

Idaho Public School Funding

Funds come primarily from state general funds, and are supplemented by state dedicated funds, federal funds, and local funds. For FY 2015, the following amounts were appropriated by the 2014 Legislature:

	Public Schools	IESDB	Total
General Funds	\$1,366,298,500	\$8,299,900	\$1,374,598,400
State Dedicated Funds	86,574,800	237,600	86,812,400
Federal Funds	215,000,000	223,500	215,000,000
Total Revenues Appropriated	\$1,667,873,300	\$8,761,000	\$1,676,634,300
Local Funds (estimated property taxes, not appropriated)	485,000,000	0	485,000,000
Total Revenues	\$2,152,873,300	\$8,761,000	\$2,161,634,300

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 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 (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 (\$86,000 FY 2015 estimated statewide average) equals approximately:

- \$2,100 per Kindergarten student ADA (divisor of 40)
- \$3,700 to \$7,200 per Elementary (grades 1-6) ADA (divisors from 23 to 12)
- \$4,600 to \$7,200 per Secondary (grades 7-12) ADA (divisors from 18.5 to 12)
- \$5,900 per Exceptional ADA (divisor of 14.5)
- \$7,200 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 primary 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). 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.

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. Charter Schools are exempt from this statutory requirement. In FY 2015, school districts may 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.