

**Idaho Legislature**  
**Public School Funding Formula – HCR 33 (2016)**  
**3rd Interim Committee Meeting**  
**Idaho State University**  
**Pond Student Union Building – Wood River Room**  
**Pocatello, Idaho**  
**September 27, 2016**

**This packet is available at:**

<https://www.legislature.idaho.gov/sessioninfo/2016/interim/schoolfunding.htm>



**Follow-up Information on Supplemental Levies  
from August 30, 2016 Meeting**

Supplemental Levies per Full-term ADA  
FY 2016

School District	Supplemental Levy	Full-term ADA	Supplemental Levy per Full-term ADA	September 2015 Market Value	Levy Rate	Cost per \$100,000 Taxable Value
001 Boise Independent	\$ 14,458,000	24,596.11	\$ 587.81	\$ 17,050,131,491	0.000847970	\$ 84.80
002 Meridian Joint	14,000,000	35,756.68	391.54	15,288,786,104	0.000915704	91.57
003 Kuna Joint	3,190,000	4,986.30	639.75	1,240,712,745	0.002571103	257.11
011 Meadows Valley	170,000	144.45	1,176.88	227,457,237	0.000747393	74.74
013 Council	77,885	234.73	331.81	155,435,550	0.000501076	50.11
021 Marsh Valley Joint	-	1,206.50	-	630,416,592	-	-
025 Pocatello	9,235,931	11,543.52	800.10	3,591,015,075	0.002571956	257.20
033 Bear Lake County	800,000	1,068.46	748.74	817,372,314	0.000978746	97.87
041 St. Maries Joint	2,073,385	868.24	2,388.03	450,839,135	0.004598946	459.89
044 Plummer / Worley Joint	550,000	317.73	1,731.03	508,795,838	0.001080984	108.10
052 Snake River	746,000	1,615.06	461.90	348,691,488	0.002139427	213.94
055 Blackfoot	2,600,000	3,696.70	703.33	785,540,723	0.003309822	330.98
058 Aberdeen	975,000	690.80	1,411.41	212,916,410	0.004579261	457.93
059 Firth	230,000	720.22	319.35	191,275,041	0.001202456	120.25
060 Shelley Joint	575,000	2,112.46	272.19	499,476,397	0.001151206	115.12
061 Blaine County	2,541,114	3,062.37	829.79	8,940,960,855	0.000284210	28.42
071 Garden Valley	250,000	217.22	1,150.91	390,888,421	0.000639569	63.96
072 Basin	250,000	317.97	786.24	279,324,218	0.000895017	89.50
073 Horseshoe Bend	300,000	219.78	1,365.00	105,347,881	0.002847708	284.77
083 West Bonner County	3,000,000	987.56	3,037.79	1,645,681,388	0.001822953	182.30
084 Lake Pend Oreille	7,883,742	3,303.78	2,386.28	4,368,913,970	0.001804508	180.45
091 Idaho Falls	6,800,000	9,641.05	705.32	3,132,735,306	0.002170627	217.06
092 Swan Valley Elementary	-	48.44	-	188,636,800	-	-
093 Bonneville Joint	2,869,214	11,197.24	256.24	2,435,991,401	0.001177842	117.78
101 Boundary County	2,400,000	1,314.70	1,825.51	858,605,455	0.002795230	279.52
111 Butte County	160,000	414.38	386.12	157,220,403	0.001017680	101.77
121 Camas County	250,000	127.47	1,961.25	127,954,302	0.001953823	195.38
131 Nampa	3,390,000	14,501.80	233.76	3,953,844,983	0.000857393	85.74
132 Caldwell	2,744,983	5,922.94	463.45	1,705,224,331	0.001609749	160.97
133 Wilder	276,584	436.38	633.81	190,205,853	0.001454130	145.41
134 Middleton	1,310,000	3,650.95	358.81	849,785,327	0.001541566	154.16
135 Notus	-	382.37	-	91,842,931	-	-
136 Melba Joint	-	760.09	-	226,392,264	-	-
137 Parma	350,000	984.60	355.47	275,256,434	0.001271542	127.15
139 Vallivue	4,500,000	8,075.29	557.26	2,232,084,125	0.002016053	201.61
148 Grace Joint	300,000	493.61	607.77	137,786,146	0.002177287	217.73
149 North Gem	199,434	171.81	1,160.78	102,980,054	0.001936627	193.66
150 Soda Springs Joint	795,064	782.53	1,016.02	593,404,312	0.001339835	133.98
151 Cassia County Joint	730,458	5,067.06	144.16	1,457,751,608	0.000501085	50.11
161 Clark County Joint	250,000	142.28	1,757.10	116,975,426	0.002137201	213.72
171 Orofino Joint	2,279,952	1,147.03	1,987.70	531,454,238	0.004290025	429.00
181 Challis Joint	400,000	354.01	1,129.91	663,975,886	0.000602432	60.24
182 Mackay Joint	150,000	163.45	917.71	143,721,500	0.001043685	104.37
191 Prairie Elementary	-	5.74	-	10,793,613	-	-
192 Glenns Ferry Joint	-	385.58	-	265,934,820	-	-
193 Mountain Home	2,700,000	3,586.22	752.88	1,106,101,614	0.002441005	244.10
201 Preston Joint	-	2,447.79	-	465,632,152	-	-
202 West Side Joint	90,000	603.25	149.19	139,001,602	0.000647475	64.75
215 Fremont County Joint	1,500,000	2,048.44	732.26	1,563,399,203	0.000959448	95.94
221 Emmett Independent	1,400,000	2,259.42	619.63	834,117,801	0.001678420	167.84
231 Gooding Joint	510,000	1,191.30	428.10	414,805,547	0.001229492	122.95
232 Wendell	155,000	1,093.50	141.75	270,450,233	0.000573118	57.31
233 Hagerman Joint	148,796	323.05	460.60	158,043,156	0.000941490	94.15
234 Bliss Joint	-	123.40	-	79,186,106	-	-
242 Cottonwood Joint	350,000	390.14	897.11	152,311,650	0.002297920	229.79
243 Salmon River	542,868	107.06	5,070.69	133,459,078	0.004067674	406.77
244 Mountain View	2,663,246	1,108.60	2,402.35	826,165,208	0.003223624	322.36
251 Jefferson County Joint	-	5,051.76	-	916,596,045	-	-
252 Ririe Joint	384,556	671.63	572.57	133,994,278	0.002869943	286.99
253 West Jefferson	300,000	591.55	507.14	171,162,859	0.001752717	175.27

