

Idaho Public School Funding

Public School Funds come primarily from state general funds, and are supplemented by federal funds, state dedicated funds, and local funds. For FY 2012, the following amounts were appropriated by the 2011 Legislature:

General Fund	\$1,216,488,500
Dedicated Funds	68,292,400
Federal ARRA Title / Ed Jobs Funds	53,820,500
Federal Funds	215,000,000

Total Revenues Appropriated	\$1,553,601,400
Local Funds (property taxes, not appropriated)	395,700,500

Total Revenues	\$1,949,301,900
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State 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 monthly 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 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 (6), Idaho Code. The divisors take the size of the School District or Charter School 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 (\$80,000 FY 2012 estimated statewide average) equals approximately:

- \$2,000 per Kindergarten student ADA (divisor of 40)
- \$3,500 to \$6,700 per Elementary (grades 1-6) ADA (divisors from 23 to 12)
- \$4,300 to \$6,700 per Secondary (grades 7-12) ADA (divisors from 18.5 to 12)
- \$5,500 per Exceptional ADA (divisor of 14.5)
- \$6,700 per Alternative Secondary (grades 7-12) ADA (divisor of 12)

Support Units are used to calculate Salary & Benefit apportionment, and discretionary funds. Support Units based on the first reporting period 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 three areas:

- Instructional
- Administrative
- Classified

For Instructional and Administrative staff, an Experience and Education Multiplier (index) per §33-1004A, Idaho Code, will be generated and used to calculate Salary & Benefit apportionment. The higher the index, the higher the Salary Apportionment. The lower the index, the lower the Salary Apportionment. These indexes are the only variable 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 will be used to calculate Staff Allowance:

- Instructional = 1.1
- Administrative = 0.075
- Classified = 0.375

For example, 50 support units will provide 55 Instructional Staff Allowance (50 x 1.1), 3.75 Administrative Staff Allowance (50 x 0.075), and 18.75 Classified Staff Allowance (50 x 0.375).

Base salaries for each category, as well as the minimum Instructional salary are reviewed and set by the Legislature each session.

A School District's or Charter School's Salary Apportionment is basically:

Support Units x Staff Allowance Ratio x Index (except Classified) x Base Salary

A School District must employ at least the number of Instructional staff (with the following exceptions) in order to receive its Instructional Staff Allowance [§33-1004 (2), Idaho Code]. This is commonly referred to as the "use it or lose it" provision. In FY 2012, school districts may employ 7 % less than their staff allowance without penalty. This factor will increase to 9.5% in FY 2013, and 11% in FY 2014 and each fiscal year thereafter. Virtual instructional expenses (up to 15%) may be applied to the allowance. Charter Schools are exempt from this statutory requirement.

Benefit apportionment equals 18.04% of Salary Apportionment and is based on the Public Employee Retirement System of Idaho (PERSI) and FICA. It is limited 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 rule. Special Distributions such as Remediation and the Idaho Reading Initiative are calculated according to appropriation bill intent language.

Attendance examples:

A home school student attends a class(es) at a school district or charter school and the daily instructional time does not meet the minimum of 2 ½ hours.

Per section 33-203 (3), Idaho Code,

Any school district shall be allowed to include dual-enrolled nonpublic school and public charter school students for the purposes of state funding only to the extent of the student's participation in the public school programs.

School Districts may submit attendance for these students based on the cumulative weekly hours converted to days (to the nearest half day). For example, if a student attends two 50-minute classes, 5 days per week, the school district or charter school may report 2 days of attendance for the week as follows:

Two 50-minute classes, 5 days per week = 500 minutes

500 minutes ÷ 60 minutes = 8.33 hours

8.33 hours ÷ 4 hours per day = 2.08 days

A student attends classes at more than one public school district or charter school.

Given that Idaho has not provided authority to fund in excess of 1 average daily attendance (ADA) per student, students attending a class(es) in more than one school district or charter school are funded as follows:

In almost all cases, a student is attending the majority of his/her classes at one of the two public schools, while attending a class(es) at the other public school. The public school providing the majority of classes usually meets the minimum of 4 hours per day to meet a full day of attendance. If this is not the case, the majority provider may consider time spent at the minority provider to meet the 4 hour minimum. The minority provider will not report any attendance.

Idaho will fund the majority provider and expect that the two public schools [school district(s) and/or charter school(s)] will negotiate an equitable fee that the majority provider will pay to the minority provider. The State Department of Education annually calculates and distributes tuition rates to school districts and charter schools, which may use this as a basis for the fee.