



K-12 Budget Stability and Strategic Alignment

Where Does the Money Go?

Tim Hill

Public School Finance



June 12, 2019

Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

Support Unit Funding

I. Average Daily Attendance (ADA)

II. Support Unit

III. Salary-based Apportionment

IV. Support Unit Value

V. State Revenue Variability per ADA

Distribution Schedule

Foundation Support Program Calculation

Local Revenues

Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME.

(Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40	1 or more as computed
31 --- 40.99 ADA.....	---	1
26 --- 30.99 ADA.....	--- .....	.85
21 --- 25.99 ADA.....	--- .....	.75
16 --- 20.99 ADA.....	--- .....	.6
8 --- 15.99 ADA.....	--- .....	.5
1 --- 7.99 ADA.....	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
.....	23 ...grades 4,5, & 6....	
.....	20 ...grades 1,2, & 3....	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.09 ADA	15	4.0
33.6 to 51.69 ADA	13	2.8
16.6 to 33.59 ADA	12	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 --- 749.99 ADA.....	16.....	28
300 --- 399.99 ADA.....	14.5.....	22
200 --- 299.99 ADA.....	13.5.....	17
100 --- 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7--12.....	.....	8
Grades 9--12.....	.....	6
Grades 7-- 9.....	.....	1 per 14 ADA
Grades 7-- 8.....	.....	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5	1 or more as computed
12 --- 13.99.....	---	1
8 --- 11.99.....	--- .....	.75
4 --- 7.99.....	--- .....	.5
.01 --- 3.99.....	--- .....	.25

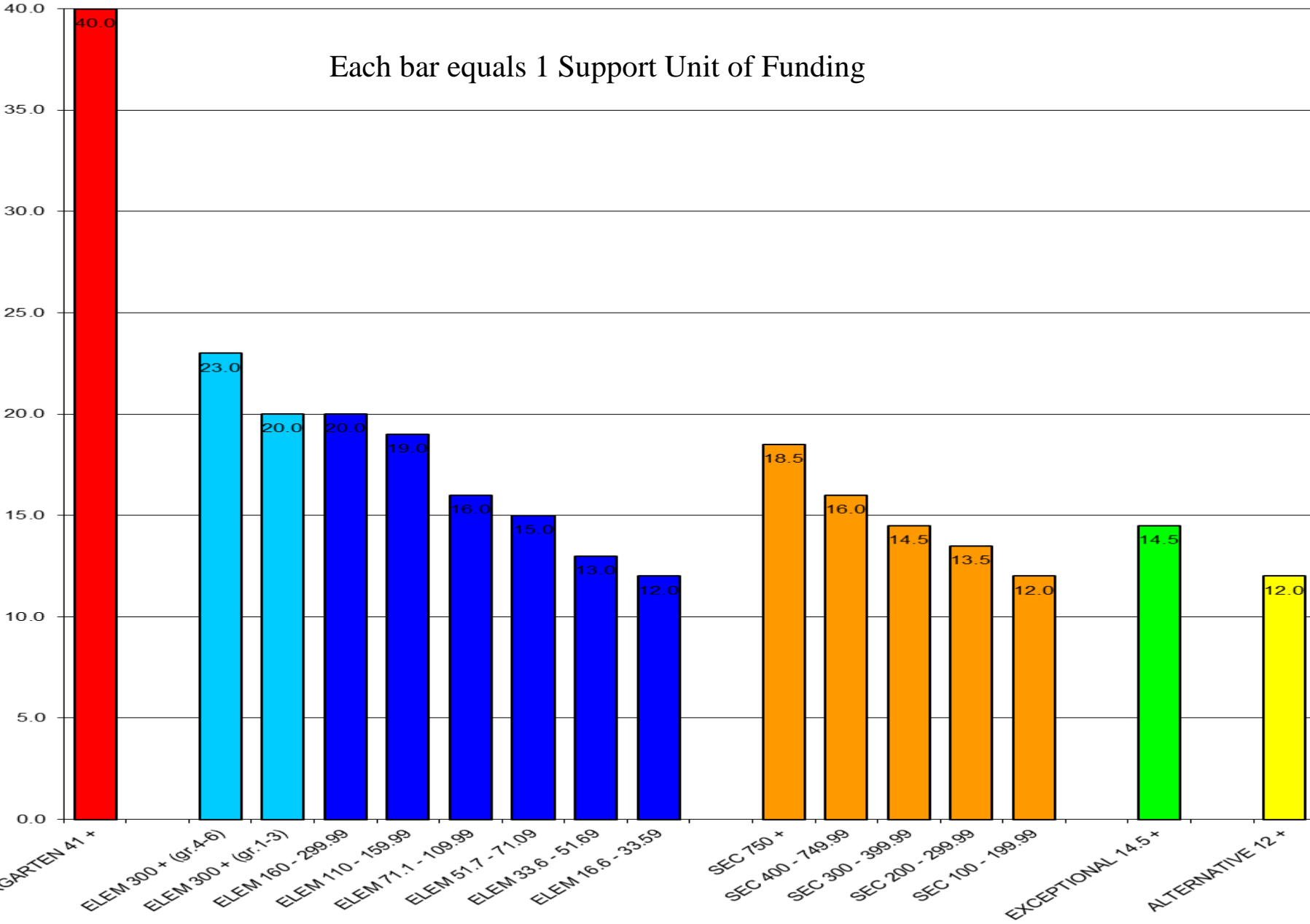
COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	1 or more as computed

