

# Overview of School District Revenues and Expenditures

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April 2003

Office of Performance Evaluations  
Idaho State Legislature



Report 03-02

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John C. Andreason  
Bert C. Marley  
Marti Calabretta

### **House of Representatives**

Margaret Henbest, *Co-chair*  
Maxine T. Bell  
Debbie S. Field  
Donna Boe

# Overview of School District Revenues and Expenditures

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April 2003

Report 03-02

Office of Performance Evaluations  
700 W. State Street, Lower Level, Suite 10  
P.O. Box 83720, Boise, Idaho 83720-0055





# Office of Performance Evaluations Idaho State Legislature

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Joe R. Williams Building  
Lower Level, Suite 10  
P.O. Box 83720  
Boise, Idaho 83720-0055

Phone (208) 334-3880  
Fax (208) 334-3871  
[www.state.id.us/ope](http://www.state.id.us/ope)

**Rakesh Mohan**  
Director

## **Joint Legislative Oversight Committee**

**Senators**  
Shawn Keough, Co-chair  
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**Representatives**  
Margaret Henbest, Co-chair  
Maxine T. Bell  
Debbie S. Field  
Donna H. Boc

April 2, 2003

**Members**  
**Joint Legislative Oversight Committee**  
**Idaho State Legislature**

At the direction of the Joint Legislative Oversight Committee (JLOC), we have completed the first phase of the public education evaluation. The study was conducted in response to questions and concerns raised by Legislative Leadership.

The report provides a statewide overview of Idaho's school district revenues and expenditures. We hope JLOC and Legislative Leadership will find the information useful in identifying possible areas for further study, which may involve an in-depth evaluation of individual school districts.

We appreciate the cooperation we received from the State Department of Education. We would also like to thank Legislative Leadership, the Governor's Office, Division of Financial Management, and Legislative Budget and Policy Analysis for providing input on this study.

This report was written and researched by Ned Parrish (lead), A.J. Burns, Jim Henderson, Paul Headlee, Chris Shoop, Lewissa Swanson, and Brook Smith.

Sincerely,

A handwritten signature in black ink that reads "Rakesh Mohan".

Rakesh Mohan

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# Overview of School District Revenues and Expenditures

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Office of Performance Evaluations  
Idaho State Legislature

April 2003  
Summary of Report 03-02

## Executive Summary

*Idaho's 114 school districts spent \$1.47 billion in fiscal year 2002 for the day-to-day costs of educating 246,415 students and operating schools. This equated to a cost of nearly \$6,000 per student. School district funding came from a variety of state, federal, and local sources. The state contributed approximately \$987 million to support Idaho's public schools in fiscal year 2002. The state's share of school district funding was higher than the national average and most neighboring states.*

*About a third (39) of the school districts had enrollments of 500 or fewer students. Together, they served less than four percent of all students statewide. Smaller districts generally spent more per student than larger districts, particularly for services such as instruction, administration, and pupil transportation. Some individual district expenditures are very different from comparable-sized districts and may suggest a need for follow-up work.*

### Legislative Direction

In February 2003, the Joint Legislative Oversight Committee directed the Office of Performance Evaluations to begin phase one of a multiphase evaluation of public education in response to questions and concerns raised by Legislative Leadership. This report provides a statewide overview of school district revenues and expenditures, which will help to identify possible areas for further study.

This overview does not assess the compliance, efficiency, or effectiveness of individual school districts. To do so would require further in-depth analysis of individual districts.

### Methodology

We used the State Department of Education's revenue and expenditure data for fiscal year 2002. We also compared Idaho with neighboring states and national averages as reported by the National Center for Education Statistics (NCES), a unit of the U.S. Department of Education.

### Overview of School Districts

Idaho has 114 public school districts, which had a total enrollment of 246,415 students in fiscal year 2002. The enrollment ranged from 5 students in Prairie Elementary (Elmore County) to 26,778 students in Boise Independent (Ada

County). About one-third (39) of all districts had 500 or fewer students. These districts served about 4 percent of all Idaho public school students.

## Revenues

During fiscal year 2002, districts received revenues totaling \$1.73 billion in state, federal, and local funds. This amount includes one-time revenues from bond proceeds and the sale of fixed assets, which are typically excluded from comparisons of school district revenues. The remaining revenues totaled \$1.63 billion (\$6,599 per pupil). State funds made up about 61 percent of these revenues, which is higher than the contributions made by most neighboring states and higher than the national average.

Smaller districts (in terms of student enrollment) generally received more funds per student. The state's funding formula makes adjustments for smaller districts, and provides more funding to districts less able to generate revenues from local sources.

Overall, district general fund balances at the end of fiscal year 2002 were sufficient to cover about one month of operating expenses. Fund balances varied from four districts having negative balances to one district with a balance of more than nine months of operating expenses.

## Expenditures

In fiscal year 2002, districts spent a total of \$1.77 billion on educating students, and related activities. Eighty-three percent (\$1.47 billion) of this amount, known as "current expenditures," was used to pay for day-to-day operation of school districts and schools. The remaining 13 percent (\$301 million) included payments for capital

projects, debt services, and equipment. This report focuses only on current expenditures.

Although larger districts spent more total dollars, smaller districts generally spent more per student than larger districts. For example, the six smallest districts combined spent \$16,269 per pupil, while the two largest districts averaged \$6,069 per pupil.

Salaries and benefits for Idaho's 24,646 full-time-equivalent school district employees made up 82 percent of current expenditures. The report provides current expenditure details for instruction, education support, administration, transportation, operations and maintenance, and food services.

## Instruction

Expenditures in this area address costs directly related to classroom instruction. Statewide, districts spent more than \$900 million, or 61 percent of current expenditures on instruction (\$3,657 per pupil). Individual district expenditures for instruction ranged from \$2,903 to \$19,620 per student and were generally higher for smaller districts.

Salaries and benefits for certified teachers and instructional aides made up over 90 percent of district instruction expenditures. The statewide, student-teacher ratio for all elementary and secondary schools was 17.8 students per teacher.

## Education Support

Education support services include student guidance, health services, curriculum development, library services, and technology support.

Statewide, districts spent over \$143 million, or approximately 10 percent of current expenditures on education support services (\$582 per student). Salaries and benefits for support staff made up 82 percent of education support expenditures.

## Administration

Administrative services consist of the costs to operate school districts and individual schools. This includes expenditures for school boards, superintendents and their offices, principals, assistant principals, and other administrative and business support functions.

In fiscal year 2002, districts spent about \$154 million, or approximately 10 percent of current expenditures on administrative services (\$624 per pupil). Per pupil expenditures on administration ranged from \$392 to \$4,600 for individual districts, and were generally higher for smaller districts.

Statewide, districts averaged 221 students per administrator. Administrator-to-pupil ratios varied, and were generally higher in larger districts.

## Pupil Transportation

Transportation services include busing students to or from school, educational field trips, and athletic and other non-educational events. The state reimburses districts 85 percent of allowable expenditures on education-related busing.

In fiscal year 2002, districts spent over \$67 million, or 4.6 percent of current expenditures, on student transportation (\$272 per student). District costs ranged from \$139 to \$4,292 per student. Smaller districts generally spent more per student than larger districts. Accurate information

on cost per *rider* was not readily available. Generally, districts spent between \$1 and \$4.50 per mile to transport students. The statewide average was \$2.34 per mile.

Twenty-two of the school districts contracted with private transportation providers in fiscal year 2002. These districts spent an average of \$283 per student. Districts that operated their own transportation systems spent an average of \$267 per student. Because there are differences in how operating costs for contracted and district-operated services are reported, direct comparisons of cost efficiency would require an in-depth analysis.

## Operations and Maintenance

Operations and maintenance include custodial services, building and equipment repair, grounds keeping, and security. In fiscal year 2002, districts spent \$142.8 million for these services, or about 10 percent of current expenditures (\$580 per pupil). Individual district costs for operations and maintenance ranged from \$307 to \$5,723 per pupil.

## Food Services

Food services include providing meals, snacks, and milk for students. In fiscal year 2002, districts spent \$64 million, or 4.3 percent of current expenditures on food services. Costs per student varied among districts, and accurate costs per *participant* were not readily available. Approximately 90 percent of funds for food services come from federal and local sources.

## Technology

The Legislature established the Idaho Technology Initiative in 1994, and appropriated about \$10.4 million annually

for technology during fiscal years 1995 to 2002. Schools have used funds to upgrade existing systems, provide training and distance learning, and administer the Idaho Student Achievement Test.

### The Next Phase . . .

A recurring theme in this report is that smaller districts (in terms of student enrollment) generally spend more per pupil on educating Idaho's youth. The report also identifies instances where individual district expenditures were significantly higher than the corresponding averages of comparable-sized districts.

These issues could be addressed in the next phase of the evaluation by conducting an

in-depth analysis of revenues, expenditures, and operations of individual districts. Depending on the scope of future work, the Office of Performance Evaluations could make evaluation results available prior to the 2004 Legislative Session.

### Acknowledgments

We are grateful for the cooperation and assistance we received from the State Department of Education. In addition, we appreciate the valuable input we received from Legislative Leadership, Darrel Deide (Governor's Office), Jeff Shinn (Division of Financial Management), and Jason Hancock (Legislative Budget and Policy Analysis).

*Copies of the full report are available from the Office of Performance Evaluations, P.O. Box 83720, Boise, Idaho 83720-0055, or on our website at [www.state.id.us/ope/](http://www.state.id.us/ope/).*

# Introduction

## Chapter 1

In February 2003, the Joint Legislative Oversight Committee asked the Office of Performance Evaluations to begin evaluating public school districts in Idaho. The Committee called for the review in response to an evaluation request from Legislative Leadership. Lawmakers expressed interest in this topic because a large share of the state general fund monies are devoted to public schools. In fiscal year 2002, state general fund support for public schools totaled \$909.6 million after holdbacks, or 45.6 percent of final state general fund appropriations.<sup>1</sup> Questions were raised regarding whether school districts were administered economically, efficiently, and effectively. Also, lawmakers asked whether districts have used funds appropriately. Copies of the letters requesting the study are included as Appendix A.

### Purpose of This Study

This report is the first in a proposed series of reviews of public school districts in Idaho. The purpose of this study is to provide a high level, comparative overview of school district revenues and expenditures based on readily available information from Idaho's State Department of Education. The information in this report is intended to assist lawmakers in selecting areas for further review.

This report provides a descriptive summary of school district financial information. While the report shows differences in school districts' revenues and expenditures, it does not provide an assessment of district compliance with state and federal laws, the economy and efficiency of district operations, or the effectiveness of district programs. In addition, because of the descriptive nature of the work performed, this report contains no recommendations.

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<sup>1</sup> Idaho Legislative Services Office, *Idaho Legislative Fiscal Report for Fiscal Year 2002* (May 2001), 22.

## Overview of Idaho School Districts

There are 114 school districts in Idaho. Statewide, these districts served 246,415 students in fiscal year 2002. Enrollment in these districts varied widely, ranging from 26,778 students in the Boise Independent School District to a low of 5 students in the Prairie Elementary School District. About a third (39) of the districts had 500 or fewer students. These districts served less than 4 percent of students statewide. A table listing school districts by county and a map showing district boundaries are provided at the end of this chapter to help readers locate districts of interest.

## Approach and Methodology

To facilitate comparison of school district revenues and expenditures with national averages and other states, we used the same categories of district financial information like those used by the National Center for Education Statistics (NCES). The Center, a unit in the U.S. Department of Education, gathers information each year from state departments of education and local school districts. NCES reports provide comparative information about states' revenues and expenditures.<sup>2</sup> Our report provides similar information for Idaho's school districts.<sup>3</sup>

This study relies on information school districts report annually to Idaho's State Department of Education. Each year, school districts are required to submit a variety of information to the department. Information about district revenues and expenditures is entered into the Idaho Financial Accounting Reporting Management System (IFARMS). School districts are also required to report student enrollment information and information about school district staffing. This data is entered into the department's Attendance and Enrollment System and the Idaho Basic Education Data System (IBEDS). We analyzed information from both systems for fiscal year 2002, the most recent year for which complete information was available.

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<sup>2</sup> The National Center for Education Statistics relies on information reported by state education authorities. The information reported may vary depending on how individual states classify revenues and expenditures.

<sup>3</sup> Figures reported for school districts include revenues and expenditures for charter schools with their boundaries. In fiscal year 2002, 8 districts had charter schools

Due to the short timeframe for the review, we did not conduct follow-up work with individual school districts to verify the accuracy of the information submitted. However, Idaho's State Department of Education provides guidance to school districts in how to classify revenues and expenditures to encourage consistent reporting. In addition, the department compares the data it receives from districts with information in the audited financial statements submitted to the department. As a result, it appears the data are generally reliable and can be used for comparison purposes.

As part of our work, we interviewed staff from the State Department of Education, Legislative Budget and Policy Analysis, and the Division of Financial Management. We also spoke with representatives of the National Center for Education Statistics and the J.A. and Kathryn Albertson Foundation.

## **Organization of Report**

The remainder of this report is divided into eight chapters.

- **Chapter 2** provides an overview of school district revenues, identifying the total amount of funding districts received in fiscal year 2002 and the various sources of these funds. It contains information about the amount of funding that was dedicated for specific purposes and the amount of discretionary funding districts received. The chapter also includes information about district fund balances.
- **Chapter 3** provides an overview of school district expenditures. After providing summary information about total school district expenditures (which include expenditures for school construction, capital equipment, debt services, and programs outside the scope of preschool to grade 12), the chapter focuses on "current expenditures." Current expenditures are those for the day-to-day operation of schools.

- **Chapters 4 through 9** provide more detailed information about each of the major categories of school district expenditures tracked by the National Center for Education Statistics. These expenditure categories include:
  - ✓ Instruction
  - ✓ Educational support
  - ✓ Administration
  - ✓ Pupil transportation
  - ✓ Operations and maintenance
  - ✓ Food services

Each chapter in the report contains both statewide summary information and more detailed information for individual districts. Tables with district-specific information are presented at the end of each chapter. These tables are generally grouped according to district size to facilitate comparisons between districts that have roughly comparable enrollment.

The report also includes information about school technology programs and district use of technology funding provided by the state each year since fiscal year 1995 (see Appendix B).

**Exhibit 1.1: Idaho School Districts by County, FY2002**

<u>County</u>	<u>District Number</u>	<u>District Name</u>	<u>Enrollment</u>
Ada	1	Boise Independent	26,778
Ada	2	Meridian Joint	25,226
Ada	3	Kuna Joint	3,141
Adams	11	Meadows Valley	179
Adams	13	Council	333
Bannock	21	Marsh Valley Joint	1,471
Bannock	25	Pocatello	12,370
Bear Lake	33	Bear Lake County	1,501
Benewah	41	St. Maries Joint	1,132
Benewah	44	Plummer/Worley Joint	529
Bingham	52	Snake River	2,052
Bingham	55	Blackfoot	4,197
Bingham	58	Aberdeen	934
Bingham	59	Firth	922
Bingham	60	Shelley Joint	1,971
Blaine	61	Blaine County	3,053
Boise	71	Garden Valley	320
Boise	72	Basin	459
Boise	73	Horseshoe Bend	318
Bonner	83	West Bonner County	1,515
Bonner	84	Lake Pend Oreille	4,108
Bonneville	91	Idaho Falls	10,648
Bonneville	92	Swan Valley Elementary	55
Bonneville	93	Bonneville Joint	7,568
Boundary	101	Boundary County	1,633
Butte	111	Butte County	535
Camas	121	Camas County	163
Canyon	131	Nampa	12,115
Canyon	132	Caldwell	5,665
Canyon	133	Wilder	536
Canyon	134	Middleton	2,285
Canyon	135	Notus	334
Canyon	136	Melba Joint	713
Canyon	137	Parma	1,054
Canyon	139	Vallivue	3,888
Caribou	148	Grace Joint	547
Caribou	149	North Gem	194
Caribou	150	Soda Springs Joint	1,060
Cassia	151	Cassia County Joint	5,104
Clark	161	Clark County Joint	229
Clearwater	171	Orofino Joint	1,419
Custer	181	Challis Joint	558
Custer	182	Mackay Joint	258

Continued on next page

*Exhibit 1.1—continued*

<u>County</u>	<u>District Number</u>	<u>District Name</u>	<u>Enrollment</u>
Elmore	191	Prairie Elementary	5
Elmore	192	Glenns Ferry Joint	605
Elmore	193	Mountain Home	4,561
Franklin	201	Preston Joint	2,393
Franklin	202	West Side Joint	569
Fremont	215	Fremont County Joint	2,363
Gem	221	Emmett Independent	2,980
Gooding	231	Gooding Joint	1,262
Gooding	232	Wendell	1,008
Gooding	233	Hagerman Joint	386
Gooding	234	Bliss Joint	174
Idaho	241	Grangeville Joint	1,561
Idaho	242	Cottonwood Joint	496
Jefferson	251	Jefferson County Joint	3,965
Jefferson	252	Ririe Joint	710
Jefferson	253	West Jefferson	654
Jerome	261	Jerome Joint	3,087
Jerome	262	Valley	653
Kootenai	271	Coeur d'Alene	9,326
Kootenai	272	Lakeland	4,168
Kootenai	273	Post Falls	4,629
Kootenai	274	Kootenai Joint	288
Latah	281	Moscow	2,554
Latah	282	Genesee Joint	341
Latah	283	Kendrick Joint	343
Latah	285	Potlatch	585
Latah	287	Troy	317
Latah	288	Whitepine Joint	286
Lemhi	291	Salmon	1,134
Lemhi	292	South Lemhi	129
Lewis	302	Nezperce Joint	207
Lewis	304	Kamiah Joint	585
Lewis	305	Highland Joint	237
Lincoln	312	Shoshone Joint	499
Lincoln	314	Dietrich	198
Lincoln	316	Richfield	197
Madison	321	Madison	4,016
Madison	322	Sugar-Salem Joint	1,305
Minidoka	331	Minidoka County Joint	4,369
Nez Perce	340	Lewiston Independent	5,048
Nez Perce	341	Lapwai	535
Nez Perce	342	Culdesac Joint	213
Oneida	351	Oneida County	940
Owyhee	363	Marsing Joint	759
Owyhee	364	Pleasant Valley Elem.	19
Owyhee	365	Bruneau-Grand View Joint	526
Owyhee	370	Homedale Joint	1,284

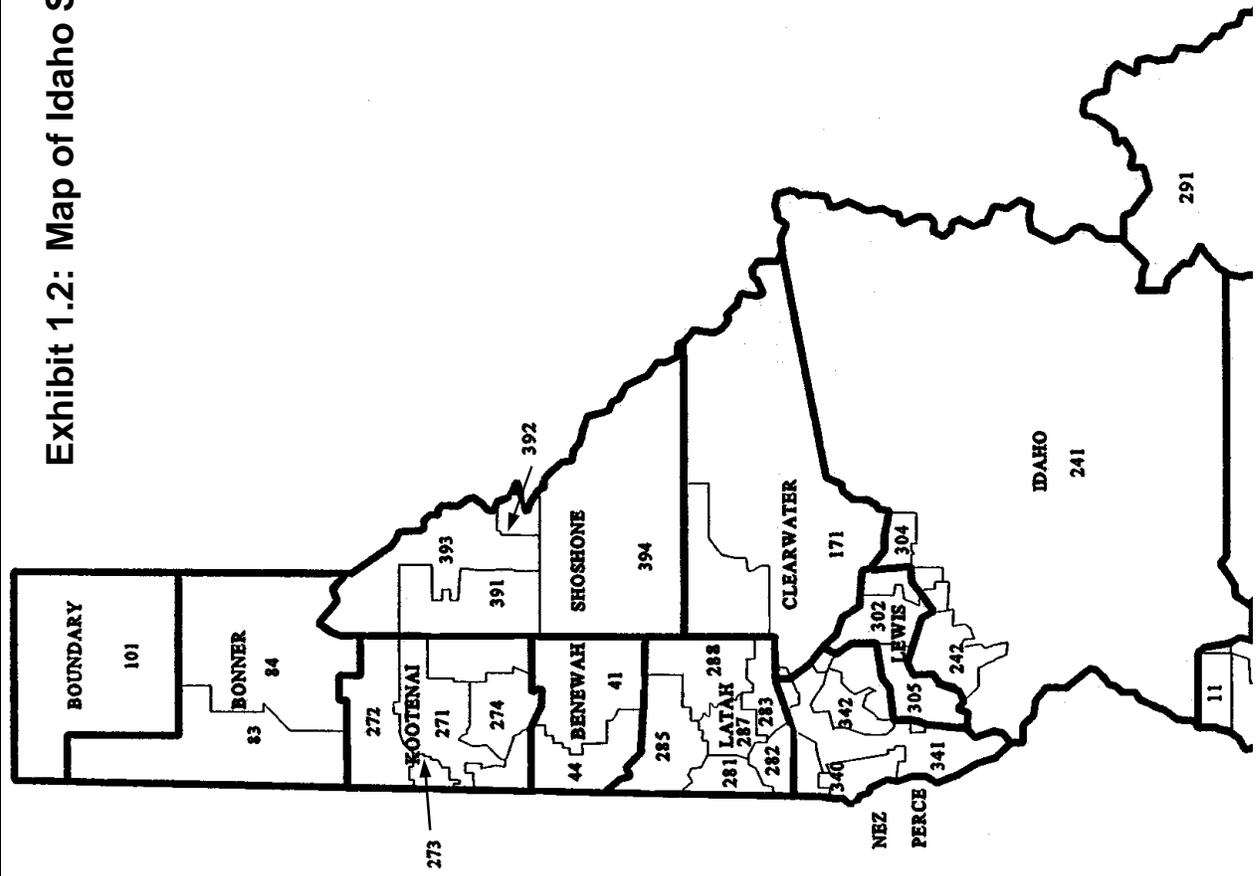
*Continued on next page*

*Exhibit 1.1—continued*

<u>County</u>	<u>District Number</u>	<u>District Name</u>	<u>Enrollment</u>
Payette	371	Payette Joint	1,923
Payette	372	New Plymouth	950
Payette	373	Fruitland	1,502
Power	381	American Falls Joint	1,648
Power	382	Rockland	156
Power	383	Arbon Elementary	14
Shoshone	391	Kellogg Joint	1,411
Shoshone	392	Mullan	158
Shoshone	393	Wallace	614
Shoshone	394	Avery	26
Teton	401	Teton County	1,353
Twin Falls	411	Twin Falls	6,869
Twin Falls	412	Buhl Joint	1,384
Twin Falls	413	Filer	1,319
Twin Falls	414	Kimberly	1,281
Twin Falls	415	Hansen	389
Twin Falls	416	Three Creek Joint Elem.	15
Twin Falls	417	Castleford Joint	337
Twin Falls	418	Murtaugh Joint	233
Valley	421	McCall-Donnelly Joint	986
Valley	422	Cascade	347
Washington	431	Weiser	1,640
Washington	432	Cambridge Joint	193
Washington	433	Midvale	128

Source: State Department of Education.

Exhibit 1.2: Map of Idaho School Districts and Counties







# Overview of School District Revenues

## Chapter 2

*During fiscal year 2002, Idaho's 114 school districts received \$1.73 billion in revenues from state, local, and federal sources. Approximately \$100 million of this was revenue from bond proceeds and the sale of fixed assets, which are typically excluded from school district funding comparisons. The remaining revenues, totaling \$1.63 billion, equated to \$6,599 per pupil. State funds made up about 61 percent of these revenues in Idaho in fiscal year 2002. Overall, per pupil revenues tended to be higher in districts with fewer students. State funding schemes provided more funds to districts with lower taxable property values. While the use of many local funds was discretionary, most state and federal funds were dedicated to specific uses. Overall, district general fund balances at the end of fiscal year 2002 were sufficient to cover about one month of operating expenses.*

### **How Does Idaho's Public School Funding Compare to Other States?**

In fiscal year 2002, school district revenues totaled \$1.73 billion. To ensure that Idaho's revenue figures were comparable to numbers reported by the National Center for Education Statistics, we excluded certain revenues, totaling approximately \$100 million, from our analysis.<sup>1</sup> Throughout the remainder of this chapter, we focus on the remaining \$1.63 billion in revenues districts received in fiscal year 2002.

Statewide, school district revenues averaged \$6,599 per pupil in fiscal year 2002. District revenues in Idaho were nearly \$2,000

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<sup>1</sup> These revenues include bond proceeds, funds received for the sale of fixed assets, and safety and health grants authorized by House Bill 315 in the 2001 Legislative Session. These were one-time receipts and generally were not used for the day-to-day operations of school districts.

### Exhibit 2.1: Comparison of Revenues Per Pupil, Idaho and Neighboring States, FY2002

	<u>Revenue Per Pupil</u>
Idaho	\$6,599
Montana	7,633*
Nevada	7,410*
Oregon	8,648*
Utah	5,757*
Washington	8,089*
Wyoming	8,203*
U.S. Average	\$8,529*

\* Estimates from the National Center for Education Statistics

Source: Office of Performance Evaluations' analysis of State Department of Education data and National Center for Education Statistics, *Early Estimates of Public Elementary and Secondary Education Statistics: School Year 2001–02*, NCES 2002-311 (April 2002), 9.

per pupil lower than the estimated national average. As shown in Exhibit 2.1, per pupil funding in Idaho was lower than revenue estimates for five of six neighboring states. At \$5,757, only Utah's estimated per pupil average is lower.<sup>2</sup>

We compared the proportion of revenues that came from federal, state, and local sources.<sup>3</sup> Overall, Idaho school districts received

<sup>2</sup> Average revenue per pupil in Idaho was calculated using actual revenue data reported by school districts to the State Department of Education. In contrast, data concerning national averages and other states are based on the report *Early Estimates of Public Elementary and Secondary Education Statistics: School Year 2001–02*, National Center for Education Statistics, NCES 2002-311 (April 2002). According to this report, Idaho's per-pupil revenue was estimated at \$6,763, or \$164 higher than the actual amount.

<sup>3</sup> In nationally compiled statistics, some states also show an "intermediate" source, which is defined as a source that is not a local or state education agency. Intermediate sources operate between state and local education agencies and possess independent fund-raising capability. For comparison purposes, we have included the intermediate source reported by three of the states and the national average with "local" source totals.

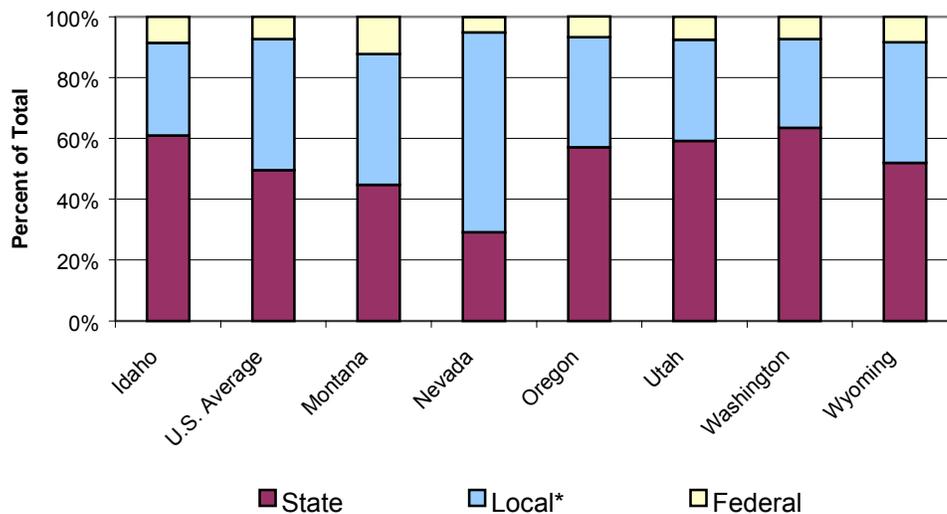
about 61 percent of funding from state sources. As Exhibit 2.2 shows, revenues from state sources in Idaho make up a larger portion of total revenues than they did nationally and in five of the six neighboring states.<sup>4</sup>

## How Do Revenues Compare Among Idaho School Districts?

Because of variation in the mix of funding districts received, we calculated the percent of total revenues each district received

<sup>4</sup> Average revenue by source in Idaho was calculated using actual revenue data for fiscal year 2002 reported by school districts to the State Department of Education. In contrast, data concerning national averages and other states are based on the report *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000*, National Center for Education Statistics, NCES 2002-367 (May 2002), 7. According to this report, Idaho’s portion of state funding was 61.1 percent, slightly higher than the fiscal year 2002 amount.

