

Idaho Public School Funding

Idaho public schools are funded primarily from state general funds, and are supplemented by state dedicated funds, federal funds, and local funds. For FY 2020, the following amounts were appropriated by the 2019 Legislature:

	Public Schools	IESDB	Total
General Funds	\$1,887,420,200	\$10,987,000	\$1,898,407,200
State Dedicated Funds	104,732,800	329,500	105,062,300
Federal Funds	264,115,000	223,500	264,338,500
Total Revenues Appropriated	\$2,256,268,000	\$11,540,000	\$2,267,808,000
Local Funds (estimated property taxes, not appropriated)	610,000,000	0	610,000,000
Total Revenues	\$2,866,268,000	\$11,540,000	\$2,877,808,000

State general and dedicated funds are distributed to public schools according to statute (Title 33, Chapter 10, Idaho Code) and appropriation intent language (special distributions).

Average Daily Attendance (ADA) is calculated from public school data submitted to the State Department of Education on a periodic basis. For funding purposes, there are two calculations of ADA: 1) from the first day of school through the first Friday in November, and 2) the best 28 weeks of the entire school year. A day of attendance is defined in State Board of Education rules and is basically a minimum of 2 ½ hours for kindergarten students and a minimum of 4 hours for grades 1-12.

ADA is converted to Support Units, per §33-1002 (4), Idaho Code. The divisors take the size of the school district's or charter school's attendance categories into consideration. That is, the larger the ADA, the larger the divisor; the smaller the ADA, the smaller the divisor. In other words, smaller programs will require less ADA to generate a support unit, and larger programs will require more ADA to generate a support unit. This results in more funding per student for smaller programs, taking into consideration smaller class sizes that still require full-time staffing costs.

Divisors also are a factor in how much is distributed by grade category. For example, a Support Unit (\$105,900 FY 2020 estimated statewide average) equals approximately:

- \$2,600 per Kindergarten ADA (divisor of 40)
- \$4,600 to \$8,800 per Elementary (grades 1-6) ADA (divisors from 23 to 12)
- \$5,700 to \$8,800 per Secondary (grades 7-12) ADA (divisors from 18.5 to 12)
- \$7,300 per Exceptional ADA (divisor of 14.5)
- \$8,800 per Alternative (grades 6-12) ADA (divisor of 12)

Support Units are used to calculate Salary & Benefit apportionment (includes Career Ladder) and discretionary funds. Support Units based on the attendance period ending on the first Friday in November are used to calculate Salary & Benefit apportionment. Support Units based on the best 28 weeks are used to calculate Discretionary funds.

Salary apportionment includes the following staff categories:

- Instructional
- Pupil Service
- Administrative
- Classified

Instructional and Pupil Service staff are placed in a Career Ladder cohort based on FY 2015 and FY 2016 Experience and Education, respectively, per §33-1004B, Idaho Code. For Administrative staff, an average Experience and Education Multiplier (index) per §33-1004A, Idaho Code, is generated and used to calculate Salary & Benefit apportionment. These average indexes and Career Ladder average salaries are the primary variables in determining a school district's or charter school's support unit value.

The following ratios per §33-1004, Idaho Code, are used to calculate Staff Allowance per Support Unit:

- Instructional = 1.021
- Pupil Service = 0.079
- Administrative = 0.075
- Classified = 0.375

For example, 100 support units provide 102.1 Instructional Staff Allowance (100 x 1.021), 7.9 Pupil Service Staff Allowance (100 x 0.079), 7.5 Administrative Staff Allowance (100 x 0.075), and 37.5 Classified Staff Allowance (100 x 0.375). School districts with less than 40 support units receive an additional 0.5 Instructional FTE and an additional 0.5 Administrative FTE. School districts with less than 20 support units receive an additional 0.5 Instructional FTE, in addition to the above provisions for less than 40 support units.

No full-time Instructional or Pupil Service staff shall be paid less than the minimum dollar amount on the Career Ladder Residency compensation rung per §33-1004B, Idaho Code, for the applicable fiscal year. Administrative and Classified staff base salaries are reviewed and set by the Legislature each session.

A school district must employ at least the number of Instructional and Pupil Service staff (with the following exceptions) in order to receive its maximum Instructional and Pupil Service Staff Allowance [§33-1004 (2), Idaho Code]. This is commonly referred to as the "use it or lose it" provision. Charter schools are exempt from this statutory requirement. In FY 2015, school districts could employ 9.5% less FTE than their staff allowance without penalty. Beginning in FY 2016, this figure shall be reduced by one percent (1%) each year for each school district in which the average class size, as determined from prior fiscal year data reported to the State Department of Education, was at least one (1) student greater than the statewide average class size. Virtual instructional expenses (up to 15%) may be applied to the allowance.

Benefit Apportionment equals 19.59% of Salary Apportionment and is based on rates set by the Public Employee Retirement System of Idaho (PERSI) and FICA. It is applied to the smaller of the Staff Allowance or Actual Salaries.

In summary, the amount per ADA that a school district or charter school receives is generally based on:

- Size (in terms of ADA)
- Student Mix (grades served)
- Staff Hired (Experience & Education Multiplier)

Other Statutory distributions such as Pupil Transportation, Border Contracts, Exceptional Contracts / Tuition Equivalents, Bond Levy Equalization Support Program, and Lottery are calculated according to statute and administrative rule. Special Distributions such as Technology and Professional Development are calculated according to appropriation bill intent language.