Support Units

Each bar equals 1 Support Unit of Funding

Average Daily Attendance required to generate one Support Unit



Average Daily Attendance by Category in District / Charter / Separate School

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. (1) Each administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

Years	MA		MA + 12		MA + 24		MA + 36
	BA	BA + 12	BA + 24	BA + 36	BA + 48	BA + 60	ES / DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

- (2) In determining the experience factor, the actual years of certificated service as pupil personnel services staff, teaching and administrative service for administrator certificate holders in a public school, in an accredited private or parochial school, or beginning in the 2005-06 school year and thereafter in an accredited college or university shall be credited.
- (3) In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by a body recognized by the state board of education, shall be allowed; however, successful completion of a state approved evaluation training and proof of proficiency shall be counted as up to three (3) transcribed credits for determination of the education factor and meeting recertification requirements.
- (4) In determining the statewide average multiplier for administrative staff, no multiplier in excess of 1.86643 shall be used. If the actual statewide average multiplier for administrative staff, as determined by this section, exceeds 1.86643, then each school district's administrative staff multiplier shall be multiplied by the result of 1.86643 divided by the actual statewide average multiplier for administrative staff.

Career Ladder

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

Career Ladder

BASE SALARY \$23,354 MINIMUM SALARY \$31,750

2014-2015 Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36
				BA+36	BA+48	BA+60	ES/DR
0	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750
1	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750
2	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750
3	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$32,530
4	\$31,750	\$31,750	\$31,750	\$31,750	\$31,750	\$32,530	\$33,749
5	\$31,750	\$31,750	\$31,750	\$31,750	\$32,530	\$33,749	\$35,015
6	\$31,750	\$31,750	\$31,750	\$32,530	\$33,749	\$35,015	\$36,327
7	\$31,750	\$31,750	\$32,530	\$33,749	\$35,015	\$36,327	\$37,689
8	\$31,750	\$32,530	\$33,749	\$35,015	\$36,327	\$37,689	\$39,102
9	\$32,530	\$33,749	\$35,015	\$36,327	\$37,689	\$39,102	\$40,568
10	\$32,530	\$35,015	\$36,327	\$37,689	\$39,102	\$40,568	\$42,089
11	\$32,530	\$35,015	\$36,327	\$37,689	\$40,568	\$42,089	\$43,667
12	\$32,530	\$35,015	\$36,327	\$37,689	\$40,568	\$43,667	\$45,304
13 or more	\$32,530	\$35,015	\$36,327	\$37,689	\$40,568	\$43,667	\$47,002