**Exhibit 2.2: Percent of District Funding by Source, Idaho and Neighboring States**



\* Local revenues include revenues from intermediate sources such as counties and cities.

Note: Idaho’s percentages are for fiscal year 2002. The U.S. average and figures for all other states are fiscal year 2000, the most recent available for this comparison.

Source: Office of Performance Evaluations’ analysis of State Department of Education data; and National Center for Education Statistics, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000*, NCES 2002-367 (May 2002), 7.

from federal, state, and local sources during fiscal year 2002. Exhibit 2.3, presented at the end of this chapter, shows the percent of funding districts received from each source. As the exhibit shows:

- Statewide, school districts received an average of 60.7 percent of their revenues from state sources. However, the amount of state funds districts received varied widely, ranging from 26.8 percent in Blaine County School District to 95.7 percent in Prairie Elementary School District.
- Statewide, school districts received an average of 8.6 percent of their revenues from federal sources. Within individual school districts, federal funds varied from zero to more than 38 percent of total revenues.
- Revenues from local funds varied from 4.1 percent in Prairie Elementary School District to 70.4 percent in Blaine County School District, and was 30.7 percent statewide.<sup>5</sup>

Because districts vary in enrollment, we calculated the per pupil revenues for each district. Exhibit 2.3 (page 22) shows that per pupil revenues for each district ranged from \$5,272 in Preston Joint School District to \$33,389 per pupil in Avery School District. As shown in Exhibit 2.4, per pupil revenues tended to be higher in smaller school districts.

## **State Funding for School Districts**

State revenues received by school districts include grants, contracts, and entitlements received from the State Department of Education, including basic support subsidies, specific educational and non-education support subsidies, and reimbursement for school employee benefits. As shown in Exhibit 2.5, school districts received almost \$1 billion from state sources in fiscal year 2002.

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<sup>5</sup> It is not coincidental that the district receiving the lowest percentage of state funds received the largest percentage of local funds and vice versa. This reflects the effect of “equalization” or providing more state funds to districts that have lower taxable property values, as discussed in the next section.

**Exhibit 2.4: Revenues Per Pupil by District Enrollment, FY2002**

<u>Enrollment Range</u>	<u>Number of Districts</u>	<u>Enrollment</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total<sup>a</sup></u>
Statewide	114	246,415	\$ 571	\$ 4,006	\$ 2,023	\$ 6,599
15,000 or more pupils	2	52,004	340	3,525	2,831	6,696
5,000–14,999 pupils	9	74,713	514	3,860	1,816	6,189
1,500–4,999 pupils	27	76,703	640	3,991	1,787	6,418
500–1,499 pupils	37	33,822	844	4,591	1,676	7,112
100–499 pupils	33	9,039	755	5,859	2,287	8,901
Less than 100 pupils	6	134	605	7,715	8,587	16,907

<sup>a</sup> Totals may not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

Exhibit 2.5 shows that “base support” represents about 70 percent of state funding distributed to school districts. A district’s base support is determined by a formula that takes into account the number of “support units,” the district’s staffing allowance (also determined by support units), and the experience and education of district staff.<sup>6</sup>

To accommodate school districts in which property values are lower and the district’s ability to generate funds from local property taxes are limited, the amount of base support is adjusted to provide a higher level of state funding to these districts. This equalizing effect was demonstrated in the Blaine County and Prairie School District examples in the previous section. Blaine County is a district with relatively high taxable property values and therefore received a relatively high proportion of its revenue from local sources. In contrast, Prairie Elementary School District has relatively low taxable property values and received a higher percentage of its revenue from state sources.

About 90 percent of revenues from state sources had some restrictions on how they could be used. A large portion (\$651 million in fiscal year 2002) of state funding was dedicated for salary and benefits. These funds generally must be used to

<sup>6</sup> Support units are calculated based on the average daily attendance and roughly represent the number of classrooms in the district. However, the formula requires fewer pupils per support unit in smaller districts than in larger ones to account for smaller class sizes in these districts.

**Exhibit 2.5: Total District Revenues from State Sources, FY2002**

<u>Revenue Type</u>	<u>Amount<sup>a</sup></u>	<u>Description</u>
Base support	\$693,462,508	Includes state distribution factor per support unit, salary-based apportionment, and "equalization" (see text).
State paid benefits	\$110,949,136	School districts' share of Federal Insurance Compensation Act, state retirement program, and state unemployment compensation program.
Property tax replacement	\$ 61,448,803	The amount, equal to one-tenth of one percent (0.1%) of the market value of taxable property within each school district, provided to replace property taxes lost when the legislature lowered the amount of property taxes school districts could levy in 1995.
Transportation	\$ 53,810,875	Reimbursement for qualifying student transportation costs incurred during the previous year.
Other state school support	\$ 34,017,043	Other support programs not specifically described above. These include: State Technology Grants; Achievement Standards Implementation; Idaho Reading Initiative; Limited English Proficient; Early Retirement Incentive; Teacher Training for Gifted/Talented and Least Restrictive Environment programs, and other programs.
Other state revenue	\$ 20,381,525	Includes dividends from the state lottery and funds for programs administered by the Department of Health and Welfare and other agencies.
Professional-technical	\$ 8,583,661	To provide professional-technical programs in public schools.
Exceptional child services	\$ 1,664,336	For approved contracts for services provided to exceptional children.
Driver education	\$ 1,438,339	To provide driver's education in public schools.
Border tuition support	\$ 766,250	Reimbursement for tuition paid to educate district students out-of-state.
Tuition equivalency support	\$ 568,657	Reimbursement for costs of non-resident students temporarily placed in a district residence.
<b>Total</b>	<b>\$987,091,133</b>	

<sup>a</sup> Does not include \$10 million in safety and health grants to seven districts as authorized by House Bill 315 in the 2001 Legislative Session.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

employ staff in accordance with state requirements. Other dedicated funds were for transportation support and driver's education. The remaining 10 percent of state funding was discretionary, and could be used as district management deemed best.

## **Local Funding for School Districts**

Exhibit 2.3 at the end of this chapter shows that approximately 31 percent of school district revenues came from local sources. This local funding for Idaho's school districts totaled almost \$500 million in fiscal year 2002. As shown in Exhibit 2.6, local source revenues include property tax revenues, investment income, cafeteria and student activity receipts, rental income, and donations and gifts.

Exhibit 2.6 shows that all 114 districts imposed general operations and maintenance levies and many districts also levied taxes under other taxing programs. Approximately 84 percent of local revenues came from property taxes.

About 43 percent of local revenues are dedicated and must be used for specific purposes. Local funds may be dedicated because of legal limitations on some funds raised through property tax levies or because some activities are funded by user fees. For example, funds raised by a School Bond and Interest Levy must be used to make interest and principal payments on school bonds and cannot be used for the general operations and maintenance expenses. Similarly, school lunch fees collected from students must be used to pay expenses associated with the school lunch program.

## **Federal Funding for School Districts**

The federal government provides grants and other funds for school districts. These funds are provided through a variety of sources both directly from federal agencies and indirectly through state agencies. Overall, school districts received more than \$140 million from the federal government, or about 9 percent of all funds received by school districts.

Major federal programs are shown in Exhibit 2.7. As this exhibit shows, the largest amounts of federal funds were provided for programs designed to meet nutritional needs and for programs to

**Exhibit 2.6: Total District Revenues from *Local* Sources, FY2002**

<u>Revenue Type</u>	<u>Amount</u>	<u>Number of Districts</u>	<u>Description</u>
Property Tax Levies			
M&O General Fund Tax	\$232,450,417	114	Levies for general maintenance and operations of the district. Limited to three-tenths of one percent (0.3% of taxable property values within the district).
Tort Liability Levy	\$ 4,446,636	104	Levies to provide for a comprehensive liability plan such as the purchase of insurance.
School Bond and Interest Levy	\$ 76,557,220	78	Levies to make interest and principal payments on school bonds. Bond issuance requires approval of a two-thirds majority of voters.
School Plant Facilities Reserve Fund Levy	\$ 32,724,828	61	Levy (up to 0.4% of taxable property values) for the construction of school facilities. Requires approval by between 55 percent and 66⅔ percent of voters, depending upon the size of the levy.
Supplemental Levy	\$ 58,993,340	49	Maintenance and operating levies (in excess of the 0.3% limitation described above) if approved by a majority of voters at an election held for that purpose. Supplemental levies are valid for two years.
Emergency Levy	\$ 7,806,468	15	Levy to help defray the additional costs associated with an increased number of pupils over the preceding year.
Other Tax Levy	\$ 3,522,459	37	Levies to provide for educating migratory farm workers, a cooperative service agency levy to allow school districts to jointly provide some services, and a special tuition levy to pay costs associated with district children, attend school in another district or outside the state.
Subtotal	\$416,501,368		
Other Local Revenue	\$ 81,944,528	114	User fees for school lunches, student activity fees, student club and organization memberships and rentals. Also includes tuition for the attendance of students from outside the district, earnings on investments, and penalties and interest on delinquent property taxes.
<b>Total Revenue from Local Sources</b>	<b>\$498,445,896<sup>a</sup></b>		

<sup>a</sup> Excludes debt proceeds and funds received for the sale of fixed assets, totaling \$92 million in fiscal year 2002.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

assist with educationally disadvantaged and handicapped children. Grants are also provided for educational improvement, to help defray the cost of educating students residing on untaxed federal property, and for other specific purposes (e.g., community learning centers and technology improvements). Smaller amounts are also provided for adult and vocational education. About 96 percent of federal funds received during fiscal year 2002 were dedicated for specific programs and purposes.

## **What Were the Fund Balances of School Districts at the End of Fiscal Year 2002?**

In the letters requesting this evaluation, questions were raised about the amount of unused funds held by school districts. To respond to these questions, we compared the balance of each district's general Maintenance and Operations (M&O) fund at the end of fiscal year 2002 with expenditures during that year.<sup>7</sup> We then calculated the number of months of operating expenditures that were "covered" by the year-end balance.

Our analysis shows that districts' general M&O fund balances on June 30, 2002 averaged about 1 month of operating expenditures but ranged from negative balances to more than 9 months of operating expenditures. As Exhibit 2.8 shows, the four districts with balances of five months or more of operating expenditures are among the smallest districts in the state. In contrast, the four with negative fund balances represent a range of district sizes.

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<sup>7</sup> Although districts may have a number of funds, we focused on general Maintenance and Operations fund balances because general Maintenance and Operations fund expenditures represent about three-fourths of all expenditures statewide.

**Exhibit 2.7: Total District Revenues from *Federal* Sources, FY2002**

<u>Revenue Type</u>	<u>Amount</u>	<u>Purpose</u>
School lunch	\$ 32,478,341	For programs designed to meet nutritional needs of children including the National School Lunch Program, School Breakfast Program, and the Special Milk Program
Title I ESEA <sup>a</sup>	\$ 30,649,024	For programs for educationally disadvantaged children
Title VI-B IDEA <sup>b</sup>	\$ 25,862,506	For programs for children with disabilities
Title VI ESEA <sup>a</sup> Innovative Programs Title VI-B ESEA <sup>a</sup> Rural Education Initiative	\$ 5,176,116	Grants for basic skills development, educational improvement, and support
Impact aid	\$ 7,127,808	To support the cost of educating students residing on federally-owned property within the district or whose parents work on federal property.
Perkins III Vocational Technical Act	\$ 3,441,082	Revenue for specific vocational-technical programs
Adult education	\$ 346,488	For programs designed to meet the needs of adult learners.
Unrestricted grants, indirect	\$ 5,902,266	Federal grants passed through state agencies that can be used for any legal purpose. Includes federal forest funds.
Restricted grants, direct	\$ 12,571,915	Revenue directly from federal agencies for specific purposes, such as 21st Century grants for community learning centers or Challenge grants for technology improvements.
Other federal programs	\$ 17,089,628	Federal grants not specified elsewhere
<b>Total federal funds</b>	<b>\$140,645,174</b>	

<sup>a</sup> Elementary and Secondary Education Act

<sup>b</sup> Individuals with Disabilities Education Act

Source: Office of Performance Evaluation's analysis of State Department of Education data.

**Exhibit 2.8: District General Maintenance and Operations (M&O) Fund Balances, As of June 30, 2002**

	<u>Enrollment</u>	<u>General O&amp;M Fund Balance</u>	<u>Months Operating Expenditures</u>
<b>District Fund Balances With More Than Five Months Operating Expenditures</b>			
Avery	26	\$ 686,288	9.3
Pleasant Valley Elem.	19	98,827	5.8
Bliss Joint	174	586,575	5.5
Dietrich	198	561,109	5.1
<b>Districts With Negative Fund Balances</b>			
Mountain Home	4,561	\$(132,433)	-0.1
Lake Pend Oreille	4,108	(335,892)	-0.2
Boundary County	1,633	(188,186)	-0.3
Richfield	197	(43,827)	-0.4
Average of 114 districts		\$1,026,255	1.1

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 2.3: Overview of District Revenues, FY2002<sup>a</sup>**

	<u>Enrollment</u>	<u>Total Revenue</u>	<u>Federal Percent</u>	<u>State Percent</u>	<u>Local Percent</u>	<u>Revenue Per Pupil</u>
Statewide	246,415	\$1,626,182,203	8.6%	60.7%	30.7%	\$ 6,599
<b>Enrollment 15,000 or more</b>						
Boise Independent	26,778	200,418,194	5.6	43.9	50.5	7,484
Meridian Joint	25,226	147,820,912	4.4	64.4	31.2	5,860
<b>Enrollment 5,000–14,999</b>						
Pocatello	12,370	77,088,935	9.8	64.6	25.6	6,232
Nampa	12,115	70,509,102	9.9	64.3	25.8	5,820
Idaho Falls	10,648	63,604,071	7.2	64.7	28.1	5,973
Coeur d'Alene	9,326	60,486,341	7.2	51.1	41.7	6,486
Bonneville Joint	7,568	48,187,560	5.8	66.5	27.7	6,367
Twin Falls	6,869	38,097,631	9.0	68.7	22.3	5,546
Caldwell	5,665	34,969,165	9.7	68.4	21.9	6,173
Cassia County Joint	5,104	31,845,265	10.4	68.5	21.1	6,239
Lewiston Independent	5,048	37,637,885	5.3	45.9	48.8	7,456
<b>Enrollment 1,500–4,999</b>						
Post Falls	4,629	26,403,271	7.3	63.0	29.7	5,704
Mountain Home	4,561	28,439,218	21.9	62.0	16.2	6,235
Minidoka County Joint	4,369	26,858,393	11.6	69.9	18.5	6,147
Blackfoot	4,197	27,207,479	18.0	67.2	14.9	6,483
Lakeland	4,168	23,434,191	6.6	63.9	29.5	5,622
Lake Pend Oreille	4,108	25,429,980	10.2	51.5	38.3	6,190
Madison	4,016	23,074,197	10.9	72.0	17.2	5,746
Jefferson County Joint	3,965	22,852,936	7.6	75.5	16.9	5,764
Vallivue	3,888	26,506,536	7.2	57.2	35.6	6,818
Kuna Joint	3,141	17,671,849	4.5	69.5	26.1	5,626
Jerome Joint	3,087	18,076,622	9.5	66.4	24.1	5,856
Blaine County	3,053	35,346,651	2.9	26.8	70.4	11,578
Emmett Independent	2,980	17,111,102	8.1	72.6	19.3	5,742
Moscow	2,554	20,152,535	7.7	47.8	44.5	7,891
Preston Joint	2,393	12,616,205	9.0	76.7	14.3	5,272
Fremont County Joint	2,363	17,132,543	7.2	62.3	30.5	7,250
Middleton	2,285	13,303,078	8.8	70.2	21.0	5,822
Snake River	2,052	12,250,970	7.7	75.6	16.7	5,970
Shelley Joint	1,971	11,317,778	8.3	75.4	16.4	5,742
Payette Joint	1,923	11,154,943	10.1	75.9	13.9	5,801
American Falls Joint	1,648	12,829,573	11.7	50.0	38.3	7,785
Weiser	1,640	10,251,047	10.2	69.7	20.1	6,251
Boundary County	1,633	10,684,643	12.8	61.5	25.8	6,543
Grangeville Joint	1,561	14,287,341	22.0	53.0	24.9	9,153
West Bonner County	1,515	9,230,378	11.6	52.7	35.6	6,093
Fruitland	1,502	9,269,012	8.7	68.3	23.0	6,171
Bear Lake County	1,501	9,361,650	7.4	75.5	17.1	6,237

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*Exhibit 2.3—continued*

	<u>Enrollment</u>	<u>Total Revenue</u>	<u>Federal Percent</u>	<u>State Percent</u>	<u>Local Percent</u>	<u>Revenue Per Pupil</u>
<b>Enrollment 500–1,499</b>						
Marsh Valley Joint	1,471	\$ 9,735,821	7.5%	73.0%	19.5%	\$ 6,619
Orofino Joint	1,419	10,541,078	12.4	62.4	25.2	7,429
Kellogg Joint	1,411	10,732,774	14.3	56.3	29.4	7,607
Buhl Joint	1,384	8,727,000	10.6	67.6	21.8	6,306
Teton County	1,353	8,079,407	6.6	58.7	34.7	5,971
Filer	1,319	8,355,797	6.6	71.3	22.1	6,335
Sugar-Salem Joint	1,305	7,637,887	6.9	78.7	14.4	5,853
Homedale Joint	1,284	8,797,240	11.9	68.7	19.4	6,851
Kimberly	1,281	7,871,731	6.8	77.1	16.1	6,145
Gooding Joint	1,262	9,065,523	17.7	65.0	17.3	7,183
Salmon	1,134	6,861,521	10.7	67.6	21.7	6,051
St. Maries Joint	1,132	8,091,689	8.5	61.3	30.1	7,148
Soda Springs Joint	1,060	8,043,836	3.6	54.7	41.7	7,589
Parma	1,054	6,731,841	8.0	71.8	20.3	6,387
Wendell	1,008	5,693,611	12.1	57.3	30.6	5,648
McCall-Donnelly Joint	986	9,050,677	10.1	34.5	55.4	9,179
New Plymouth	950	6,213,317	10.6	70.3	19.1	6,540
Oneida County	940	5,893,126	6.1	75.4	18.4	6,269
Aberdeen	934	5,833,620	10.8	70.7	18.5	6,246
Firth	922	5,783,940	8.9	75.5	15.7	6,273
Marsing Joint	759	5,273,782	10.8	69.3	19.9	6,948
Melba Joint	713	4,811,050	7.2	70.6	22.2	6,748
Ririe Joint	710	4,699,150	10.3	75.4	14.3	6,619
West Jefferson	654	5,175,445	7.6	73.2	19.2	7,914
Valley	653	5,165,222	14.4	68.0	17.6	7,910
Wallace	614	6,557,820	15.0	54.4	30.6	10,680
Glenns Ferry Joint	605	4,146,066	11.5	68.9	19.6	6,853
Kamiah Joint	585	4,748,403	20.7	60.4	18.8	8,117
Potlatch	585	5,947,025	30.7	48.9	20.3	10,166
West Side Joint	569	3,699,450	7.6	77.8	14.6	6,502
Challis Joint	558	4,454,882	9.0	61.1	29.8	7,984
Grace Joint	547	4,150,698	11.1	74.7	14.3	7,588
Wilder	536	4,303,647	12.7	62.6	24.7	8,029
Butte County	535	4,471,987	8.5	69.2	22.3	8,359
Lapwai	535	5,878,718	38.1	46.1	15.8	10,988
Plummer/Worley Joint	529	5,011,369	31.3	43.8	24.9	9,473
Bruneau-Grand View Joint	526	4,302,320	13.5	67.6	18.9	8,179

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*Exhibit 2.3—continued*

	<u>Enrollment</u>	<u>Total Revenue</u>	<u>Federal Percent</u>	<u>State Percent</u>	<u>Local Percent</u>	<u>Revenue Per Pupil</u>
<b>Enrollment 100–499</b>						
Shoshone Joint	499	\$ 3,751,534	5.6%	69.3%	25.1%	\$ 7,518
Cottonwood Joint	496	3,977,326	14.9	69.7	15.4	8,019
Basin	459	3,356,914	8.7	63.1	28.2	7,314
Hansen	389	2,969,126	7.8	75.5	16.7	7,633
Hagerman Joint	386	2,957,295	6.2	67.9	25.9	7,661
Cascade	347	3,406,626	14.5	46.3	39.2	9,817
Kendrick Joint	343	2,943,909	7.3	66.5	26.2	8,583
Genesee Joint	341	3,029,117	3.7	63.1	33.1	8,883
Castleford Joint	337	2,670,311	6.9	76.5	16.6	7,924
Notus	334	2,653,682	3.6	73.8	22.6	7,945
Council	333	2,674,257	12.1	73.2	14.7	8,031
Garden Valley	320	2,635,264	7.3	63.0	29.7	8,235
Horseshoe Bend	318	2,591,364	9.4	66.2	24.4	8,149
Troy	317	3,245,473	5.6	56.5	38.0	10,238
Kootenai Joint	288	2,563,720	5.4	56.4	38.2	8,902
Whitepine Joint	286	3,248,405	17.9	36.3	45.8	11,358
Mackay Joint	258	2,306,709	7.4	75.6	16.9	8,941
Highland Joint	237	2,160,591	6.4	65.9	27.7	9,116
Murtaugh Joint	233	2,374,257	11.4	62.3	26.2	10,190
Clark County Joint	229	2,327,213	11.8	55.7	32.5	10,163
Culdesac Joint	213	1,826,903	6.1	77.5	16.4	8,577
Nezperce Joint	207	1,970,034	7.1	66.6	26.3	9,517
Dietrich	198	1,615,837	13.5	77.9	8.7	8,161
Richfield	197	1,697,629	8.9	73.4	17.7	8,617
North Gem	194	1,767,607	5.6	70.8	23.6	9,111
Cambridge Joint	193	2,119,474	7.2	64.6	28.2	10,982
Meadows Valley	179	1,845,290	9.4	59.4	31.2	10,309
Bliss Joint	174	1,526,606	7.5	76.3	16.2	8,774
Camas County	163	1,618,159	6.6	66.6	26.8	9,927
Mullan	158	1,877,898	6.0	68.0	26.0	11,885
Rockland	156	1,749,547	6.1	69.6	24.3	11,215
South Lemhi	129	1,578,202	6.8	81.3	11.9	12,234
Midvale	128	1,422,726	7.2	75.1	17.7	11,115
<b>Enrollment less than 100</b>						
Swan Valley Elementary	55	752,473	5.0	42.4	52.7	13,681
Avery	26	868,116	4.0	31.4	64.6	33,389
Pleasant Valley Elem.	19	184,684	0.0	55.7	44.3	9,720
Three Creek Joint Elem.	15	88,100	0.0	73.5	26.5	5,873
Arbon Elementary	14	268,871	3.3	65.4	31.4	19,205
Prairie Elementary	5	103,302	0.3	95.7	4.1	20,660

<sup>a</sup> Excludes debt proceeds, funds received for the sale of fixed assets, and state safety and health grants totaling approximately \$100 million in fiscal year 2002.

Note: Percentages may not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Overview of School District Expenditures

## Chapter 3

*In fiscal year 2002, Idaho's school districts spent \$1.77 billion to educate students and perform other associated activities. Over \$1.47 billion of the total was spent on typical day-to-day costs incurred by districts, also referred to as "current expenditures." While districts with higher student enrollment had greater current expenditures overall, smaller districts generally spent more per student. For example, the six smallest districts combined spent \$16,269 per student, compared to the two largest districts that averaged \$6,069 per student. Statewide, 83 percent of district current expenditures covered salary and benefit costs.*

### How Are Expenditures Classified?

Expenditures by Idaho's school districts are categorized into two groups for comparison with national data. The National Center for Education Statistics (NCES) annually collects and reports school expenditure information for all states and separates certain costs, called "**current expenditures**," from the total expenses. As shown in Exhibit 3.1, current expenditures are made up of the daily costs incurred to instruct students, provide education support to staff and students, carry out administrative functions, transport students, operate and maintain school facilities, and provide food services. Current expenditures do not include expenses for debt services, school construction, capital equipment, or programs that are not linked to preschool through grade 12, such as adult education and community services.

### How Much Did Districts Spend?

In fiscal year 2002, the 114 school districts in Idaho spent \$1.77 billion to provide education to the students in the state and cover

### Exhibit 3.1: Expenditure Categories

#### Current Expenditures

*Salaries, benefits, purchased services, supplies and materials, and insurance related expenses for the following:*

- |                            |   |
|----------------------------|---|
| Instruction                | <ul style="list-style-type: none"> <li>• Direct interaction between teachers and students</li> </ul>  |
| Educational support        | <ul style="list-style-type: none"> <li>• Instructional support—includes teacher training, libraries, educational media activities</li> <li>• Student support—includes health, therapy, guidance activities</li> </ul>   |
| Administration             | <ul style="list-style-type: none"> <li>• District board of education and staff</li> <li>• District superintendent and staff</li> <li>• School administration including principals and assistant principals</li> <li>• Business and fiscal operations</li> <li>• Central services such as planning, research, data processing</li> <li>• Other support services</li> </ul> |
| Student transportation     | <ul style="list-style-type: none"> <li>• Pupil-to-school transportation</li> <li>• Pupil-activity transportation</li> </ul>   |
| Operations and maintenance | <ul style="list-style-type: none"> <li>• Heating, lighting, ventilation, repairing and replacing facilities and equipment</li> <li>• Care and upkeep of grounds and equipment</li> <li>• Operations and maintenance for vehicles other than those used in pupil transportation</li> <li>• Security services</li> </ul>  |
| Food services              | <ul style="list-style-type: none"> <li>• Providing food to students and staff</li> </ul>  |

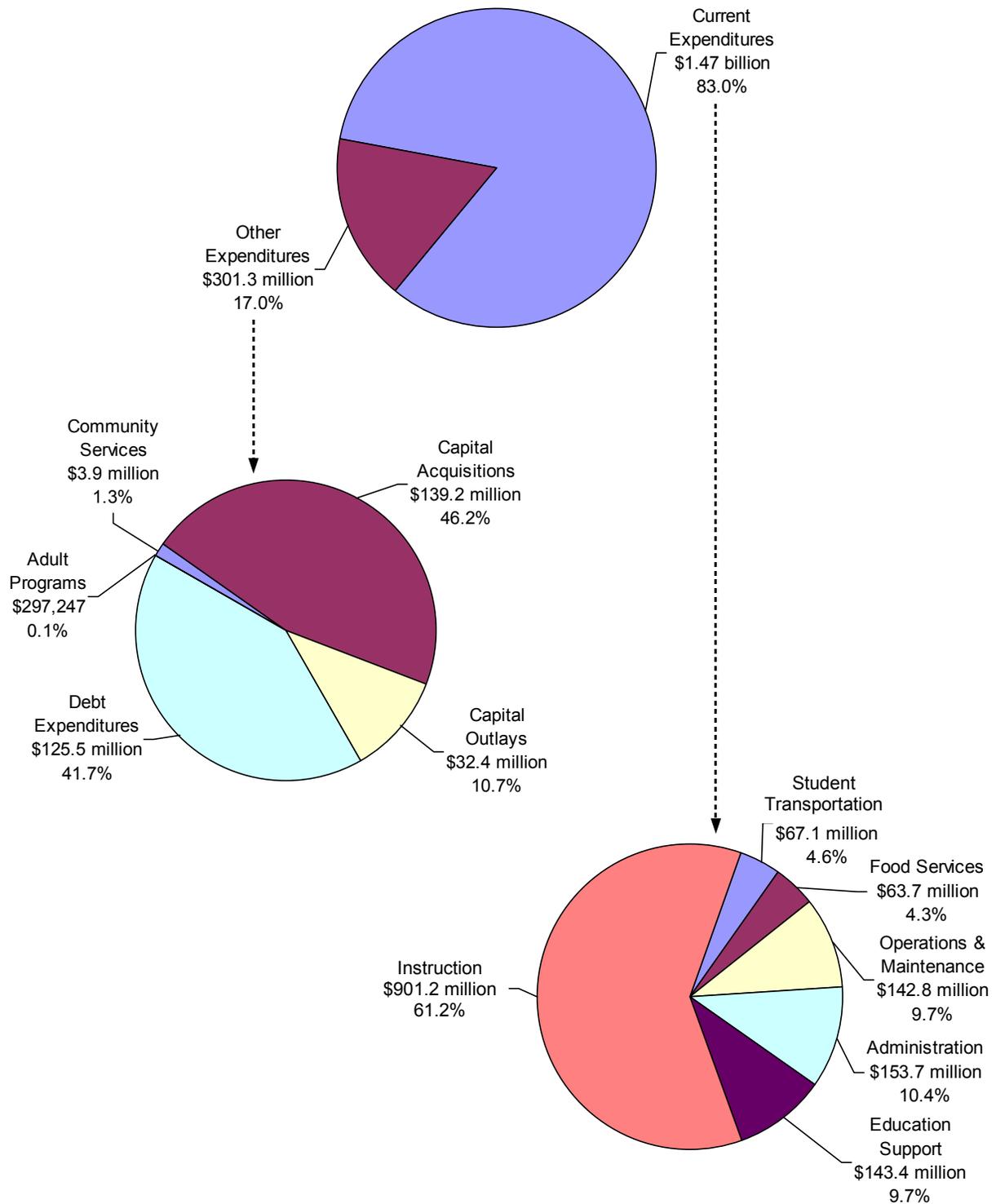
#### Other Expenditures

*Expenses for the following:*

- |   |   |
|---|---|
| Facility acquisitions                                 | <ul style="list-style-type: none"> <li>• Purchases of land, school construction, and equipment</li> </ul> |
| Capital outlay  | <ul style="list-style-type: none"> <li>• Equipment lasting more than one year</li> </ul>                  |
| Programs not pertaining to preschool through grade 12 | <ul style="list-style-type: none"> <li>• Adult education</li> <li>• Community services</li> </ul>         |
| Debt interest and principal                           |   |

Source: Office of Performance Evaluations' analysis of the National Center for Education Statistics' *National Public Education Financial Survey Instruction Booklet* (January 2003).

