

Idaho Public School Funding

Public Schools are funded primarily from state general funds, and are supplemented by state dedicated funds, federal funds, and local funds. For FY 2018, the following amounts were appropriated by the 2017 Legislature:

	Public Schools	IESDB	Total
General Funds	\$1,674,895,400	\$10,366,800	\$1,685,262,200
State Dedicated Funds	91,343,700	294,000	91,637,700
Federal Funds	264,115,000	223,500	264,338,500
Total Revenues Appropriated	<u>\$2,030,354,100</u>	<u>\$10,884,300</u>	<u>\$2,041,238,400</u>
Local Funds (estimated property taxes, not appropriated)	500,000,000	0	500,000,000
Total Revenues	<u><u>\$2,530,354,100</u></u>	<u><u>\$10,884,300</u></u>	<u><u>\$2,541,238,400</u></u>

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.

The Divisors also are a factor in how much is distributed by grade category. For example, a Support Unit (\$98,600 FY 2018 estimated statewide average) equals approximately:

- \$2,500 per Kindergarten student ADA (divisor of 40)
- \$4,300 to \$8,200 per Elementary (grades 1-6) ADA (divisors from 23 to 12)
- \$5,300 to \$8,200 per Secondary (grades 7-12) ADA (divisors from 18.5 to 12)
- \$6,800 per Exceptional ADA (divisor of 14.5)
- \$8,200 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.

Staffing is categorized into four areas:

- 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.

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

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

For example, 100 support units provide 102.1 Instructional Staff Allowance (100×1.021), 7.9 Pupil Service Staff Allowance (100×0.079), 7.5 Administrative Staff Allowance (100×0.075), and 37.5 Classified Staff Allowance (100×0.375). 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 18.97% of Salary Apportionment and is based on 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 Remediation and the Idaho Reading Initiative are calculated according to appropriation bill intent language.

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 SECONDARY SUPPORT UNITS

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

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 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 count. (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 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 during 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 (2) and one-half (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 does not 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 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 the school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)