

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 5311 E 2S SB	<b>Title:</b> Special education funding
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## Estimated Cash Receipts

NONE

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI		358,613,000		426,717,000		446,181,000
Local Gov. Other						
Local Gov. Total						

## Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of State Auditor	.0	0	0	0	.0	0	0	0	.0	0	0	0
Office of Financial Management	.0	0	0	0	.0	0	0	0	.0	0	0	0
Superintendent of Public Instruction	.0	356,656,000	358,633,000	358,633,000	.0	424,413,000	426,725,000	426,725,000	.0	443,791,000	446,191,000	446,191,000
<b>Total \$</b>	<b>0.0</b>	<b>356,656,000</b>	<b>358,633,000</b>	<b>358,633,000</b>	<b>0.0</b>	<b>424,413,000</b>	<b>426,725,000</b>	<b>426,725,000</b>	<b>0.0</b>	<b>443,791,000</b>	<b>446,191,000</b>	<b>446,191,000</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI			358,613,000			426,717,000			446,181,000
Local Gov. Other									
Local Gov. Total									

## Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Auditor	.0	0	0	.0	0	0	.0	0	0
Office of Financial Management	.0	0	0	.0	0	0	.0	0	0
Superintendent of Public Instruction	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total

## Estimated Capital Budget Breakout

NONE

<b>Prepared by:</b> Val Terre, OFM	<b>Phone:</b> (360) 280-3973	<b>Date Published:</b> Final 3/15/2023
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# Individual State Agency Fiscal Note

<b>Bill Number:</b> 5311 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> 095-Office of State Auditor
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## Part I: Estimates

**No Fiscal Impact**

**Estimated Cash Receipts to:**

NONE

**Estimated Operating Expenditures from:**

NONE

**Estimated Capital Budget Impact:**

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Alex Fairfortune	Phone: 360-786-7416	Date: 03/06/2023
Agency Preparation: Charleen Patten	Phone: 564-999-0941	Date: 03/06/2023
Agency Approval: Janel Roper	Phone: 564-999-0820	Date: 03/06/2023
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 03/07/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

The second substitute SB 5311 required the superintendent of public instruction and the state auditor to develop an allocation and cost accounting methodology that ensures state general apportionment funding.

The engrossed second substitute bill no longer mentions the State Auditor's Office, therefore no fiscal impact.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

NONE

### III. B - Expenditures by Object Or Purpose

NONE

**III. C - Operating FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

### IV. C - Capital Budget Breakout

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 5311 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> 105-Office of Financial Management
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## Part I: Estimates

**No Fiscal Impact**

**Estimated Cash Receipts to:**

NONE

**Estimated Operating Expenditures from:**

NONE

**Estimated Capital Budget Impact:**

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Alex Fairfortune	Phone: 360-786-7416	Date: 03/06/2023
Agency Preparation: Keith Thunstedt	Phone: 360-810-1271	Date: 03/07/2023
Agency Approval: Jamie Langford	Phone: 360-902-0422	Date: 03/07/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 03/07/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

Changes in this engrossed second substitute version compared to second substitute: There were no changes that had an impact on OFM's fiscal note assumptions from the previous version.

Engrossed Second Substitute version:

Section 1 amends the formula used by the Superintendent of Public Instruction to submit its programmed budget request for special education programs for students with disabilities. Section 2 amends the average per-pupil expenditure used by the Superintendent of Public Instruction to determine safety net award eligibility. These changes could be incorporated utilizing OFM's current practices and resources, and therefore have no fiscal impact.

Section 3 creates the Office of Education Ombuds within the Office of the Governor. OFM may provide some administrative support to the new office, but assumes all related costs would be borne by the Office of the Governor.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

NONE

### III. B - Expenditures by Object Or Purpose

NONE

**III. C - Operating FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

**IV. C - Capital Budget Breakout**

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*



# Individual State Agency Fiscal Note

<b>Bill Number:</b> 5311 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> 350-Superintendent of Public Instruction
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## Part I: Estimates

**No Fiscal Impact**

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
<b>Account</b>					
General Fund-State 001-1	153,367,000	203,289,000	356,656,000	424,413,000	443,791,000
WA Opportunity Pathways Account-State 17f-1	852,000	1,125,000	1,977,000	2,312,000	2,400,000
<b>Total \$</b>	154,219,000	204,414,000	358,633,000	426,725,000	446,191,000

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Alex Fairfortune	Phone: 360-786-7416	Date: 03/06/2023
Agency Preparation: Michelle Matakas	Phone: 360 725-6019	Date: 03/13/2023
Agency Approval: TJ Kelly	Phone: 360 725-6301	Date: 03/13/2023
OFM Review: Val Terre	Phone: (360) 280-3973	Date: 03/14/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

Section one (revised) increases the special education prototypical funding multipliers for all enrollment tiers and raises the enrollment funding CAP from 13.5% to 15%.

