

# IDAHO DEPARTMENT OF EDUCATION

## Public School Finance

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### Web Site:

- Idaho State Department of Education, School Finance  
<http://www.sde.idaho.gov/finance/>
- Idaho State Department of Education  
[www.sde.idaho.gov/](http://www.sde.idaho.gov/)

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# School Facility Maintenance and Repairs

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Idaho Code 33-1019

# Idaho Code 33-1019 - Allocation for School Building Maintenance (HB 743)

- Must allocate or spend at least 2% of the replacement value of (owned) student-occupied buildings for *qualifying maintenance and repairs*
- Replacement value = total square footage of student-occupied school buildings x \$81.45 replacement value (for FY 2016)



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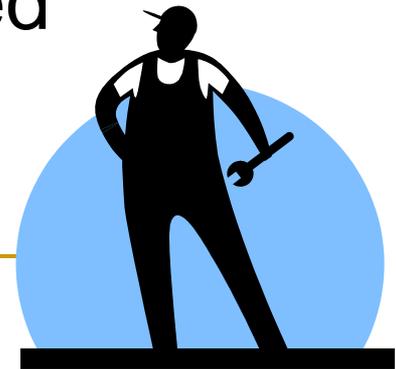
# Idaho Code 33-1019 - Allocation for School Building Maintenance (HB 743)

- Square footage information is collected each summer for the upcoming school year
  - Exclude the square footage of student-occupied buildings less than one year old on the first day of school
  - Square footage data needed to make the state match calculation
- If the full 2% allocation is not spent, the unspent dollars must be reserved for future years
- “Excess” expenditures may be carried forward *in certain circumstances*



# “Excess” Expenditures

- Expenditures exceeding 4% of the replacement value of school buildings (4% “floor”) may be carried forward for up to 15 years and may be used to reduce future year allocations
- Expenditures greater than the required allocation but less than the 4% floor may be used to reduce prior year unexpended allocations that have been carried forward



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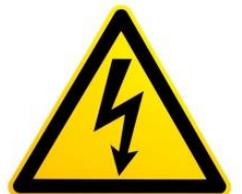
# Coding of Expenditures

- Qualifying expenditures should be coded to Function Codes 664 & 810
    - Function Code 664 – Maintenance – Student Occupied Buildings
    - Function Code 810 – Capital Assets – Student Occupied Buildings (Qualifying Expenditures)
  - Non-qualifying repairs and maintenance expenditures and non-qualifying capital asset activities should be coded using Function Codes 663 & 811
    - Function Code 663 - Maintenance – Non-Student Occupied
    - Function Code 811 – Capital Assets – Non-Student Occupied (& Student Occupied Non-Qualifying Expenditures)
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# Maintenance and/or Repairs for Serious or Imminent Safety Hazards on the Property

- Maintenance and/or repairs outside the building must be formally declared serious or imminent safety hazards (Idaho Code 39-8004) by the Division of Building Safety to be qualifying expenditures
- Think you have a serious or imminent safety hazard? Call the Division of Building Safety at 334-3950



# Ability to “Divert” SBM Dollars for One-Time Non-Personnel Expenditures

- Gone / disappeared / moved on / AWOL / dead / defunct / out the window / no more / turned to dust / retired / over and done with / lapsed / in the past / resting in peace / through / used up / passed on / not allowed / ceased / kaput ...



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# School Building Maintenance Report

- Officially Due 3<sup>rd</sup> Friday in December
    - Financial data is pulled from your annual report, which may delay the SDE sending you your report; due dates will vary
  - Must include:
    - Square footage of student-occupied school building floor space (SDE will complete)
    - The funds and fund sources allocated for school building maintenance and any unexpended allocations carried forward from prior fiscal years (SDE will “pull” from your annual financial report)
    - Projects on which moneys were expended, including the amounts and categories
    - The planned uses of the next year’s school building maintenance allocation
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# Words that should NEVER appear on your School Building Maintenance Report

- Sidewalks	- Parking Lot / Asphalt Repairs
- Lawnmower	- Playground Equipment
- Computers	- Outdoor Bleachers
- Desks	- Grounds Maintenance / Work
- Whiteboards	- Purchase a Modular
- Furniture	- Purchase/Build Shed
- Text Books	- Purchase/Build Maintenance Shop
- Fencing	- Outdoor Sprinkler Repairs
- Lease Payments	- Bus Facility Repairs
- Outdoor Ramp	- New Custodial Equipment

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## In Summary...

- You must allocate (not deposit) an amount equal to 2% of the replacement value of school buildings for qualifying school maintenance and repairs
  - If qualifying school maintenance and repair expenditures don't equal the required allocation, the difference must remain allocated for the purposes of IC 33-1019(3)
  - Consider using Fund 240 or Fund 430 to carry-forward unspent maintenance dollars
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