

TITLE 33
EDUCATION

CHAPTER 10
FOUNDATION PROGRAM -- STATE AID -- APPORTIONMENT

33-1001. DEFINITIONS. As used in this chapter:

(1) "Administrative schools" means and applies to all elementary schools and kindergartens within a district that are situated ten (10) miles or less from both the other elementary schools and the principal administrative office of the district and all secondary schools within a district that are situated fifteen (15) miles or less from other secondary schools of the district.

(2) "Administrative staff" means those who hold an administrator certificate and are employed as a superintendent, an elementary or secondary school principal, or are assigned administrative duties over and above those commonly assigned to teachers.

(3) "At-risk student" means a student in grades 6 through 12 who:

(a) Meets at least three (3) of the following criteria:

- (i) Has repeated at least one (1) grade;
- (ii) Has absenteeism greater than ten percent (10%) during the preceding semester;
- (iii) Has an overall grade point average less than 1.5 on a 4.0 scale prior to enrolling in an alternative secondary program;
- (iv) Has failed one (1) or more academic subjects in the past year;
- (v) Is below proficient, based on local criteria, standardized tests, or both;
- (vi) Is two (2) or more credits per year behind the rate required to graduate or for grade promotion; or
- (vii) Has attended three (3) or more schools within the previous two (2) years, not including dual enrollment; or

(b) Meets any of the following criteria:

- (i) Has documented substance abuse or a pattern of substance abuse;
- (ii) Is pregnant or a parent;
- (iii) Is an emancipated youth or unaccompanied youth;
- (iv) Is a previous dropout;
- (v) Has a serious personal, emotional, or medical issue or issues;
- (vi) Has a court or agency referral; or
- (vii) Demonstrates behavior detrimental to the student's academic progress.

(4) "Average daily attendance" or "pupils in average daily attendance" means the aggregate number of days enrolled students are present, divided by the number of days of school in the reporting period; provided, however, that students for whom no Idaho school district is a home district shall not be considered in such computation.

(5) "Career ladder" means the compensation table used for determining the allocations districts receive for instructional staff and pupil service staff based on specific performance criteria and is made up of a residency compensation rung and a professional compensation rung.

(6) "Child with a disability" means a child evaluated as having an intellectual disability, a hearing loss including deafness, a speech or

language impairment, a visual impairment including blindness, an emotional behavioral disorder, an orthopedic impairment, autism, a traumatic brain injury, another health impairment, a specific learning disability, deaf-blindness, or multiple disabilities and who, by reason thereof, needs special education and related services.

(7) "Compensation rung" means the rung on the career ladder that corresponds with the compensation level performance criteria.

(8) "Economically disadvantaged student" means a student who:

(a) Is eligible for a free or reduced-price lunch under the Richard B. Russell national school lunch act, 42 U.S.C. 1751 et seq., excluding students who are eligible only through a school's community eligibility program;

(b) Resides with a family receiving assistance under the program of block grants to states for temporary assistance for needy families (TANF) established under part A of title IV of the social security act, 42 U.S.C. 601 et seq.;

(c) Is eligible to receive medical assistance under the medicaid program under title XIX of the social security act, 42 U.S.C. 1396 et seq.; or

(d) Is considered homeless for purposes of the federal McKinney-Vento homeless assistance act, 42 U.S.C. 11301 et seq.

(9) "Elementary grades" or "elementary average daily attendance" means and applies to students enrolled in grades 1 through 6, inclusive, or any combination thereof.

(10) "Elementary schools" are schools that serve grades 1 through 6, inclusive, or any combination thereof.

(11) "Elementary/secondary schools" are schools that serve grades 1 through 12, inclusive, or any combination thereof.

(12) "English language learner" or "ELL" means a student who does not score proficient on the English language development assessment established by rule of the state board of education.

(13) "Gifted and talented" shall have the same meaning as provided in section [33-2001](#)(4), Idaho Code.

(14) "Homebound student" means any student who would normally and regularly attend school but is confined to home or hospital because of an illness or accident for a period of ten (10) or more consecutive days.

(15) "Instructional staff" means those who hold an Idaho certificate issued under section [33-1201](#), Idaho Code, and who are either involved in the direct instruction of a student or group of students or who serve in a mentor or teacher leader position for individuals who hold an Idaho certificate issued under section [33-1201](#), Idaho Code.

(16) "Kindergarten" or "kindergarten average daily attendance" means and applies to all students enrolled in a school year, less than a school year, or summer kindergarten program.

(17) "Local salary schedule" means a compensation table adopted by a school district or public charter school, which table is used for determining moneys to be distributed for instructional staff and pupil service staff salaries. Minimum compensation provided under a local salary schedule shall be at least equal to the minimum amounts established pursuant to section [33-1004E](#), Idaho Code.

(18) "Measurable student achievement" means the measurement of student academic achievement or growth within a given interval of instruction for those students who have been enrolled in and attended eighty percent (80%)

of the interval of instruction. Measures and targets shall be chosen at the school level in collaboration with the staff member impacted by the measures and applicable district staff and approved by the school board. Measures and targets must also align with the performance measures and benchmarks in the continuous improvement plan described in section [33-320](#), Idaho Code. The most effective measures and targets are those generated as close to the actual work as possible. Targets may be based on grade- or department-level achievement or growth goals that create collaboration within groups. Individual measurable student achievement targets and the percentage of students meeting individual targets must be reported annually to the state. Assessment tools that may be used for measuring student achievement and growth include:

- (a) Idaho standards achievement test (ISAT), including interim ISAT assessments;
- (b) Student learning objectives;
- (c) Teacher-constructed assessments of student growth;
- (d) Pre- and post-tests, including district-adopted tests;
- (e) Performance-based assessments;
- (f) Idaho reading indicator, which will be one (1) of the required assessment tools for applicable staff;
- (g) College entrance exams or preliminary college entrance exams such as PSAT, SAT, PACT, and ACT;
- (h) Advanced placement exams;
- (i) Career technical exams;
- (j) Number of business or industry certificates or credentials earned by students in an approved career technical education program;
- (k) Number of students completing career technical education capstone courses; and
- (l) Number of students enrolled in career technical education courses that are part of a program that culminates with business or industry certificates or credentials.