Section two (revised) changes the safety net calculation so that the threshold will be 2 times the average per pupil expenditure for school districts with fewer than 1,000 FTE students and 2.2 times the average per pupil expenditure for school districts with 1,000 for more FTE students.

Section three (revised) creates within the office of the education ombuds in the office of the governor a special education ombuds delegate to serve each educational service district region.

Section four (new) tasks OSPI to develop an allocation and cost accounting methodology to ensure state general apportionment funding for students who receive their basic education services primarily in an alternative classroom or setting are prorated and allocated to the special education program and accounted for before calculating special education excess costs. OSPI shall provide the legislature with an accounting of prorated general apportionment allocations provided to special education programs by district by January 1, 2024 and then every January 1st of odd-numbered years thereafter.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

none.

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

Section One: Using November 2022 caseload forecast, OSPI estimates that the multiplier fiscal impacts are expected to drive approximately \$144 million through the prototypical funding formula in school year 2023-24. OSPI assumes that a raised enrollment CAP from 13.5% to 15% will drive approximately 0.54% higher special education enrollment based on January 2023 special education enrollment reported to OSPI. Using this percentage and statewide caseload forecasted enrollment projections, OSPI estimates that the enrollment CAP increase will drive an additional \$49 million through the prototypical funding formula in school year 2023-24. For more details, see attached tables.

Section Two: It is unknown which districts will apply for safety net funding in the future. However, applying the new calculation methodology to applications that were received in SY 2021-22, OSPI estimates that approximately \$6M more funding would be released by lowering the per pupil expenditure threshold. However, this does not take into account any applications that districts did not submit because they were under the threshold.

Section Four: Due to the complexity of the special education formula and the age of OSPI's apportionment system, OSPI assumes the majority of the annual calculation for this section will need to be done by staff outside of the system. OSPI assumes the initial setup will include some contractor cost of approximately 80 programming hours and two weeks of staff time. The cost for this effort will be approximately 18,000 for FY 25 to develop an allocation and cost accounting methodology as specified in this bill. In order to maintain the manual process outside of the system it will be an additional week of staff time per year at 4,000 each year thereafter.

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
001-1	General Fund	State	153,367,000	203,289,000	356,656,000	424,413,000	443,791,000
17f-1	WA Opportunity Pathways Account	State	852,000	1,125,000	1,977,000	2,312,000	2,400,000
<b>Total \$</b>			154,219,000	204,414,000	358,633,000	426,725,000	446,191,000

### III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages	4,000	2,000	6,000	4,000	4,000
B-Employee Benefits	3,000	2,000	5,000	4,000	4,000
C-Professional Service Contracts	11,000		11,000		
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	154,201,000	204,410,000	358,611,000	426,717,000	446,183,000
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
<b>Total \$</b>	154,219,000	204,414,000	358,633,000	426,725,000	446,191,000

**III. C - Operating FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

### IV. C - Capital Budget Breakout

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

**Table: E2SSB 5311 Fiscal Impacts**

<b>School Year</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
SpEd Enrollment CAP	\$ 49,350,000	\$ 51,076,000	\$ 52,474,000	\$ 53,940,000	\$ 55,019,000	\$ 56,119,000
SpEd Multiplier	\$ 143,636,000	\$ 148,921,000	\$ 153,222,000	\$ 157,732,000	\$ 160,887,000	\$ 164,105,000
Safety Net	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000
Allocation & Cost Accounting	\$ 18,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>Total School Year</b>	<b>\$ 198,992,000</b>	<b>\$ 205,989,000</b>	<b>\$ 211,688,000</b>	<b>\$ 217,664,000</b>	<b>\$ 221,898,000</b>	<b>\$ 226,216,000</b>
<b>State Fiscal Year</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
General Fund	\$ 153,367,000	\$ 203,289,000	\$ 209,259,000	\$ 215,154,000	\$ 219,758,000	\$ 224,033,000
Opportunities Pathway	\$ 852,000	\$ 1,125,000	\$ 1,147,000	\$ 1,165,000	\$ 1,188,000	\$ 1,212,000
<b>Total Fiscal Year</b>	<b>\$ 154,219,000</b>	<b>\$ 204,414,000</b>	<b>\$ 210,406,000</b>	<b>\$ 216,319,000</b>	<b>\$ 220,946,000</b>	<b>\$ 225,245,000</b>
<b>Biennium</b>	<b>2023-2025</b>		<b>2025-2027</b>		<b>2027-2029</b>	
General Fund	\$ 356,656,000		\$ 424,413,000		\$ 443,791,000	
Opportunities Pathway	\$ 1,977,000		\$ 2,312,000		\$ 2,400,000	
<b>Total Biennium</b>	<b>\$ 358,633,000</b>		<b>\$ 426,725,000</b>		<b>\$ 446,191,000</b>	

