
44 years; and
- 45 (c) The projects on which moneys from the school district's school
46 building maintenance allocation were expended, and the amount and categories
47 of expenditures; and
- 48 (d) The planned uses of the school district's school building maintenance
49 allocation.

1 The state department of education shall transmit a summary of such reports to
2 the legislature by not later than January 15 of the following year.

3 (7) If a school district that is participating in the relief provided
4 for in subsection (4) of this section is forgiven the requirement to allocate
5 the school district portion of the moneys for the two percent (2%) of build-
6 ing replacement value for building maintenance provided in subsection (1)
7 of this section, then once the requirements of subsection (1) of this sec-
8 tion are reinstated, the provisions of subsection (4) of this section shall
9 recommence from the time the forgiveness took effect.

10 (8) For the purposes of this section:

11 (a) "Annually" means each fiscal year.

12 (b) "School building" means buildings that are owned by the school dis-
13 trict or leased by the school district through a lease-purchase agree-
14 ment and are regularly occupied by students.

15 (c) "School district" means a school district or public charter school.

16 (9) If a reduction of appropriations pursuant to section 67-3512, Idaho
17 Code, is imposed, and such reduction decreases available state educational
18 support funds by three percent (3%) or more, then:

19 (a) School districts shall be exempt from the requirements of this sec-
20 tion; and

21 (b) The state shall not provide the school maintenance matching funds
22 required by this section.

23 SECTION 2. An emergency existing therefor, which emergency is hereby
24 declared to exist, this act shall be in full force and effect on and after its
25 passage and approval.