

# Idaho Higher Education Maintenance of Effort Waiver Request

This form must be used for the submission of a request for a waiver of the requirements noted below. For assistance please contact your State mailbox, which is [State].[oeese@ed.gov](mailto:oeese@ed.gov) .

State IDAHO

On behalf of my State, I request a waiver of the following State maintenance of effort (MOE) requirements for the following fiscal years: FY 2022

*Please check all that apply:*

- ◆ FY 2020 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.
- ◆ FY 2020 MOE requirement for higher education under section 18008 of the CARES Act.
- ◆ FY 2021 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.
- ◆ FY 2021 MOE requirement for higher education under section 18008 of the CARES Act.
- ◆ FY 2022 MOE requirement for elementary and secondary education under section 317(a) of the CRRSA Act and section 2004(a) of the ARP Act.
- XX** FY 2022 MOE requirement for higher education under section 317(a) of the CRRSA Act and section 2004(a) of the ARP Act.
- ◆ FY 2023 MOE requirement for elementary and secondary education under section 2004(a) of the ARP Act.
- ◆ FY 2023 MOE requirement for higher education under section 2004(a) of the ARP Act.

Data for State support and overall State spending

A State must resubmit the baseline data for FYs 2017, 2018, and 2019 (baseline years) as part of this MOE waiver request. If these baseline data differ from a State's previously submitted data, please provide a description of the reason for the change. Additionally, a State must submit MOE data for the years in which it is requesting this waiver.

	State support for elementary and secondary education	State support for higher education	Overall State spending *
FY 2017	\$	\$332,684,000	\$4,192,335,900
FY 2018	\$	\$342,894,100	\$4,596,791,900
FY 2019	\$	\$359,133,000	\$4,838,836,800
FY 2020	\$	\$	\$
FY 2021	\$	\$	\$
FY 2022	\$	\$385,341,600	\$5,445,589,000
FY 2023	\$	\$	\$

\*For overall State spending, a State may request a waiver based on final allocations or appropriations. For more information, see FAQ 10.

### Additional submission requirements

In an attachment, please provide:

1. A description of the extent to which the State experienced fiscal burdens in preventing, preparing for, and responding to the coronavirus and an explanation of how those fiscal burdens affected the State's ability to maintain fiscal effort (e.g., the status of and any changes to the State's rainy day fund, whether the State experienced a decline in revenues, or an increase in other emergency expenses resulting from the pandemic, such as expenses related to health care, unemployment insurance, or support for small businesses); and
2. Documentation and data supporting the description of the State's fiscal burdens (e.g., revenue data, appropriation tables, unemployment statistics, etc.) including any State action that impacted State revenue (e.g., tax increases or decreases).
3. In determining whether to grant a State an MOE waiver, the Secretary may consider factors such as:

### Has the State increased support for education?

The Department understands that it is possible that a State has maintained or increased overall funding for education and the proportion of the State budget for education has still declined because of increases in other areas of the budget (e.g., public health). In these cases, the Secretary may consider:

- Has total State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?
- Has total State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?
- Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?
- Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?
- Has the State appropriated an increase in State funding for K-12 education and for higher education for future fiscal years?

**Are there exceptional circumstances that caused the State to be unable to maintain support for education?**

If a State's support for education declined, the Secretary may consider:

- Are there specific severe effects of the COVID-19 pandemic on the State's economy that necessitated reductions in support for elementary and secondary education and for higher education?
- What steps did the State take to avoid and/or minimize such reductions?
- Did the State use Coronavirus State and Local Fiscal Recovery Funds awarded by the U.S. Department of the Treasury under section 9901 of the ARP Act to support elementary and secondary education and higher education?
- How did reductions in support for elementary and secondary education and for higher education compare to other budget categories?
- Did the State take steps that reduced or will it take steps to proactively reduce its financial resources in a way that impacted or will impact its ability to meet MOE requirements (e.g., tax changes (and in what context), additional contributions to rainy day funds)? If so, what was the impact of the reduction (e.g., to what extent were its resources reduced or will its resources be reduced)?

**Has the State used or will it use ESSER, GEER, or Higher Education Emergency Relief (HEER) funding to replace State funding for education?**

It is important for the Department to understand the State's use of pandemic-related Federal funds when reviewing a request for a waiver. The Secretary may therefore consider:

- Will all unallocated ESSER or GEER funds relevant to the waiver be used to provide net new resources to K-12 schools and to higher education and not be used to replace existing State commitments to K-12 education and to higher education?
- Will all unallocated HEER funds be used to provide net new resources to higher education and not be used to replace existing State commitments to higher education?
- Has the State previously used any ESSER, GEER, or HEER funds to replace State funding for education?

In addition, in its waiver request, a State should submit information on the relevant factors listed below to support its request. The Secretary may ask States for additional information after States submit the MOE waiver request form.

To the best of my knowledge and belief, all of the information in this MOE data submission are true and correct and the failure to submit accurate data may result in liability under the False Claims Act, 31 U.S.C. § 3729 et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC § 1001, as appropriate, and other enforcement actions.