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 5311 E 2S SB	<b>Title:</b> Special education funding	<b>Agency:</b> SDF-School District Fiscal Note - SPI
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## Part I: Estimates

No Fiscal Impact

### Estimated Cash Receipts to:

ACCOUNT	FY 2024	FY 2025	2023-25	2025-27	2027-29
school district local-Private/Local new-7	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000
<b>Total \$</b>	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000

### Estimated Operating Expenditures from:

Account	FY 2024	FY 2025	2023-25	2025-27	2027-29
school district local-Private/Local new-7	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000
<b>Total \$</b>	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Alex Fairfortune	Phone: 360-786-7416	Date: 03/06/2023
Agency Preparation: Melissa Jarmon	Phone: 360 725-6302	Date: 03/14/2023
Agency Approval: Michelle Matakas	Phone: 360 725-6019	Date: 03/14/2023
OFM Review: Val Terre	Phone: (360) 280-3973	Date: 03/15/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

Section one (revised) increases the special education prototypical funding multipliers for all enrollment tiers and raises the enrollment funding CAP from 13.5% to 15%.

Section two (revised) changes the safety net calculation so that the threshold will be 2 times the average per pupil expenditure for school districts with fewer than 1,000 FTE students and 2.2 times the average per pupil expenditure for school districts with 1,000 for more FTE students.

Section three (revised) creates within the office of the education ombuds in the office of the governor a special education ombuds delegate to serve each educational service district region.

Section four (new) tasks OSPI to develop an allocation and cost accounting methodology to ensure state general apportionment funding for students who receive their basic education services primarily in an alternative classroom or setting are prorated and allocated to the special education program and accounted for before calculating special education excess costs. OSPI shall provide the legislature with an accounting of prorated general apportionment allocations provided to special education programs by district by January 1, 2024 and then every January 1st of odd-numbered years thereafter.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

OSPI assumes District revenue to equal State expenditures, see state fiscal note for E2SSB 5311.

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

OSPI assumes that districts will expend all revenue received from the state for HB 1436 (see state note FN for additional details).

Section One: Using November 2022 caseload forecast, OSPI estimates that the multiplier fiscal impacts are expected to drive approximately \$144 million through the prototypical funding formula in school year 2023-24. OSPI assumes that a raised enrollment CAP from 13.5% to 15% will drive approximately 0.54% higher special education enrollment based on January 2023 special education enrollment reported to OSPI. Using this percentage and statewide caseload forecasted enrollment projections, OSPI estimates that the enrollment CAP increase will drive an additional \$49 million through the prototypical funding formula in school year 2023-24. For more details, see attached tables.

Section Two: It is unknown which districts will apply for safety net funding in the future. However, applying the new calculation methodology to applications that were received in SY 2021-22, OSPI estimates that approximately \$6M more funding would be released by lowering the per pupil expenditure threshold. However, this does not take into account any applications that districts did not submit because they were under the threshold.

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
new-7	school district local	Private/Local	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000
<b>Total \$</b>			154,205,000	204,408,000	358,613,000	426,717,000	446,181,000

### III. B - Expenditures by Object Or Purpose

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
<b>Total \$</b>	154,205,000	204,408,000	358,613,000	426,717,000	446,181,000

**III. C - Operating FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

### IV. C - Capital Budget Breakout

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE



**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

<b>Table: E2SSB 5311 Fiscal Impacts</b>						
<b>School Year</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
SpEd Enrollment CAP	\$ 49,350,000	\$ 51,076,000	\$ 52,474,000	\$ 53,940,000	\$ 55,019,000	\$ 56,119,000
SpEd Multiplier	\$ 143,636,000	\$ 148,921,000	\$ 153,222,000	\$ 157,732,000	\$ 160,887,000	\$ 164,105,000
Safety Net	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000	\$ 5,988,000
<b>Total</b>	<b>\$ 198,974,000</b>	<b>\$ 205,985,000</b>	<b>\$ 211,684,000</b>	<b>\$ 217,660,000</b>	<b>\$ 221,894,000</b>	<b>\$ 226,212,000</b>
<b>State Fiscal Year</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
School District Local	\$ 154,205,000	\$ 204,408,000	\$ 210,402,000	\$ 216,315,000	\$ 220,941,000	\$ 225,240,000
<b>Total</b>	<b>\$ 154,205,000</b>	<b>\$ 204,408,000</b>	<b>\$ 210,402,000</b>	<b>\$ 216,315,000</b>	<b>\$ 220,941,000</b>	<b>\$ 225,240,000</b>
<b>Biennium</b>	<b>2023-2025</b>		<b>2025-2027</b>		<b>2027-2029</b>	
<b>Total</b>	<b>\$ 358,613,000</b>		<b>\$ 426,717,000</b>		<b>\$ 446,181,000</b>	