(19) "Performance criteria" means the standards specified for instructional staff and pupil service staff to demonstrate teaching proficiency for a given compensation rung. Each element of the professional compensation rung and advanced professional compensation rung performance criteria, as identified in this section and as applicable to a staff member's position, shall be documented, reported, and subject to review for determining movement on the career ladder.

- (20) (a) "Professional compensation rung performance criteria" means:
 - (i) An overall rating of proficient or higher, and no components rated as unsatisfactory, on the state framework for teaching evaluation or equivalent for pupil service staff or principal or other school level administrator evaluation aligned to the state framework for teaching evaluation; and
 - (ii) Demonstrating the majority of students have met measurable student achievement targets or student success indicator targets.
- (b) "Advanced professional compensation rung performance criteria" means:
 - (i) An overall rating of proficient or higher, no components rated as unsatisfactory or basic, and rated as distinguished overall in domain two -- classroom environment or domain three -- instruction and use of assessment on the state framework for teaching evaluation or equivalent for pupil service staff or

principal or other school level administrator evaluation aligned to the state framework for teaching evaluation; and

(ii) Demonstrating seventy-five percent (75%) or more of their students have met their measurable student achievement targets or student success indicator targets.

(21) "Public school district" or "school district" or "district" means any public school district organized under the laws of this state, including specially chartered school districts.

(22) "Pupil service staff" means those who provide services to students, but are not involved in direct instruction of those students, and hold a pupil personnel services certificate.

(23) "School board" means a school district board of trustees or the board of directors of a public charter school.

(24) "Secondary grades" or "secondary average daily attendance" means and applies to students enrolled in grades 7 through 12, inclusive, or any combination thereof.

(25) "Secondary schools" are schools that serve grades 7 through 12, inclusive, or any combination thereof.

(26) "Separate elementary school" means an elementary school located more than ten (10) miles on an all-weather road from both the nearest elementary school and elementary/secondary school serving like grades within the same school district and from the location of the office of the superintendent of schools of such district, or from the office of the chief administrative officer of such district if the district employs no superintendent of schools.

(27) "Separate kindergarten" means a kindergarten located more than ten (10) miles on an all-weather road from both the nearest kindergarten school within the same school district and from the location of the office of the superintendent of schools of such district, or from the office of the chief administrative officer of such district if the district employs no superintendent of schools.

(28) "Separate secondary school" means any secondary school located more than fifteen (15) miles on an all-weather road from any other secondary school and elementary/secondary school serving like grades operated by the district.

(29) "Special education" means specially designed instruction or speech/language therapy at no cost to the parent to meet the unique needs of a student who is a child with a disability, including instruction in the classroom, the home, hospitals, institutions, and other settings; instruction in physical education; speech therapy and language therapy; transition services; travel training; assistive technology services; and vocational education.

(30) "Student learning plan" means a plan that outlines a student's program of study, which should include a rigorous academic core and a related sequence of electives in academics, career technical education, or humanities aligned with the student's post-graduation goals.

(31) "Student success indicators" means measurable indicators of student achievement or growth, other than academic, within a predefined interval of time for a specified group of students. Measures and targets shall be chosen at the district or school level in collaboration with the pupil service staff member impacted by the measures and applicable district staff. Individual measurable student achievement targets and the percentage of

students meeting each target must be reported annually to the state. Student success indicators include:

(a) Quantifiable goals stated in a student's 504 plan or individualized education plan.

(b) Quantifiable goals stated in a student's behavior improvement plan.

(c) School- or district-identified measurable student objectives for a specified student group or population.

(d) The percentage of students who create student learning plans in grade 8 or who annually update their student learning plans thereafter.

(e) The percentage of students who satisfactorily complete one (1) or more advanced opportunities options as identified in section [33-4602](#), Idaho Code, or who earn business or industry certificates or credentials. This indicator shall be one (1) of the required indicators for applicable staff.

(32) "Support program" means the educational support program as described in section [33-1002](#), Idaho Code, the transportation support program described in section [33-1006](#), Idaho Code, and the exceptional education support program as described in section [33-1007](#), Idaho Code.

(33) "Support unit" means a function of average daily attendance used in the calculations to determine financial support provided to the public school districts.

(34) "Teacher" means any person employed in a teaching, instructional, supervisory, educational administrative or educational and scientific capacity in any school district. In case of doubt, the state board of education shall determine whether any person employed requires certification as a teacher.

[33-1001, added 1980, ch. 179, sec. 2, p. 382; am. 2000, ch. 266, sec. 1, p. 743; am. 2003, ch. 299, sec. 3, p. 817; am. 2006, ch. 244, sec. 5, p. 746; am. 2015, ch. 229, sec. 1, p. 701; am. 2016, ch. 245, sec. 1, p. 642; am. 2017, ch. 266, sec. 1, p. 661; am. 2019, ch. 328, sec. 2, p. 971; am. 2020, ch. 12, sec. 1, p. 19; am. 2020, ch. 270, sec. 1, p. 782; am. 2020, ch. 272, sec. 1, p. 796; am. 2021, ch. 207, sec. 3, p. 564; am. 2021, ch. 213, sec. 1, p. 582; am. 2022, ch. 83, sec. 1, p. 237.]

33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support program is calculated as follows:

(1) State Educational Support Funds. Add the state appropriation, including the moneys available in the public school income fund, together with all miscellaneous revenues to determine the total state funds.