**Exhibit 3.2: Statewide Overview of District Expenditures, FY2002**



Source: Office of Performance Evaluations' analysis of State Department of Education data.

other district costs.<sup>1</sup> As shown in Exhibit 3.2, 83 percent of the total district expenditures statewide went toward costs that meet the definition of current expenditures and 17 percent were for other expenditures. The exhibit also illustrates the specific activities that comprise each category and gives the percentages of costs that each represents.

Idaho school districts spent about \$1.47 billion in fiscal year 2002 for current expenditures. The expenditure analysis in this report primarily focuses on current expenditures because they represent 83 percent of the total district expenses and are for day-to-day activities in each district. Statewide, districts spent \$5,974 per pupil on these activities in fiscal year 2002.

The majority of current expenditures by Idaho's school districts in fiscal year 2002 were for classroom instruction. Idaho's districts spent over 61 percent of current expenditures on instruction. Statewide expenditures for education support, administration, and operations and maintenance each were approximately 10 percent of current expenditures. Student transportation and food services each accounted for about five percent of Idaho's current expenditures. These expenditure types will be discussed separately and in greater detail in the following chapters.

## **How Do Idaho's Current Expenditures Compare to Other States?**

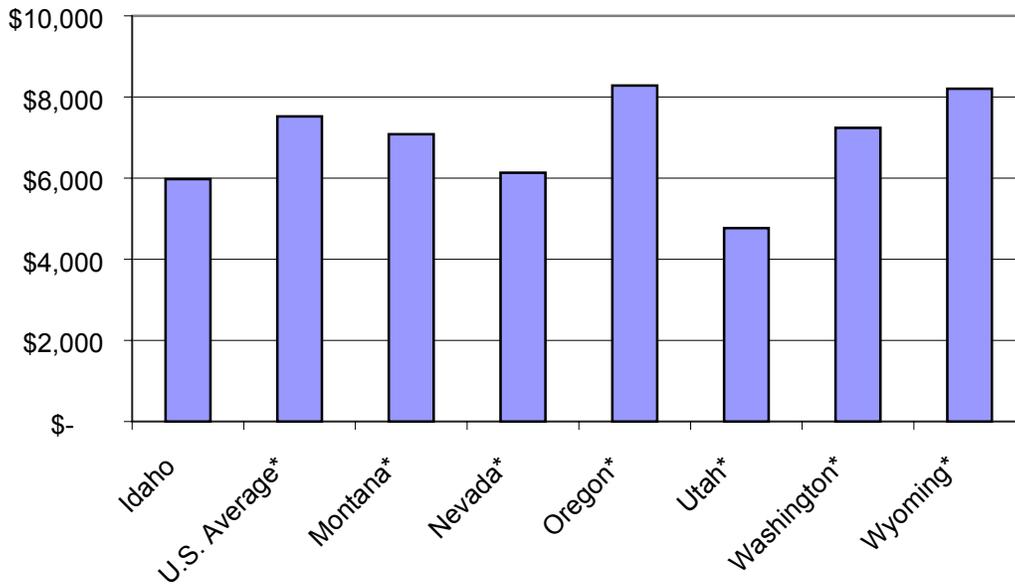
As shown in Exhibit 3.3, early projections by the National Center for Education Statistics for fiscal year 2002 indicate that Idaho's statewide per pupil current expenditures is about \$1,500 lower than the national average, and is also below the estimated per pupil expenditures for all neighboring states except Utah.<sup>2</sup>

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<sup>1</sup> For fiscal year 2002, State Department of Education data shows that statewide school district expenditures exceeded revenues. The majority of the expenditure overage is seemingly attributable to capital projects. Existing fund balances made-up the shortfall.

<sup>2</sup> Per pupil expenditures for Idaho was calculated using actual expenditure data reported by school districts to the State Department of Education. Data concerning the national average and other states are based on the National Center for Education Statistics' report, *Early Estimates of Public Elementary and Secondary Education Statistics: School Year 2001-02*, NCES 2002-311 (April 2002). According to this report, Idaho's per pupil expenditures was estimated at \$5,789, or \$185 lower than the actual amount.

**Exhibit 3.3: Current Expenditures Per Pupil, Idaho and Neighboring States, FY2002**



\* Estimates from the National Center for Education Statistics.

Source: Office of Performance Evaluations' analysis of State Department of Education data; and National Center for Education Statistics, *Early Estimates of Public Elementary and Secondary Education Statistics: School Year 2001-02*, NCES 2002-311 (April 2002), 9.

## How Do District Expenditures Compare?

Exhibits 3.4, 3.5, and 3.6, presented at the end of this chapter, provide each district's current expenditures, current expenditures per pupil, and percentages of current expenditures spent on each activity. The total current expenditures for each district ranged from a low of almost \$96,000 spent by Three Creek Elementary with an enrollment of 15 students, to a high of over \$191 million paid by Boise Independent with 26,778 students. While districts with higher enrollments had greater expenditures overall, smaller districts generally spent more per pupil. As shown in Exhibit 3.7, the smallest group of districts spent over \$16,000 per pupil, while the second smallest averaged more than \$8,000 per student.

## What Costs Do Current Expenditures Cover?

Overall, the majority of current expenditures by Idaho's districts were for personnel costs. As shown in Exhibit 3.8, 83 percent of all current expenditures went to salary and benefit costs for 24,646 full-time equivalent (FTE) positions statewide. Purchased

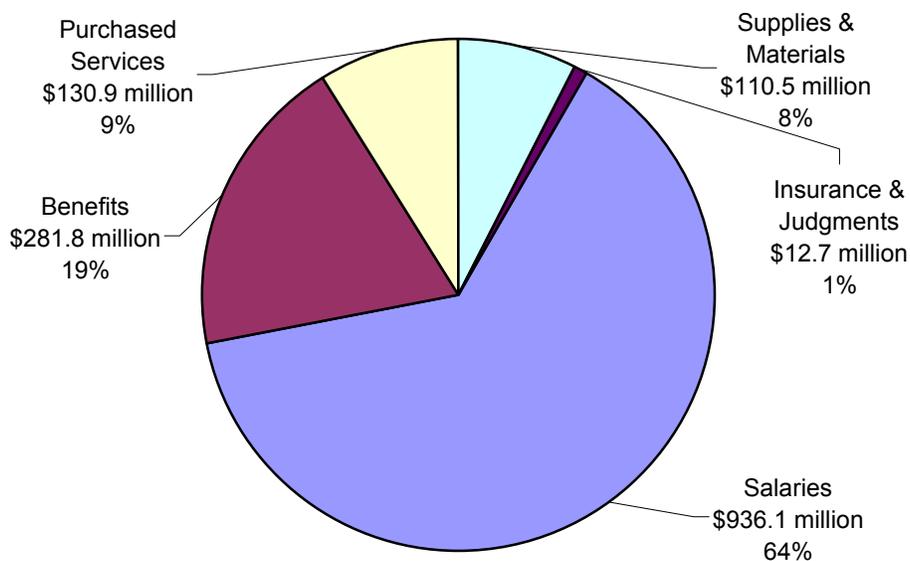
services and supplies and materials represented nine and eight percent of statewide current expenditures respectively. Finally, insurance related costs accounted for one percent of Idaho’s combined current expenditures.

**Exhibit 3.7: Current Expenditures Per Pupil by District Enrollment, FY2002**

<u>Enrollment Range</u>	<u>Number of Districts</u>	<u>Enrollment</u>	<u>Average Current Expenditures Per Pupil</u>
Statewide	114	246,415	\$ 5,974
15,000 or more	2	52,004	6,069
5,000–14,999	9	74,713	5,635
1,500–4,999	27	76,703	5,761
500–1,499	37	33,822	6,456
100–499	33	9,039	8,080
Less than 100	6	134	16,269

Source: Office of Performance Evaluations’ analysis of State Department of Education data.

**Exhibit 3.8: Current Expenditures by Type, FY2002**



Note: Percentages do not sum due to rounding.

Source: Office of Performance Evaluations’ analysis of State Department of Education data.

**Exhibit 3.4: District Current Expenditures by Activity, FY2002**

	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total Expenses</u>
Statewide	\$901,243,485	\$ 143,448,020	\$153,709,295	\$142,843,038	\$63,655,651	\$67,101,803	\$1,472,001,292
<b>Enrollment 15,000 or more</b>							
Boise Independent	\$117,178,120	\$ 22,981,970	\$ 15,872,276	\$ 21,197,320	\$ 6,824,527	\$ 6,970,619	\$ 191,024,832
Meridian Joint	76,416,595	13,531,657	10,177,225	12,739,955	5,412,180	6,294,517	124,572,129
<b>Enrollment 5,000–14,999</b>							
Pocatello	42,602,234	8,267,157	6,798,227	7,959,629	3,186,451	2,403,247	71,216,945
Nampa	38,982,285	6,279,505	6,189,914	3,716,854	3,281,012	3,176,056	61,625,626
Idaho Falls	36,533,860	5,857,452	5,345,950	6,636,647	2,393,931	2,567,992	59,335,832
Coeur d'Alene	34,020,106	4,711,876	5,812,293	5,165,926	2,640,122	1,649,120	53,999,443
Bonneville Joint	23,430,417	3,332,569	8,480,367	3,314,120	1,831,894	1,722,176	42,111,543
Twin Falls	21,852,190	4,479,126	3,431,095	4,098,815	1,844,986	1,043,033	36,749,245
Caldwell	18,948,010	2,558,709	3,832,834	2,621,129	1,847,009	1,733,030	31,540,721
Cassia County Joint	17,350,857	2,548,497	3,011,364	3,100,587	1,257,582	1,264,595	28,533,482
Lewiston Independent	22,551,546	3,455,048	3,398,633	4,167,932	1,335,355	969,835	35,878,349
<b>Enrollment 1,500–4,999</b>							
Post Falls	16,277,482	1,361,408	1,815,900	1,983,320	1,259,304	883,122	23,580,536
Mountain Home	16,063,106	2,919,968	2,929,830	2,442,193	1,064,216	1,232,345	26,651,658
Minidoka County Joint	16,136,257	2,017,286	2,223,057	2,160,972	1,363,709	1,361,425	25,262,706
Blackfoot	14,614,896	2,538,347	2,992,819	2,415,803	1,156,773	1,257,848	24,976,486
Lakeland	13,504,313	1,419,504	2,148,298	1,496,310	910,885	1,014,401	20,493,711
Lake Pend Oreille	15,090,734	2,173,308	3,067,851	2,594,357	1,090,076	1,523,514	25,539,840
Madison	12,854,417	2,674,585	2,040,259	1,801,669	974,017	958,395	21,303,342
Jefferson County Joint	12,768,228	1,922,504	1,897,300	1,619,639	895,049	1,056,189	20,158,909
Vallivue	12,965,210	2,457,773	3,019,214	1,754,434	1,135,258	1,267,437	22,599,326
Kuna Joint	9,117,186	1,390,619	1,486,411	1,149,932	593,809	831,666	14,569,623
Jerome Joint	10,052,468	2,123,958	1,391,189	1,644,730	807,420	711,497	16,731,262
Blaine County	18,320,624	2,010,540	2,964,612	2,578,780	591,417	1,018,154	27,484,127
Emmett Independent	10,123,773	1,171,266	1,641,365	1,400,033	518,550	815,810	15,670,797
Moscow	11,481,771	1,922,267	2,906,820	1,648,279	634,652	625,250	19,219,039
Preston Joint	7,161,388	674,580	957,158	1,132,185	684,149	487,015	11,096,475
Fremont County Joint	9,107,895	998,341	1,213,241	1,250,351	569,103	566,912	13,705,843
Middleton	7,610,084	1,049,839	1,340,174	942,530	576,644	673,800	12,193,071
Snake River	6,984,956	1,210,978	1,093,566	1,042,288	516,416	689,946	11,538,150
Shelley Joint	7,257,046	510,529	1,125,933	872,999	484,446	472,459	10,723,412
Payette Joint	6,528,837	1,031,691	1,110,639	1,001,093	620,495	350,470	10,643,225
American Falls Joint	6,735,516	999,593	1,090,009	1,550,342	490,690	674,198	11,540,348
Weiser	6,044,416	641,079	989,567	769,763	512,971	349,276	9,307,072
Boundary County	6,449,093	647,198	1,079,377	860,630	416,056	646,269	10,098,623
Grangeville Joint	6,914,029	762,585	1,158,265	1,287,051	483,131	730,759	11,335,820
West Bonner County	5,230,486	648,556	1,048,433	1,024,915	494,237	512,397	8,959,024
Fruitland	5,465,405	709,653	706,308	704,615	328,121	282,129	8,196,231
Bear Lake County	4,808,197	1,100,512	795,279	802,237	300,273	470,166	8,276,664

Continued on next page

*Exhibit 3.4—continued*

	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total Expenses</u>
<b>Enrollment 500–1,499</b>							
Marsh Valley Joint	\$5,403,366	\$ 614,113	\$ 1,133,093	\$ 833,496	\$ 430,219	\$ 335,981	\$ 8,750,268
Orofino Joint	6,305,278	974,821	807,381	1,095,175	408,043	623,075	10,213,773
Kellogg Joint	5,263,903	899,319	889,657	1,217,291	421,537	666,339	9,358,046
Buhl Joint	4,898,485	790,154	880,829	681,058	394,509	440,724	8,085,759
Teton County	4,365,805	532,428	809,418	667,840	315,625	396,518	7,087,634
Filer	4,457,128	446,959	1,055,631	617,203	377,840	460,750	7,415,511
Sugar-Salem Joint	4,580,107	491,872	759,255	737,511	405,853	375,949	7,350,547
Homedale Joint	5,218,480	972,673	608,573	535,180	359,857	312,402	8,007,165
Kimberly	3,971,515	884,399	745,779	648,300	270,749	219,041	6,739,783
Gooding Joint	4,796,973	1,364,741	560,291	555,096	371,937	431,260	8,080,298
Salmon	3,953,029	745,520	681,288	591,457	192,542	308,793	6,472,629
St. Maries Joint	4,670,625	733,974	917,845	496,840	364,123	592,824	7,776,231
Soda Springs Joint	4,439,491	486,985	649,973	679,270	195,317	290,411	6,741,447
Parma	3,584,900	519,067	687,237	521,454	341,001	355,909	6,009,568
Wendell	3,888,330	273,755	668,692	562,689	290,603	469,360	6,153,429
McCall-Donnelly Joint	4,264,074	588,076	936,006	1,078,812	191,081	636,060	7,694,109
New Plymouth	3,373,048	512,530	602,882	548,641	248,770	238,195	5,524,066
Oneida County	3,461,521	368,037	477,946	577,541	225,229	229,338	5,339,612
Aberdeen	3,303,182	569,505	616,612	473,210	238,020	281,975	5,482,504
Firth	3,243,253	368,554	625,695	482,538	285,637	189,989	5,195,666
Marsing Joint	2,756,438	309,098	482,695	507,409	235,987	313,762	4,605,389
Melba Joint	2,537,994	283,667	600,538	322,362	165,183	239,401	4,149,145
Ririe Joint	2,495,373	420,815	464,715	394,647	184,537	155,326	4,115,413
West Jefferson	2,705,267	275,662	456,471	466,953	159,277	281,302	4,344,932
Valley	2,840,006	253,251	555,248	390,572	274,761	439,729	4,753,567
Wallace	3,217,407	353,569	1,000,032	536,670	115,099	269,895	5,492,672
Glenns Ferry Joint	2,332,601	301,302	418,226	378,949	211,134	184,994	3,827,206
Potlatch	2,655,101	1,695,088	411,186	429,262	167,555	182,194	5,540,386
Kamiah Joint	2,514,780	376,542	470,638	444,425	224,435	189,852	4,220,672
West Side Joint	2,117,143	172,203	365,248	503,124	163,650	151,974	3,473,342
Challis Joint	2,513,047	322,579	529,244	466,491	109,292	311,664	4,252,317
Grace Joint	2,459,039	168,621	383,308	380,094	198,225	236,873	3,826,160
Wilder	2,582,463	349,953	435,884	426,554	179,000	124,444	4,098,298
Butte County	2,044,176	252,659	525,630	416,442	170,200	280,956	3,690,063
Lapwai	3,027,777	971,046	666,238	564,545	185,262	206,699	5,621,567
Plummer/Worley Joint	2,199,030	758,579	859,453	340,788	233,202	261,567	4,652,619
Bruneau-Grand View Joint	2,627,450	258,087	567,977	368,172	157,471	225,241	4,204,398

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**Exhibit 3.4—continued**

	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total Expenses</u>
<b>Enrollment 100–499</b>							
Shoshone Joint	\$2,050,689	\$ 265,646	\$ 457,287	\$ 293,063	\$ 129,760	\$ 110,585	\$ 3,307,030
Cottonwood Joint	2,305,764	205,322	530,159	203,043	182,034	178,826	3,605,148
Basin	1,433,475	252,656	397,542	265,772	117,653	249,113	2,716,211
Hansen	1,711,458	148,512	329,429	253,455	119,583	86,707	2,649,144
Hagerman Joint	1,509,287	190,098	356,960	252,685	102,805	117,035	2,528,870
Cascade	1,982,897	205,823	401,759	288,310	84,851	48,296	3,011,936
Kendrick Joint	1,526,549	210,279	448,373	286,624	134,251	143,589	2,749,665
Genesee Joint	1,559,309	251,707	299,982	234,100	100,446	126,513	2,572,057
Castleford Joint	1,393,649	174,772	584,188	257,179	102,195	150,803	2,662,786
Notus	1,540,714	64,573	268,832	281,214	119,601	114,668	2,389,602
Council	1,671,766	165,637	363,879	216,629	103,392	99,831	2,621,134
Garden Valley	1,309,461	124,253	420,968	295,423	77,414	244,080	2,471,599
Horseshoe Bend	1,189,158	268,040	375,770	310,561	87,440	134,603	2,365,572
Troy	1,482,152	357,134	346,510	277,461	108,565	120,833	2,692,655
Kootenai Joint	1,477,718	200,587	276,970	186,740	79,324	170,264	2,391,603
Whitepine Joint	1,448,951	762,071	325,177	241,349	91,500	142,900	3,011,948
Mackay Joint	1,415,285	118,749	246,025	186,855	71,680	165,967	2,204,561
Highland Joint	1,192,088	178,616	277,854	255,369	73,437	191,229	2,168,593
Murtaugh Joint	1,204,395	58,164	533,496	175,083	84,207	86,457	2,141,802
Clark County Joint	1,005,741	153,823	313,581	136,758	83,284	134,322	1,827,509
Culdesac Joint	1,015,714	97,780	221,085	144,594	74,653	100,589	1,654,415
Nezperce Joint	1,081,289	203,752	278,357	146,231	60,220	103,819	1,873,668
Dietrich	926,956	69,467	246,483	106,044	84,369	46,829	1,480,148
Richfield	1,038,585	79,114	283,570	134,730	79,968	40,421	1,656,388
North Gem	1,050,303	120,160	225,111	141,353	77,917	106,538	1,721,382
Cambridge Joint	1,068,771	155,374	244,305	165,925	56,887	98,459	1,789,721
Meadows Valley	1,062,234	76,193	253,160	141,105	61,190	86,390	1,680,272
Bliss Joint	909,910	76,778	229,096	160,855	59,106	53,331	1,489,076
Camas County	834,363	69,781	234,713	166,817	66,080	63,804	1,435,558
Mullan	1,114,811	52,845	238,755	422,078	3,789	27,061	1,859,339
Rockland	1,104,199	120,069	143,893	141,812	67,888	0	1,577,861
South Lemhi	956,045	62,970	174,323	120,358	55,549	91,920	1,461,165
Midvale	754,062	92,706	187,454	117,590	39,457	71,907	1,263,176
<b>Enrollment less than 100</b>							
Swan Valley Elem.	404,152	40,218	98,494	48,477	24,763	52,196	668,300
Avery	510,114	13,493	119,588	148,810	715	111,613	904,333
Pleasant Valley Elem.	141,574	1,009	41,453	16,385	0	7,333	207,754
Three Creek Joint Elem.	67,046	0	12,572	10,133	0	5,886	95,637
Arbon Elementary	126,683	3,490	21,169	13,634	0	37,809	202,785
Prairie Elementary	64,550	4,123	11,107	10,009	0	11,442	101,231

Source: Office of Performance Evaluations' analysis of State Department of Education data.

### Exhibit 3.5: District Current Expenditures Per Pupil by Activity, FY2002

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operation and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total<sup>a</sup></u>
Statewide	246,415	\$3,657	\$582	\$624	\$580	\$258	\$272	\$5,974
<b>Enrollment 15,000 or more</b>								
Boise Independent	26,778	\$4,376	\$858	\$593	\$792	\$255	\$260	\$7,134
Meridian Joint	25,226	3,029	536	403	505	215	250	4,938
<b>Enrollment 5,000–14,999</b>								
Pocatello	12,370	3,444	668	550	643	258	194	5,757
Nampa	12,115	3,218	518	511	307	271	262	5,087
Idaho Falls	10,648	3,431	550	502	623	225	241	5,572
Coeur d'Alene	9,326	3,648	505	623	554	283	177	5,790
Bonneville Joint	7,568	3,096	440	1,121	438	242	228	5,564
Twin Falls	6,869	3,181	652	500	597	269	152	5,350
Caldwell	5,665	3,345	452	677	463	326	306	5,568
Cassia County Joint	5,104	3,399	499	590	607	246	248	5,590
Lewiston Independent	5,048	4,467	684	673	826	265	192	7,107
<b>Enrollment 1,500–4,999</b>								
Post Falls	4,629	3,516	294	392	428	272	191	5,094
Mountain Home	4,561	3,522	640	642	535	233	270	5,843
Minidoka County Joint	4,369	3,693	462	509	495	312	312	5,782
Blackfoot	4,197	3,482	605	713	576	276	300	5,951
Lakeland	4,168	3,240	341	515	359	219	243	4,917
Lake Pend Oreille	4,108	3,673	529	747	632	265	371	6,217
Madison	4,016	3,201	666	508	449	243	239	5,305
Jefferson County Joint	3,965	3,220	485	479	408	226	266	5,084
Vallivue	3,888	3,335	632	777	451	292	326	5,813
Kuna Joint	3,141	2,903	443	473	366	189	265	4,639
Jerome Joint	3,087	3,256	688	451	533	262	230	5,420
Blaine County	3,053	6,001	659	971	845	194	333	9,002
Emmett Independent	2,980	3,397	393	551	470	174	274	5,259
Moscow	2,554	4,496	753	1,138	645	248	245	7,525
Preston Joint	2,393	2,993	282	400	473	286	204	4,637
Fremont County Joint	2,363	3,854	422	513	529	241	240	5,800
Middleton	2,285	3,330	459	587	412	252	295	5,336
Snake River	2,052	3,404	590	533	508	252	336	5,623
Shelley Joint	1,971	3,682	259	571	443	246	240	5,441
Payette Joint	1,923	3,395	537	578	521	323	182	5,535
American Falls Joint	1,648	4,087	607	661	941	298	409	7,003
Weiser	1,640	3,686	391	603	469	313	213	5,675
Boundary County	1,633	3,949	396	661	527	255	396	6,184
Grangeville Joint	1,561	4,429	489	742	825	310	468	7,262
West Bonner County	1,515	3,452	428	692	677	326	338	5,914
Fruitland	1,502	3,639	472	470	469	218	188	5,457
Bear Lake County	1,501	3,203	733	530	534	200	313	5,514

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*Exhibit 3.5—continued*

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operation and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total<sup>a</sup></u>
<b>Enrollment 500–1,499</b>								
Marsh Valley Joint	1,471	\$3,673	\$417	\$770	\$567	\$292	\$228	\$5,949
Orofino Joint	1,419	4,443	687	569	772	288	439	7,198
Kellogg Joint	1,411	3,731	637	631	863	299	472	6,632
Buhl Joint	1,384	3,539	571	636	492	285	318	5,842
Teton County	1,353	3,227	394	598	494	233	293	5,238
Filer	1,319	3,379	339	800	468	286	349	5,622
Sugar-Salem Joint	1,305	3,510	377	582	565	311	288	5,633
Homedale Joint	1,284	4,064	758	474	417	280	243	6,236
Kimberly	1,281	3,100	690	582	506	211	171	5,261
Gooding Joint	1,262	3,801	1,081	444	440	295	342	6,403
Salmon	1,134	3,486	657	601	522	170	272	5,708
St. Maries Joint	1,132	4,126	648	811	439	322	524	6,869
Soda Springs Joint	1,060	4,188	459	613	641	184	274	6,360
Parma	1,054	3,401	492	652	495	324	338	5,702
Wendell	1,008	3,857	272	663	558	288	466	6,105
McCall-Donnelly Joint	986	4,325	596	949	1,094	194	645	7,803
New Plymouth	950	3,551	540	635	578	262	251	5,815
Oneida County	940	3,682	392	508	614	240	244	5,680
Aberdeen	934	3,537	610	660	507	255	302	5,870
Firth	922	3,518	400	679	523	310	206	5,635
Marsing Joint	759	3,632	407	636	669	311	413	6,068
Melba Joint	713	3,560	398	842	452	232	336	5,819
Ririe Joint	710	3,515	593	655	556	260	219	5,796
West Jefferson	654	4,136	422	698	714	244	430	6,644
Valley	653	4,349	388	850	598	421	673	7,280
Wallace	614	5,240	576	1,629	874	187	440	8,946
Glenns Ferry Joint	605	3,856	498	691	626	349	306	6,326
Potlatch	585	4,539	2,898	703	734	286	311	9,471
Kamiah Joint	585	4,299	644	805	760	384	325	7,215
West Side Joint	569	3,721	303	642	884	288	267	6,104
Challis Joint	558	4,504	578	948	836	196	559	7,621
Grace Joint	547	4,496	308	701	695	362	433	6,995
Wilder	536	4,818	653	813	796	334	232	7,646
Butte County	535	3,821	472	982	778	318	525	6,897
Lapwai	535	5,659	1,815	1,245	1,055	346	386	10,508
Plummer/Worley Joint	529	4,157	1,434	1,625	644	441	494	8,795
Bruneau-Grand View Joint	526	4,995	491	1,080	700	299	428	7,993