Supplemental Levies per Full-term ADA  
FY 2016

School District	Supplemental Levy	Full-term ADA	Supplemental Levy per Full-term ADA	September 2015 Market Value	Levy Rate	Cost per \$100,000 Taxable Value
261 Jerome Joint	626,393	3,594.12	174.28	1,142,028,767	0.000548491	54.85
262 Valley	300,000	567.74	528.41	212,279,609	0.001413230	141.32
271 Coeur d' Alene	15,000,000	9,879.90	1,518.23	8,113,677,643	0.001848730	184.87
272 Lakeland	4,795,000	3,959.90	1,210.89	2,278,378,175	0.002104567	210.46
273 Post Falls	4,655,000	5,376.06	865.88	2,683,410,164	0.001734733	173.47
274 Kootenai Joint	900,000	142.25	6,326.89	536,385,400	0.001677898	167.79
281 Moscow	9,437,849	2,295.95	4,110.65	1,356,127,167	0.006959413	695.94
282 Genesee Joint	883,274	298.69	2,957.16	166,587,254	0.005302170	530.22
283 Kendrick Joint	836,725	232.68	3,596.03	125,215,640	0.006682272	668.23
285 Pottlatch	1,378,270	427.16	3,226.59	230,951,277	0.005967796	596.78
287 Troy	995,000	244.63	4,067.37	134,284,057	0.007409666	740.97
288 Whitepine Joint	837,886	212.33	3,946.15	172,807,248	0.004848674	484.87
291 Salmon	388,000	711.05	545.67	530,758,461	0.000731029	73.10
292 South Lemhi	-	75.84	-	82,277,219	-	-
302 Nezperce Joint	472,866	133.50	3,542.07	113,699,298	0.004158917	415.89
304 Kamiah Joint	-	415.30	-	200,191,892	-	-
305 Highland Joint	499,000	156.71	3,184.23	142,977,876	0.003490050	349.01
312 Shoshone Joint	300,000	494.04	607.24	172,083,598	0.001743339	174.33
314 Dietrich	-	216.53	-	45,475,608	-	-
316 Richfield	225,000	194.85	1,154.73	67,072,315	0.003354588	335.46
321 Madison	1,995,000	4,954.15	402.69	1,483,589,285	0.001344712	134.47
322 Sugar-Salem Joint	450,000	1,485.48	302.93	257,439,953	0.001747980	174.80
331 Minidoka County Joint	1,933,884	4,052.25	477.24	1,273,149,273	0.001518977	151.90
340 Lewiston Independent	13,456,326	4,430.47	3,037.22	2,587,692,298	0.005200126	520.01
341 Lapwai	-	448.65	-	143,272,438	-	-
342 Culdesac Joint	250,000	75.33	3,318.73	54,044,145	0.004625848	462.58
351 Oneida County	341,289	830.16	411.11	300,829,804	0.001134492	113.45
363 Marsing Joint	400,000	776.03	515.44	227,571,248	0.001757691	175.77
364 Pleasant Valley Elementary	-	11.19	-	18,488,940	-	-
365 Bruneau-Grand View Joint	666,278	292.39	2,278.73	194,030,203	0.003433888	343.39
370 Homedale Joint	-	1,124.27	-	245,561,925	-	-
371 Payette Joint	886,790	1,407.09	630.23	373,528,904	0.002374087	237.41
372 New Plymouth	350,000	935.67	374.06	387,087,162	0.000904189	90.42
373 Fruitland	350,000	1,638.82	213.57	513,842,423	0.000681143	68.11
381 American Falls Joint	2,395,849	1,394.96	1,717.50	803,706,210	0.002981001	298.10
382 Rockland	194,088	166.58	1,165.13	40,003,584	0.004851765	485.18
383 Arbon Elementary	50,000	16.22	3,082.61	25,118,044	0.001990601	199.06
391 Kellogg	2,742,262	999.70	2,743.08	529,156,869	0.005182323	518.23
392 Mullan	500,000	89.44	5,590.34	72,855,726	0.006862879	686.29
393 Wallace	1,969,397	457.15	4,307.99	239,520,299	0.008222255	822.23
394 Avery	-	5.59	-	117,739,073	-	-
401 Teton County	3,100,000	1,623.60	1,909.34	1,430,296,570	0.002167383	216.74
411 Twin Falls	4,500,000	8,498.91	529.48	3,403,727,156	0.001322080	132.21
412 Buhl Joint	400,000	1,212.37	329.93	593,166,529	0.000674347	67.43
413 Filer	500,000	1,523.21	328.25	462,830,416	0.001080309	108.03
414 Kimberly	300,000	1,731.99	173.21	388,814,776	0.000771576	77.16
415 Hansen	290,000	310.51	933.95	138,926,318	0.002087437	208.74
416 Three Creek Joint Elementary	-	10.56	-	19,414,941	-	-
417 Castleford Joint	400,000	291.54	1,372.02	155,596,302	0.002570755	257.08
418 Murtaugh Joint	-	262.62	-	149,253,404	-	-
421 McCall-Donnelly Joint	-	973.40	-	2,839,424,425	-	-
422 Cascade	500,000	245.92	2,033.18	468,755,866	0.001066653	106.67
431 Weiser	350,000	1,447.73	241.76	442,606,328	0.000790770	79.08
432 Cambridge Joint	-	106.92	-	161,852,307	-	-
433 Midvale	-	107.38	-	128,237,433	-	-
<b>Total / Average</b>	<b>\$186,607,638</b>	<b>259,002.03</b>	<b>\$ 720.49</b>	<b>\$124,722,762,168</b>	<b>0.001496179</b>	<b>\$ 149.62</b>