Career Ladder

2015-2016 Career Ladder Placement	2014-2015 Index	2014-2015 Salary Apportionment	2015-2016 Salary Apportionment
Res/Prof 1	NA	NA	\$32,700.00
Res/Prof 2	1.00000 to 1.34260	\$31,750.00	\$33,200.00
Res/Prof 3	1.39290	\$32,530.00	\$33,822.00
Prof 1	1.44510	\$33,749.00	\$35,498.00
Prof 2	1.49930	\$35,015.00	\$36,885.00
Prof 3	1.55550	\$36,327.00	\$38,311.00
Prof 4	1.61380	\$37,689.00	\$39,775.00
Prof 5	1.67430	\$39,102.00	\$41,282.00
Prof 6	1.73710	\$40,568.00	\$42,089.00
Prof 7	1.80220	\$42,089.00	\$43,668.00
Prof 8	1.86980	\$43,667.00	\$45,305.00
Prof 9	1.93990	\$45,304.00	\$47,004.00
Prof 10	2.01260	\$47,002.00	\$47,603.00

Res/Prof 1 for first year Instructional staff beginning in 2015-2016

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Estimated Average Index 2019-2020	(C) Base Salaries FY 2020 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) x (C)	(E) Statewide Average Salary Apportionment Per Unit (A) x (D)	(F) Benefit Apportionment Per Unit (E) x 19.59%
Instructional Staff	1.021	NA	NA			
Pupil Service Staff	0.079	NA	NA			
Instructional and Pupil Service Staff	1.100	NA	NA	\$46,644	\$51,308	\$10,051
Administrative Staff	0.075	1.83105	\$37,272	\$68,247	\$5,119	\$1,003
Classified Staff	0.375	N/A	\$22,315	\$22,315	\$8,368	\$1,639
Total					\$64,795	\$12,693

Benefit Apportionment	
PERSI Employer Rate	11.94%
Social Security	6.20%
Medicare	1.45%
	19.59%

Estimated Per Unit Dollar Equivalent	
Statewide Average Salary Apportionment	\$64,795
Benefit Apportionment	12,693
Entitlement (Distribution Factor FY 2020)	28,416
Total	\$105,904

	Per Kindergarten student (40)	\$2,647.60	
≥ 300	Per Elementary 1-3 student (20)	\$5,295.20	
	Per Elementary 4-6 student (23)	\$4,604.52	
	Per Elementary 1-6 student (20)	\$5,295.20	
	Per Elementary 1-6 student (19)	\$5,573.89	
	Per Elementary 1-6 student (16)	\$6,619.00	
	Per Elementary 1-6 student (15)	\$7,060.27	
	Per Elementary 1-6 student (13)	\$8,146.46	
	Per Elementary 1-6 student (12)	\$8,825.33	
	≥ 750	Per Secondary 7-12 student (18.5)	\$5,724.54
		Per Secondary 7-12 student (16)	\$6,619.00
Per Secondary 7-12 student (14.5)		\$7,303.72	
Per Secondary 7-12 student (13.5)		\$7,844.74	
Per Secondary 7-12 student (12)		\$8,825.33	
	Per Exceptional student (14.5)	\$7,303.72	
	Per Alternative student (12)	\$8,825.33	

**STATE SCHOOL SUPPORT PROGRAM
DISTRIBUTION SCHEDULE (Idaho Code 33-1009)
2019-2020 School Year**

Distribution Date	Public School Support	Public School Income / Dedicated *	Total Available	Percent
Aug-15-2018 **	\$833,790,550	\$3,156,500	\$836,947,050	48.38%
Nov-15-2018 **	\$333,516,220		333,516,220	19.28%
Feb-15-2019	\$333,516,220	14,815,000	348,331,220	20.13%
May-15-2019	\$166,758,110	14,815,000	181,573,110	10.50%
Jul-15-2019		29,630,000	29,630,000	1.71%
	<u>\$1,667,581,100</u>	<u>\$62,416,500</u>	<u>\$1,729,997,600</u>	<u>100.00%</u>

SPECIAL DISTRIBUTIONS (General Fund only)