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*Exhibit 3.5—continued*

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operation and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>	<u>Total<sup>a</sup></u>
<b>Enrollment 100–499</b>								
Shoshone Joint	499	\$4,110	\$532	\$916	\$587	\$260	\$222	\$6,627
Cottonwood Joint	496	4,649	414	1,069	409	367	361	7,268
Basin	459	3,123	550	866	579	256	543	5,918
Hansen	389	4,400	382	847	652	307	223	6,810
Hagerman Joint	386	3,910	492	925	655	266	303	6,551
Cascade	347	5,714	593	1,158	831	245	139	8,680
Kendrick Joint	343	4,451	613	1,307	836	391	419	8,017
Genesee Joint	341	4,573	738	880	687	295	371	7,543
Castleford Joint	337	4,135	519	1,733	763	303	447	7,901
Notus	334	4,613	193	805	842	358	343	7,154
Council	333	5,020	497	1,093	651	310	300	7,871
Garden Valley	320	4,092	388	1,316	923	242	763	7,724
Horseshoe Bend	318	3,739	843	1,182	977	275	423	7,439
Troy	317	4,676	1,127	1,093	875	342	381	8,494
Kootenai Joint	288	5,131	696	962	648	275	591	8,304
Whitepine Joint	286	5,066	2,665	1,137	844	320	500	10,531
Mackay Joint	258	5,486	460	954	724	278	643	8,545
Highland Joint	237	5,030	754	1,172	1,078	310	807	9,150
Murtaugh Joint	233	5,169	250	2,290	751	361	371	9,192
Clark County Joint	229	4,392	672	1,369	597	364	587	7,980
Culdesac Joint	213	4,769	459	1,038	679	350	472	7,767
Nezperce Joint	207	5,224	984	1,345	706	291	502	9,052
Dietrich	198	4,682	351	1,245	536	426	237	7,475
Richfield	197	5,272	402	1,439	684	406	205	8,408
North Gem	194	5,414	619	1,160	729	402	549	8,873
Cambridge Joint	193	5,538	805	1,266	860	295	510	9,273
Meadows Valley	179	5,934	426	1,414	788	342	483	9,387
Bliss Joint	174	5,229	441	1,317	924	340	307	8,558
Camas County	163	5,119	428	1,440	1,023	405	391	8,807
Mullan	158	7,056	334	1,511	2,671	24	171	11,768
Rockland	156	7,078	770	922	909	435	0	10,114
South Lemhi	129	7,411	488	1,351	933	431	713	11,327
Midvale	128	5,891	724	1,464	919	308	562	9,869
<b>Enrollment less than 100</b>								
Swan Valley Elementary	55	7,348	731	1,791	881	450	949	12,151
Avery	26	19,620	519	4,600	5,723	28	4,293	34,782
Pleasant Valley Elem.	19	7,451	53	2,182	862	0	386	10,934
Three Creek Joint Elem.	15	4,470	0	838	676	0	392	6,376
Arbon Elementary	14	9,049	249	1,512	974	0	2,701	14,485
Prairie Elementary	5	12,910	825	2,221	2,002	0	2,288	20,246

<sup>a</sup> May not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 3.6: Percent of Current Expenditures by Activity, FY2002**

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>
Statewide	246,415	61.2%	9.7%	10.4%	9.7%	4.3%	4.6%
<b>Enrollment 15,000 or more</b>							
Boise Independent	26,778	61.3	12.0	8.3	11.1	3.6	3.6
Meridian Joint	25,226	61.3	10.9	8.2	10.2	4.3	5.1
<b>Enrollment 5,000–14,999</b>							
Pocatello	12,370	59.8	11.6	9.5	11.2	4.5	3.4
Nampa	12,115	63.3	10.2	10.0	6.0	5.3	5.2
Idaho Falls	10,648	61.6	9.9	9.0	11.2	4.0	4.3
Coeur d'Alene	9,326	63.0	8.7	10.8	9.6	4.9	3.1
Bonneville Joint	7,568	55.6	7.9	20.1	7.9	4.4	4.1
Twin Falls	6,869	59.5	12.2	9.3	11.2	5.0	2.8
Caldwell	5,665	60.1	8.1	12.2	8.3	5.9	5.5
Cassia County Joint	5,104	60.8	8.9	10.6	10.9	4.4	4.4
Lewiston Independent	5,048	62.9	9.6	9.5	11.6	3.7	2.7
<b>Enrollment 1,500–4,999</b>							
Post Falls	4,629	69.0	5.8	7.7	8.4	5.3	3.7
Mountain Home	4,561	60.3	11.0	11.0	9.2	4.0	4.6
Minidoka County Joint	4,369	63.9	8.0	8.8	8.6	5.4	5.4
Blackfoot	4,197	58.5	10.2	12.0	9.7	4.6	5.0
Lakeland	4,168	65.9	6.9	10.5	7.3	4.4	4.9
Lake Pend Oreille	4,108	59.1	8.5	12.0	10.2	4.3	6.0
Madison	4,016	60.3	12.6	9.6	8.5	4.6	4.5
Jefferson County Joint	3,965	63.3	9.5	9.4	8.0	4.4	5.2
Vallivue	3,888	57.4	10.9	13.4	7.8	5.0	5.6
Kuna Joint	3,141	62.6	9.5	10.2	7.9	4.1	5.7
Jerome Joint	3,087	60.1	12.7	8.3	9.8	4.8	4.3
Blaine County	3,053	66.7	7.3	10.8	9.4	2.2	3.7
Emmett Independent	2,980	64.6	7.5	10.5	8.9	3.3	5.2
Moscow	2,554	59.7	10.0	15.1	8.6	3.3	3.3
Preston Joint	2,393	64.5	6.1	8.6	10.2	6.2	4.4
Fremont County Joint	2,363	66.5	7.3	8.9	9.1	4.2	4.1
Middleton	2,285	62.4	8.6	11.0	7.7	4.7	5.5
Snake River	2,052	60.5	10.5	9.5	9.0	4.5	6.0
Shelley Joint	1,971	67.7	4.8	10.5	8.1	4.5	4.4
Payette Joint	1,923	61.3	9.7	10.4	9.4	5.8	3.3
American Falls Joint	1,648	58.4	8.7	9.4	13.4	4.3	5.8
Weiser	1,640	64.9	6.9	10.6	8.3	5.5	3.8
Boundary County	1,633	63.9	6.4	10.7	8.5	4.1	6.4
Grangeville Joint	1,561	61.0	6.7	10.2	11.4	4.3	6.4
West Bonner County	1,515	58.4	7.2	11.7	11.4	5.5	5.7
Fruitland	1,502	66.7	8.7	8.6	8.6	4.0	3.4
Bear Lake County	1,501	58.1	13.3	9.6	9.7	3.6	5.7

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*Exhibit 3.6—continued*

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>
<b>Enrollment 500–1,499</b>							
Marsh Valley Joint	1,471	61.8%	7.0%	12.9%	9.5%	4.9%	3.8%
Orofino Joint	1,419	61.7	9.5	7.9	10.7	4.0	6.1
Kellogg Joint	1,411	56.3	9.6	9.5	13.0	4.5	7.1
Buhl Joint	1,384	60.6	9.8	10.9	8.4	4.9	5.5
Teton County	1,353	61.6	7.5	11.4	9.4	4.5	5.6
Filer	1,319	60.1	6.0	14.2	8.3	5.1	6.2
Sugar-Salem	1,305	62.3	6.7	10.3	10.0	5.5	5.1
Homedale Joint	1,284	65.2	12.1	7.6	6.7	4.5	3.9
Kimberly	1,281	58.9	13.1	11.1	9.6	4.0	3.2
Gooding Joint	1,262	59.4	16.9	6.9	6.9	4.6	5.3
Salmon	1,134	61.1	11.5	10.5	9.1	3.0	4.8
St. Maries Joint	1,132	60.1	9.4	11.8	6.4	4.7	7.6
Soda Springs Joint	1,060	65.9	7.2	9.6	10.1	2.9	4.3
Parma	1,054	59.7	8.6	11.4	8.7	5.7	5.9
Wendell	1,008	63.2	4.4	10.9	9.1	4.7	7.6
McCall-Donnelly Joint	986	55.4	7.6	12.2	14.0	2.5	8.3
New Plymouth	950	61.1	9.3	10.9	9.9	4.5	4.3
Oneida County	940	64.8	6.9	9.0	10.8	4.2	4.3
Aberdeen	934	60.2	10.4	11.2	8.6	4.3	5.1
Firth	922	62.4	7.1	12.0	9.3	5.5	3.7
Marsing Joint	759	59.9	6.7	10.5	11.0	5.1	6.8
Melba Joint	713	61.2	6.8	14.5	7.8	4.0	5.8
Ririe Joint	710	60.6	10.2	11.3	9.6	4.5	3.8
West Jefferson	654	62.3	6.3	10.5	10.7	3.7	6.5
Valley	653	59.7	5.3	11.7	8.2	5.8	9.3
Wallace	614	58.6	6.4	18.2	9.8	2.1	4.9
Glenns Ferry Joint	605	60.9	7.9	10.9	9.9	5.5	4.8
Potlatch	585	47.9	30.6	7.4	7.7	3.0	3.3
Kamiah Joint	585	59.6	8.9	11.2	10.5	5.3	4.5
West Side Joint	569	61.0	5.0	10.5	14.5	4.7	4.4
Challis Joint	558	59.1	7.6	12.4	11.0	2.6	7.3
Grace Joint	547	64.3	4.4	10.0	9.9	5.2	6.2
Wilder	536	63.0	8.5	10.6	10.4	4.4	3.0
Butte County	535	55.4	6.8	14.2	11.3	4.6	7.6
Lapwai	535	53.9	17.3	11.9	10.0	3.3	3.7
Plummer/Worley Joint	529	47.3	16.3	18.5	7.3	5.0	5.6
Bruneau-Grand View Joint	526	62.5	6.1	13.5	8.8	3.7	5.4

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*Exhibit 3.6—continued*

	<u>Enrollment</u>	<u>Instruction</u>	<u>Education Support</u>	<u>Admini- stration</u>	<u>Operations and Maint.</u>	<u>Food Services</u>	<u>Trans- portation</u>
<b>Enrollment 100–499</b>							
Shoshone Joint	499	62.0%	8.0%	13.8%	8.9%	3.9%	3.3%
Cottonwood Joint	496	64.0	5.7	14.7	5.6	5.0	5.0
Basin	459	52.8	9.3	14.6	9.8	4.3	9.2
Hansen	389	64.6	5.6	12.4	9.6	4.5	3.3
Hagerman Joint	386	59.7	7.5	14.1	10.0	4.1	4.6
Cascade	347	65.8	6.8	13.3	9.6	2.8	1.6
Kendrick Joint	343	55.5	7.6	16.3	10.4	4.9	5.2
Genesee Joint	341	60.6	9.8	11.7	9.1	3.9	4.9
Castleford Joint	337	52.3	6.6	21.9	9.7	3.8	5.7
Notus	334	64.5	2.7	11.3	11.8	5.0	4.8
Council	333	63.8	6.3	13.9	8.3	3.9	3.8
Garden Valley	320	53.0	5.0	17.0	12.0	3.1	9.9
Horseshoe Bend	318	50.3	11.3	15.9	13.1	3.7	5.7
Troy	317	55.0	13.3	12.9	10.3	4.0	4.5
Kootenai Joint	288	61.8	8.4	11.6	7.8	3.3	7.1
Whitepine Joint	286	48.1	25.3	10.8	8.0	3.0	4.7
Mackay Joint	258	64.2	5.4	11.2	8.5	3.3	7.5
Highland Joint	237	55.0	8.2	12.8	11.8	3.4	8.8
Murtaugh Joint	233	56.2	2.7	24.9	8.2	3.9	4.0
Clark County Joint	229	55.0	8.4	17.2	7.5	4.6	7.4
Culdesac Joint	213	61.4	5.9	13.4	8.7	4.5	6.1
Nezperce Joint	207	57.7	10.9	14.9	7.8	3.2	5.5
Dietrich	198	62.6	4.7	16.7	7.2	5.7	3.2
Richfield	197	62.7	4.8	17.1	8.1	4.8	2.4
North Gem	194	61.0	7.0	13.1	8.2	4.5	6.2
Cambridge Joint	193	59.7	8.7	13.7	9.3	3.2	5.5
Meadows Valley	179	63.2	4.5	15.1	8.4	3.6	5.1
Bliss Joint	174	61.1	5.2	15.4	10.8	4.0	3.6
Camas County	163	58.1	4.9	16.3	11.6	4.6	4.4
Mullan	158	60.0	2.8	12.8	22.7	0.2	1.5
Rockland	156	70.0	7.6	9.1	9.0	4.3	0.0
South Lemhi	129	65.4	4.3	11.9	8.2	3.8	6.3
Midvale	128	59.7	7.3	14.8	9.3	3.1	5.7
<b>Enrollment less than 100</b>							
Swan Valley Elementary	55	60.5	6.0	14.7	7.3	3.7	7.8
Avery	26	56.4	1.5	13.2	16.5	0.1	12.3
Pleasant Valley Elementary	19	68.1	0.5	20.0	7.9	0.0	3.5
Three Creek Joint Elem.	15	70.1	0.0	13.1	10.6	0.0	6.2
Arbon Elementary	14	62.5	1.7	10.4	6.7	0.0	18.6
Prairie Elementary	5	63.8	4.1	11.0	9.9	0.0	11.3

Note: Percentages may not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.



# Instruction

## Chapter 4

*Instruction expenditures address costs directly related to classroom activities. Statewide, instruction expenditures totaled over \$900 million, or \$3,657 per student in fiscal year 2002. This equated to 61.2 percent of current expenditures. Among school districts, the dollars spent per student ranged widely, but generally decreased as school district enrollment increased. For example, the six smallest districts combined spent \$9,807 per student compared to the two largest districts that averaged \$3,723 per student. Statewide, 92 percent of instruction expenditures were spent on teacher salaries and benefits.*

### What Services Are Included in Instruction?

Instruction expenditures include all activities dealing directly with the interaction between teachers and students, and other costs directly attributable to the instruction program. Specifically:

- **Regular School Programs.** Includes elementary and secondary education, alternative schools, and vocational and technical programs.
- **Special School Programs.** Includes exceptional child, exceptional preschool, and gifted and talented student programs.
- **Activity School Programs.** Includes interscholastic competitions, class organizations, student government, and school publications.
- **Other School Programs.** Includes summer school and juvenile detention center programs.

Instructional costs include expenditures for teacher and instructional aide salaries, benefits, school supplies and textbooks, and purchased services.

## How Do Idaho's Instruction Costs Compare to Other States?

Idaho school districts spent more than \$900 million in fiscal year 2002 to cover instructional costs. This represented 61.2 percent of current expenditures that year. As shown in Exhibit 4.1, this was slightly below the 2000 nationwide average (the most recent year for which comparison data was available), but above four of Idaho's six neighboring states.

## How Do District Instruction Costs Compare?

As shown in Exhibit 4.2, presented at the end of this chapter, individual district instruction spending as a percentage of total current expenditures ranged from a low of 47 percent in Plummer/Worley Joint School District to a high of 70 percent in the Rockland and Three Creek School Districts. Statewide, district instructional expenditures averaged \$3,657 per student, with individual districts ranging from \$2,903 per student in the Kuna School District to as high as \$19,620 in the Avery School District that has 26 students.

### Exhibit 4.1: Percent of Current Expenditures for Instruction, Idaho and Neighboring States

	<u>Percent Spent on Instruction</u>
Idaho	61.2% <sup>a</sup>
Montana	62.4
Nevada	59.7
Oregon	59.4
Utah	65.3
Washington	59.6
Wyoming	61.1
U.S. Average	61.7

<sup>a</sup> Idaho's percentages are for fiscal year 2002. The U.S. average and figures for all other states are for fiscal year 2000, the most recent year information was available for this comparison.

Source: Office of Performance Evaluations' analysis of State Department of Education data; and National Center for Education Statistics, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999-2000*, NCES 2002-367 (May 2002), 8.

Exhibit 4.3 shows that generally, as school district enrollment decreased, the dollars spent per student increased. For example, while instruction expenditures for Idaho’s two largest districts averaged \$3,723 per student, the six smallest districts with less than 100 students each, spent a combined average of \$9,807 per student. The percentage of funds districts spent on instruction did not always correspond to the amount they spent per student. As shown in the exhibit, as a group, school districts with enrollment ranging from 1,500 to 4,999 students spent the largest percentage on instruction, but spent less per student than the statewide average.

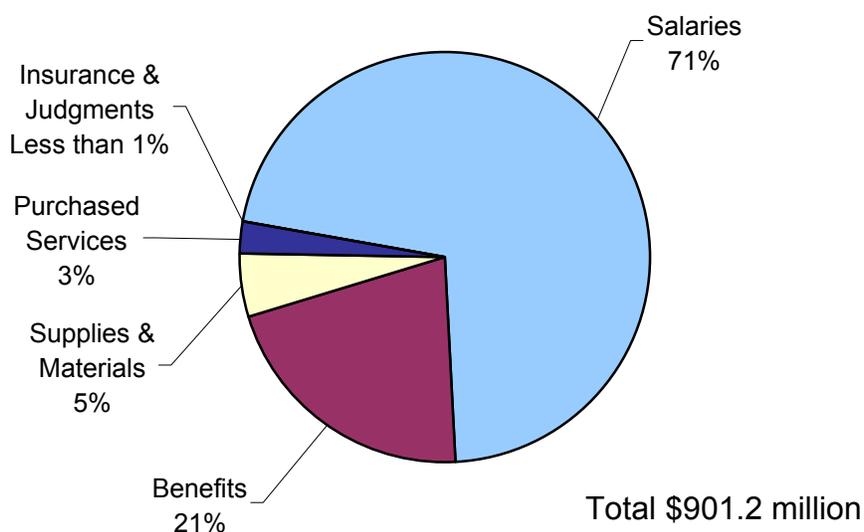
### **Where Do Instruction Dollars Go?**

Exhibit 4.4 shows that salaries and benefits for certified teachers, aides, and classroom assistants accounted for 92 percent of instruction expenditures in fiscal year 2002. Expenditures for supplies and materials, which included costs for textbooks and audio and visual materials, accounted for 5 percent of instructional expenditures. Purchased services that include professional and technical services and equipment rental comprised 3 percent of instruction costs. Expenditures for insurance and judgments that include property and liability and surety bonding were less than one-tenth of one percent.

<b>Exhibit 4.3: Instruction Expenditures by District Enrollment, FY2002</b>			
<u>Enrollment Range</u>	<u>Instruction Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
Statewide	\$901,243,485	61.2%	\$3,657
15,000 or more	193,594,715	61.3	3,723
5,000–14,999	256,271,505	60.9	3,430
1,500–4,999	275,667,813	62.4	3,594
500–1,499	131,067,585	60.0	3,875
100–499	43,327,748	59.3	4,793
Less than 100	1,314,119	60.3	9,807

Source: Office of Performance Evaluations’ analysis of State Department of Education data.

**Exhibit 4.4: Statewide Instructional Expenditures, FY2002**



Note: Percentages do not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Other Key Issues**

*Student-Teacher Ratios and Teacher Salaries*

Exhibit 4.5 provides statewide elementary and secondary student-teacher ratios and their average salaries including extra pay. Statewide, the student-teacher ratio for all elementary and secondary teachers was 17.8 students to each teacher. However, at the district level, this ratio ranged from as few as 5 students to as many as 20 students per teacher. Generally, as school district size increased, the student-teacher ratio increased. Also, on average, elementary grades had two more students to each teacher than secondary grades.

The average salary, including extra pay, for elementary teachers was \$39,734, and \$40,870 for secondary teachers. However, secondary teachers earned a larger proportion, 4.5 percent, of their total salary through extra pay compared to 1.1 percent for elementary teachers. The department defines extra pay as compensation for coaching, debate, special music, drama, driver training, summer contracts, and stipends or bonuses.

**Exhibit 4.5: Student-Teacher Ratios and Teacher Salaries, FY2002**

<u>Employee Category</u>	<u>Total Enrollment</u>	<u>FTEs</u>	<u>Pupils Per Teacher</u>	<u>Regular Salary</u>	<u>Extra Pay</u>	<u>Average Salary (Incl. Extra Pay)</u>
Elementary teachers <sup>a</sup>	132,406	7,057	18.8	\$277,448,664	\$ 2,952,511	\$39,734
Secondary teachers	114,009	6,751	16.9	263,460,120	12,451,586	40,870
Totals and averages	246,415	13,808	17.8	540,908,784	15,404,097	40,289

<sup>a</sup> Includes Pre-K, Kindergarten, and Head Teachers.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 4.2: District Expenditures for Instruction, FY2002**

	<u>Enrollment</u>	<u>Instruction Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>	<u>Total Certified Teachers</u>	<u>Pupils Per Teacher</u>
Statewide	246,415	\$901,243,485	61.2%	\$ 3,657	13,807.8	17.8
<b>Enrollment 15,000 or more</b>						
Boise Independent	26,778	117,178,120	61.3	4,376	1,508.1	17.8
Meridian Joint	25,226	76,416,595	61.3	3,029	1,284.9	19.6
<b>Enrollment 5,000–14,999</b>						
Pocatello	12,370	42,602,234	59.8	3,444	632.6	19.6
Nampa	12,115	38,982,285	63.3	3,218	619.9	19.5
Idaho Falls	10,648	36,533,860	61.6	3,431	551.1	19.3
Coeur d'Alene	9,326	34,020,106	63.0	3,648	494.7	18.9
Bonneville Joint	7,568	23,430,417	55.6	3,096	393.8	19.2
Twin Falls	6,869	21,852,190	59.5	3,181	377.2	18.2
Caldwell	5,665	18,948,010	60.1	3,345	307.1	18.4
Cassia County Joint	5,104	17,350,857	60.8	3,399	286.2	17.8
Lewiston Independent	5,048	22,551,546	62.9	4,467	296.9	17.0
<b>Enrollment 1,500–4,999</b>						
Post Falls	4,629	16,277,482	69.0	3,516	232.4	19.9
Mountain Home	4,561	16,063,106	60.3	3,522	248.5	18.4
Minidoka County Joint	4,369	16,136,257	63.9	3,693	250.7	17.4
Blackfoot	4,197	14,614,896	58.5	3,482	235.8	17.8
Lakeland	4,168	13,504,313	65.9	3,240	216.1	19.3
Lake Pend Oreille	4,108	15,090,734	59.1	3,673	235.3	17.5
Madison	4,016	12,854,417	60.3	3,201	210.4	19.1
Jefferson County Joint	3,965	12,768,228	63.3	3,220	199.8	19.8
Vallivue	3,888	12,965,210	57.4	3,335	202.6	19.2
Kuna Joint	3,141	9,117,186	62.6	2,903	157.4	20.0
Jerome Joint	3,087	10,052,468	60.1	3,256	175.7	17.6
Blaine County	3,053	18,320,624	66.7	6,001	217.7	14.0
Emmett Independent	2,980	10,123,773	64.6	3,397	158.4	18.8
Moscow	2,554	11,481,771	59.7	4,496	175.6	14.5
Preston Joint	2,393	7,161,388	64.5	2,993	117.6	20.3
Fremont County Joint	2,363	9,107,895	66.5	3,854	136.2	17.3
Middleton	2,285	7,610,084	62.4	3,330	123.2	18.5
Snake River	2,052	6,984,956	60.5	3,404	108.3	18.9
Shelley Joint	1,971	7,257,046	67.7	3,682	100.7	19.6
Payette Joint	1,923	6,528,837	61.3	3,395	108.5	17.7
American Falls Joint	1,648	6,735,516	58.4	4,087	97.9	16.8
Weiser	1,640	6,044,416	64.9	3,686	91.3	18.0
Boundary County	1,633	6,449,093	63.9	3,949	98.8	16.5
Grangeville Joint	1,561	6,914,029	61.0	4,429	102.2	15.3
West Bonner County	1,515	5,230,486	58.4	3,452	87.5	17.3
Fruitland	1,502	5,465,405	66.7	3,639	80.1	18.8
Bear Lake County	1,501	4,808,197	58.1	3,203	86.8	17.3

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*Exhibit 4.2—continued*

	<u>Enrollment</u>	<u>Instruction Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>	<u>Total Certified Teachers</u>	<u>Pupils Per Teacher</u>
<b>Enrollment 500–1,499</b>						
Marsh Valley Joint	1,471	\$ 5,403,366	61.8%	\$ 3,673	91.4	16.1
Orofino Joint	1,419	6,305,278	61.7	4,443	92.6	15.3
Kellogg Joint	1,411	5,263,903	56.3	3,731	83.9	16.8
Buhl Joint	1,384	4,898,485	60.6	3,539	83.5	16.6
Teton County	1,353	4,365,805	61.6	3,227	73.8	18.3
Filer	1,319	4,457,128	60.1	3,379	73.4	18.0
Sugar-Salem Joint	1,305	4,580,107	62.3	3,510	73.5	17.8
Homedale Joint	1,284	5,218,480	65.2	4,064	75.6	17.0
Kimberly	1,281	3,971,515	58.9	3,100	70.1	18.3
Gooding Joint	1,262	4,796,973	59.4	3,801	79.2	15.9
Salmon	1,134	3,953,029	61.1	3,486	66.7	17.0
St. Maries Joint	1,132	4,670,625	60.1	4,126	68.6	16.5
Soda Springs Joint	1,060	4,439,491	65.9	4,188	58.3	18.2
Parma	1,054	3,584,900	59.7	3,401	57.7	18.3
Wendell	1,008	3,888,330	63.2	3,857	63.4	15.9
McCall-Donnelly Joint	986	4,264,074	55.4	4,325	59.7	16.5
New Plymouth	950	3,373,048	61.1	3,551	54.9	17.3
Oneida County	940	3,461,521	64.8	3,682	56.4	16.7
Aberdeen	934	3,303,182	60.2	3,537	55.1	17.0
Firth	922	3,243,253	62.4	3,518	51.2	18.0
Marsing Joint	759	2,756,438	59.9	3,632	49.4	15.4
Melba Joint	713	2,537,994	61.2	3,560	43.3	16.5
Ririe Joint	710	2,495,373	60.6	3,515	41.6	17.1
West Jefferson	654	2,705,267	62.3	4,136	43.4	15.1
Valley	653	2,840,006	59.7	4,349	42.7	15.3
Wallace	614	3,217,407	58.6	5,240	41.6	14.8
Glenns Ferry Joint	605	2,332,601	60.9	3,856	41.5	14.6
Potlatch	585	2,655,101	47.9	4,539	37.1	15.8
Kamiah Joint	585	2,514,780	59.6	4,299	38.0	15.4
West Side Joint	569	2,117,143	61.0	3,721	34.0	16.7
Challis Joint	558	2,513,047	59.1	4,504	42.3	13.2
Grace Joint	547	2,459,039	64.3	4,496	36.0	15.2
Wilder	536	2,582,463	63.0	4,818	41.2	13.0
Butte County	535	2,044,176	55.4	3,821	35.9	14.9
Lapwai	535	3,027,777	53.9	5,659	43.7	12.2
Plummer/Worley Joint	529	2,199,030	47.3	4,157	41.4	12.8
Bruneau-Grand View Joint	526	2,627,450	62.5	4,995	35.8	14.7

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*Exhibit 4.2—continued*

	<u>Enrollment</u>	<u>Instruction Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>	<u>Total Certified Teachers</u>	<u>Pupils Per Teacher</u>
<b>Enrollment 100–499</b>						
Shoshone Joint	499	\$ 2,050,689	62.0%	4,110	33.0	15.1
Cottonwood Joint	496	2,305,764	64.0	4,649	32.6	15.2
Basin	459	1,433,475	52.8	3,123	28.7	16.0
Hansen	389	1,711,458	64.6	4,400	28.9	13.5
Hagerman Joint	386	1,509,287	59.7	3,910	27.2	14.2
Cascade	347	1,982,897	65.8	5,714	27.4	12.7
Kendrick Joint	343	1,526,549	55.5	4,451	25.7	13.3
Genesee Joint	341	1,559,309	60.6	4,573	24.8	13.8
Castleford Joint	337	1,393,649	52.3	4,135	23.3	14.5
Notus	334	1,540,714	64.5	4,613	25.0	13.4
Council	333	1,671,766	63.8	5,020	25.6	13.0
Garden Valley	320	1,309,461	53.0	4,092	22.9	14.0
Horseshoe Bend	318	1,189,158	50.3	3,739	23.5	13.5
Troy	317	1,482,152	55.0	4,676	23.6	13.4
Kootenai Joint	288	1,477,718	61.8	5,131	21.5	13.4
Whitepine Joint	286	1,448,951	48.1	5,066	22.1	12.9
Mackay Joint	258	1,415,285	64.2	5,486	20.3	12.7
Highland Joint	237	1,192,088	55.0	5,030	18.9	12.5
Murtaugh Joint	233	1,204,395	56.2	5,169	19.2	12.1
Clark County Joint	229	1,005,741	55.0	4,392	18.2	12.6
Culdesac Joint	213	1,015,714	61.4	4,769	15.7	13.6
Nezperce Joint	207	1,081,289	57.7	5,224	18.1	11.4
Dietrich	198	926,956	62.6	4,682	16.1	12.3
Richfield	197	1,038,585	62.7	5,272	17.9	11.0
North Gem	194	1,050,303	61.0	5,414	16.1	12.0
Cambridge Joint	193	1,068,771	59.7	5,538	16.3	11.8
Meadows Valley	179	1,062,234	63.2	5,934	17.5	10.2
Bliss Joint	174	909,910	61.1	5,229	17.5	9.9
Camas County	163	834,363	58.1	5,119	14.4	11.3
Mullan	158	1,114,811	60.0	7,056	16.2	9.8
Rockland	156	1,104,199	70.0	7,078	17.2	9.1
South Lemhi	129	956,045	65.4	7,411	16.2	8.0
Midvale	128	754,062	59.7	5,891	13.6	9.4
<b>Enrollment less than 100</b>						
Swan Valley Elementary	55	404,152	60.5	7,348	6.2	8.9
Avery	26	510,114	56.4	19,620	4.5	5.8
Pleasant Valley Elem.	19	141,574	68.1	7,451	2.0	9.5
Three Creek Joint Elem.	15	67,046	70.1	4,470	1.0	15.0
Arbon Elementary	14	126,683	62.5	9,049	2.0	7.0
Prairie Elementary	5	64,550	63.8	12,910	1.0	5.0

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Education Support Services

## Chapter 5

*Education support services include both student and instructional support. Statewide, education support service expenditures were over \$143 million and accounted for 9.7 percent of total current expenditures. Overall, districts spent \$582 per student for education support services in fiscal year 2002. Statewide, 82 percent of educational support dollars went toward salaries and benefits.*

### What Services Are Included in Education Support?

Education support services include two distinct groups—*student* support services and *instructional* support services:

- **Student Support Services.** Designed to improve the well-being of students and to supplement the teaching process. These include attendance, guidance, health services, and other services designed to assist students in the Exceptional Child Program.
- **Instructional Support Services.** Designed to assist instructional staff. These include instructional improvement services that assist staff in planning and developing curriculum and evaluating the learning process. Also included are educational media services, library services, and instructional technology services.