# HCR 33 – Public School Funding Formula Interim Committee

## **METHODS OF COUNTING STUDENTS FOR FUNDING PURPOSES**

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The proposed change from basing school foundation funding on average daily attendance (ADA) to enrollment/membership has been discussed for several years and was recommended by the Task Force for Improving Education.<sup>1</sup> Statewide, ADA is roughly 95% of enrollment; however, districts have to prepare for and incur fixed costs as if 100% of the students were attending. There are potential efficiencies at both the school district level and the state department of education that could be achieved by moving to an enrollment model of funding. Conversely, moving to an enrollment model would be costly unless cost-neutral measures are taken.

### **Advantages**

- Increased fiscal stability
- Reduced staff time necessary to collect, report, and compile data
- Reduced impediments to mastery-based learning

### **Disadvantages**

- Estimated cost between \$57 million and \$71million to transition from ADA to an enrollment model unless cost-neutral measures are taken
- May not promote daily attendance by students

### **Methods to Transition**

- Would require decisions on how to count enrollment
  - Single or multiple count dates
  - Single or multiple count periods
- Possible revision of ADA/enrollment ranges and support unit divisors / minimums in section 33-1002, Idaho Code, to be cost neutral
- Need to account for students not fully enrolled (dually-enrolled, home-schooled)

### **Next Steps**

- Review survey responses and public testimony for additional guidance

Staff Contact: Tim Hill, Idaho State Department of Education

<sup>1</sup> Task Force for Improving Education, September 2013, State Board of Education, Recommendation #13.