(2) From the total state funds subtract the following amounts needed for state support of special programs provided by a school district:

(a) Pupil tuition-equivalency allowances as provided in section [33-1002B](#), Idaho Code;

(b) Transportation support program as provided in section [33-1006](#), Idaho Code;

(c) Feasibility studies allowance as provided in section [33-1007A](#), Idaho Code;

(d) The approved costs for border district allowance, provided in section [33-1403](#), Idaho Code, as determined by the state superintendent of public instruction;

- (e) The approved costs for exceptional child approved contract allowance, provided in subsection 2. of section [33-2004](#), Idaho Code, as determined by the state superintendent of public instruction;
- (f) Salary-based apportionment calculated as provided in sections [33-1004](#) through [33-1004F](#), Idaho Code;
- (g) Unemployment insurance benefit payments according to the provisions of section [72-1349A](#), Idaho Code;
- (h) For expenditure as provided by the public school technology program;
- (i) For employee severance payments as provided in section [33-521](#), Idaho Code;
- (j) For distributions to the Idaho digital learning academy as provided in section [33-1020](#), Idaho Code;
- (k) For charter school facilities funds and reimbursements paid pursuant to section [33-5207](#), Idaho Code;
- (l) For an online course portal as provided for in section [33-1024](#), Idaho Code;
- (m) For advanced opportunities as provided for in [chapter 46, title 33](#), Idaho Code;
- (n) For additional math and science courses for high school students as provided in section [33-1021](#), Idaho Code;
- (o) For master teacher premiums as provided in section [33-1004I](#), Idaho Code;
- (p) For the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline, an allocation of three hundred dollars (\$300) per support unit;
- (q) An amount specified in the appropriation bill for the public schools educational support program for counseling support as provided for in section [33-1212A](#), Idaho Code, shall be distributed for grades 8 through 12 as follows:
 - (i) For school districts and public charter schools with one hundred (100) or more students enrolled in grades 8 through 12, a pro rata distribution based on students enrolled in grades 8 through 12 or eighteen thousand dollars (\$18,000), whichever is greater;
 - (ii) For school districts and public charter schools with fewer than one hundred (100) students enrolled in grades 8 through 12, one hundred eighty dollars (\$180) per student enrolled in grades 8 through 12 or nine thousand dollars (\$9,000), whichever is greater;
- (r) An amount specified in the public schools educational support program appropriation bill for literacy intervention. The disbursements made to the school districts and public charter schools shall be calculated as follows:
 - (i) Fifty percent (50%) based on average full-time equivalent enrollment of students in kindergarten through grade 3 as of the first Friday in November;
 - (ii) Fifty percent (50%) based on the number of kindergarten through grade 3 students who move a full level or who are proficient from the spring-to-spring administration of the statewide reading assessment in the prior fiscal year or, if there is not a prior spring assessment for the student, from fall to spring; and
 - (iii) Funds will be distributed to the school district or public charter school where the student is enrolled and takes the

statewide reading assessment. Any school district or public charter school that has greater than one (1) but fewer than five (5) students in kindergarten through grade 3 will receive a minimum of two thousand dollars (\$2,000). Economically disadvantaged students shall count as one and three quarters (1.75) students for the purpose of calculating the distribution of the funds in subparagraph (ii) of this paragraph.

(s) For mastery-based education as provided for in section [33-1632](#), Idaho Code;

(t) For pay for success contracting as provided in section [33-125B](#), Idaho Code; and

(u) Any additional amounts as required by statute to effect administrative adjustments or as specifically required by the provisions of any bill of appropriation;

to secure the total educational support distribution funds.

(3) Average Daily Attendance. The total state average daily attendance shall be the sum of the average daily attendance of all of the school districts of the state. The state board of education shall establish rules setting forth the procedure to determine average daily attendance and the time for, and method of, submission of such report. Average daily attendance calculation shall be carried out to the nearest hundredth. Computation of average daily attendance shall also be governed by the provisions of section [33-1003A](#), Idaho Code.

(4) Support Units. The total state support units shall be determined by using the tables set out hereafter called computation of kindergarten support units, computation of elementary support units, computation of secondary support units, computation of exceptional education support units, and computation of alternative school support units. The sum of all of the total support units of all school districts of the state shall be the total state support units.

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		Minimum Units
Attendance	Attendance Divisor	Allowed
300 or more ADA.....	.....	.. 15
	..23...grades 4, 5 & 6....	
	..22...grades 1, 2 & 3....1994-95	

..21...grades 1,2 & 3....1995-96
 ..20...grades 1,2 & 3....1996-97
 and each year thereafter.

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 71.0 ADA...	15	4.0
33.6 to 51.6 ADA...	13	2.8
16.6 to 33.5 ADA...	12	1.4
1.0 to 16.5 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 EDUCATION 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
1 - 3.99....	- .....	.25

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

(Computation of alternative school support units shall include grades 6 through 12)

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

In applying these tables to any given separate attendance unit, no school district shall receive less total money than it would receive if it had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of fewer days than a full school year, the support unit allowance shall be in ratio to the number of days of a full school year. The attendance of students attending an alternative school in a school district reporting fewer than one hundred (100) secondary students in average daily attendance shall not be assigned to the alternative table if the student is from a school district reporting fewer than one hundred (100) secondary students in average daily attendance, but shall instead be assigned to the secondary table of the school district in which they are attending the alternative school, unless the alternative school in question serves students from multiple districts reporting fewer than one hundred (100) secondary students in average daily attendance. The tables for exceptional education and alternative school support units shall be applicable only for programs approved by the state department of education following rules established by the state board of education. Moneys generated from computation of support units for alternative schools shall be utilized for alternative school programs. School district administrative and facility costs may be included as part of the alternative school expenditures.