### How Do Idaho's Education Support Costs Compare to Other States?

As shown in Exhibit 5.1, presented at the end of the chapter, Idaho spent more than \$143 million on education support services in fiscal year 2002. Statewide, these services accounted for 9.7 percent of current expenditures that year (5.4 percent for student support and 4.3 percent for instructional support). Expenditures for education support services in Idaho's six neighboring states

ranged from 7.7 to 11.5 percent of current expenditures in fiscal year 2000 (the most recent year for which information was available).

### **How Do District Education Support Costs Compare?**

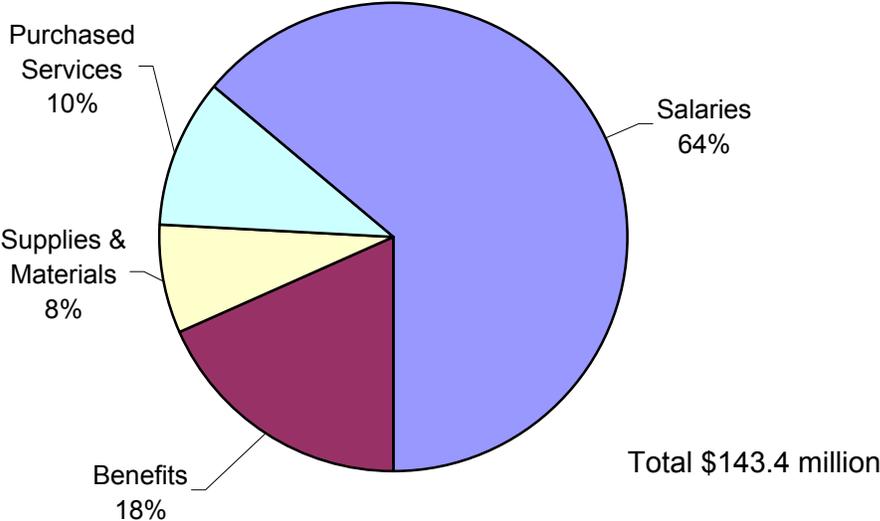
As shown in Exhibit 5.1, fiscal year 2002 district education support expenditures ranged from no expenditures in one very small school district to over 30 percent of current expenditures in another. In three districts (Potlatch, Whitepine Joint, and Gooding Joint), percent of educational support expenditures significantly exceeded the statewide average. Upon further review, we found that these large expenditures appeared to result from the receipt of federal grant funds for technology initiatives.

Statewide, *student* support expenditures were \$325 per student, and ranged widely among districts from no expenditures to \$2,194. *Instructional* support averaged \$257 per student and again, ranged widely from no expenditures to \$2,649. Overall, there does not appear to be a relationship between school district enrollment and the amount spent per student for either student support or instructional support.

### **Where Do Education Support Dollars Go?**

Exhibit 5.2 shows that salaries and benefits made up over 82 percent of all education support expenditures. Purchased services, including library and media support, contracted professional services, and equipment rental comprised 10 percent while supplies and materials were 8 percent of education support expenditures.

**Exhibit 5.2: Statewide Education Support Expenditures, FY2002**



Source: Office of Performance Evaluations' analysis of the State Department of Education data.

### Exhibit 5.1: District Expenditures for Education Support Services, FY2002

	<u>Enrollment</u>	<u>Education Support Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Student Support Expenditures Per Pupil</u>	<u>Instructional Support Expenditures Per Pupil</u>	<u>Total Education Support Per Pupil</u>
Statewide	246,415	\$143,448,020	9.7%	\$ 325	\$ 257	\$ 582
<b>Enrollment 15,000 or more</b>						
Boise Independent	26,778	22,981,970	12.0	507	351	858
Meridian Joint	25,226	13,531,657	10.9	348	188	536
<b>Enrollment 5,000–14,999</b>						
Pocatello	12,370	8,267,157	11.6	305	364	668
Nampa	12,115	6,279,505	10.2	276	242	518
Idaho Falls	10,648	5,857,452	9.9	298	252	550
Coeur d'Alene	9,326	4,711,876	8.7	291	214	505
Bonneville Joint	7,568	3,332,569	7.9	298	142	440
Twin Falls	6,869	4,479,126	12.2	314	338	652
Caldwell	5,665	2,558,709	8.1	298	153	452
Cassia County Joint	5,104	2,548,497	8.9	328	172	499
Lewiston Independent	5,048	3,455,048	9.6	362	323	684
<b>Enrollment 1,500–4,999</b>						
Post Falls	4,629	1,361,408	5.8	232	62	294
Mountain Home	4,561	2,919,968	11.0	409	232	640
Minidoka County Joint	4,369	2,017,286	8.0	212	274	462
Blackfoot	4,197	2,538,347	10.2	209	396	605
Lakeland	4,168	1,419,504	6.9	221	120	341
Lake Pend Oreille	4,108	2,173,308	8.5	330	199	529
Madison	4,016	2,674,585	12.6	220	446	666
Jefferson County Joint	3,965	1,922,504	9.5	288	197	485
Vallivue	3,888	2,457,773	10.9	387	245	632
Kuna Joint	3,141	1,390,619	9.5	210	232	443
Jerome Joint	3,087	2,123,958	12.7	202	486	688
Blaine County	3,053	2,010,540	7.3	389	270	659
Emmett Independent	2,980	1,171,266	7.5	175	218	393
Moscow	2,554	1,922,267	10.0	441	312	753
Preston Joint	2,393	674,580	6.1	169	113	282
Fremont County Joint	2,363	998,341	7.3	380	42	422
Middleton	2,285	1,049,839	8.6	235	224	459
Snake River	2,052	1,210,978	10.5	229	361	590
Shelley Joint	1,971	510,529	4.8	191	68	259
Payette Joint	1,923	1,031,691	9.7	210	327	537
American Falls Joint	1,648	999,593	8.7	287	320	607
Weiser	1,640	641,079	6.9	242	149	391
Boundary County	1,633	647,198	6.4	255	142	396
Grangeville Joint	1,561	762,585	6.7	249	239	489
West Bonner County	1,515	648,556	7.2	204	224	428
Fruitland	1,502	709,653	8.7	229	243	472
Bear Lake County	1,501	1,100,512	13.3	569	164	733

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*Exhibit 5.1—continued*

	<u>Enrollment</u>	<u>Education Support Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Student Support Expenditures Per Pupil</u>	<u>Instructional Support Expenditures Per Pupil</u>	<u>Total Education Support Per Pupil</u>
<b>Enrollment 500–1,499</b>						
Marsh Valley Joint	1,471	\$ 614,113	7.0%	\$ 158	\$ 260	\$ 417
Orofino Joint	1,419	974,821	9.5	344	343	687
Kellogg Joint	1,411	899,319	9.6	508	129	637
Buhl Joint	1,384	790,154	9.8	373	198	571
Teton County	1,353	532,428	7.5	217	177	394
Filer	1,319	446,959	6.0	170	169	339
Sugar-Salem Joint	1,305	491,872	6.7	210	167	377
Homedale Joint	1,284	972,673	12.1	582	175	758
Kimberly	1,281	884,399	13.1	450	240	690
Gooding Joint	1,262	1,364,741	16.9	835	247	1,081
Salmon	1,134	745,520	11.5	461	197	657
St. Maries Joint	1,132	733,974	9.4	449	199	648
Soda Springs Joint	1,060	486,985	7.2	236	223	459
Parma	1,054	519,067	8.6	56	436	492
Wendell	1,008	273,755	4.4	105	166	272
McCall-Donnelly Joint	986	588,076	7.6	288	308	596
New Plymouth	950	512,530	9.3	339	201	540
Oneida County	940	368,037	6.9	247	145	392
Aberdeen	934	569,505	10.4	283	326	610
Firth	922	368,554	7.1	254	146	400
Marsing Joint	759	309,098	6.7	207	201	407
Melba Joint	713	283,667	6.8	277	120	398
Ririe Joint	710	420,815	10.2	317	275	593
West Jefferson	654	275,662	6.3	280	142	422
Valley	653	253,251	5.3	98	290	388
Wallace	614	353,569	6.4	398	178	576
Glenns Ferry Joint	605	301,302	7.9	195	303	498
Potlatch	585	1,695,088	30.6	249	2,649	2,898
Kamiah Joint	585	376,542	8.9	248	396	644
West Side Joint	569	172,203	5.0	164	138	303
Challis Joint	558	322,579	7.6	295	283	578
Grace Joint	547	168,621	4.4	177	131	308
Wilder	536	349,953	8.5	98	555	653
Butte County	535	252,659	6.8	373	100	472
Lapwai	535	971,046	17.3	678	1,137	1,815
Plummer/Worley Joint	529	758,579	16.3	793	641	1,434
Bruneau-Grand View Joint	526	258,087	6.1	223	268	491

Continued on next page

*Exhibit 5.1—continued*

	<u>Enrollment</u>	<u>Education Support Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Student Support Expenditures Per Pupil</u>	<u>Instructional Support Expenditures Per Pupil</u>	<u>Total Education Support Per Pupil</u>
<b>Enrollment 100–499</b>						
Shoshone Joint	499	\$ 265,646	8.0%	\$ 233	\$ 300	\$ 532
Cottonwood Joint	496	205,322	5.7	195	219	414
Basin	459	252,656	9.3	381	169	550
Hansen	389	148,512	5.6	289	93	382
Hagerman Joint	386	190,098	7.5	249	244	492
Cascade	347	205,823	6.8	403	191	593
Kendrick Joint	343	210,279	7.6	373	240	613
Genesee Joint	341	251,707	9.8	324	414	738
Castleford Joint	337	174,772	6.6	201	318	519
Notus	334	64,573	2.7	53	141	193
Council	333	165,637	6.3	302	196	497
Garden Valley	320	124,253	5.0	227	161	388
Horseshoe Bend	318	268,040	11.3	576	267	843
Troy	317	357,134	13.3	747	380	1,127
Kootenai Joint	288	200,587	8.4	446	250	696
Whitepine Joint	286	762,071	25.3	2,194	471	2,665
Mackay Joint	258	118,749	5.4	213	247	460
Highland Joint	237	178,616	8.2	452	302	754
Murtaugh Joint	233	58,164	2.7	165	84	250
Clark County Joint	229	153,823	8.4	352	319	672
Culdesac Joint	213	97,780	5.9	401	58	459
Nezperce Joint	207	203,752	10.9	275	709	984
Dietrich	198	69,467	4.7	157	194	351
Richfield	197	79,114	4.8	315	87	402
North Gem	194	120,160	7.0	224	396	619
Cambridge Joint	193	155,374	8.7	674	131	805
Meadows Valley	179	76,193	4.5	67	359	426
Bliss Joint	174	76,778	5.2	217	224	441
Camas County	163	69,781	4.9	35	393	428
Mullan	158	52,845	2.8	218	117	334
Rockland	156	120,069	7.6	358	412	770
South Lemhi	129	62,970	4.3	177	311	488
Midvale	128	92,706	7.3	288	436	724
<b>Enrollment less than 100</b>						
Swan Valley Elementary	55	40,218	6.0	36	695	731
Avery	26	13,493	1.5	32	487	519
Pleasant Valley Elem.	19	1,009	0.5	11	42	53
Three Creek Joint Elem.	15	0	0.0	0	0	0
Arbon Elementary	14	3,490	1.7	169	80	249
Prairie Elementary	5	4,123	4.1	0	825	825

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Administrative Services

## Chapter 6

*Idaho school districts spent a total of \$153.7 million in fiscal year 2002, or 10.4 percent of current expenditures on administrative services. Individual districts spent between 7 and 25 percent of their current expenditures. The larger districts spent a smaller proportion of their dollars on administrative services. School district administrative costs ranged from \$392 to \$4,600 per student, with a statewide average of \$624 per student.*

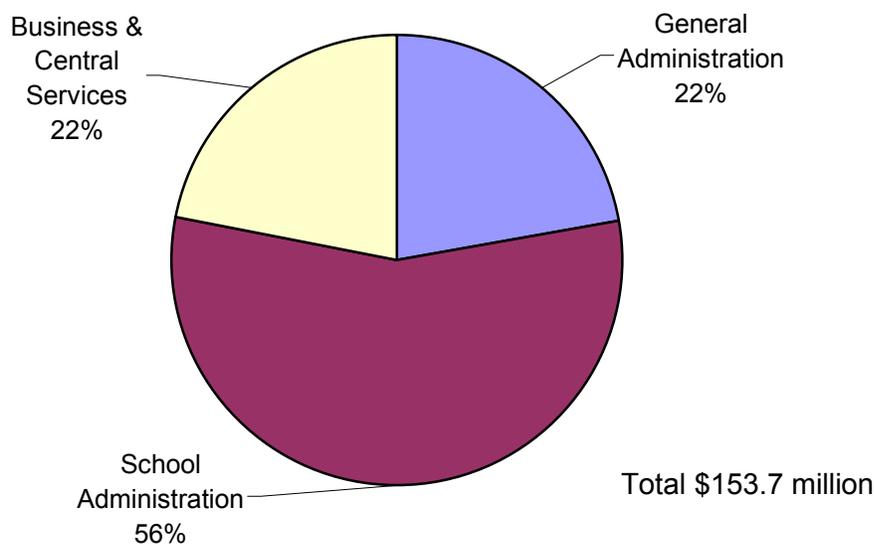
### What Is Included in Administrative Services?

In fiscal year 2002, school districts spent \$153.7 million for administrative services, which relate to three major functional areas:

- **General Administrative Services.** Include costs for personnel, activities, and programs for establishing, administering, and operating a school district. Personnel included in this area are school superintendents, and other district administrative and support staff.
- **School Administrative Services.** Include personnel, activities, and programs for establishing, administering and operating individual schools within a district. Personnel included in this area are principals, assistant principals, and other school administrative and support staff.
- **Business and Central Services.** Include personnel and activities related to a district's financial responsibility, such as budgeting, accounting, and general business management of a school district. Also included are other support services, such as data processing.

Costs associated with operating individual schools make up over half of all administrative expenditures, as shown in Exhibit 6.1. The remaining expenditures are split between Business and Central Services and General Administrative Services.

**Exhibit 6.1: Administrative Services Expenditures by Function, FY2002**



Source: Office of Performance Evaluations' analysis of State Department of Education data.

**How Do Idaho's Administrative Services Costs Compare to Other States?**

At the state level, 10.4 percent of the state's current expenditures for education were spent on administrative services, representing a cost of \$624 per student. According to the most recent data available from the National Center for Education Statistics, national expenditures for school administration averaged 11 percent of current expenditures.<sup>1</sup> When compared to neighboring states, Idaho spent a similar percentage of current expenditures on administrative services as Montana (11 percent), Utah (9 percent), and Washington (10 percent). Nevada, at 16 percent, spent the highest proportion of their current expenditures on administrative services.

<sup>1</sup> The most recent National Center for Education Statistics information for administrative services expenditures is for fiscal year 2000. As a result, national and other state figures are from the fiscal year 2000 data. Idaho numbers provided are for the 2002 fiscal year. Although not directly comparable, these numbers give a context for where Idaho ranks compared to other states.

## How Do District Administrative Costs Compare?

During fiscal year 2002, individual school districts spent from 7 to 25 percent of their current expenditures on administrative services, with over half of the districts spending less than 12 percent. As seen in Exhibit 6.2, larger school districts generally spent a smaller percentage of their budgets on administrative costs.

The administrative services cost per student varied widely at the district level when compared to the statewide average of \$624 per student. School district administrative costs ranged from a low of \$392 per student for Post Falls to a high of \$4,600 for Avery. Exhibit 6.3, on page 59, provides a listing of the administrative costs in each district.

## Where Do Administrative Services Dollars Go?

Exhibit 6.4 shows that 84 percent of administrative funds were spent on salaries and benefits, with the remaining funds used for purchased services, supplies, and insurance. National Center for Educational Statistics data for fiscal year 2001 show the national average was 196 students per administrator.<sup>2</sup> At 221 students per

**Exhibit 6.2: Administrative Services Expenditures by District Enrollment, FY2002**

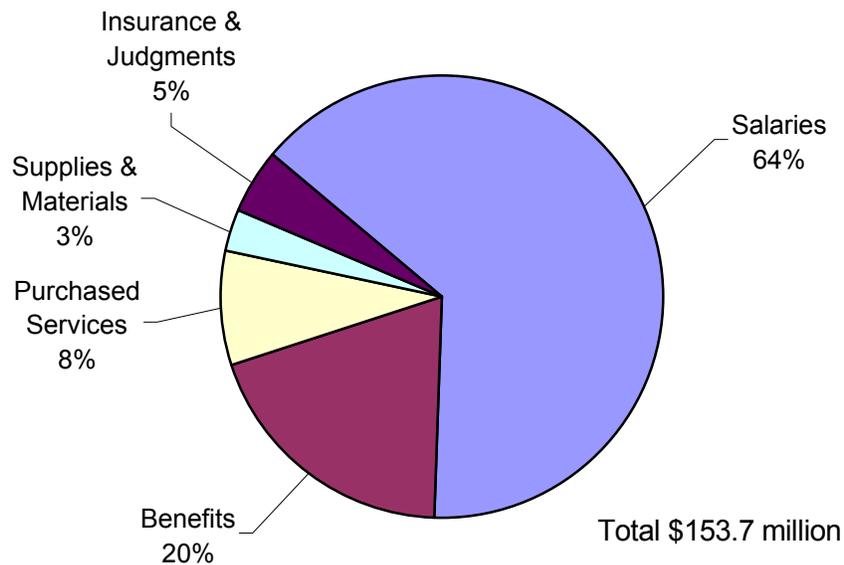
<u>Enrollment Range</u>	<u>Administrative Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Pupil Per Administrator</u>	<u>Per Pupil Expenditures</u>
Statewide	\$153,709,295	10.4%	221	\$ 624
15,000 or more	26,049,501	8.3	241	501
5,000–14,999	46,300,677	11.0	258	620
1,500–4,999	46,232,874	10.5	223	603
500–1,499	24,306,814	11.1	174	719
100–499	10,515,046	14.4	127	1,163
Less than 100	304,383	14.0	96	2,272

Source: Office of Performance Evaluations' analysis of State Department of Education data.

administrator, Idaho’s student-to-administrator ratio was higher than the national average. With the exception of Utah, the student-to-administrator ratio in neighboring states ranged from 126 for Wyoming to 217 for Washington. Utah’s ratio was 290 students per administrator. Exhibit 6.5 (on page 62) provides student-to-administrator ratios by district for Idaho.

<sup>2</sup> National Center for Education Statistics, Public School Student Staff, and Graduate Counts by State: School Year 2000–01, NCES 2002-358 (April 2002), 20–24.

**Exhibit 6.4: Statewide Administrative Services Costs by Expenditure Type, FY2002**



Source: Office of Performance Evaluations’ analysis of State Department of Education data.

**Exhibit 6.3: District Expenditures for Administrative Services, FY2002**

	<u>Enrollment</u>	<u>General (District) Administration</u>	<u>School Administration</u>	<u>Business &amp; Central Services</u>	<u>Total Admin Services Expenditures</u>	<u>Percent of Current Expend.</u>	<u>Per Pupil Expend.</u>
Statewide	246,415	\$33,954,802	\$86,200,111	\$33,554,382	\$153,709,295	10.4%	\$ 624
<b>Enrollment 15,000 or more</b>							
Boise Independent	26,778	1,063,813	11,210,614	3,597,849	15,872,276	8.3	593
Meridian Joint	25,226	524,493	6,955,121	2,697,611	10,177,225	8.2	403
<b>Enrollment 5,000–14,999</b>							
Pocatello	12,370	1,187,362	3,878,862	1,732,003	6,798,227	9.5	550
Nampa	12,115	877,223	2,934,813	2,377,878	6,189,914	10.0	511
Idaho Falls	10,648	1,292,878	3,358,786	694,286	5,345,950	9.0	502
Coeur d'Alene	9,326	857,460	3,640,563	1,314,270	5,812,293	10.8	623
Bonneville Joint	7,568	627,694	2,168,856	5,683,817	8,480,367	20.1	1,121
Twin Falls	6,869	1,185,322	2,057,073	188,700	3,431,095	9.3	500
Caldwell	5,665	1,097,969	1,797,826	937,039	3,832,834	12.2	677
Cassia County Joint	5,104	813,361	1,763,182	434,821	3,011,364	10.6	590
Lewiston Independent	5,048	822,624	1,995,274	580,735	3,398,633	9.5	673
Post Falls	4,629	240,408	1,131,099	444,393	1,815,900	7.7	392
Mountain Home	4,561	601,232	1,494,185	834,413	2,929,830	11.0	642
Minidoka County Joint	4,369	460,694	1,485,704	276,659	2,223,057	8.8	509
Blackfoot	4,197	1,207,249	1,628,186	157,384	2,992,819	12.0	713
Lakeland	4,168	659,431	1,439,901	48,966	2,148,298	10.5	515
Lake Pend Oreille	4,108	459,686	1,941,484	666,681	3,067,851	12.0	747
Madison	4,016	312,455	1,297,805	429,999	2,040,259	9.6	508
Jefferson County Joint	3,965	716,397	1,179,856	1,047	1,897,300	9.4	479
Vallivue	3,888	275,926	1,087,521	1,655,767	3,019,214	13.4	777
Kuna Joint	3,141	456,268	770,339	259,804	1,486,411	10.2	473
Jerome Joint	3,087	280,507	940,206	170,476	1,391,189	8.3	451
Blaine County	3,053	675,560	1,335,715	953,337	2,964,612	10.8	971
Emmett Independent	2,980	232,792	970,818	437,755	1,641,365	10.5	551
Moscow	2,554	902,595	1,503,116	501,109	2,906,820	15.1	1,138
Preston Joint	2,393	281,275	618,815	57,068	957,158	8.6	400
Fremont County Joint	2,363	192,295	788,922	232,024	1,213,241	8.9	513
Middleton	2,285	270,581	892,571	177,022	1,340,174	11.0	587
Snake River	2,052	264,365	723,445	105,756	1,093,566	9.5	533
Shelley Joint	1,971	440,272	679,982	5,679	1,125,933	10.5	571
Payette Joint	1,923	316,087	794,552	0	1,110,639	10.4	578
American Falls Joint	1,648	148,754	705,355	235,900	1,090,009	9.4	661
Weiser	1,640	254,986	734,581	0	989,567	10.6	603
Boundary County	1,633	277,634	685,931	115,812	1,079,377	10.7	661
Grangeville Joint	1,561	305,217	701,148	151,900	1,158,265	10.2	742
West Bonner County	1,515	230,730	686,925	130,778	1,048,433	11.7	692
Fruitland	1,502	235,916	470,392	0	706,308	8.6	470
Bear Lake County	1,501	232,797	559,355	3,127	795,279	9.6	530

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*Exhibit 6.3—continued*

	<u>Enrollment</u>	<u>General (District) Administration</u>	<u>School Administration</u>	<u>Business &amp; Central Services</u>	<u>Total Admin Services Expenditures</u>	<u>Percent of Current Expend.</u>	<u>Per Pupil Expend.</u>
<b>Enrollment 500–1,499</b>							
Marsh Valley Joint	1,471	\$ 450,876	\$ 620,234	\$ 61,983	\$ 1,133,093	12.9%	\$ 770
Orofino Joint	1,419	95,574	587,154	124,653	807,381	7.9	569
Kellogg Joint	1,411	369,810	519,037	810	889,657	9.5	631
Buhl Joint	1,384	165,269	399,538	316,022	880,829	10.9	636
Teton County	1,353	257,075	504,736	47,607	809,418	11.4	598
Filer	1,319	297,806	379,854	377,971	1,055,631	14.2	800
Sugar-Salem Joint	1,305	182,856	496,373	80,026	759,255	10.3	582
Homedale Joint	1,284	186,530	410,043	12,000	608,573	7.6	474
Kimberly	1,281	112,099	412,053	221,627	745,779	11.1	582
Gooding Joint	1,262	136,298	374,240	49,753	560,291	6.9	444
Salmon	1,134	232,206	360,187	88,895	681,288	10.5	601
St. Maries Joint	1,132	267,608	504,220	146,017	917,845	11.8	811
Soda Springs Joint	1,060	151,179	441,243	57,551	649,973	9.6	613
Parma	1,054	375,772	311,465	0	687,237	11.4	652
Wendell	1,008	209,666	360,120	98,906	668,692	10.9	663
McCall-Donnelly Joint	986	247,173	567,300	121,533	936,006	12.2	949
New Plymouth	950	229,969	372,913	0	602,882	10.9	635
Oneida County	940	177,167	281,799	18,980	477,946	9.0	508
Aberdeen	934	208,181	325,045	83,386	616,612	11.2	660
Firth	922	292,506	308,085	25,104	625,695	12.0	679
Marsing Joint	759	137,506	268,910	76,279	482,695	10.5	636
Melba Joint	713	186,150	279,859	134,529	600,538	14.5	842
Ririe Joint	710	185,371	279,344	0	464,715	11.3	655
West Jefferson	654	167,040	266,884	22,547	456,471	10.5	698
Valley	653	227,618	234,599	93,031	555,248	11.7	850
Wallace	614	392,297	247,161	360,574	1,000,032	18.2	1,629
Glenns Ferry Joint	605	130,270	200,971	86,985	418,226	10.9	691
Kamiah Joint	585	107,231	262,885	100,522	470,638	8.5	805
Potlatch	585	185,205	224,635	1,346	411,186	9.7	703
West Side Joint	569	133,896	212,781	18,571	365,248	10.5	642
Challis Joint	558	128,273	282,998	117,973	529,244	12.4	948
Grace Joint	547	143,074	214,824	25,410	383,308	10.0	701
Wilder	536	110,019	254,077	71,788	435,884	10.6	813
Butte County	535	176,848	348,782	0	525,630	14.2	982
Lapwai	535	295,266	356,767	14,205	666,238	11.9	1,245
Plummer/Worley Joint	529	276,126	299,470	283,857	859,453	18.5	1,625
Bruneau-Grand View Joint	526	183,432	254,232	130,313	567,977	13.5	1,080