# HCR 33 – Public School Funding Formula Interim Committee

## CLASSIFIED STAFF FUNDING

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Classified (non-certificated) staff are one of the three categories of employees (administrators, instructors, and classified) included in the salary-based apportionment formulas used to fund public schools in Idaho. These positions include job titles ranging from custodial support to IT and data analysis. When the funding formula was revised in 1994 the base salary for classified staff was set at \$15,000. School districts supplement the state funding with local dollars; however, they have been contributing an increasingly greater amount of funding towards classified positions for at least three reasons:

1. The base salary set by the Legislature within the annual appropriation bill for the current 2016-2017 school year is \$20,421. This is a 36% increase over the past 22 years, for an average annual growth rate of 1.4% per year. According to the Bureau of Labor Statistics, the consumer price index average annual growth rate was 2.2% for the same time period.<sup>1</sup> It is noteworthy to mention that during the last recession the base salaries were actually decreased each year from 2010 to 2012.
2. The actual number of staff filling the classified positions has grown from the 0.375 per support unit that is provided in formula by section 33-1004(5), Idaho Code, to the current actual amount of 0.395 per support unit.
3. The job duties and titles for classified staff have both increased and become more specialized over time. For example, the 29 job titles in 1994 have increased to 49 job titles in 2016 and now include categories such as public information, IT/data analysis, computer technology, and health care assistant. See attached tables.

The result is that school districts have been supplementing the state salary-based apportionment funding for these positions to a much greater extent than for administrators and instructors. For instance, based on 2015-2016 school year data, for each \$1.00 that the state funding formula generates for classified staff, the school districts on average contribute an additional \$0.61. This is much greater than the districts' average contributions for administrators and instructors, which are \$0.25 and \$0.17, respectively.

Closing this gap would require additional state funding for classified staff salary-based apportionment and could be achieved by amending Idaho Code via the annual appropriation bill to either increase the base salary, increase the staff allowance factor, or both. To close the gap from \$0.61 to at least the average local contribution for administrators and teachers, which is currently \$0.21<sup>2</sup>, would require \$43.4 million in salaries and benefits.

Staff Contact: Paul Headlee, Legislative Services Office

<sup>1</sup> Bureau of Labor Statistics, consumer price index for all urban consumers (CPI-U), U.S. city average, all items, <http://www.bls.gov/cpi/cpid1608.pdf>

<sup>2</sup> (Administrators \$0.25+Instructors \$0.17)/2 = \$0.21

**ACTUAL AND F.T.E. TOTAL OF NONCERTIFIED EMPLOYEES,  
AVERAGE ANNUAL SALARY,  
AND AVERAGE HOURLY PAY RATE  
1993-1994**

**\*\*\* STATEWIDE SUMMARY \*\*\***

ACTIVITY	EMPLOYEES			F.T.E. *		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)
BUSINESS MANAGER	20	30	50	18.65	26.18	44.83
CLERK - BOARD OF TRUSTEES	5	66	71	1.53	47.24	48.77
OFFICE CLERICAL - DISTRICT	7	336	343	6.67	285.77	292.44
OFFICE CLERICAL - BUILDING	1	845	846	0.79	595.98	596.77
PERSONNEL SERVICES	4	59	63	3.40	41.09	44.49
PUBLIC INFORMATION	2	4	6	2.00	0.79	2.79
CUSTODIAN SUPERVISOR	48	5	53	46.98	5.00	51.98
JANITOR, CUSTODIAN	876	481	1,357	795.62	348.04	1,143.66
FOOD SERVICE - SUPERVISOR	2	84	86	1.69	59.03	60.72
FOOD SERVICE - MANAGER	3	301	304	1.99	171.68	173.67
FOOD SERVICE - COOK	6	938	944	2.61	444.92	447.53
FOOD SERVICE - OTHER	31	464	495	15.65	171.77	187.42
MAINTENANCE SUPERVISOR	90	1	91	84.27	0.96	85.23
MAINTENANCE WORKER	298	11	309	278.11	5.35	283.46
INSTRUCTIONAL ASSISTANT - REGULAR ED	78	2,042	2,120	35.48	1,031.06	1,066.54
INSTRUCTIONAL ASSISTANT - SPECIAL ED	50	1,130	1,180	26.52	616.42	642.94
RELATED SERVICES ASSISTANT, SPECIAL ED	1	34	35	0.55	18.07	18.62
INTERPRETER - HEARING IMPAIRED	3	42	45	1.66	22.87	24.53
LIBRARY ASSISTANT	1	321	322	0.73	176.02	176.75
TRANSPORTATION SUPERVISOR	68	5	73	54.67	2.76	57.43
TRANSPORTATION DISPATCHER/SECRETARY	0	20	20	0.00	15.26	15.26
TRANSPORTATION - SCHOOL BUS MECHANIC	70	0	70	62.67	0.00	62.67
TRANSPORTATION-SCHOOL BUS DRIVER TRAINER	2	2	4	1.62	1.42	3.04
VEHICLE OPERATOR	483	841	1,324	150.35	289.13	439.48
TRANSPORTATION - SCHOOL BUS ATTENDANT	3	54	57	0.79	14.60	15.39
ATTENDANCE OFFICER	4	15	19	2.58	10.18	12.76
SPECIAL PROJECT PERSONNEL	12	82	94	7.88	41.68	49.56
OTHER NONCERTIFIED	107	270	377	53.22	68.04	121.26
DATA PROCESSING SERVICES	4	6	10	3.90	5.68	9.58
<b>TOTALS</b>	<b>2,279</b>	<b>8,489</b>	<b>10,768</b>	<b>1,662.58</b>	<b>4,516.99</b>	<b>6,179.57</b>