(5) State Distribution Factor per Support Unit. Divide educational support program distribution funds, after subtracting the amounts necessary to pay the obligations specified in subsection (2) of this section, by the total state support units to secure the state distribution factor per support unit.

(6) District Support Units. The number of support units for each school district in the state shall be determined as follows:

(a) (i) Divide the actual average daily attendance, excluding students approved for inclusion in the exceptional child educational program for the administrative schools and each of the separate schools and attendance units, by the appropriate divisor from the tables of support units in this section, then add the quotients to obtain the district's support units allowance for regular students, kindergarten through grade 12 including alternative school students. Calculations in application of this subsection shall be carried out to the nearest hundredth.

(ii) Divide the combined totals of the average daily attendance of all preschool, kindergarten, elementary, secondary, juvenile detention center students and students with disabilities approved for inclusion in the exceptional child program of the district by the appropriate divisor from the table for computation of exceptional education support units to obtain the number of support units allowed for the district's approved exceptional child program. Calculations for this subsection shall be carried out to the nearest hundredth when more than one (1) unit is allowed.

(iii) The total number of support units of the district shall be the sum of the total support units for regular students, subparagraph (i) of this paragraph, and the support units allowance for the approved exceptional child program, subparagraph (ii) of this paragraph.

(b) Total District Allowance Educational Program. Multiply the district's total number of support units, carried out to the nearest hun-

dredth, by the state distribution factor per support unit and to this product add the approved amount of programs of the district provided in subsection (2) of this section to secure the district's total allowance for the educational support program.

(c) District Share. The district's share of state apportionment is the amount of the total district allowance, paragraph (b) of this subsection.

(d) Adjustment of District Share. The contract salary of every noncertificated teacher shall be subtracted from the district's share as calculated from the provisions of paragraph (c) of this subsection.

(7) Property Tax Computation Ratio. In order to receive state funds pursuant to this section, a charter district shall utilize a school maintenance and operation property tax computation ratio for the purpose of calculating its maintenance and operation levy that is no greater than that which it utilized in tax year 1994, less four-tenths of one percent (.4%). As used herein, the term "property tax computation ratio" shall mean a ratio determined by dividing the district's certified property tax maintenance and operation budget by the actual or adjusted market value for assessment purposes as such values existed on December 31, 1993. Such maintenance and operation levy shall be based on the property tax computation ratio multiplied by the actual or adjusted market value for assessment purposes as such values existed on December 31 of the prior calendar year.

[33-1002, added 1995, ch. 306, sec. 4, p. 1058; am. 1995, ch. 306, sec. 5, p. 1062; am. 1996, ch. 146, sec. 1, p. 478; am. 1996, ch. 322, sec. 23, p. 1049; am. 1996, ch. 408, sec. 1, p. 1350; am. 1998, ch. 1, sec. 103, p. 93; am. 1999, ch. 329, sec. 30, p. 870; am. 2000, ch. 266, sec. 2, p. 745; am. 2003, ch. 299, sec. 4, p. 819; am. 2003, ch. 372, sec. 9, p. 988; am. 2005, ch. 257, sec. 8, p. 789; am. 2006, ch. 418, sec. 7, p. 1291; am. 2006, 1st Ex. Sess., ch. 1, sec. 8, p. 47; am. 2007, ch. 79, sec. 5, p. 212; am. 2007, ch. 353, sec. 11, p. 1045; am. 2008, ch. 27, sec. 8, p. 46; am. 2010, ch. 235, sec. 13, p. 551; am. 2013, ch. 98, sec. 1, p. 236; am. 2013, ch. 154, sec. 1, p. 360; am. 2013, ch. 294, sec. 1, p. 776; am. 2013, ch. 338, sec. 1, p. 877; am. 2013, ch. 338, sec. 2, p. 880; am. 2013, ch. 340, sec. 1, p. 890; am. 2013, ch. 342, sec. 1, p. 900; am. 2014, ch. 83, sec. 2, p. 228; am. 2014, ch. 253, sec. 1, p. 640; am. 2015, ch. 58, sec. 5, p. 156; am. 2015, ch. 68, sec. 2, p. 183; am. 2015, ch. 229, sec. 2, p. 703; am. 2015, ch. 302, sec. 1, p. 1182; am. 2015, ch. 314, sec. 1, p. 1226; am. 2016, ch. 166, sec. 7, p. 453; am. 2016, ch. 166, sec. 8, p. 457; am. 2016, ch. 186, sec. 1, p. 498; am. 2016, ch. 186, sec. 2, p. 503; am. 2016, ch. 351, sec. 1, p. 1029; am. 2016, ch. 351, sec. 2, p. 1033; am. 2016, ch. 374, sec. 4, p. 1093; am. 2016, ch. 374, sec. 5, p. 1097; am. 2017, ch. 45, sec. 2, p. 66; am. 2017, ch. 45, sec. 3, p. 70; am. 2017, ch. 145, sec. 2, p. 343; am. 2017, ch. 145, sec. 3, p. 347; am. 2017, ch. 270, sec. 2, p. 668; am. 2017, ch. 270, sec. 3, p. 672; am. 2018, ch. 169, sec. 3, p. 346; am. 2018, ch. 262, sec. 2, p. 620; am. 2018, ch. 262, sec. 3, p. 624; am. 2021, ch. 292, sec. 6, p. 880; am. 2021, ch. 321, sec. 15, p. 955; am. 2022, ch. 3, sec. 2, p. 7; am. 2022, ch. 235, sec. 1, p. 758; am. 2024, ch. 9, sec. 41, p. 81.]