*Continued on next page*

*Exhibit 6.3—continued*

	<u>Enrollment</u>	<u>General (District) Administration</u>	<u>School Administration</u>	<u>Business &amp; Central Services</u>	<u>Total Admin Services Expenditures</u>	<u>Percent of Current Expend.</u>	<u>Per Pupil Expend.</u>
<b>Enrollment 100–499</b>							
Shoshone Joint	499	\$ 169,791	\$ 207,782	\$ 79,714	\$ 457,287	13.7%	\$ 916
Cottonwood Joint	496	228,331	301,828	0	530,159	14.7	1,069
Basin	459	107,585	145,163	144,794	397,542	14.6	866
Hansen	389	141,281	188,148	0	329,429	12.4	847
Hagerman Joint	386	119,627	129,810	107,523	356,960	14.1	925
Cascade	347	147,149	200,084	54,526	401,759	13.3	1,158
Kendrick Joint	343	138,544	218,450	91,379	448,373	16.3	1,307
Genesee Joint	341	165,698	134,284	0	299,982	11.7	880
Castleford Joint	337	136,840	123,814	323,534	584,188	21.9	1,733
Notus	334	90,080	134,833	43,919	268,832	11.3	805
Council	333	159,610	175,605	28,664	363,879	13.9	1,093
Garden Valley	320	331,000	89,968	0	420,968	17.0	1,316
Horseshoe Bend	318	179,553	196,217	0	375,770	15.9	1,182
Troy	317	132,655	212,530	1,325	346,510	12.9	1,093
Kootenai Joint	288	95,864	101,362	79,744	276,970	11.6	962
Whitepine Joint	286	127,157	198,020	0	325,177	10.8	1,137
Mackay Joint	258	96,683	145,767	3,575	246,025	11.2	954
Highland Joint	237	114,457	109,499	53,898	277,854	12.8	1,172
Murtaugh Joint	233	196,338	142,492	194,666	533,496	24.9	2,290
Clark County Joint	229	145,505	99,431	68,645	313,581	17.2	1,369
Culdesac Joint	213	141,073	35,108	44,904	221,085	13.4	1,038
Nezperce Joint	207	143,033	103,356	31,968	278,357	14.9	1,345
Dietrich	198	153,234	93,249	0	246,483	16.7	1,245
Richfield	197	103,943	112,757	66,870	283,570	17.1	1,439
North Gem	194	122,398	45,464	57,249	225,111	13.1	1,160
Cambridge Joint	193	101,774	99,253	43,278	244,305	13.7	1,266
Meadows Valley	179	253,160	0	0	253,160	15.1	1,414
Bliss Joint	174	119,737	68,836	40,523	229,096	15.4	1,317
Camas County	163	88,787	96,656	49,270	234,713	16.3	1,440
Mullan	158	70,898	118,238	49,619	238,755	12.8	1,511
Rockland	156	112,893	31,000	0	143,893	9.1	922
South Lemhi	129	73,048	65,947	35,328	174,323	11.9	1,351
Midvale	128	105,002	37,807	44,645	187,454	14.8	1,464
<b>Enrollment less than 100</b>							
Swan Valley Elementary	55	97,039	0	1,455	98,494	14.7	1,791
Avery	26	119,588	0	0	119,588	13.2	4,600
Pleasant Valley Elem.	19	13,556	0	27,897	41,453	20.0	2,182
Three Creek Joint Elem.	15	875	3,656	8,041	12,572	13.1	838
Arbon Elementary	14	17,466	0	3,703	21,169	10.4	1,512
Prairie Elementary	5	0	0	11,107	11,107	11.0	2,221

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 6.5: Student-to-Administrator Ratios, FY2002**

	<u>Enrollment</u>	<u>Administrator FTEs</u>	<u>Pupils Per Administrator</u>
Statewide	246,415	1,116.7	221
<b>Enrollment 15,000 or more</b>			
Boise Independent	26,778	116.0	231
Meridian Joint	25,226	99.5	254
<b>Enrollment 5,000–14,999</b>			
Pocatello	12,370	47.3	262
Nampa	12,115	40.4	300
Idaho Falls	10,648	40.4	264
Coeur d'Alene	9,326	34.9	267
Bonneville Joint	7,568	30.0	252
Twin Falls	6,869	26.1	263
Caldwell	5,665	25.0	227
Cassia County Joint	5,104	22.5	227
Lewiston Independent	5,048	23.3	217
<b>Enrollment 1,500–4,999</b>			
Post Falls	4,629	17.0	272
Mountain Home	4,561	25.7	177
Minidoka County Joint	4,369	19.4	225
Blackfoot	4,197	18.0	233
Lakeland	4,168	17.3	241
Lake Pend Oreille	4,108	21.5	191
Madison	4,016	16.0	251
Jefferson County Joint	3,965	14.2	279
Vallivue	3,888	18.0	216
Kuna Joint	3,141	13.9	226
Jerome Joint	3,087	14.0	221
Blaine County	3,053	14.8	206
Emmett Independent	2,980	10.9	273
Moscow	2,554	15.3	167
Preston Joint	2,393	8.3	288
Fremont County Joint	2,363	9.2	257
Middleton	2,285	12.0	190
Snake River	2,052	7.7	266
Shelley Joint	1,971	8.7	227
Payette Joint	1,923	7.9	243
American Falls Joint	1,648	7.0	235
Weiser	1,640	8.7	189
Boundary County	1,633	9.0	181
Grangeville Joint	1,561	7.6	205
West Bonner County	1,515	9.2	165
Fruitland	1,502	5.6	268
Bear Lake County	1,501	7.0	214

*Continued on next page*

*Exhibit 6.5—continued*

	<u>Enrollment</u>	<u>Administrator FTEs</u>	<u>Pupils Per Administrator</u>
<b>Enrollment 500–1,499</b>			
Marsh Valley Joint	1,471	8.7	169
Orofino Joint	1,419	7.3	194
Kellogg Joint	1,411	9.1	155
Buhl Joint	1,384	6.0	231
Teton County	1,353	7.3	185
Filer	1,319	7.0	188
Sugar-Salem Joint	1,305	5.9	221
Homedale Joint	1,284	7.8	165
Kimberly	1,281	5.8	221
Gooding Joint	1,262	7.6	166
Salmon	1,134	6.2	183
St. Maries Joint	1,132	6.8	166
Soda Springs Joint	1,060	5.0	212
Parma	1,054	5.4	195
Wendell	1,008	4.4	229
McCall-Donnelly Joint	986	5.8	170
New Plymouth	950	4.9	194
Oneida County	940	4.0	235
Aberdeen	934	4.5	208
Firth	922	3.8	243
Marsing Joint	759	4.9	155
Melba Joint	713	5.3	135
Ririe Joint	710	3.7	192
West Jefferson	654	3.5	187
Valley	653	4.0	163
Wallace	614	6.3	97
Glenns Ferry Joint	605	4.0	151
Kamiah Joint	585	3.6	163
Potlatch	585	3.2	183
West Side Joint	569	3.0	190
Challis Joint	558	3.0	186
Grace Joint	547	3.0	182
Wilder	536	5.2	103
Butte County	535	3.0	178
Lapwai	535	8.5	63
Plummer/Worley Joint	529	4.0	132
Bruneau-Grand View Joint	526	3.4	155

*Continued on next page*

*Exhibit 6.5—continued*

	<u>Enrollment</u>	<u>Administrator FTEs</u>	<u>Pupils Per Administrator</u>
<b>Enrollment 100–499</b>			
Shoshone Joint	499	3.0	166
Cottonwood Joint	496	3.4	146
Basin	459	2.6	177
Hansen	389	2.5	156
Hagerman Joint	386	2.1	184
Cascade	347	2.6	133
Kendrick Joint	343	3.0	114
Genesee Joint	341	2.0	171
Castleford Joint	337	2.0	169
Notus	334	3.9	86
Council	333	2.5	133
Garden Valley	320	1.6	200
Horseshoe Bend	318	2.7	118
Troy	317	2.7	117
Kootenai Joint	288	2.3	125
Whitepine Joint	286	3.1	92
Mackay Joint	258	1.9	136
Highland Joint	237	2.0	119
Murtaugh Joint	233	2.6	90
Clark County Joint	229	1.8	127
Culdesac Joint	213	1.6	133
Nezperce Joint	207	2.2	94
Dietrich	198	1.6	124
Richfield	197	1.9	104
North Gem	194	1.2	162
Cambridge Joint	193	1.6	121
Meadows Valley	179	2.2	81
Bliss Joint	174	1.6	109
Camas County	163	1.4	116
Mullan	158	1.9	83
Rockland	156	1.3	120
South Lemhi	129	1.1	117
Midvale	128	1.2	107
<b>Enrollment less than 100</b>			
Swan Valley Elementary	55	0.4	138
Avery	26	0.7	37
Pleasant Valley Elem.	19	0.3	63
Three Creek Joint Elem.	15	0.0	0
Arbon Elementary	14	0.0	0
Prairie Elementary	5	0.0	0

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Student Transportation Services

## Chapter 7

*Overall, Idaho school districts spent \$67 million, or 4.6 percent of total current expenditures on school transportation services in fiscal year 2002. These costs were comparable to neighboring states and the national average. Costs reported by individual districts varied widely based on many factors, including the number of miles traveled, the number of pupils bused, and whether the transportation services were provided by the district or a private contractor. The state reimburses school districts 85 percent of the allowable costs.*

### What Is Included in Transportation Services?

Idaho school districts spent over \$67 million to transport students during the 2002 fiscal year. In general, student transportation is described in two ways:

- **Pupil to School Busing.** Includes costs for transporting pupils to and from school and education-related field trips.
- **Activity Busing.** Includes costs for transportation to athletic or other non-educational activities.

Costs associated with vehicles other than those used to transport students are not included in transportation services. Costs for these vehicles are included in the chapter on operations and maintenance.

Idaho law requires the state to reimburse school districts for 85 percent of the allowable costs associated with pupil to school busing. The state does not reimburse for activity busing. Transportation costs not directly reimbursed by the state must be paid with other school district funds. Determining which costs are allowable is a complex process and is different for school districts that operate their own transportation and those that contract for busing services. The State Department of Education

has developed guidelines for allowable transportation costs and reviews school district reimbursement claims for appropriateness.

## **How Do Idaho's Transportation Costs Compare to Other States?**

Statewide, student transportation costs accounted for 4.6 percent of all current expenditures for education, or about \$272 per student enrolled. This was similar to the percent spent nationally. The National Center for Education Statistics reports that, on average, states spent four percent of their current expenditures for pupil transportation.<sup>1</sup> With the exception of Utah, Idaho's neighboring states all spent about four percent of their current expenditures for pupil transportation. Utah spent less than three percent of current expenditures on student transportation.

## **How Do District Transportation Costs Compare?**

Many factors influence the cost of pupil transportation, including the number of students transported, miles driven, number of bus routes, size and type of the buses used, etc. For example, in rural school districts buses must travel many miles to pick up few children, while in densely populated areas buses travel few miles and pick up many children. To minimize some of these differences, we focused on district current expenditures for all students enrolled.

Of the 114 school districts, 113 had expenditures for student transportation in fiscal year 2002. Transportation costs ranged from 1.5 to 18.6 percent of current expenditures in individual school districts. In fiscal year 2002, total pupil transportation costs averaged \$272 per student. Individual school district expenditures for all student transportation varied from \$139 to \$4,293 per student. As shown in Exhibit 7.1, in districts with fewer than 15,000 students, the smaller school districts generally had higher transportation costs per student than the larger

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<sup>1</sup> The most recent National Center for Education Statistics for transportation services is for the fiscal year 2000. National and other state figures are based on Office of Performance Evaluations' analysis of this data. Idaho numbers provided are for the 2002 fiscal year. Although not directly comparable, these numbers give a context for where Idaho ranks compared to other states.

**Exhibit 7.1: Pupil Transportation Expenditures by District Enrollment, FY2002**

<u>Enrollment Range</u>	<u>Pupil Transportation Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Average Cost of Transportation Per Pupil (All Students)</u>
Statewide	67,101,803	4.6%	\$ 272
15,000 or more	13,265,136	4.2	255
5,000–14,999	16,529,084	3.9	221
1,500–4,999	21,462,849	4.9	280
500–1,499	11,910,766	5.5	352
100–499	3,707,689	5.1	410
Less than 100	226,279	10.4	1,689

Source: Office of Performance Evaluations' analysis of State Department of Education data.

districts. Exhibit 7.2 at the end of this chapter provides district expenditures for both pupil to school and activity busing.

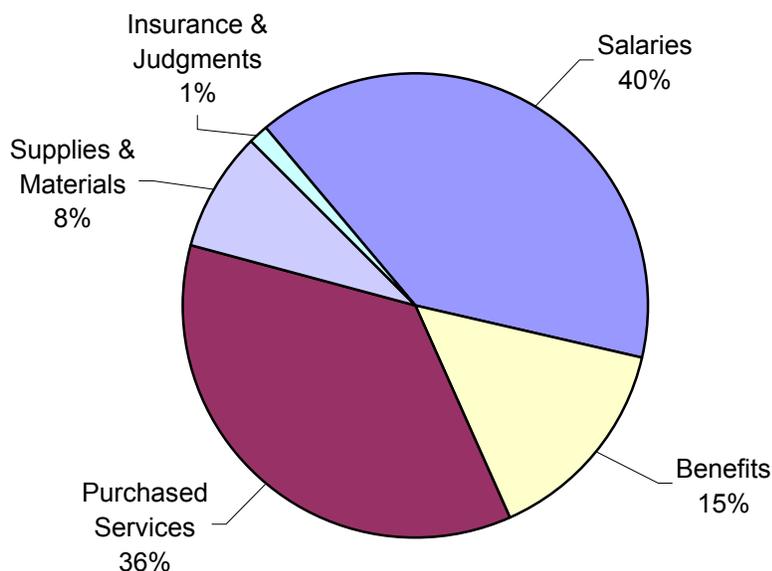
**Where Do Transportation Dollars Go?**

As shown in Exhibit 7.3, the majority of transportation dollars (55 percent) went toward staff salaries and benefits in fiscal year 2002. The next largest group of expenditures was for purchased services (36 percent), which included the costs for contracted services and bus repairs performed by outside vendors. These expenditures also included the cost of utilities, space rental to house buses, and bus routing software. The cost of fuel was included in the supplies and materials category.

**Other Key Issues**

*Contract Versus District-Operated Transportation*

Twenty-two school districts (19 percent) contracted with private contractors to provide student transportation services in fiscal year 2002. Ninety-one districts (80 percent) operated their own transportation or paid parents/guardians to provide their own transportation, and one district (Rockland) did not report any current expenditures for student transportation. Comparison of

**Exhibit 7.3: Statewide Pupil Transportation Expenditures, FY2002**

Source: Office of Performance Evaluations' analysis of State Department of Education data.

transportation costs between districts would require in-depth analysis because of the many differences between reported costs for districts that own and operate their own school transportation service and those districts that contract with a private transportation contractor. Contractors include bus depreciation (5 years), support vehicles, and indirect costs (e.g., property taxes, capital expenditures, and profit) in their reported costs. Conversely, school districts depreciate buses for up to 15 years, pay state retirement for their staff, and do not pay state tax on fuel.

Because of the difficulties in comparing contracted- versus district-operated pupil transportation, we looked at these two groups of districts separately. For districts-operated systems, districts spent approximately \$267 per student, which included individual district costs ranging from \$139 per student in Cascade to \$4,293 per student in Avery. Overall, districts that contracted for services spent approximately \$283 per student, with individual school district costs ranging from \$152 in Twin Falls to \$807 in Highland Joint.

Generally, it cost from \$1 to \$4.50 per mile to transport students during fiscal year 2002. Overall, students were bused 28,651,582 miles, with individual districts ranging from 374 miles to 2,630,168 miles.

**Exhibit 7.2: District Expenditures for Pupil Transportation, FY2002**

	<u>Enrollment</u>	<u>District- Owned/ Contracted</u>	<u>Pupil to School Expenditures</u>	<u>Activity Busing Expenditures</u>	<u>Total Pupil Transportation Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
Statewide	246,415	–	\$64,238,058	\$2,863,745	\$67,101,803	4.6%	\$ 272
<b>Enrollment 15,000 or more</b>							
Boise Independent	26,778	Contr.	6,503,244	467,375	6,970,619	3.6	260
Meridian Joint	25,226	Dist.	6,294,517	0	6,294,517	5.1	250
<b>Enrollment 5,000–14,900</b>							
Pocatello	12,370	Dist.	2,403,247	0	2,403,247	3.4	194
Nampa	12,115	Contr.	3,033,125	142,931	3,176,056	5.2	262
Idaho Falls	10,648	Dist.	2,545,689	22,303	2,567,992	4.3	241
Coeur d’Alene	9,326	Dist.	1,484,815	164,305	1,649,120	3.1	177
Bonneville Joint	7,568	Dist.	1,626,816	95,360	1,722,176	4.1	228
Twin Falls	6,869	Contr.	977,384	65,649	1,043,033	2.8	152
Caldwell	5,665	Contr.	1,674,614	58,416	1,733,030	5.5	306
Cassia County Joint Lewiston	5,104	Dist.	1,264,595	0	1,264,595	4.4	248
Independent	5,048	Dist.	880,726	89,109	969,835	2.7	192
<b>Enrollment 1,500–4,999</b>							
Post Falls	4,629	Dist.	835,619	47,503	883,122	3.7	191
Mountain Home	4,561	Contr.	1,218,639	13,706	1,232,345	4.6	270
Minidoka County Jnt.	4,369	Dist.	1,271,189	90,236	1,361,425	5.4	312
Blackfoot	4,197	Contr.	1,122,354	135,494	1,257,848	5.0	300
Lakeland	4,168	Dist.	1,014,401	0	1,014,401	4.9	243
Lake Pend Oreille	4,108	Dist.	1,349,091	174,423	1,523,514	6.0	371
Madison	4,016	Dist.	931,337	27,058	958,395	4.5	239
Jefferson County Jnt.	3,965	Dist.	1,055,656	533	1,056,189	5.2	266
Vallivue	3,888	Contr.	1,267,437	0	1,267,437	5.6	326
Kuna Joint	3,141	Dist.	802,205	29,461	831,666	5.7	265
Jerome Joint	3,087	Contr.	650,386	61,111	711,497	4.3	230
Blaine County	3,053	Dist.	1,018,154	0	1,018,154	3.7	333
Emmett Independent	2,980	Dist.	786,646	29,164	815,810	5.2	274
Moscow	2,554	Dist.	556,062	69,188	625,250	3.3	245
Preston Joint	2,393	Dist.	487,015	0	487,015	4.4	204
Fremont County Joint	2,363	Dist.	566,912	0	566,912	4.1	240
Middleton	2,285	Contr.	667,783	6,017	673,800	5.5	295
Snake River	2,052	Dist.	661,627	28,319	689,946	6.0	336
Shelley Joint	1,971	Dist.	463,330	9,129	472,459	4.4	240
Payette Joint	1,923	Dist.	339,526	10,944	350,470	3.3	182
American Falls Joint	1,648	Contr.	537,355	136,843	674,198	5.8	409
Weiser	1,640	Dist.	349,276	0	349,276	3.8	213
Boundary County	1,633	Dist.	629,786	16,483	646,269	6.4	396
Grangeville Joint	1,561	Dist.	653,444	77,315	730,759	6.4	468
West Bonner County	1,515	Dist.	500,634	11,763	512,397	5.7	338
Fruitland	1,502	Dist.	281,146	983	282,129	3.4	188
Bear Lake County	1,501	Dist.	470,166	0	470,166	5.7	313

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*Exhibit 7.2—continued*

	<u>Enrollment</u>	District- Owned/ <u>Contracted</u>	Pupil to School <u>Expenditures</u>	Activity Busing <u>Expenditures</u>	Total Pupil Transportation <u>Expenditures</u>	Percent of Current <u>Expenditures</u>	Per Pupil <u>Expenditures</u>
<b>Enrollment 500–1,499</b>							
Marsh Valley Joint	1,471	Dist.	\$ 322,870	\$ 13,111	\$ 335,981	3.8%	\$ 228
Orofino Joint	1,419	Dist.	589,298	33,777	623,075	6.1	439
Kellogg Joint	1,411	Dist.	631,237	35,102	666,339	7.1	472
Buhl Joint	1,384	Contr.	399,666	41,058	440,724	5.5	318
Teton County	1,353	Dist.	358,172	38,346	396,518	5.6	293
Filer	1,319	Contr.	460,750	0	460,750	6.2	349
Sugar-Salem Joint	1,305	Dist.	370,488	5,461	375,949	5.1	288
Homedale Joint	1,284	Dist.	312,402	0	312,402	3.9	243
Kimberly	1,281	Dist.	219,041	0	219,041	3.2	171
Gooding Joint	1,262	Contr.	405,595	25,665	431,260	5.3	342
Salmon	1,134	Dist.	306,872	1,921	308,793	4.8	272
St. Maries Joint	1,132	Dist.	592,191	633	592,824	7.6	524
Soda Springs Joint	1,060	Dist.	266,597	23,814	290,411	4.3	274
Parma	1,054	Dist.	342,545	13,364	355,909	5.9	338
Wendell	1,008	Contr.	448,270	21,090	469,360	7.6	466
McCall-Donnelly Jt.	986	Contr.	588,279	47,781	636,060	8.3	645
New Plymouth	950	Dist.	220,313	17,882	238,195	4.3	251
Oneida County	940	Dist.	216,218	13,120	229,338	4.3	244
Aberdeen	934	Dist.	272,654	9,321	281,975	5.1	302
Firth	922	Dist.	169,213	20,776	189,989	3.7	206
Marsing Joint	759	Dist.	313,762	0	313,762	6.8	413
Melba Joint	713	Dist.	230,439	8,962	239,401	5.8	336
Ririe Joint	710	Dist.	155,326	0	155,326	3.8	219
West Jefferson	654	Dist.	267,383	13,919	281,302	6.5	430
Valley	653	Contr.	414,293	25,436	439,729	9.3	673
Wallace	614	Dist.	258,418	11,477	269,895	4.9	440
Glenns Ferry Joint	605	Dist.	175,253	9,741	184,994	4.8	306
Potlatch	585	Dist.	162,849	19,345	182,194	3.3	311
Kamiah Joint	585	Dist.	169,349	20,503	189,852	4.5	325
West Side Joint	569	Dist.	147,103	4,871	151,974	4.4	267
Challis Joint	558	Dist.	286,960	24,704	311,664	7.3	559
Grace Joint	547	Dist.	224,406	12,467	236,873	6.2	433
Wilder	536	Contr.	109,107	15,337	124,444	3.0	232
Butte County	535	Dist.	248,038	32,918	280,956	7.6	525
Lapwai	535	Dist.	198,101	8,598	206,699	3.7	386
Plummer/Worley Jt.	529	Dist.	280,088	-18,521	261,567	5.6	494
Bruneau-Grand View Joint	526	Dist.	217,667	7,574	225,241	5.4	428

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*Exhibit 7.2—continued*

	<u>Enrollment</u>	District- Owned/ <u>Contracted</u>	Pupil to School <u>Expenditures</u>	Activity Busing <u>Expenditures</u>	Total Pupil Transportation <u>Expenditures</u>	Percent of Current <u>Expenditures</u>	Per Pupil <u>Expenditures</u>
<b>Enrollment 100–499</b>							
Shoshone Joint	499	Dist.	\$ 110,585	\$ 0	\$ 110,585	3.3%	\$ 222
Cottonwood Joint	496	Dist.	173,331	5,495	178,826	5.0	361
Basin	459	Dist.	249,113	0	249,113	9.2	543
Hansen	389	Dist.	86,707	0	86,707	3.3	223
Hagerman Joint	386	Contr.	98,136	18,899	117,035	4.6	303
Cascade	347	Dist.	44,349	3,947	48,296	1.6	139
Kendrick Joint	343	Dist.	137,087	6,502	143,589	5.2	419
Genesee Joint	341	Dist.	114,583	11,930	126,513	4.9	371
Castleford Joint	337	Contr.	150,803	0	150,803	5.7	447
Notus	334	Dist.	103,081	11,587	114,668	4.8	343
Council	333	Dist.	89,788	10,043	99,831	3.8	300
Garden Valley	320	Contr.	225,642	18,438	244,080	9.9	763
Horseshoe Bend	318	Dist.	134,603	0	134,603	5.7	423
Troy	317	Dist.	105,457	15,376	120,833	4.5	381
Kootenai Joint	288	Dist.	170,264	0	170,264	7.1	591
Whitepine Joint	286	Dist.	130,639	12,261	142,900	4.7	500
Mackay Joint	258	Dist.	150,613	15,354	165,967	7.5	643
Highland Joint	237	Contr.	170,890	20,339	191,229	8.8	807
Murtaugh Joint	233	Dist.	81,869	4,588	86,457	4.0	371
Clark County Joint	229	Dist.	127,376	6,946	134,322	7.4	587
Culdesac Joint	213	Dist.	98,171	2,418	100,589	6.1	472
Nezperce Joint	207	Dist.	90,640	13,179	103,819	5.5	502
Dietrich	198	Dist.	46,829	0	46,829	3.2	237
Richfield	197	Dist.	35,327	5,094	40,421	2.4	205
North Gem	194	Dist.	100,872	5,666	106,538	6.2	549
Cambridge Joint	193	Dist.	89,959	8,500	98,459	5.5	510
Meadows Valley	179	Contr.	71,921	14,469	86,390	5.1	483
Bliss Joint	174	Dist.	53,331	0	53,331	3.6	307
Camas County	163	Dist.	63,804	0	63,804	4.4	391
Mullan	158	Dist.	21,518	5,543	27,061	1.5	171
Rockland	156	Dist.	0	0	0	0.0	0
South Lemhi	129	Dist.	85,423	6,497	91,920	6.3	713
Midvale	128	Dist.	71,907	0	71,907	5.7	562
<b>Enrollment 100 or less</b>							
Swan Valley Elementary	55	Dist.	52,196	0	52,196	7.8	949
Avery	26	Dist.	111,613	0	111,613	12.3	4,293
Pleasant Valley Elementary	19	Dist.	7,333	0	7,333	3.5	386
Three Creek Joint Elementary	15	Dist.	5,886	0	5,886	6.2	392
Arbon Elementary	14	Dist.	37,809	0	37,809	18.6	2,701
Prairie Elementary	5	Dist.	11,442	0	11,442	11.3	2,288

Source: Office of Performance Evaluations' analysis of State Department of Education data.