ACTIVITY	AVERAGE HOURLY PAY RATE			AVERAGE ANNUAL SALARY			TOTAL SALARIES (c) x (l)
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	
	(g)	(h)	(i)	(j)	(k)	(l)	(m)
BUSINESS MANAGER	\$21.32	\$14.67	\$17.33	\$42,293	\$25,944	\$32,484	\$1,624,197
CLERK - BOARD OF TRUSTEES	12.95	12.31	12.35	7,492	16,510	15,875	1,127,134
OFFICE CLERICAL - DISTRICT	10.41	9.31	9.33	20,530	16,757	16,834	5,773,981
OFFICE CLERICAL - BUILDING	10.15	8.25	8.25	16,646	12,246	12,252	10,364,775
PERSONNEL SERVICES	22.58	9.34	10.18	42,706	14,039	15,859	999,098
PUBLIC INFORMATION	15.71	10.80	12.43	32,667	3,423	13,171	79,026
CUSTODIAN SUPERVISOR	9.45	9.91	9.49	19,252	20,621	19,381	1,027,187
JANITOR, CUSTODIAN	8.00	7.36	7.78	15,022	11,177	13,659	18,535,705
FOOD SERVICE - SUPERVISOR	15.39	10.24	10.36	27,327	15,461	15,737	1,353,384
FOOD SERVICE - MANAGER	7.89	8.20	8.20	11,493	9,803	9,820	2,985,210
FOOD SERVICE - COOK	7.21	6.75	6.75	5,534	6,737	6,729	6,352,344
FOOD SERVICE - OTHER	6.82	6.32	6.35	7,712	5,062	5,228	2,587,677
MAINTENANCE SUPERVISOR	13.16	8.00	13.10	25,264	16,000	25,162	2,289,715
MAINTENANCE WORKER	10.04	6.54	9.92	19,441	7,044	19,000	5,871,018
INSTRUCTIONAL ASSISTANT - REGULAR ED	6.31	6.66	6.65	6,028	6,915	6,882	14,589,646
INSTRUCTIONAL ASSISTANT - SPECIAL ED	6.49	6.58	6.58	7,100	7,464	7,449	8,789,531
RELATED SERVICES ASSISTANT, SPECIAL ED	10.83	7.43	7.53	12,346	8,448	8,559	299,569
INTERPRETER - HEARING IMPAIRED	8.12	8.37	8.36	9,411	9,368	9,371	421,683
LIBRARY ASSISTANT	9.62	7.14	7.15	14,622	8,264	8,283	2,667,260
TRANSPORTATION SUPERVISOR	13.16	7.88	12.80	22,865	10,463	22,015	1,607,103
TRANSPORTATION DISPATCHER/SECRETARY	0.00	7.69	7.69	0	12,525	12,525	250,507
TRANSPORTATION - SCHOOL BUS MECHANIC	10.97	0.00	10.97	19,889	0	19,889	1,392,211
TRANSPORTATION-SCHOOL BUS DRIVER TRAINER	8.81	8.61	8.71	14,801	12,692	13,747	54,986
VEHICLE OPERATOR	9.09	8.91	8.98	5,853	6,392	6,195	8,202,251
TRANSPORTATION - SCHOOL BUS ATTENDANT	6.67	6.09	6.12	3,841	3,796	3,798	216,501
ATTENDANCE OFFICER	14.75	7.94	9.37	20,375	11,339	13,241	251,582
SPECIAL PROJECT PERSONNEL	12.55	10.17	10.47	17,169	10,854	11,660	1,096,027
OTHER NONCERTIFIED	9.41	8.14	8.50	11,770	5,513	7,289	2,747,813
DATA PROCESSING SERVICES	14.88	12.18	13.26	29,767	23,883	26,237	262,366
<b>TOTALS</b>	<b>\$9.16</b>	<b>\$7.47</b>	<b>\$7.83</b>	<b>\$14,109</b>	<b>\$8,442</b>	<b>\$9,641</b>	<b>\$103,819,487</b> **

NOTE: Employees are counted once in each activity they perform. This gives an accurate picture of the actual number of employees performing in each job classification, but produces an inflated total of noncertified personnel.

\* Full-Time Equivalency (F.T.E.) is calculated by multiplying the number of hours worked per week times the number of weeks worked per year and dividing by 2080, the number of working hours in a year.

\*\* "Statewide" Total Salaries is the sum of column (m).