33-1002B. PUPIL TUITION-EQUIVALENCY ALLOWANCES. 1. Districts which educate pupils placed by Idaho court order in licensed homes, agencies, institutions or juvenile detention facilities shall be eligible for an allowance equivalent to forty-two percent (42%) of the previous year's gross

per pupil cost calculated on a daily basis. This district allowance shall be in addition to support unit funding and included in district apportionment payments, subject to approval of district applications by the state superintendent of public instruction.

2. Districts which educate pupils placed by Idaho court order in a juvenile detention facility with a summer school program shall be eligible for an allowance equivalent to one-half (1/2) of forty-two percent (42%) of the previous year's gross per pupil cost calculated on a daily basis. This district allowance shall be in addition to support unit funding and included in district apportionment payments, subject to approval of district applications by the state superintendent of public instruction.

3. Districts which educate school age special education students who, due to the nature and severity of their disabilities, are residing in licensed public or private residential facilities or homes, and whose parents are not patrons of the district, shall be eligible for an allowance equivalent to forty-two percent (42%) of the previous year's gross per pupil cost per child plus the excess cost rate that is annually determined by the state superintendent of public instruction. This district allowance shall be in addition to exceptional education support unit funding and included in district apportionment payments, subject to approval of district applications by the state superintendent of public instruction.

4. For school age special education students from outside the state of Idaho who, due to the nature and severity of their disabilities, are residing in licensed public or private residential facilities within the state of Idaho, the local school district shall provide education services to such students if requested by the licensed public or private residential facility, provided that the local school district has been given the opportunity to provide input on any federally required education plans for any such students. A local school district providing education services for such students shall sign a contract with any such licensed public or private residential facilities, which contract shall delineate the education services to be provided by the local school district and the amount to be paid by the licensed public or private residential facility. The amount paid shall be equal to the local school district's full cost of providing the education services delineated by the contract, as determined by the local school district. Such students shall be excluded from all average daily attendance and other reports provided to the state that would result in the distribution of state funding to the local school district.

5. For school age nonspecial education students from outside the state of Idaho who are residing in licensed public or private residential facilities within the state of Idaho, the local school district may provide education services to such students if requested by the licensed public or private residential facility. A local school district providing education services for such students shall sign a contract with any such licensed public or private residential facilities, which contract shall delineate the education services to be provided by the local school district and the amount to be paid by the licensed public or private residential facility. The amount paid shall be equal to the local school district's full cost of providing the education services delineated by the contract, as determined by the local school district. Such students shall be excluded from all average daily attendance and other reports provided to the state that would result in the distribution of state funding to the local school district.

[33-1002B, added 1994, ch. 428, sec. 3, p. 1375; am. 1994, ch. 440, sec. 2, p. 1413; am. 1996, ch. 133, sec. 1, p. 457; am. 2001, ch. 93, sec. 2, p. 234; am. 2001, ch. 252, sec. 1, p. 917; am. 2008, ch. 401, sec. 1, p. 1104; am. 2013, ch. 169, sec. 1, p. 389.]

33-1002C. SUMMER AND NIGHT SCHOOL PROGRAM SUPPORT UNITS -- ALTERNATIVE SCHOOL -- JUVENILE DETENTION FACILITY. (1) Alternative summer or night school programs of not less than two hundred twenty-five (225) hours of instruction, which shall be included in the educational support units calculated as provided in section [33-1002](#), Idaho Code, may be established as approved by the state board of education. The average daily attendance divided by forty (40) shall determine the number of allowable support units which shall be included in the alternative school support units calculated for the school district for the succeeding school term.

(2) For any alternative school designated pursuant to section [46-805](#), Idaho Code, full-term average daily attendance shall be used to calculate support units for each cohort of students that meets the minimum instructional hours requirement provided for in section [33-512](#), Idaho Code. The support units so calculated shall be used for all state funding formulas in which support units are used.

(3) Districts that educate pupils placed by court order in a juvenile detention facility may establish a summer or night school program that shall be included in the educational support units calculated as provided in section [33-1002](#), Idaho Code. The average daily attendance divided by forty (40) shall determine the number of allowable support units that shall be included in the exceptional education school support units calculated for the school district for the succeeding school term.

(4) Average daily attendance and the support units generated by this section shall not be included in or subject to the provisions of section [33-1003](#), Idaho Code, and shall be included as an addition to any other support units generated pursuant to Idaho Code.

[33-1002C, added 1990, ch. 204, sec. 1, p. 457; am. 1992, ch. 42, sec. 1, p. 143; am. 1996, ch. 146, sec. 2, p. 482; am. 2001, ch. 252, sec. 2, p. 917; am. 2002, ch. 154, sec. 1, p. 449; am. 2005, ch. 255, sec. 5, p. 783; am. 2013, ch. 268, sec. 1, p. 696; am. 2015, ch. 302, sec. 2, p. 1186; am. 2019, ch. 328, sec. 3, p. 975.]

33-1002E. PUPILS ATTENDING SCHOOL IN ANOTHER STATE. In any school district which abuts upon the border of another state, the resident pupils of said district may attend schools in the other state as provided in section [33-1403](#), Idaho Code.

[(33-1002E) 1963, ch. 13, sec. 126, p. 27; am. 1963, ch. 322, sec. 4, p. 919; am. 1980, ch. 179, sec. 5, p. 390; am. and redesig. 1994, ch. 428, sec. 4, p. 1375; am. 2002, ch. 287, sec. 1, p. 833.]

33-1002F. ALTERNATIVE SCHOOL REPORT. Annually, prior to the tenth legislative day, the department of education shall file with the legislature a report detailing the alternative school programs within the state. On July 1 of each year, or as soon thereafter as feasible, each school district receiving moneys pursuant to the alternative school support units factor in section [33-1002](#), Idaho Code, or section [33-1002C](#), Idaho Code, shall file with the state department a comprehensive report of the amount of money re-

ceived in the district, the expenditure on alternative school programs, and the programs provided. This information shall be compiled by the department for transmission to the legislature.