### Exhibit 7.4: Costs for District-Owned and Contracted Pupil Transportation, FY2002

	<u>Enrollment</u>	Pupils Bused To/From School <sup>a</sup>	Percent To/From School <sup>a</sup>	Current Expenditures Per Pupil	Transport Expenditures	Total Miles Bused	Cost Per Mile
Statewide	246,415	111,616	45.3%	\$272	\$67,101,803	28,651,582	\$2.34
<b>Contracted</b>							
Boise Independent	26,778	6,163	23.0	260	6,970,619	1,909,891	3.65
Nampa	12,115	8,130	67.1	262	3,176,056	896,834	3.54
Twin Falls	6,869	1,458	21.2	152	1,043,033	321,769	3.24
Caldwell	5,665	3,022	53.3	306	1,733,030	485,946	3.57
Mountain Home	4,561	2,120	46.5	270	1,232,345	416,479	2.96
Blackfoot	4,197	2,500	59.6	300	1,257,848	526,261	2.39
Vallivue	3,888	2,486	63.9	326	1,267,437	601,223	2.11
Jerome Joint	3,087	1,161	37.6	230	711,497	304,916	2.33
Middleton	2,285	1,375	60.2	295	673,800	294,661	2.29
American Falls Joint	1,648	555	33.7	409	674,198	370,679	1.82
Buhl Joint	1,384	423	30.6	318	440,724	146,836	3.00
Filer	1,319	612	46.4	349	460,750	212,444	2.17
Gooding Joint	1,262	498	39.5	342	431,260	170,613	2.53
Wendell	1,008	554	55.0	466	469,360	106,191	4.42
McCall-Donnelly Joint	986	614	62.3	645	636,060	241,573	2.63
Valley	653	530	81.2	673	439,729	148,856	2.95
Wilder	536	225	42.0	232	124,444	54,535	2.28
Hagerman Joint	386	185	47.9	303	117,035	55,842	2.10
Castleford Joint	337	230	68.2	447	150,803	67,526	2.23
Garden Valley	320	141	44.1	763	244,080	74,218	3.29
Highland Joint	237	129	54.4	807	191,229	103,193	1.85
Meadows Valley	179	39	21.8	483	86,390	30,693	2.81
<b>District-Owned</b>							
Meridian Joint	25,226	11,676	46.3	250	6,294,517	2,630,168	2.39
Pocatello	12,370	4,452	36.0	194	2,403,247	901,554	2.67
Idaho Falls	10,648	2,994	28.1	241	2,567,992	761,358	3.37
Coeur d'Alene	9,326	2,730	29.3	177	1,649,120	690,602	2.39
Bonneville Joint	7,568	3,487	46.1	228	1,722,176	698,082	2.47
Cassia County Joint	5,104	2,371	46.5	248	1,264,595	655,563	1.93
Lewiston Independent	5,048	1,278	25.3	192	969,835	348,763	2.78
Post Falls	4,629	2,154	46.5	191	883,122	313,021	2.82
Minidoka County Joint	4,369	2,996	68.6	312	1,361,425	690,564	1.97
Lakeland	4,168	1,747	41.9	243	1,014,401	522,141	1.94
Lake Pend Oreille	4,108	1,711	41.7	371	1,523,514	676,995	2.25
Madison	4,016	3,511	87.4	239	958,395	430,501	2.23
Jefferson County Joint	3,965	2,720	68.6	266	1,056,189	640,780	1.65
Kuna Joint	3,141	1,470	46.8	265	831,666	378,355	2.20
Blaine County	3,053	1,143	37.4	333	1,018,154	446,658	2.28
Emmett Independent	2,980	2,142	71.9	274	815,810	357,363	2.28
Moscow	2,554	988	38.7	245	625,250	221,962	2.82
Preston Joint	2,393	1,766	73.8	204	487,015	234,939	2.07
Fremont County Joint	2,363	1,104	46.7	240	566,912	351,968	1.61
Snake River	2,052	1,226	59.7	336	689,946	480,507	1.44
Shelley Joint	1,971	1,273	64.6	240	472,459	210,388	2.25
Payette Joint	1,923	819	42.6	182	350,470	141,464	2.48

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*Exhibit 7.4—continued*

	<u>Enrollment</u>	<u>Pupils Bused To/From School<sup>a</sup></u>	<u>Percent To/From School<sup>a</sup></u>	<u>Current Expenditures Per Pupil</u>	<u>Transport Expenditures</u>	<u>Total Miles Bused</u>	<u>Cost Per Mile</u>
<b>District-Owned</b>							
Weiser	1,640	937	57.1	213	349,276	157,892	2.21
Boundary County	1,633	1,020	62.5	396	646,269	372,375	1.74
Grangeville Joint	1,561	575	36.8	468	730,759	343,577	2.13
West Bonner County	1,515	705	46.5	338	512,397	291,716	1.76
Fruitland	1,502	646	43.0	188	282,129	127,099	2.22
Bear Lake County	1,501	637	42.4	313	470,166	344,689	1.36
Marsh Valley Joint	1,471	1,098	74.6	228	335,981	239,076	1.41
Orofino Joint	1,419	667	47.0	439	623,075	303,525	2.05
Kellogg Joint	1,411	840	59.5	472	666,339	297,747	2.24
Teton County	1,353	638	47.2	293	396,518	270,664	1.46
Sugar-Salem Joint	1,305	683	52.3	288	375,949	185,234	2.03
Homedale Joint	1,284	555	43.2	243	312,402	142,739	2.19
Kimberly	1,281	443	34.6	171	219,041	92,972	2.36
Salmon	1,134	382	33.7	272	308,793	133,960	2.31
St. Maries Joint	1,132	612	54.1	524	592,824	251,505	2.36
Soda Springs Joint	1,060	451	42.5	274	290,411	129,019	2.25
Parma	1,054	540	51.2	338	355,909	175,310	2.03
New Plymouth	950	366	38.5	251	238,195	94,335	2.52
Oneida County	940	487	51.8	244	229,338	159,370	1.44
Aberdeen	934	452	48.4	302	281,975	174,686	1.61
Firth	922	424	46.0	206	189,989	104,275	1.82
Marsing Joint	759	420	55.3	413	313,762	128,260	2.45
Melba Joint	713	375	52.6	336	239,401	119,667	2.00
Ririe Joint	710	370	52.1	219	155,326	80,597	1.93
West Jefferson	654	561	85.8	430	281,302	233,572	1.20
Wallace	614	397	64.7	440	269,895	122,408	2.20
Glenns Ferry Joint	605	355	58.7	306	184,994	115,294	1.60
Potlatch	585	404	69.1	311	182,194	128,344	1.42
Kamiah Joint	585	220	37.6	325	189,852	81,845	2.32
West Side Joint	569	570	100.2	267	151,974	92,908	1.64
Challis Joint	558	283	50.7	559	311,664	172,920	1.80
Grace Joint	547	325	59.4	433	236,873	118,241	2.00
Butte County	535	343	64.1	525	280,956	118,986	2.36
Lapwai	535	222	41.5	386	206,699	93,120	2.22
Plummer/Worley Joint	529	331	62.6	494	261,567	151,894	1.72
Bruneau-Grand View Joint	526	317	60.3	428	225,241	153,202	1.47
Shoshone Joint	499	301	60.3	222	110,585	75,946	1.46
Cottonwood Joint	496	299	60.3	361	178,826	124,317	1.44
Basin	459	342	74.5	543	249,113	141,102	1.77
Hansen	389	135	34.7	223	86,707	72,182	1.20
Cascade	347	91	26.2	139	48,296	44,215	1.09
Kendrick Joint	343	179	52.2	419	143,589	85,093	1.69
Genesee Joint	341	139	40.8	371	126,513	67,418	1.88
Notus	334	190	56.9	343	114,668	85,846	1.34
Council	333	71	21.3	300	99,831	61,606	1.62
Horseshoe Bend	318	189	59.4	423	134,603	51,832	2.60
Troy	317	135	42.6	381	120,833	67,365	1.79
Kootenai Joint	288	288	100.0	591	170,264	107,258	1.59

Continued on next page

*Exhibit 7.4—continued*

	<u>Enrollment</u>	<u>Pupils Bused To/From School<sup>a</sup></u>	<u>Percent To/From School<sup>a</sup></u>	<u>Current Expenditures Per Pupil</u>	<u>Transport Expenditures</u>	<u>Total Miles Bused</u>	<u>Cost Per Mile</u>
<b>District-Owned</b>							
Whitepine Joint	286	160	55.9%	\$500	\$ 142,900	96,639	\$1.48
Mackay Joint	258	162	62.8	643	165,967	95,787	1.73
Murtaugh Joint	233	138	59.2	371	86,457	57,631	1.50
Clark County Joint	229	61	26.6	587	134,322	90,135	1.49
Culdesac Joint	213	81	38.0	472	100,589	46,750	2.15
Nezperce Joint	207	61	29.5	502	103,819	80,785	1.29
Dietrich	198	64	32.3	237	46,829	46,395	1.01
Richfield	197	66	33.5	205	40,421	32,234	1.25
North Gem	194	156	80.4	549	106,538	62,214	1.71
Cambridge Joint	193	88	45.6	510	98,459	62,133	1.58
Bliss Joint	174	105	60.3	307	53,331	39,270	1.36
Camas County	163	91	55.8	391	63,804	43,891	1.45
Mullan	158	19	12.0	171	27,061	20,740	1.30
Rockland <sup>b</sup>	156	81	51.9	0	0	38,824	0.00
South Lemhi	129	114	88.4	713	91,920	49,574	1.85
Midvale	128	92	71.9	562	71,907	47,891	1.50
Swan Valley Elementary	55	83	150.9	949	52,196	41,035	1.27
Avery	26	50	192.3	4,293	111,613	58,092	1.92
Pleasant Valley Elem.	19	0	0.0	386	7,333	374	19.61
Three Creek Joint Elem.	15	0	0.0	392	5,886	0	0.00
Arbon Elementary	14	26	185.7	2,701	37,809	29,110	1.30
Prairie Elementary	5	0	0.0	2,288	11,442	0	0.00

<sup>a</sup> The number of pupils bused to or from school were reported by school districts for fiscal year 2002 and are subject to adjustment pending audit results. According to State Department of Education reporting requirements, pupils are to be counted only once regardless of the number of times they ride per day. In some districts, the number of pupils bused to or from school exceeds the school enrollment, causing the percent of pupils bused to exceed 100 percent. The department reports these higher counts may be due to agreements between districts to transport children from another district or may be miscounts and subject to correction.

<sup>b</sup> State Department of Education data reported zero expenditures for transportation.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Operations and Maintenance

## Chapter 8

*Operations and maintenance expenditures cover costs for a variety of services, including custodial services, building and equipment repair, grounds keeping, and security. In fiscal year 2002, these expenditures totaled \$142.8 million statewide, or nearly 10 percent of total school district current expenditures. With few exceptions, individual district costs closely approximated statewide expenditure levels. In contrast to other key functional areas, more than half of all district operations and maintenance costs went to expenditure categories other than employee salaries and benefits. Expenditures in this functional area included utility costs, building insurance, and fuel for vehicles not used in pupil transportation.*

### What Services Are Included in Operations and Maintenance?

School district operations and maintenance expenditures include costs incurred in five functional areas. Each function involves the care of school district facilities and equipment.

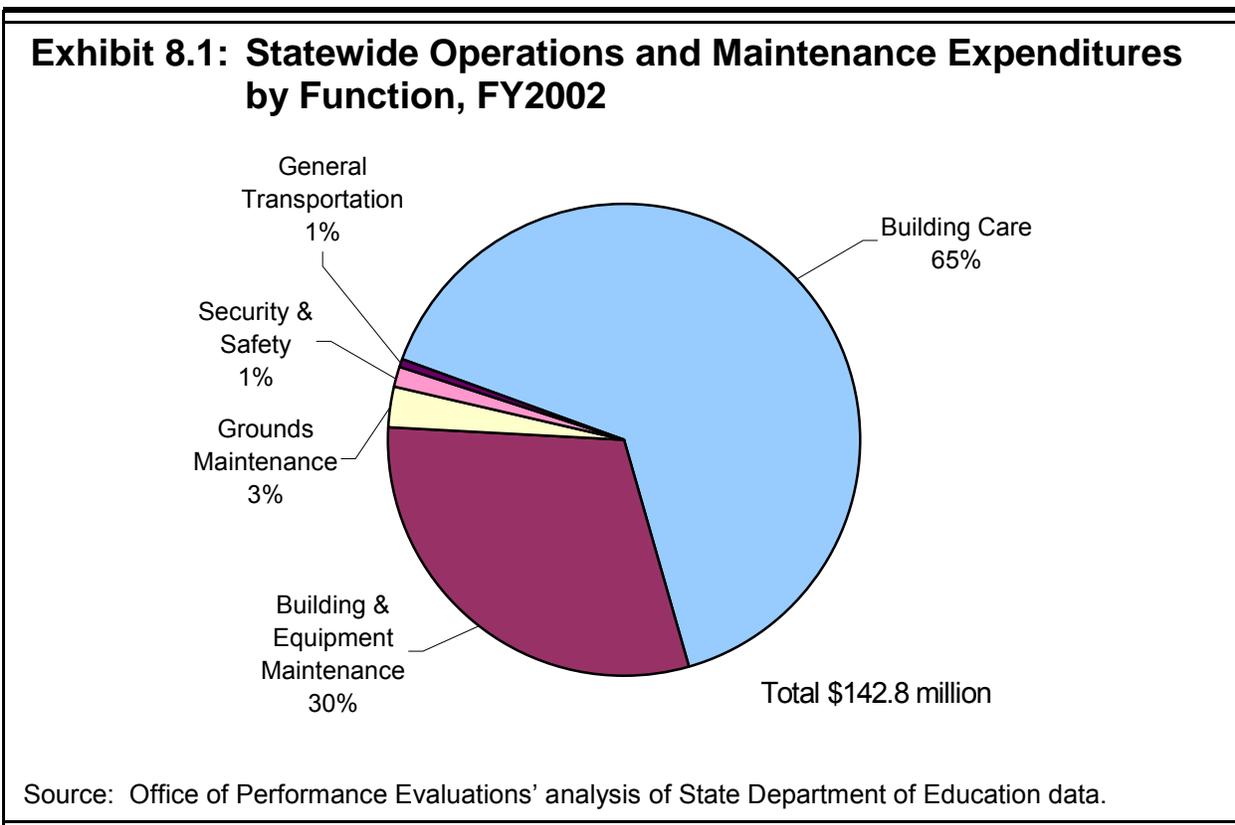
- **Building Care.** Includes costs for janitorial services, utilities for all school buildings, and building insurance.
- **Building and Equipment Maintenance.** Includes costs for making repairs and improvements needed to ensure the safe operation of school district facilities and equipment.
- **Grounds Maintenance.** Includes costs for snow removal, landscaping, and grounds and roadway maintenance.
- **Security/Safety.** Includes costs for security personnel and equipment, crossing guards, and installation and monitoring of school fire alarm systems.

- General Transportation.** Includes costs for operating and maintaining school district vehicles that are not used for pupil transportation.

As shown in Exhibit 8.1, building care made up the largest share (65 percent) of district operations and maintenance expenditures statewide in fiscal year 2002. Maintenance of district buildings and equipment was the next largest functional area, accounting for about 30 percent of operations and maintenance expenditures. Together, the three remaining functional areas, grounds maintenance, security and safety, and general transportation accounted for less than 5 percent of statewide operations and maintenance costs.

### How Do Idaho’s Operations and Maintenance Costs Compare to Other States?

Statewide, Idaho school districts spent \$142.8 million for facility operations and maintenance in fiscal year 2002. These expenditures accounted for 9.7 percent of total current expenditures. This percentage is nearly the same as the most



recent national figures available from the National Center for Education Statistics (NCES). In addition, Idaho's average operations and maintenance expenditures were comparable to neighboring states, which spent between 8.6 and 10.4 percent of their current expenditures for these services in fiscal year 2000.

## **How Do District Operations and Maintenance Costs Compare?**

Individual school district expenditures for operating and maintenance ranged from a low of 5.6 percent of current expenditures in the Cottonwood Joint School District to a high of 22.7 percent in the Mullan School District. However, this large range is somewhat misleading, as 93 of Idaho's 114 school districts were within 2 percentage points of the statewide value.

On a per pupil basis, operations and maintenance expenditures ranged from a low of \$307 per pupil in the Nampa School District to a high of \$5,723 per pupil in the Avery School District. Exhibit 8.2 identifies the ten school districts with the highest per pupil expenditures for operations and maintenance. These were generally smaller districts with enrollment of less than 500 students. Three of these districts had less than 30 students. Exhibit 8.3, presented at the end of this chapter, provides per pupil expenditures for each of Idaho's 114 school districts and also shows the percentage of total current expenditures attributable to operations and maintenance.

## **Where Do Operations and Maintenance Dollars Go?**

As shown in Exhibit 8.4, salary and benefit costs made up just under half of total current expenditures for operations and maintenance in fiscal year 2002. These costs include expenditures for custodial staff responsible for cleaning district buildings and maintenance staff responsible for repairs and modifications to district buildings and equipment.

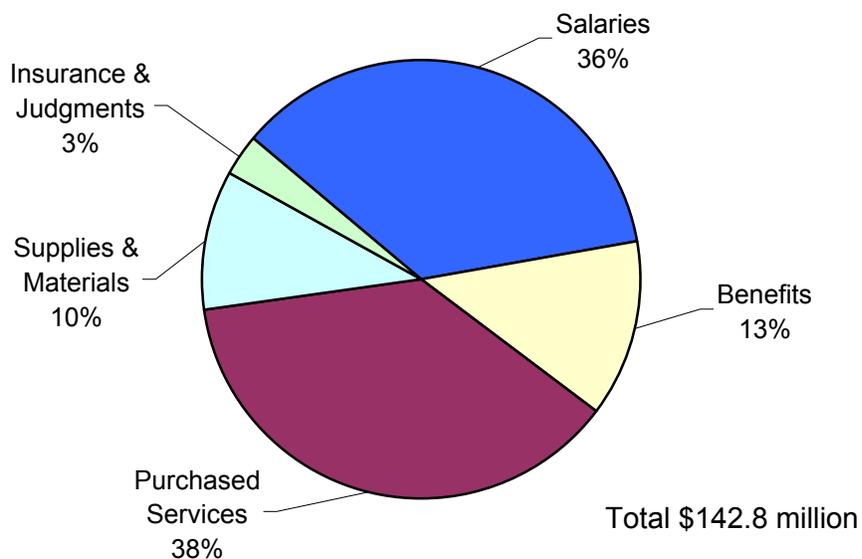
Purchased services was the next largest category of operations and maintenance expenditures. These expenditures include utility costs (i.e., water, sewage, electricity, heating fuels, and garbage collection) for school district facilities. Costs for contract operations and maintenance services and staff are also included in

**Exhibit 8.2: Districts With the Highest Per Pupil Operations and Maintenance (O&M) Expenditures, FY2002**

	<u>Enrollment</u>	<u>O&amp;M Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
Avery	26	\$ 148,810	16.5%	\$5,723
Mullan	158	422,078	22.7	2,671
Prairie Elementary	5	10,009	9.9	2,002
McCall-Donnelly Joint	986	1,078,812	14.0	1,094
Highland Joint	237	255,369	11.8	1,078
Lapwai	535	564,545	10.0	1,055
Camas County	163	166,817	11.6	1,023
Horseshoe Bend	318	310,561	13.1	977
Arbon Elementary	14	13,634	6.7	974
American Falls Joint	1,648	1,550,342	13.4	941

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 8.4: Statewide Operations and Maintenance Costs by Expenditure Type, FY2002**



Source: Office of Performance Evaluations' analysis State Department of Education data.

purchased services expenditures. More than half of all district expenditures in the security program area were for purchased services.

Costs for materials and supplies and insurance made up the remaining 13.2 percent of current operations and maintenance expenditures in fiscal year 2002. These costs were for materials used to repair or improve facilities and equipment, building insurance, vehicle repair parts, and fuel and lubricants for non-pupil transportation vehicles.

### Exhibit 8.3: District Operations and Maintenance (O&M) Expenditures, FY2002

	<u>Enrollment</u>	<u>O&amp;M Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
Statewide	246,415	\$142,843,038	9.7%	\$ 580
<b>Enrollment 15,000 or more</b>				
Boise Independent	26,778	21,197,320	11.1	792
Meridian Joint	25,226	12,739,955	10.2	505
<b>Enrollment 5,000–14,999</b>				
Pocatello	12,370	7,959,629	11.2	643
Nampa	12,115	3,716,854	6.0	307
Idaho Falls	10,648	6,636,647	11.2	623
Coeur d'Alene	9,326	5,165,926	9.6	554
Bonneville Joint	7,568	3,314,120	7.9	438
Twin Falls	6,869	4,098,815	11.2	597
Caldwell	5,665	2,621,129	8.3	463
Cassia County Joint	5,104	3,100,587	10.9	607
Lewiston Independent	5,048	4,167,932	11.6	826
<b>Enrollment 1,500–4,999</b>				
Post Falls	4,629	1,983,320	8.4	428
Mountain Home	4,561	2,442,193	9.2	535
Minidoka County Joint	4,369	2,160,972	8.6	495
Blackfoot	4,197	2,415,803	9.7	576
Lakeland	4,168	1,496,310	7.3	359
Lake Pend Oreille	4,108	2,594,357	10.2	632
Madison	4,016	1,801,669	8.5	449
Jefferson County Joint	3,965	1,619,639	8.0	408
Vallivue	3,888	1,754,434	7.8	451
Kuna Joint	3,141	1,149,932	7.9	366
Jerome Joint	3,087	1,644,730	9.8	533
Blaine County	3,053	2,578,780	9.4	845
Emmett Independent	2,980	1,400,033	8.9	470
Moscow	2,554	1,648,279	8.6	645
Preston Joint	2,393	1,132,185	10.2	473
Fremont County Joint	2,363	1,250,351	9.1	529
Middleton	2,285	942,530	7.7	412
Snake River	2,052	1,042,288	9.0	508
Shelley Joint	1,971	872,999	8.1	443
Payette Joint	1,923	1,001,093	9.4	521
American Falls Joint	1,648	1,550,342	13.4	941
Weiser	1,640	769,763	8.3	469
Boundary County	1,633	860,630	8.5	527
Grangeville Joint	1,561	1,287,051	11.4	825
West Bonner County	1,515	1,024,915	11.4	677
Fruitland	1,502	704,615	8.6	469
Bear Lake County	1,501	802,237	9.7	534

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*Exhibit 8.3—continued*

	<u>Enrollment</u>	<u>O&amp;M Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
<b>Enrollment 500–1,499</b>				
Marsh Valley Joint	1,471	\$ 833,496	9.5%	\$ 567
Orofino Joint	1,419	1,095,175	10.7	772
Kellogg Joint	1,411	1,217,291	13.0	863
Buhl Joint	1,384	681,058	8.4	492
Teton County	1,353	667,840	9.4	494
Filer	1,319	617,203	8.3	468
Sugar-Salem Joint	1,305	737,511	10.0	565
Homedale Joint	1,284	535,180	6.7	417
Kimberly	1,281	648,300	9.6	506
Gooding Joint	1,262	555,096	6.9	440
Salmon	1,134	591,457	9.1	522
St. Maries Joint	1,132	496,840	6.4	439
Soda Springs Joint	1,060	679,270	10.1	641
Parma	1,054	521,454	8.7	495
Wendell	1,008	562,689	9.1	558
McCall-Donnelly Joint	986	1,078,812	14.0	1,094
New Plymouth	950	548,641	9.9	578
Oneida County	940	577,541	10.8	614
Aberdeen	934	473,210	8.6	507
Firth	922	482,538	9.3	523
Marsing Joint	759	507,409	11.0	669
Melba Joint	713	322,362	7.8	452
Ririe Joint	710	394,647	9.6	556
West Jefferson	654	466,953	10.7	714
Valley	653	390,572	8.2	598
Wallace	614	536,670	9.8	874
Glenns Ferry Joint	605	378,949	9.9	626
Potlatch	585	429,262	7.7	734
Kamiah Joint	585	444,425	10.5	760
West Side Joint	569	503,124	14.5	884
Challis Joint	558	466,491	11.0	836
Grace Joint	547	380,094	9.9	695
Wilder	536	426,554	10.4	796
Butte County	535	416,442	11.3	778
Lapwai	535	564,545	10.0	1,055
Plummer/Worley Joint	529	340,788	7.3	644
Bruneau-Grand View Joint	526	368,172	8.8	700

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*Exhibit 8.3—continued*

	<u>Enrollment</u>	<u>O&amp;M Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
<b>Enrollment 100–499</b>				
Shoshone Joint	499	\$ 293,063	8.9%	\$ 587
Cottonwood Joint	496	203,043	5.6	409
Basin	459	265,772	9.8	579
Hansen	389	253,455	9.6	652
Hagerman Joint	386	252,685	10.0	655
Cascade	347	288,310	9.6	831
Kendrick Joint	343	286,624	10.4	836
Genesee Joint	341	234,100	9.1	687
Castleford Joint	337	257,179	9.7	763
Notus	334	281,214	11.8	842
Council	333	216,629	8.3	651
Garden Valley	320	295,423	12.0	923
Horseshoe Bend	318	310,561	13.1	977
Troy	317	277,461	10.3	875
Kootenai Joint	288	186,740	7.8	648
Whitepine Joint	286	241,349	8.0	844
Mackay Joint	258	186,855	8.5	724
Highland Joint	237	255,369	11.8	1,078
Murtaugh Joint	233	175,083	8.2	751
Clark County Joint	229	136,758	7.5	597
Culdesac Joint	213	144,594	8.7	679
Nezperce Joint	207	146,231	7.8	706
Dietrich	198	106,044	7.2	536
Richfield	197	134,730	8.1	684
North Gem	194	141,353	8.2	729
Cambridge Joint	193	165,925	9.3	860
Meadows Valley	179	141,105	8.4	788
Bliss Joint	174	160,855	10.8	924
Camas County	163	166,817	11.6	1,023
Mullan	158	422,078	22.7	2,671
Rockland	156	141,812	9.0	909
South Lemhi	129	120,358	8.2	933
Midvale	128	117,590	9.3	919
<b>Enrollment less than 100</b>				
Swan Valley Elementary	55	48,477	7.3	881
Avery	26	148,810	16.5	5,723
Pleasant Valley Elem.	19	16,385	7.9	862
Three Creek Joint Elem.	15	10,133	10.6	676
Arbon Elementary	14	13,634	6.7	974
Prairie Elementary	5	10,009	9.9	2,002

Source: Office of Performance Evaluations' analysis of State Department of Education data.

# Food Services

## Chapter 9

*School district food services programs provide meals and snacks for students. Overall, Idaho school districts spent approximately \$64 million, or 4.3 percent of total current expenditures on food services in fiscal year 2002. In most cases, district food services expenditures were within 2 percentage points of the state average. Per pupil expenditures for food services varied by district size, ranging from \$235 per student in the largest districts to \$450 per student in districts with less than 100 students.*

### What Is Included in Food Services?

Food services programs prepare meals and snacks for students in Idaho. Although actual programs may vary by district, food services programs may include:

- **School Lunch.** In fiscal year 2002, 108 school districts had school lunch programs, which provided hot lunches and ala carte items for students.
- **School Breakfast.** Ninety school districts operated breakfast programs.
- **Other Services.** Thirty-four districts participated in the special milk program, 34 districts offered after school snacks, 52 districts offered summer meals, and some districts offered catering services for special events or meetings.

### How Do Idaho's Food Services Costs Compare to Other States?

Approximately 90 percent of the expenditures for food services are funded from two sources. Districts receive approximately \$32 million in reimbursements from the U.S. Department of Agriculture based on student participation in the programs and

about \$25 million from local support.<sup>1</sup> The local support includes lunch fees collected from students. Each district reports participation levels in its food services programs to the State Department of Education. Districts are reimbursed based on student participation and eligibility.<sup>2</sup>

Statewide, Idaho school districts spent approximately \$64 million on food services programs, or 4.3 percent of total current expenditures in fiscal year 2002. Nationally, food service expenditures averaged 4.0 percent of total current expenditures.<sup>3</sup> Idaho also spent a slightly higher percentage of total current expenditures on food services than most neighboring states. Overall, neighboring states spent between 3.1 and 5.5 percent of current expenditures for these services in fiscal year 2000.

## **How Do District Food Services Costs Compare?**

In fiscal year 2002, 108 of the 114 school districts provided meals for students. Idaho's four smallest districts (Pleasant Valley Elementary, Three Creek Joint Elementary, Arbon Elementary, and Prairie Elementary) did not provide any food services, and two other small districts (Mullan and Avery) only participated in the special milk program.

Food services expenditures for individual districts ranged from a low of 2.1 percent of current expenditures in Wallace to a high of 6.2 percent in Preston Joint School District. All but two of

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<sup>1</sup> The reimbursement rates from the U.S. Department of Agriculture for the free or reduced-price school lunch program vary based on overall school participation and severity of need. The reimbursement rates for the FY2002 program was \$0.21–\$0.28 for each meal paid at the current full price assessed by the school board, \$1.69–\$1.86 for each reduced-price lunch meal served, and \$2.09–\$2.26 for each free lunch meal.

<sup>2</sup> Participation in the U.S. Department of Agriculture food programs is generally based on the participants' income. The exception is the special milk program, in which all milk sold by food services was reimbursed by the federal government at \$.145 per milk carton. Each school district that participates in the food programs must meet certain eligibility guidelines requiring each lunch menu meet the Dietary Guidelines for Americans nutritional recommendations and that the lunch provide five different food items from four food components.

<sup>3</sup> The most recent data available from the National Center for Education Statistics (NCES) is for fiscal year 2000. In fiscal year 2000, Idaho spent 3.8 percent of its current expenditures on food services.

Idaho’s 108 participating districts were within 2 percentage points of the statewide average of 4.3 percent of current expenditures. The two remaining districts, Blaine County and Wallace, each spent 2.2 and 2.1 percent of their current expenditures on food services, respectively.

Statewide, per pupil food services costs were \$258. Of the 108 districts that participated in the school lunch program, school district costs ranged from a low of \$170 per pupil in Salmon to a high of \$450 per pupil in Swan Valley Elementary. Exhibit 9.1 identifies average food services costs by school district enrollment size. In general, per pupil food services costs increased as the size of the school district decreased. As shown in Exhibit 9.1, the largest group of school districts spent an average of \$235 per pupil and the smallest group of school districts spent an average of \$450 per pupil. Exhibit 9.2, presented at the end of the chapter, provides per pupil expenditures and the percentage of total current expenditures attributable to food services for districts that provided these services.