**Idaho State Department of Education**  
**Basic Education Staffing System**  
**Statewide Non Certificated Staff Salary Report**  
**2015-2016**

<b>Activity</b>	<b>Total Actual Number of Employees</b>	<b>Total FTE</b>	<b>Total Salaries</b>	<b>FTE Average Annual Salary *</b>	<b>FTE Average Rate per Hour *</b>
Business Manager/District Clerk	157	131.41	\$ 7,895,704	\$ 60,084	\$ 28.89
Clerk - Board Of Trustees	58	27.91	\$ 1,170,422	\$ 41,936	\$ 20.16
Office Support Personnel - District	521	410.72	\$ 14,631,014	\$ 35,623	\$ 17.13
Office Support Personnel - Building	1,329	917.08	\$ 27,386,141	\$ 29,862	\$ 14.36
Human Resources	55	50.24	\$ 2,231,516	\$ 44,417	\$ 21.35
Public Information	18	12.88	\$ 900,401	\$ 69,907	\$ 33.61
Custodian Supervisor	180	164.44	\$ 5,166,356	\$ 31,418	\$ 15.10
Custodial Personnel	1,356	1132.57	\$ 29,573,216	\$ 26,112	\$ 12.55
Child Nutrition - Supervisor	84	62.24	\$ 2,571,180	\$ 41,311	\$ 19.86
Child Nutrition - Manager	344	213.93	\$ 6,135,833	\$ 28,681	\$ 13.79
Child Nutrition - Other	447	221.17	\$ 5,957,745	\$ 26,937	\$ 12.95
Child Nutrition – Food Preparation and Service	1,408	608.51	\$ 13,211,477	\$ 21,711	\$ 10.44
Building/Grounds Maintenance Supervisor	118	102.24	\$ 4,524,534	\$ 44,254	\$ 21.28
Building/Grounds Maintenance Personnel	446	389.06	\$ 13,717,938	\$ 35,259	\$ 16.95
Instructional Assistant - Regular Education	1,527	633.08	\$ 15,504,588	\$ 24,491	\$ 11.77
Instructional Assistant - Special Education	3,038	1578.22	\$ 39,574,334	\$ 25,075	\$ 12.06
Instructional Assistant - Title I	1,030	481.65	\$ 11,216,204	\$ 23,287	\$ 11.20
Instructional Assistant – EEL/LEP	159	78.34	\$ 2,127,265	\$ 27,154	\$ 13.05
Interpreter - Hearing Impaired	47	25.87	\$ 1,028,066	\$ 39,740	\$ 19.11
Instructional Assistant - PK Special Education	59	27.92	\$ 634,508	\$ 22,726	\$ 10.93
Instructional Assistant - PK Regular Education	34	11.54	\$ 298,085	\$ 25,831	\$ 12.42
Library Assistant	461	254.99	\$ 6,509,920	\$ 25,530	\$ 12.27
Pupil Transportation Supervisor	78	60.59	\$ 2,874,374	\$ 47,440	\$ 22.81
Safe Environment – Security Personnel	94	60.76	\$ 1,790,945	\$ 29,476	\$ 14.17
Safe Environment – Playground/Noon Duty/Hall Personnel	863	162.13	\$ 3,655,182	\$ 22,545	\$ 10.84
Special Project Personnel (Restricted)	27	16.91	\$ 761,441	\$ 45,029	\$ 21.65
Other Non-Certified, Specify (Restricted)	94	43.08	\$ 1,787,860	\$ 41,501	\$ 19.95
Health Care Assistant	65	33.42	\$ 1,641,070	\$ 49,104	\$ 23.61
IT (Technology)/Data Analysis Services	112	94.73	\$ 5,409,817	\$ 57,108	\$ 27.46
Computer Technology Technician	253	216.86	\$ 9,780,866	\$ 45,102	\$ 21.68
Purchasing/Warehouse Personnel	16	14.62	\$ 580,888	\$ 39,732	\$ 19.10
Instructional Assistant - Technology	140	72.37	\$ 1,893,141	\$ 26,159	\$ 12.58
Instructional Assistant - Migrant	57	27.64	\$ 671,937	\$ 24,310	\$ 11.69
Related Services Assistant - Special Education	152	88	\$ 3,316,538	\$ 37,688	\$ 18.12
Personal Care Assistant	67	35.46	\$ 834,570	\$ 23,536	\$ 11.32
Pupil Transportation Dispatcher/Secretary	45	24.27	\$ 776,371	\$ 31,989	\$ 15.38