[(33-1002F) 33-1002D, added 1995, ch. 108, sec. 1, p. 341; am. and redesig. 1996, ch. 146, sec. 3, p. 482; am. 2015, ch. 302, sec. 3, p. 1187.]

33-1002G. CAREER TECHNICAL CENTER FUNDING AND ELIGIBILITY. (1) School districts, public charter schools, and eligible cooperative service agencies may establish career technical centers that qualify for funding appropriated for the specific purpose of supporting the added cost of career technical centers. These funds will be appropriated to the state board for career technical education, to be expended by the division of career technical education. In order for a center to qualify for funding as a career technical center, it must make application to the division of career technical education on or before the fifteenth of April for the following fiscal year. This includes applicants for new centers and renewal applications. Approved public charter schools with career technical education programs will receive the same added cost unit as any other eligible center on an actual approved cost basis not to exceed the per-student cost for a traditional instructional delivery method. All career technical centers must meet all three (3) of the following criteria:

(a) The program serves students from two (2) or more high schools. No one (1) high school can comprise more than eighty-five percent (85%) of the total enrolled career technical center students, unless it is a new program in the first or second year of operation. During the first year of operation of a new program, no more than one (1) high school may comprise more than ninety-five percent (95%) of the total enrolled career technical students and no more than ninety percent (90%) of the total enrolled career technical students during the second year of operation. In the event a student enrolled in the career technical center is not enrolled in a public high school or is attending the sponsoring school district's high school through the school district's open enrollment policy for the purpose of accessing the career technical education program, the eighty-five percent (85%) will be calculated based on the public high school attendance area where the student resides. This provision does not exclude a public charter school with a statewide boundary from applying for appropriate added cost funds authorized for career technical education, irrespective of the instructional delivery method. In the event an existing career technical program that has been in operation for more than three (3) years should have the enrollment of career technical students increase to more than eighty-five percent (85%) in a single year, the division of career technical education may choose, with an approved enrollment plan, to use the program's three (3) year rolling average enrollment between participating high schools for determining eligibility.

(b) The majority of the program's offerings lead to some form of post-secondary credit, such as dual credit or other advanced opportunities, as defined by the state board of education, or include apprenticeship opportunities.

(c) All programs offer at least one (1) supervised field experience for all students.

(2) All career technical centers must also meet at least one (1) of the following three (3) requirements:

(a) The center is funded separately from schools that qualify for computation using regular secondary support units.

(b) The center has a separate and distinct governing board.

(c) The majority of the programs are provided at dedicated facilities that are separate from the regular high school facilities.

(3) An eligible cooperative service agency, formed pursuant to section [33-317](#), Idaho Code, must own or maintain a facility separate from any of the member school districts making up the cooperative service agency.

[33-1002G, added 1998, ch. 261, sec. 2, p. 864; am. 1999, ch. 329, sec. 2, p. 854; am. 2016, ch. 25, sec. 7, p. 39; am. 2018, ch. 341, sec. 1, p. 781; am. 2019, ch. 298, sec. 1, p. 881; am. 2022, ch. 14, sec. 1, p. 33; am. 2023, ch. 271, sec. 1, p. 814.]

33-1003. SPECIAL APPLICATION OF EDUCATIONAL SUPPORT PROGRAM. (1) Decrease in Average Daily Attendance. -- For any school district that has a decrease in total average daily attendance of three percent (3%) or more of its average daily attendance in the current school year from the total average daily attendance used for determining the allowance in the educational support program for the prior school year, the allowance of funds from the educational support program may be based on the average daily attendance of the prior school year, less three percent (3%). When this provision is applied, the decrease in average daily attendance shall be proportionately distributed among the various categories of support units that are appropriate for the district. After applying the provisions of this subsection, the state department of education shall calculate the percentage of additional statewide support units to total statewide support units and shall then reduce each school district's support units by this uniform percentage. The provisions of this subsection shall not apply to public charter schools.

(2) Application of Support Program to Separate Schools/Attendance Units in District.

(a) Separate Elementary School. -- Any separate elementary school shall be allowed to participate in the educational support program as though the school were the only elementary school operated by the district.

(b) Hardship Elementary School. -- Upon application of the board of trustees of a school district, the state board of education is empowered to determine that a given elementary school or elementary schools within the school district, not otherwise qualifying, are entitled to be counted as a separate elementary school as defined in section [33-1001](#), Idaho Code, when, in the discretion of the state board of education, special conditions exist warranting the retention of the school as a separate attendance unit and the retention results in a substantial increase in cost per pupil in average daily attendance above the average cost per pupil in average daily attendance of the remainder of the district's elementary grade school pupils. An elementary school operating as a previously approved hardship elementary school shall continue to be considered as a separate attendance unit, unless the hardship status of the elementary school is rescinded by the state board of education.

(c) Separate Secondary School. -- Any separate secondary school shall be allowed to participate in the educational support program as though the school were the only secondary school operated by the district.

(d) Elementary/Secondary School Attendance Units. -- Elementary grades in an elementary/secondary school will be funded as a separate attendance unit if all elementary grades served are located more than ten (10) miles distance by an all-weather road from both the nearest like elementary grades within the same school district and from the location of the office of the superintendent of schools of such district, or from the office of the chief administrative officer of such district if the district employs no superintendent of schools. Secondary grades in an elementary/secondary school will be funded as a separate attendance unit if all secondary grades served are located more than fifteen (15) miles by an all-weather road from the nearest like secondary grades operated by the district.

(e) Hardship Secondary School. -- Any district that operated two (2) secondary schools separated by less than fifteen (15) miles, but which district was created through consolidation subsequent to legislative action pursuant to chapter 111, laws of 1947, and which school buildings were constructed prior to 1935, shall be entitled to count the schools as separate attendance units.