### **Where Do Food Services Dollars Go?**

As shown in Exhibit 9.3, approximately half of all food service expenditures were for staff salaries and benefits. Most of the remaining funds (46 percent) were used for purchasing supplies and materials, which included district food costs. Four percent of

**Exhibit 9.1: Food Services Expenditures by District Enrollment, FY2002**

<u>Enrollment Range<sup>a</sup></u>	<u>Food Services Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures</u>
Statewide	\$63,655,651	4.3%	\$258
15,000 or more	12,236,707	3.9	235
5,000–14,999	19,618,342	4.7	263
1,500–4,999	19,471,867	4.4	254
500–1,499	9,462,762	4.3	280
100–499	2,840,495	3.9	314
Less than 100	24,763	3.7	450

<sup>a</sup> Calculations only include districts that participate in food programs.

Source: Office of Performance Evaluations’ analysis of State Department of Education data.

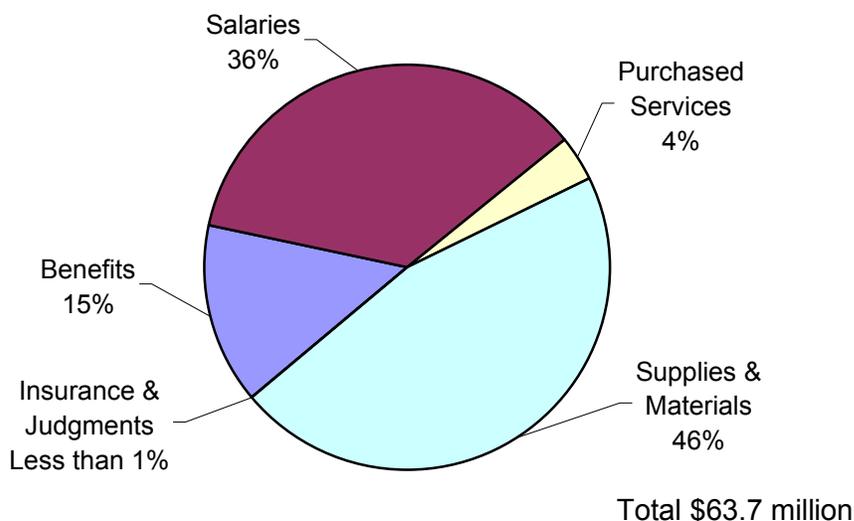
food services expenditures were for purchased services, which included a variety of services such as pest control, trash pick-up, and linen service.

*Comparison of Student Participation Levels in School Lunch Programs*

We reviewed available information about participation rates in district school lunch programs. Statewide, average daily participation in the school lunch programs was 53 percent of fall enrollment.<sup>4</sup> We also reviewed information about the percentage of students in each district that were eligible for and received benefits from the free and reduced lunch program. The percent of pupils receiving free or reduced-price lunches by district ranged from 24 to 90 percent. In 12 school districts more than 70 percent of students being served meals received benefits through the free and reduced-price school lunch program.

<sup>4</sup> This includes only those students who were served meals and excludes students that only purchased items ala carte.

**Exhibit 9.3: Statewide Food Services Expenditures, FY2002**



Note: Percentages may not sum due to rounding.

Source: Office of Performance Evaluations' analysis of State Department of Education data.

**Exhibit 9.2: District Food Services Expenditures, FY2002**

	<u>Enrollment</u>	<u>Average Daily Lunch Participation</u>	<u>Percent Receiving Free or Reduced Lunches<sup>a</sup></u>	<u>Food Services Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures<sup>b</sup></u>
Statewide	246,415	129,949	50.5%	\$63,665,651	4.3%	\$258
<b>Enrollment 15,000 or more</b>						
Boise Independent	26,778	12,133	40.9	6,824,527	3.6	255
Meridian Joint	25,226	11,402	24.0	5,412,180	4.3	215
<b>Enrollment 5,000–14,999</b>						
Pocatello	12,370	6,160	54.6	3,186,451	4.5	258
Nampa	12,115	5,149	55.6	3,281,012	5.3	271
Idaho Falls	10,648	5,026	45.0	2,393,931	4.0	225
Coeur d'Alene	9,326	5,047	46.9	2,640,122	4.9	283
Bonneville Joint	7,568	3,401	45.5	1,831,894	4.4	242
Twin Falls	6,869	4,212	49.3	1,844,986	5.0	269
Caldwell	5,665	3,712	72.2	1,847,009	5.9	326
Cassia County Joint	5,104	2,932	61.6	1,257,582	4.4	246
Lewiston Independent	5,048	3,104	35.3	1,335,355	3.7	265
<b>Enrollment 1,500–4,999</b>						
Post Falls	4,629	2,138	55.1	1,259,304	5.3	272
Mountain Home	4,561	2,344	51.3	1,064,216	4.0	233
Minidoka County Joint	4,369	2,827	66.7	1,363,709	5.4	312
Blackfoot	4,197	2,165	66.2	1,156,773	4.6	276
Lakeland	4,168	2,166	54.2	910,885	4.4	219
Lake Pend Oreille	4,108	1,819	71.9	1,090,076	4.3	265
Madison	4,016	2,234	59.5	974,017	4.6	243
Jefferson County Joint	3,965	2,220	54.8	895,049	4.4	226
Vallivue	3,888	2,758	46.2	1,135,258	5.0	292
Kuna Joint	3,141	1,515	36.0	593,809	4.1	189
Jerome Joint	3,087	1,829	62.2	807,420	4.8	262
Blaine County	3,053	1,194	40.8	591,417	2.2	194
Emmett Independent	2,980	1,499	58.8	518,550	3.3	174
Moscow	2,554	1,257	31.2	634,652	3.3	248
Preston Joint	2,393	1,491	59.5	684,149	6.2	286
Fremont County Joint	2,363	1,186	63.6	569,103	4.2	241
Middleton	2,285	1,359	49.0	576,644	4.7	252
Snake River	2,052	1,208	49.8	516,416	4.5	252
Shelley Joint	1,971	1,228	40.3	484,446	4.5	246
Payette Joint	1,923	1,201	59.8	620,495	5.8	323
American Falls Joint	1,648	919	66.1	490,690	4.3	298
Weiser	1,640	1,082	59.4	512,971	5.5	313
Boundary County	1,633	754	71.8	416,056	4.1	255
Grangeville Joint	1,561	873	64.0	483,131	4.3	310
West Bonner County	1,515	745	81.0	494,237	5.5	326
Fruitland	1,502	859	51.4	328,121	4.0	218
Bear Lake County	1,501	669	50.4	300,273	3.6	200

Continued on next page

*Exhibit 9.2—continued*

	<u>Enrollment</u>	<u>Average Daily Lunch Participation</u>	<u>Percent Receiving Free or Reduced Lunches<sup>a</sup></u>	<u>Food Services Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures<sup>b</sup></u>
<b>Enrollment 500–1,499</b>						
Marsh Valley Joint	1,471	1,071	43.6%	\$430,219	4.9%	\$292
Orofino Joint	1,419	828	61.2	408,043	4.0	288
Kellogg Joint	1,411	736	63.4	421,537	4.5	299
Buhl Joint	1,384	810	63.7	394,509	4.9	285
Teton County	1,353	841	36.6	315,625	4.5	233
Filer	1,319	779	51.0	377,840	5.1	286
Sugar-Salem Joint	1,305	1,012	39.7	405,853	5.5	311
Homedale Joint	1,284	856	62.4	359,857	4.5	280
Kimberly	1,281	744	45.0	270,749	4.0	211
Gooding Joint	1,262	718	53.6	371,937	4.6	295
Salmon	1,134	440	58.2	192,542	3.0	170
St. Maries Joint	1,132	637	55.0	364,123	4.7	322
Soda Springs Joint	1,060	422	29.4	195,317	2.9	184
Parma	1,054	726	68.6	341,001	5.7	324
Wendell	1,008	689	61.5	290,603	4.7	288
McCall-Donnelly Joint	986	414	42.5	191,081	2.5	194
New Plymouth	950	530	47.9	248,770	4.5	262
Oneida County	940	500	43.3	225,229	4.2	240
Aberdeen	934	534	74.8	238,020	4.3	255
Firth	922	512	56.2	285,637	5.5	310
Marsing Joint	759	502	71.4	235,987	5.1	311
Melba Joint	713	451	45.3	165,183	4.0	232
Ririe Joint	710	434	51.1	184,537	4.5	260
West Jefferson	654	358	51.3	159,277	3.7	244
Valley	653	483	63.0	274,761	5.8	421
Wallace	614	231	77.1	115,099	2.1	187
Glenns Ferry Joint	605	380	67.7	211,134	5.5	349
Potlatch	585	463	41.5	167,555	3.0	286
Kamiah Joint	585	364	61.8	224,435	5.3	384
West Side Joint	569	417	53.0	163,650	4.7	288
Challis Joint	558	256	52.2	109,292	2.6	196
Grace Joint	547	409	58.5	198,225	5.2	362
Wilder	536	376	89.7	179,000	4.4	334
Butte County	535	323	58.6	170,200	4.6	318
Lapwai	535	329	79.9	185,262	3.3	346
Plummer/Worley Joint	529	424	73.8	233,202	5.0	441
Bruneau-Grand View Joint	526	349	64.7	157,471	3.7	299

*Continued on next page*

**Exhibit 9.2—continued**

	<u>Enrollment</u>	<u>Average Daily Lunch Participation</u>	<u>Percent Receiving Free or Reduced Lunches<sup>a</sup></u>	<u>Food Services Expenditures</u>	<u>Percent of Current Expenditures</u>	<u>Per Pupil Expenditures<sup>b</sup></u>
<b>Enrollment 100–499</b>						
Shoshone Joint	499	296	67.6%	\$129,760	3.9%	\$260
Cottonwood Joint	496	394	52.3	182,034	5.0	367
Basin	459	240	47.0	117,653	4.3	256
Hansen	389	259	62.9	119,583	4.5	307
Hagerman Joint	386	227	45.4	102,805	4.1	266
Cascade	347	139	58.5	84,851	2.8	245
Kendrick Joint	343	260	43.2	134,251	4.9	391
Genesee Joint	341	183	24.2	100,446	3.9	295
Castleford Joint	337	246	63.4	102,195	3.8	303
Notus	334	302	68.6	119,601	5.0	358
Council	333	219	48.3	103,392	3.9	310
Garden Valley	320	157	35.4	77,414	3.1	242
Horseshoe Bend	318	233	66.6	87,440	3.7	275
Troy	317	193	34.4	108,565	4.0	342
Kootenai Joint	288	195	49.4	79,324	3.3	275
Whitepine Joint	286	144	55.9	91,500	3.0	320
Mackay Joint	258	137	44.6	71,680	3.3	278
Highland Joint	237	146	43.2	73,437	3.4	310
Murtaugh Joint	233	182	69.4	84,207	3.9	361
Clark County Joint	229	126	78.7	83,284	4.6	364
Culdesac Joint	213	139	55.0	74,653	4.5	350
Nezperce Joint	207	142	39.5	60,220	3.2	291
Dietrich	198	147	70.0	84,369	5.7	426
Richfield	197	153	68.1	79,968	4.8	406
North Gem	194	145	47.3	77,917	4.5	402
Cambridge Joint	193	150	47.2	56,887	3.2	295
Meadows Valley	179	97	56.7	61,190	3.6	342
Bliss Joint	174	123	60.7	59,106	4.0	340
Camas County	163	93	32.2	66,080	4.6	405
Rockland	156	127	69.8	67,888	4.3	435
South Lemhi	129	73	66.1	55,549	3.8	431
Midvale	128	77	50.4	39,457	3.1	308
<b>Enrollment less than 100</b>						
Swan Valley Elementary	55	40	49.0	24,763	3.7	450
<b>Other</b>						
Districts without food service programs <sup>c</sup>	237	N/A	0.0	4,504	0.2	19

<sup>a</sup> Based only on average daily lunch participation.

<sup>b</sup> Per pupil expenditures were calculated using fall enrollment so that figures were comparable to figures presented elsewhere in the report. Information needed to accurately calculate costs per participant were not readily available.

<sup>c</sup> Four districts (Pleasant Valley Elem., Three Creek Joint Elem., Arbon Elementary, and Prairie Elementary) do not offer food services, and two others (Mullan and Avery) only participate in the special milk program.

Source: Office of Performance Evaluations' analysis of State Department of Education data.



# **Letters from Legislative Leadership**

## **Appendix A**



# House of Representatives State of Idaho

**SPEAKER OF THE HOUSE**

February 5, 2003

Joint Legislative Oversight Committee  
c/o Office of Performance Evaluation  
Capitol Bldg.  
Boise, ID 83720

Dear Committee Members:

House Leadership requests the Joint Legislative Oversight Committee conduct three school performance evaluations.

In addition to an overall evaluation, we would like to specifically direct the evaluation to the following:

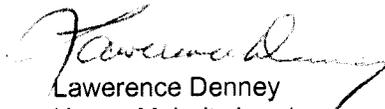
1. Association Dues: Each year School Districts and/or schools pay dues to belong to various organizations. Included, but not limited to these are: Idaho School Boards Assn., School Administrators Assn., High School Activities Assn., Coaches Assn., etc. It would be very interesting to see how many taxpayers' dollars are used in this regard.
2. Transportation costs: It would be helpful to examine two school districts, one which contracts its transportation and one which operates its own fleet of buses.
3. School activities: Coaches salaries, various activity directors, and transportation costs for these activities should be examined. Are any athletic or activity trips being funded by the State transportation allowance?
4. Technology: Over the past few years the State has provided approximately \$50,000,000.00 for technology. It would be interesting to see how districts have expended their funds. How much do they receive from local support; from grants? How many are equipped to administer ISAT on computers not paper and pencil? How many use distance learning?
5. Emergency Levy: State law does not specifically dictate how emergency funds are to be expended; however, the intent is very clear: spend it on the additional students who created the need for the levy. Could this lead to an amendment which would provide specific direction on how those funds are to be spent.
6. "Angel funds" (under estimation of student enrollment): It would be worthwhile to find out how the various districts spend this "excess" revenue.
7. School Lunch: The only question that might be relevant is: Are taxpayers subsidizing school lunches?
8. Dedicated funds: The Education budget is filled with line items for various purposes. Are they spent according to how the appropriation dictates?

9. How are school districts spending Federal forest funds?
10. How much does the State spend for substitute teachers' and teachers' salaries while teachers are attending Delegate Assembly?
11. How do schools spend money from the Tobacco Tax?
12. Study local labor contracts for how unencumbered funds are spent, multiple year pay increases, benefits (medical, etc.), number of in-service days, etc.
13. How much building maintenance money is spent and how (which type of repairs).
14. Study of unused fund balances.
15. Study of how bond money is spent, cost over-runs and contract administration, etc.

Sincerely,



Bruce Newcomb,  
House Speaker



Lawrence Denney  
House Majority Leader



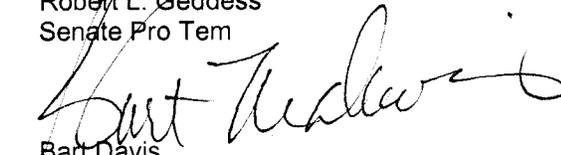
Mike Moyle  
House Assistant Majority Leader



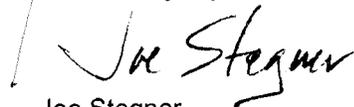
Julie Ellsworth  
House Majority Caucus Chair



Robert L. Geddes  
Senate Pro Tem



Bart Davis  
Senate Majority Leader



Joe Stegner  
Senate Assistant Majority Leader



Brad Little  
Senate Majority Caucus Chair

scf

**WENDY JAQUET**  
DISTRICT 25  
BLAINE, CAMAS, GOODING  
& LINCOLN COUNTIES

HOME ADDRESS  
P.O. BOX 783  
KETCHUM, IDAHO 83340  
HOME (208) 726-3100  
E-MAIL: wjaquet@sunvalley.net



COMMITTEES  
STATE AFFAIRS  
WAYS & MEANS  
LEGISLATIVE COUNCIL  
AGRICULTURAL AFFAIRS

# House of Representatives

## State of Idaho

### MINORITY LEADER

February 6, 2003

Joint Legislative Oversight Committee  
c/o Office of Performance Evaluation  
Capitol Bldg.  
Boise, ID 83720

Dear Committee Members:

House Leadership requests the Joint Legislative Oversight Committee conduct three school performance evaluations. What would the three schools look like? Would there be a mix of schools: rural, urban, large, small etc.?

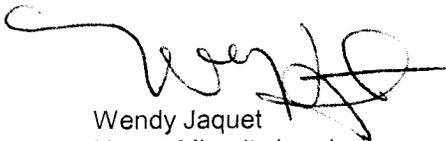
In addition to an overall evaluation, we would like to specifically direct the evaluation to the following:

1. Association Dues: Each year School Districts and/or schools pay dues to belong to various organizations. Included, but not limited to these are: Idaho School Boards Assn., School Administrators Assn., High School Activities Assn., Coaches Assn., etc. It would be educational to see how many taxpayers' dollars are used in this regard.
2. Transportation costs: It would be helpful to examine two school districts, one which contracts its transportation and one which operate its own fleet of buses. What is the transportation policy concerning distance from school?
3. School activities: Coaches salaries, various activity directors, and transportation costs for these activities should be examined. Are any athletic or activity trips being funded by the State transportation allowance? What is the variance in extracurricular options: music, art, athletics, debate etc.?
4. Technology: Over the past few years the State has provided approximately \$50,000,000.00 for technology. It would be interesting to see how districts have expended their funds. How much do they receive from local support? From grants? How many are equipped to administer ISAT on computers not paper and pencil? How many use distance learning?
5. Emergency Levy: State law does not specifically dictate how emergency funds are to be expended; however the intent is very clear: spend it on the additional students who created the need for the levy. Could this lead to an amendment which would provide specific direction on how those funds are to be spent?
6. "Angel funds" (under or over estimation of student enrollment): It would be worthwhile to find out how the various districts spend this "excess" revenue.
7. School Lunch: Are taxpayers subsidizing school lunches? If so, then what percentage at the Federal, State and School District level? Are we deviating from federal RDA guidelines? What is

the percentage of students choosing higher fat/calorie options? How does the presence of Coke machines, snack machines etc. affect student choices?

8. Dedicated funds: The Education budget is filled with line items for various purposes. Are they spent according to how the appropriation dictates?
9. How are school districts spending Federal forest funds?
10. How much does the State spend for substitute teachers' and teachers' salaries, including principals attending Delegate Assembly? Are certified teachers used as substitutes?
11. How do schools spend money from the Tobacco Tax?
12. Study local labor contracts for how unencumbered funds are spent, multiple year pay increases, benefits (medical, etc.), number of in-service days, etc.
13. What percentage of the budget is spent on building maintenance?
14. Study of unused fund balances.
15. Study of how bond money is spent, cost over-runs and contracts administration, etc.
16. School consolidation: Are there any projected savings?
17. Community resource workers: How many districts still have them after state funds were withdrawn? Are they financed by individual school districts or Grants?

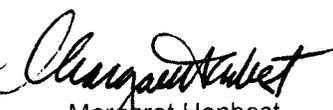
Sincerely,



Wendy Jaquet  
House Minority Leader



Donna Boe  
Assistant Minority Leader



Margaret Henbest  
Minority Caucus Chair

# Technology in Idaho Schools

## Appendix B

How Idaho school districts have spent technology appropriations was one of several questions in Legislative Leadership's request for an evaluation of Idaho public education. The Idaho Legislature has appropriated over \$90 million to the State Board of Education since fiscal year 1995 for the Idaho Educational Technology Initiative.

### Idaho Educational Technology Initiative

In 1994, the Idaho Legislature established the Idaho Educational Technology Initiative to provide a mechanism to coordinate and implement learning technologies within Idaho schools. From fiscal years 1995 to 2002, the Idaho Legislature appropriated \$10.4 million annually for the Technology Initiative. In fiscal year 2003, the appropriation was reduced to \$8.4 million.<sup>1</sup>

Technology funds are disbursed to school districts based on a formula, and the Idaho Council for Technology Learning (ICTL) directs the use of the appropriation. The formula specifies that each school district receive base funding plus an additional dollar amount per student, based on average daily attendance.<sup>2,3</sup> The Boise and Meridian school districts each received over \$1 million dollars in fiscal year 2002. Smaller school districts like Notus, Horseshoe Bend, and Garden Valley, each received \$35,000 or less.<sup>4</sup>

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<sup>1</sup> Idaho State Department of Education, Bureau of Technology, Idaho Council for Technology in Learning, *2003 Legislative Report* (visited 5 March 2003) <<http://www.sde.state.id.us/bots/default.htm>>, 2.

<sup>2</sup> Idaho Legislative Services Office, Budget and Policy Analysis, *Legislative Budget Book Summary, Fiscal Year 2003*, 1–30.

<sup>3</sup> Idaho State Department of Education, Bureau of Technology, Idaho Council for Technology in Learning, *An Analysis of the Progress of the Idaho Educational Technology Initiative in Meeting Goals Established by the Idaho Council for Technology in Learning*, John R. Mergendoller, Ph.D. (Buck Institute for Education, 1999), 1.2–1.4.

<sup>4</sup> Idaho State Department of Education, Bureau of Technology, Idaho Council for Technology in Learning, *2003 Legislative Report* (visited 5 March 2003) <<http://www.sde.state.id.us/bots/default.htm>>, Appendix A.

District and local support, federal grants, and the J.A. and Kathryn Albertson Foundation supplement the state's annual Technology Initiative appropriation. For example, during fiscal year 2002, the Pocatello School District received \$384,952 from the state Technology Initiative appropriation, \$28,000 from federal grants, \$1.6 million from district in-kind support, and \$120,000 from other sources.

## School Use of Technology Funding

The State Department of Education reports that since the inception of the Technology Initiative, the number of computers used in Idaho classrooms for instruction has increased from 16,000 in 1994 to nearly 76,000 in 2002. Over 68,000 computers are multi-media equipped for sound, video, and Internet connection. Statewide, this equates to one computer for every four pupils. However, while the number of computers in schools has increased, there are over 6,000 computers that are nearly 20 years old, require frequent maintenance, or are not capable of Internet connections.<sup>5, 6</sup>

Based on the 2002 survey of technology in Idaho schools, statewide:

- 95 percent of all schools have Internet access, and nearly all use some form of Internet site filtering software
- 85 percent of the schools provide professional development for technology integration into classroom curriculum
- 69 percent of the schools have an information technology specialist on staff
- 85 percent of all classroom computers are multi-media equipped.

Within the classroom, students use computers to develop databases, conduct research via the Internet, develop PowerPoint slide shows, and use accelerated reader and math programs.

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<sup>5</sup> 2002 technology survey information at the district and school level can be accessed from the State Department of Education's website at <http://www.sde.state.id.us/bots/default.htm>.

<sup>6</sup> Idaho State Department of Education, Bureau of Technology, Idaho Council for Technology in Learning, *2003 Legislative Report* (visited 5 March 2003) <<http://www.sde.state.id.us/bots/default.htm>>, 4, 7–8.

Technology Initiative funding was also used to computerize library catalogs, install satellite internet access, provide video conference capabilities and conduct trainings at Idaho universities and colleges.

## **Idaho Student Achievement Test (ISAT) and Distance Learning**

According to the department, during Fall 2002, a pilot study by the Northwest Educational Association, showed that 92 (82 percent) school districts administered the ISAT by computer. During Spring 2003, 106 (94 percent) school districts intend to administer the ISAT by computer. Also, the department reports that in fiscal year 2000, over 600 students participated in distance learning with an in-state or out-of-state *high school* and over 600 participated in distance learning with an in-state or out-of-state *college*.<sup>7</sup>

## **Reports on the Technology Initiative**

Evaluations and progress reports on the Technology Initiative are available from the department's website at <http://www.sde.state.id.us/bots/default.htm>.

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<sup>7</sup> Idaho State Department of Education, Bureau of Technology, Idaho Council for Technology in Learning, *The Idaho Technology Initiative, An Accountability Report to the Idaho Legislature, 2000* (visited 5 March 2003) <<http://www.sde.id.us/bots/default.htm>>, 37.



# Response to the Evaluation

## Appendix C

*The Office of State Superintendent of Public Instruction reviewed the final draft of this report and provided comments to the Office of Performance Evaluations. The issue about transportation costs mentioned in the written response has been addressed in this final report.*





**STATE OF IDAHO**

OFFICE OF  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
BOISE

DR. MARILYN HOWARD

(208) 332-6811  
FAX (208) 334-2228

April 2, 2003

Rakesh Mohan, Director  
Office of Performance Evaluations  
Idaho State Legislature  
Statehouse

Dear Mr. Mohan,

We have reviewed the final draft of the report from your office: Overview of School District Revenues and Expenditures. Thank you for addressing the suggestions previously sent at the end of work last Friday in response to the preliminary draft. I am aware that personnel in our Bureau of Public School Finance and Transportation have been in frequent contact with your office, and have sent messages regarding various figures given in exhibit tables.

There may be a possible unintended inference drawn in the description of the statewide cost for student transportation, given in the Current Expenditures Per Pupil column, reported in Exhibit 7.4. The statewide cost reported is \$48,486 per pupil. It is suggested that the intended figure may be \$272.31 (Transportation Expenditures of \$67,101,803 ÷ total Enrollment of 246,415 = \$272.31). Except for the instance just described, variances observed in the final draft by our Bureau and reported to your office have been very small and may be due to rounding or other minor calculation adjustments.

Your office has produced a very well done comprehensive Phase I report of a large amount of summary information in a very short period of time. You have involved the administrators and specialists in our department from the outset in ways that have included appropriate personnel and records, to better ensure accuracy, and that have included those with the understanding of how the data on record can best be understood.

Sincerely,

A handwritten signature in cursive script that reads "Bob West".

Robert C. West, Ph.D.  
Chief Deputy Superintendent



## Office of Performance Evaluations Reports Completed 2000–Present

<u>Pub. #</u>	<u>Report Title</u>	<u>Date Released</u>
00-01	A Limited Scope Evaluation of Issues Related to the Department of Fish and Game	March 2000
00-02	The Department of Fish and Game's Automated Licensing System Acquisition and Oversight	June 2000
00-03	Passenger Vehicle Purchase Authority and Practice in Selected State Agencies, Fiscal Years 1999–2000	September 2000
00-04	A Review of Selected Wildlife Programs at the Department of Fish and Game	November 2000
00-05	Idaho's Medicaid Program: The Department of Health and Welfare Has Many Opportunities for Cost Savings	November 2000
01-01	Inmate Collect Call Rates and Telephone Access: Opportunities to Address High Phone Rates	January 2001
01-02	Idaho Department of Fish and Game: Opportunities Exist to Improve Lands Program and Strengthen Public Participation Efforts	January 2001
01-03	Improvements in Data Management Needed at the Commission of Pardons and Parole: Collaboration With the Department of Correction Could Significantly Advance Efforts	May 2001
01-04	The State Board of Medicine: A Review of Complaint Investigation and Adjudication	June 2001
01-05	A Review of the Public Works Contractor Licensing Function in Idaho	November 2001
01-06	A Descriptive Summary of State Agency Fees	November 2001
02-01	The Department of Environmental Quality: Timeliness and Funding of Air Quality Permitting Programs	June 2002
02-02	Management of State Agency Passenger Vehicles: A Follow-up Review	November 2002
02-03	A Review of the Idaho Child Care Program	November 2002
03-01HHW	Return of Unused Medications from Assisted Living Facilities	January 2003
03-01F	Agency Response to <i>Management of State Agency Passenger Vehicles: A Follow-up Review</i>	February 2003
03-01	Programs for Incarcerated Mothers	February 2003
03-02F	The Department of Environmental Quality: Timeliness and Funding of Air Quality Permitting Program	February 2003
03-03F	Data Management at the Commission of Pardons and Parole and the Department of Correction	February 2003
03-02	Overview of School District Revenues and Expenditures	April 2003

Performance evaluations may be obtained free of charge from the  
Office of Performance Evaluations • P.O. Box 83720 • Boise, ID 83720-0055  
Phone: (208) 334-3880 • Fax: (208) 334-3871  
or visit our web site at [www.state.id.us/ope/](http://www.state.id.us/ope/)

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