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Activity	Total Actual Number of Employees	Total FTE	Total Salaries	FTE Average Annual Salary *	FTE Average Rate per Hour *
Pupil Transportation - School Bus Mechanic	90	76.9	\$ 2,962,136	\$ 38,519	\$ 18.52
Pupil Transportation-School Bus Assistant	57	19.89	\$ 438,888	\$ 22,066	\$ 10.61
Pupil Transportation - School Bus Drivers	1,199	456.37	\$ 13,659,497	\$ 29,931	\$ 14.39
Pupil Transportation - School Bus Monitors	95	35.58	\$ 755,580	\$ 21,236	\$ 10.21
Pupil Transportation-School Bus Driver Trainer	5	2.63	\$ 86,470	\$ 32,878	\$ 15.81
Safe Environment – Crossing Guard Personnel	217	23.2	\$ 481,697	\$ 20,763	\$ 9.98
Safe Environment – Before/After School Programs Personnel	117	55.35	\$ 1,558,061	\$ 28,149	\$ 13.53
Safe Environment – Community Education	11	7.1	\$ 298,559	\$ 42,051	\$ 20.22
Safe Environment – Attendance Officers	41	28.08	\$ 744,517	\$ 26,514	\$ 12.75
Athletic/Physical Education/Coaching Assistant	729	157.76	\$ 2,022,609	\$ 12,821	\$ 6.16
Grant Writer – Special Project Personnel	10	6.6	\$ 299,618	\$ 45,397	\$ 21.83
<b>Grand Total</b>	<b>17,510</b>	<b>9,356.31</b>	<b>\$ 271,049,079</b>	<b>\$ 28,970</b>	<b>\$ 13.93</b>

Employees may be counted more than once if performing more than one job activity.

Full-Time Equivalency (FTE) is calculated by multiplying the number of hours worked per week times the number of weeks worked per year and dividing by 2,080, the number of working hours in a year.

# HCR 33 – Public School Funding Formula Interim Committee

## HOW OTHER STATES ADDRESS SCHOOL DISTRICT HEALTH INSURANCE

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At the August 30, 2016 meeting of the Public School Funding Formula Interim Committee, Legislative Services Offices (LSO) staff presented options for identifying school district health insurance costs and budgeting for those costs through the state appropriation process. At that time, committee members believed that understanding how other states address school district health insurance would be helpful.

Because this has been an ongoing discussion in Idaho, LSO had previously gathered information on this topic from other states in 2007 and again in 2013 and this paper compiles that information. Staff used the Legislative Education Staff Network (LESN) list serv to pose questions to legislative staff in other states who work on education issues.<sup>1</sup>

### 2007

In December of 2007, legislative staff from 13 states responded to this question posted on the list serv:

“Does your state take any direct measures, budgetary or otherwise, to assist school district personnel and their dependents with the rising cost of health care premiums?”

Of the 13 respondents, five staff responded that their states did not provide assistance to district personnel and eight staff responded that their states did provide some form of assistance; however, not all assistance was monetary. The five states that did not provide direct support included AZ, IA, ME, MN, and VT. The eight states that did provide support included AR, KY, MI, NV, NC, NM, OH, and OK. Table 1 is a summary of those responses.

### 2013

In December 2013, legislative staff from 16 states responded to this question posted on the list serv:

“Does your state provide funding to pay any portion of the annual cost of school district health insurance premiums? If so, to what extent (full or partial) and how is the annual cost increase calculated (by an index, actual costs, other)?”

Of the 16 respondents, eight indicated that their state did not provide funding for any portion of school district health insurance and eight states indicated they did pay some portion of those costs. The states that did not pay for school district health insurance were AK, AZ, CA, IA, MI, MN, NE, and ND. The eight states that did pay some portion included AR, DE, KY, NV, NM, VA, WA, and WY. Table 2 is a summary of those responses.

Staff Contact: Paul Headlee, Legislative Services Office

<sup>1</sup> The list serv is maintained by the Legislative Education Staff Network (LESN) which is a partnership between the Education Commission of the States (ECS) and the National Conference of State Legislatures (NCSL).