(f) Minimum Pupils Required. -- Any elementary school having less than ten (10) pupils in average daily attendance shall not be allowed to participate in the state or county support program unless the school has been approved for operation by the state board of education.

(3) Remote Schools. -- The board of trustees of any Idaho school district that operates and maintains a school that is remote and isolated from the other schools of the state because of geographical or topographical conditions may petition the state board of education to recognize and approve the school as a remote and necessary school. The petition shall be in form and content approved by the state board of education and shall provide such information as the state board of education may require. Petitions for the recognition of a school as a remote and necessary school shall be filed annually at least ninety (90) days prior to the date of the regular June meeting of the board of trustees.

Within forty-five (45) days after the receipt of a petition for the recognition of a remote and necessary school, the state board of education shall either approve or disapprove the petition and notify the board of trustees of its decision. Schools that the state board of education approves as being necessary and remote shall be allowed adequate funding within the support program for an acceptable educational program for the students of the school. In the case of a remote and necessary secondary school, grades [7-12](#), the educational program shall be deemed acceptable when, in the opinion of the state board of education, the accreditation standard relating to staff size, established in accordance with the provisions of section [33-119](#), Idaho Code, has been met. The final determination of an acceptable program and adequate funding in the case of a remote and necessary elementary school shall be made by the state board of education.

(4) Support Program When District Boundaries are Changed.

(a) In new districts formed by the division of a district, the support program computed for the district, divided in its last year of operation, shall be apportioned to the new districts created by the division in the proportion that the average daily attendance of pupils, elementary and secondary combined, residing in the area of each new district so created, is to the average daily attendance of all pupils, elementary

and secondary combined, in the district divided in its last year of operation before the division.

(b) When boundaries of districts are changed by excision or annexation of territory, the support program of any district from which territory is excised for the last year of operation before such excision shall be divided, and apportioned among the districts involved, as prescribed in paragraph (a) of this subsection.

(c) In new districts formed by consolidation of former districts after January 1, 2007, the support program allowance, for a seven (7) year period following the formation of the new district, shall not be less than the combined support program allowances of the component districts in the last year of operation before consolidation. After the expiration of this period, the state department of education shall annually calculate the number of support units that would have been generated had the previous school districts not consolidated. All applicable state funding to the consolidated district shall then be provided based on a support unit number that is halfway between this figure and the actual support units, provided that it cannot be less than the actual support units.

[33-1003, added 2013, ch. 184, sec. 2, p. 441; am. 2018, ch. 164, sec. 7, p. 326.]

33-1003A. CALCULATION OF AVERAGE DAILY ATTENDANCE. In computing the average daily attendance the entire school year shall be used except that the twenty-eight (28) weeks having the highest average daily attendance, not necessarily consecutive, may be used. When a school is closed, or if a school remains open but attendance is significantly reduced because of storm, flood, failure of the heating plant, loss or damage to the school building, quarantine or order of any city, county or state health agency, or for reason believed by the board of trustees to be in the best interests of the health, safety or welfare of the pupils, the board of trustees having certified to the state department of education the cause and duration of such closure or impacted attendance, the average daily attendance for such day or days of closure or impacted attendance shall be considered as being the same as for the days when the school actually was in session or when attendance was not impacted. A decision by the state department to disallow such a consideration shall be subject to appeal to the state board of education.

For illness or accident that necessitates an absence from school for more than ten (10) consecutive school days, the school district may include homebound students in its total attendance, provided that academic instruction has been given by appropriate certified professional staff employed by the district.

[33-1003A, added 1995, ch. 306, sec. 6, p. 1066.]

33-1003C. SPECIAL APPLICATION -- TECHNOLOGICAL INSTRUCTION. In order to acquire and maintain technology for individualized computer and/or distance learning programs, a school district may use students' documented contact hours on individualized computer education or distance learning programs in determining the district's average daily attendance, whether the student is actually in the computer lab or distance learning center, or has logged on to the computer from another location. A district's technology instruction programs shall be subject to the following provisions:

(1) The certification requirements for an alternative school using the individualized computer education or distance learning program may be met by having a properly certificated teacher available on a consultant tutorial basis. The consultant tutors will be available by telephone, fax, e-mail, or in person at the school site on a daily basis.

(2) Districts claiming average daily attendance pursuant to this section shall submit annual evaluations of the program to the state board of education.

(3) Districts may offer individualized computer education or distance learning programs on a calendar which may differ from the rest of the district's instruction, but in no case may a district claim more average daily attendance for a student than the full-time equivalency of a regular term of attendance for a single student.

(4) Nonalternative high school students may receive individualized computer education or distance learning instruction and credit through an alternative school site.

[33-1003C, added 1998, ch. 273, sec. 1, p. 903; am. 2000, ch. 366, sec. 1, p. 1215; am. 2001, ch. 255, sec. 1, p. 921.]

33-1004. STAFF ALLOWANCE. For each school district, a staff allowance shall be determined as follows:

(1) Using the daily attendance reports that have been submitted for computing the February 15 apportionment of state funds as provided in section [33-1009](#), Idaho Code, calculate the total support units for the district in the manner provided in section [33-1002](#) (6) (a), Idaho Code. If the support units used to calculate discretionary funding pursuant to sections 33-1009 and 33-1018, Idaho Code, are at least three percent (3%) greater, seventy-five percent (75%) of the difference shall be added to the support units used for the February 15 apportionment of state funds;

(2) Determine the instructional staff allowance by multiplying the support units by 1.021. A district must demonstrate that it actually employs the number of certificated instructional staff allowed, except as provided in subsection (6) (f) and (g) of this section. If the district does not employ the number allowed, the staff allowance shall be reduced to the actual number employed, except as provided in subsection (6) (f) and (g) of this section;

(3) Determine the pupil service staff allowance by multiplying the support units by 0.079;

(4) Determine the administrative staff allowance by multiplying the support units by .075;

(5) Determine the classified staff allowance by multiplying the support units by .375;

(6) Additional conditions governing staff allowance:

(a) In determining the number of staff in subsections (2), (3), (4) and (5) of this section, a district may contract separately for services to be rendered by nondistrict employees and such employees may be counted in the staff allowance. A "nondistrict employee" means a person for whom the school district does not pay the employer's obligations for employee benefits. When a district contracts for the services of a nondistrict employee, only the salary portion of the contract shall be allowable for computations.