\$36,500,000	Technology (Classroom, Wireless Infrastructure, Instructional Management Systems)
26,146,800	Literacy
21,550,000	Professional Development, Gifted / Talented
18,400,700	Leadership Awards / Premiums
18,000,000	Advanced Opportunities
15,000,000	Charter School Advance Payments
11,854,200	Idaho Digital Learning Academy
10,987,000	Idaho Educational Services for the Deaf and Blind
9,000,000	College and Career Advisors and Student Mentors
8,840,000	Charter School Facilities
8,000,000	IT Staffing
7,939,000	Bond Levy Equalization Support Program
7,175,400	Master Premiums
6,350,000	Content and Curriculum
6,590,900	High School Redesign - Math / Science
5,456,300	Remediation
4,870,000	Limited English Proficiency
4,104,000	School Facilities Maintenance Match
2,258,500	Student Achievement Assessments
1,817,800	Math Initiative
1,400,000	Mastery Based System Development
1,000,000	Unemployment
652,000	Continuous Improvement Plans and Training (Strategic Planning)
90,000	National Board Certified Incentives
<u>\$233,982,600</u>	Total

* Estimated revenues which may be available on the dates indicated.

** Payments made to school districts and charter schools in August and November are advance payments for the current year and will be based upon payments from the public school income fund for the preceeding school year. Each school district or charter school shall receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payment to all school districts and charter schools for the preceding year.

FOUNDATION SUPPORT CALCULATION
JULY 15, 2018

Parma School District # 137

1. SUPPORT UNITS		56.47
2. ENTITLEMENT @ \$26,748.00 per unit		\$1,510,459.56
3. SALARY APPORTIONMENT		3,407,536.62
4. BENEFIT APPORTIONMENT		646,409.70
5. BORDER CONTRACTS		0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED		16,972.07
7. TRANSPORTATION		404,606.00
8. ADJUSTMENTS		0.00
9. TOTAL SUPPORT (lines 2 through 8)		\$5,985,983.95
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT		\$5,985,983.95
11. CHARTER SCHOOL JULY ADVANCE PAYMENT		\$0.00
12. AUGUST 15 PAYMENT (General Funds)		2,954,335.00
13. NOVEMBER 15 PAYMENT (General Funds)		1,181,273.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)		981,997.12
15. MAY 15 PAYMENT (General Funds / Dedicated)		644,678.91
16. PAID-TO-DATE		\$5,762,284.03
17. AMOUNT DUE THIS PAYMENT		\$223,699.92
18. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)		
Bond Levy Equalization Support Program		\$259,251.62
Charter School Facilities		0.00
College and Career Advisors and Student Mentors		23,957.00
Content and Curriculum		3,907.00
Continuous Improvement Plans and Training		0.00
Early Graduation Scholarship		8,305.00
Fast Forward		24,440.00
Gifted / Talented		4,553.00
Innovation Schools		0.00
IT Staffing		26,519.00
Leadership Premiums		65,297.00
Limited English Proficient (LEP)		18,092.00
Limited English Proficient (LEP) Grant		0.00
Literacy		47,701.00
Mastery Based System Development		0.00
Math and Science Requirement		51,647.00
National Board Certification		0.00
Postsecondary Credit Scholarship		0.00
Professional Development		68,892.00
Remediation		19,126.00
Safe & Drug-Free		16,134.00
School Buildings Maintenance (lottery)		68,809.00
School Buildings Maintenance Match		65,932.00
Technology (Classroom, Wireless, Instructional Management System)		107,321.00
Unemployment Insurance (paid directly to DOL)		0.00
TOTAL OTHER STATE SUPPORT		\$879,883.62
19. RATIO		0.0037756989

Tax Levies for School Purposes (2018-2019)

Amount	# of School Districts	Levy Type
\$202,229,409	93	Supplemental
\$183,022,784	71	Bond
\$78,930,520	1	Maintenance & Operation
\$55,240,948	54	Plant Facility
\$35,431,084	4	Budget Stabilization
\$11,839,826	11	Emergency
\$2,882,378	72	Tort
\$1,096,950	4	Cooperative Service
\$178,669	3	Tuition
\$128,942	2	Judgement
\$570,981,510		Total

\$152,902,005,875 Total state market value excluding homeowner's exemption

Questions



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