**Table 1. Summary of Responses to LESN List Serv Question, December 2007**

<b>State</b>	<b>Measures to Assist School Personnel w/Health Insurance Premiums?</b>	<b>Comments</b>
Arizona	NO	A minimum budget increase of 2% for schools, but nothing specifically for health care premiums.
Arkansas	YES	Arkansas has implemented a number of measures including placing school districts within the state plan and allocating monies toward premiums. This includes allocating a specific dollar amount in the foundation formula and requiring the school districts to match that same amount. Require same benefits for certificated and non-certificated employees.
Iowa	NO	School districts are encouraged to jointly enter agreements with other districts or to join the state plan. Discussions of a statewide pool are met with challenges due to the number of individual providers.
Kentucky	YES	School districts all participate in the state self-funded health plan. Minimal cost to employee, but much larger cost to dependents.
Maine	NO	No direct support for health insurance premiums.
Michigan	YES	No direct funding is provided; however, the Legislature passed a measure to allow districts to obtain claims data in order to shop around for the best deal. Also, the ability of districts to pool for health insurance was also made easier.
Minnesota	NO	Bills were introduced that would allow districts to levy for health care, but the bills did not pass.
Nevada	YES	Projections of the increased costs of health insurance are built into the foundation funding formula. For example, 12% increase for 2007-2008 and 2008-2009. There have been past instances of appropriations including one-time funding for districts that experienced higher than anticipated premium increases.
New Mexico	YES	Created the New Mexico Public School Insurance Authority (NMPSIA) to provide core insurance programs for participating public schools.
North Carolina	YES	School district employees are in the state medical benefits system and receive the same benefits as state employees.
Ohio	YES	Created the School Employees Health Care Board that developed best practices for health care coverage that school districts are required to follow.
Oklahoma	YES	Provides a benefit allowance of 100% of health care premium of a particular plan for state employees; however, there is no benefit allowance for dependents.
Vermont	NO	The 200+ school districts enter their own agreements that are covered by local collective bargaining; however, there is legislative interest in moving district employees to the state plan.

**Table 2. Summary of Responses to LESN List Serv Question, December 2013**

<b>State</b>	<b>Provides funding to pay cost of school district health insurance premiums? Annual cost increase?</b>	<b>Comments</b>
Alaska	NO	
Arizona	NO	
Arkansas	YES	Funding is embedded within the foundation formula benefits, but is basically spent as discretionary. No automatic annual cost increases.
California	NO	
Delaware	YES	Districts are required to participate in the state group health plan. The amount provided to districts is adjusted annually by the State Employment Benefits Committee based on actual costs. Districts may provide enhanced benefits beyond the plan offerings, but at their own cost.
Iowa	NO	
Kentucky	YES	Kentucky operates a self-insured plan and pays for a basic single health insurance policy for all state and local school district employees (about 100,000 employees). The General Assembly employs a projected inflation factor to the total appropriations and then the Personnel Cabinet develops a variety of single policy plans to fit the appropriation. Employees then pay the cost of any additional family members.
Michigan	NO	Bargained locally and paid for by the local districts. The State did pass a law that provides maximum amounts that the DISTRICT can pay toward premiums, with the employee having to pick up the rest. (The limit is either 80% of the premium, or a hard \$ cap, depending on type, family size, etc.)
Minnesota	NO	If districts and charter schools offer this benefit, they pay for their share of premiums from unrestricted revenues.
Nebraska	NO	

Nevada	YES	Provides funding for the annual cost of school district health insurance premiums. Based on previous year actuals as the base and then increased for enrollment and inflation based on a recommendation by the Governor and approval of the Legislature. For example, FY 2012 was the base year for the 2014-15 biennium budget. There is no one specific index that is utilized. In reality, funding for inflation is typically driven by the amount of funding available.
New Mexico	YES	Funds health insurance for public school employees almost entirely through the state funding formula. All districts, except Albuquerque Public Schools (APS), are required to participate in the NM Public School Insurance Authority (NMPSIA), which negotiates with a basket of providers to self-insure the pool; APS is allowed to self-insure itself because of its size. Each year, the NMPSIA and APS present appropriations requests to the Legislature based on plan experience, plan design changes, fund balances, cost expectations, etc. The state's Public Education Department (PED) also includes insurance as a component of its public school support appropriation request and it has used a national price deflator for health care in its statewide projection.
North Dakota	NO	
Virginia	YES	It is one of the cost factors that goes into the Basic Aid calculation. A prevailing average is calculated based on a base year actual amount that may or may not then be updated for inflation. This state used to routinely update various costs for inflation using relevant indices but suspended the inflation updates during several years of the Great Recession.
Washington	YES	Through the state funding formula there is a set allocation per state-allocated staff. It is pegged at roughly the same cost as budgeted for state employees. This is an allocation and the actual cost and details of coverage are then collectively bargained locally. The state does not cover costs for any locally or federally-funded employees – just the ones that are allocated through the state formula. The current rate is \$768 per month and districts can purchase from the state health plan, but most don't. The Washington Education Association runs a health plan that most districts purchase. Cost increases are determined through the legislative budget process, again, based on the health plans provided for state employees.
Wyoming	YES	For special education and transportation staff, the state of reimburses 100% of costs. For all other staff, the state provides districts an amount for each funding model generated FTE. This is a partially funded amount of what the state would pay for a state employee. The amount is computed by taking a statewide weighted average of all school district employees participating in their own health insurance plans and weighting those participation levels to the statewide plan for employee only,

employee plus spouse, employee plus child(ren), family, and split contract (where both employees work for the school district/state).

School districts receive the money for each “funding model” generated FTE employee in a block grant and they can choose to pay the entire cost of the health insurance for their employees or they can pay a partial amount. The funding provides a cost-based level to ensure districts have adequate funding for health insurance.