Matt Freeman, Executive Director, State Board of Education (208) 332-1570

Governor or Chief State School Officer or Authorized Representative (Typed or Printed Name)  
Telephone

(b) (6)

12/16/2021

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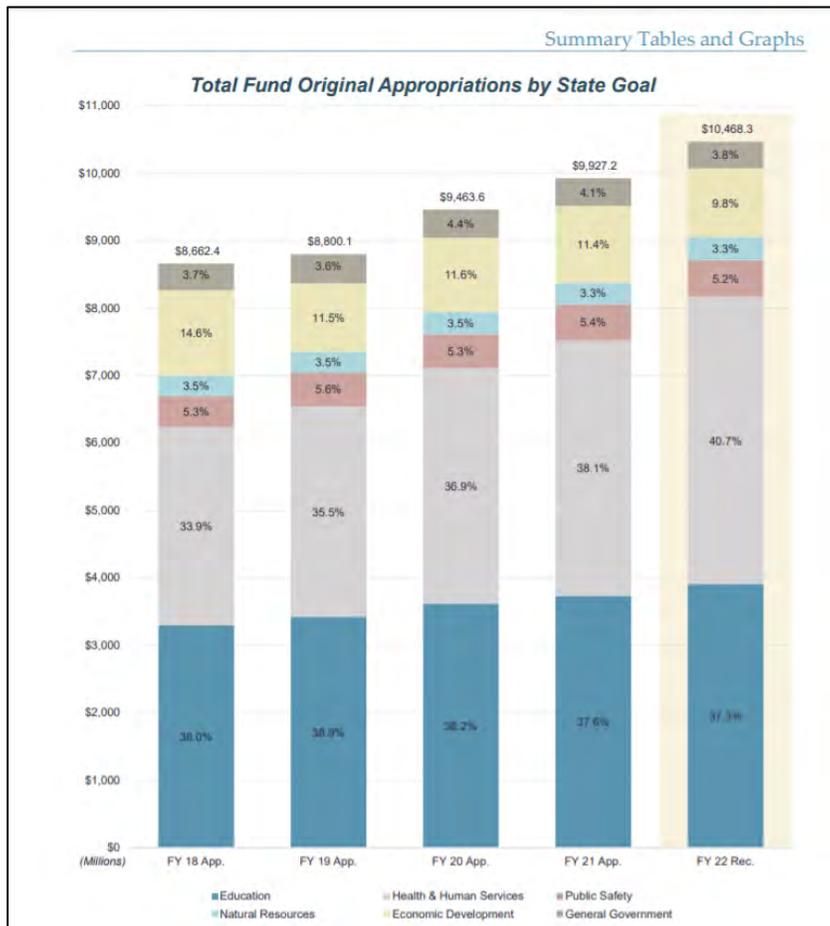
Signature of Governor or Chief State School Officer or Authorized Representative Date

**Attachment 1: Idaho Maintenance of Effort Form**

Idaho herewith provides the following information:

1. A description of the extent to which the State experienced fiscal burdens in preventing, preparing for, and responding to the coronavirus and an explanation of how those fiscal burdens affected the State’s ability to maintain fiscal effort (e.g., the status of and any changes to the State’s rainy day fund, whether the State experienced a decline in revenues, or an increase in other emergency expenses resulting from the pandemic, such as expenses related to health care, unemployment insurance, or support for small businesses)

*Although there was a 5% reduction in Fiscal Year 2021, Fiscal Year 2022 saw a \$28,000,000 increase in state appropriation for higher education. The percentage of the Overall State Spending decreased, however, because of the effects of a voter initiative that expanded Medicaid coverage that took effect on January 1, 2020, as shown in the chart below from the Idaho Division of Financial Management’s Fiscal Year 2022 Executive Budget publication (<https://dfm.idaho.gov/publications/exec/budget/fy2022/summary/section-A/history.pdf>).*



*Idaho did not replace state funding for higher education with funds from the Governor's Emergency Education Relief Fund; spending was increased.*

2. Documentation and data supporting the description of the State's fiscal burdens (e.g., revenue data, appropriation tables, unemployment statistics, etc.) including any State action that impacted State revenue (e.g., tax increases or decreases).

*A spreadsheet supporting this information is attached with this document.*

3. In determining whether to grant a State an MOE waiver, the Secretary may consider factors such as:

- Has the State increased support for education?

*Yes. The average support for higher education for Fiscal Years 2017, 2018 and 2019 was \$344,903,700, and the support for higher education in Fiscal Year 2021 was \$356,941,400. Both the average for the baseline years and state spending for Fiscal Year 2021 were less than the state spending for fiscal year 2022, which was \$385,341,600. Funds for Fiscal Year 2023 have not yet been appropriated by the Governor and Legislature.*

- Are there exceptional circumstances that caused the State to be unable to maintain support for education?

*No. As noted, the State of Idaho did more than maintain its level of support for higher education; the State increased its support. Only the percentage changed, and that percentage drop can be attributed to the increased costs of Medicaid expansion.*

- Has the State used or will it use ESSER, GEER, or Higher Education Emergency Relief (HEER) funding to replace State funding for education?

*No. No GEER funds are being used to replace state funding for education, not have they ever been used to replace state funding for education.*

Based on this information, Idaho seeks to demonstrate compliance with both the letter and the spirit of the requirement, and respectfully requests a waiver based on the evidence that funding for higher education increased and the percentage only changed due to Medicaid expansion.