(b) If there are circumstances preventing eligible use of staff allowance to which a district is entitled as provided in subsections (2), (3) and (4) of this section, an appeal may be filed with the state

department of education outlining the reasons and proposed alternative use of these funds, and a waiver may be granted.

(c) For any district with less than forty (40) support units:

(i) The instructional staff allowance shall be calculated applying the actual number of support units. If the actual instructional staff employed in the school year is greater than the instructional staff allowance, then the instructional staff allowance shall be increased by one-half (1/2) staff allowance; and

(ii) The administrative staff allowance shall be calculated applying the actual number of support units. If the actual administrative staff employed in the school year is greater than the administrative staff allowance, then the administrative staff allowance shall be increased by one-half (1/2) staff allowance.

(iii) Additionally, for any district with less than twenty (20) support units, the instructional staff allowance shall be calculated applying the actual number of support units. If the number of instructional staff employed in the school year is greater than the instructional staff allowance, the staff allowance shall be increased as provided in subparagraphs (i) and (ii) of this paragraph, and by an additional one-half (1/2) instructional staff allowance.

(d) For any school district with one (1) or more separate secondary schools serving grades 9 through 12, the instructional staff allowance shall be increased by two (2) additional instructional staff allowances for each such separate secondary school.

(e) Only instructional, pupil service and administrative staff and classified personnel compensated by the school district from the general maintenance and operation fund of the district shall be included in the calculation of staff allowance or in any other calculations based upon staff, including determination of the experience and education multiplier, the reporting requirements, or the district's salary-based apportionment calculation. No food service staff or transportation staff shall be included in the staff allowance.

(f) A district may utilize up to fifteen percent (15%) of the moneys associated with positions funded pursuant to subsection (2) of this section to pay another school district or public charter school for instructional services or to defray the cost of providing virtual education coursework, including virtual dual credit coursework, without a reduction in the number of funded positions being imposed.

(g) A district may employ nine and one-half percent (9.5%) fewer positions than funded pursuant to subsections (2) and (3) of this section, without a reduction in the number of funded positions being imposed. Beginning in fiscal year 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. The state department of education shall report to the legislature every February, beginning in 2015, on the reductions scheduled to take place in this figure, by school district, in the ensuing fiscal year.

(i) In the determination of statewide average class size, the state department of education shall not use a single figure de-

veloped through the averaging of all districts of varying size, geographical location and pupil populations throughout the state. The statewide average class size shall be comprised of multiple figures determined through analysis of like and similarly situated districts and use of the divisor breakdown established in section 33-1002, Idaho Code.

(ii) The state board of education may promulgate rules outlining the method of calculation of the statewide average class size figures.

(iii) The one percent (1%) reduction required in paragraph (g) of this subsection shall not be applicable for any school year subsequent to a year when the school district's boundaries have changed because of division, consolidation, excision or annexation of territory.

(7) In the event that the staff allowance in any category is insufficient to meet accreditation standards, a district may appeal to the state board of education, demonstrating the insufficiency, and the state board may grant a waiver authorizing sufficient additional staff to be included within the staff allowance to meet accreditation standards. Such a waiver shall be limited to one (1) year, but may be renewed upon showing of continuing justification.

(8) A district may utilize a portion of the instructional staff allowance provided for in this section for kindergarten teachers to visit the parents or guardians of students during the first week of the kindergarten school year. Such visits may take place at school, at the student's home or at another location agreed to by the teacher and parents or guardians. The purpose of such visits is to help strengthen the working relationship between the teacher, the parents or guardians, and the student. The visits should be used as an opportunity to help establish the teacher's expectations of the student. The visit should also provide an opportunity for the parents or guardians to explain their expectations. The amount of moneys to be expended for such visits by the district may not exceed the amount equal to one (1) week of instructional staff allowance computed for kindergarten instructors in the district.

[33-1004, added 1994, ch. 428, sec. 5, p. 1375; am. 1995, ch. 52, sec. 1, p. 119; am. 1995, ch. 271, sec. 1, p. 871; am. 1998, ch. 166, sec. 1, p. 561; am. 2003, ch. 375, sec. 5, p. 1004; am. 2006, ch. 412, sec. 1, p. 1249; am. 2006, 1st Ex. Sess., ch. 1, sec. 11, p. 54; am. 2009, ch. 340, sec. 1, p. 983; am. 2010, ch. 326, sec. 3, p. 867; am. 2013, ch. 148, sec. 1, p. 344; am. 2013, ch. 340, sec. 2, p. 893; am. 2013, ch. 349, sec. 1, p. 948; am. 2014, ch. 116, sec. 2, p. 331; am. 2015, ch. 229, sec. 3, p. 707; am. 2016, ch. 123, sec. 1, p. 356; am. 2016, ch. 348, sec. 1, p. 1010.]

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. (1) Each administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

	BA	BA + 12	BA + 24	MA	MA + 12	MA + 24	MA + 36
Years				BA + 36	BA + 48	BA + 60	ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410

2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

(2) In determining the experience factor, the actual years of certificated service as pupil personnel services staff, teaching and administrative service for administrator certificate holders in a public school, in an accredited private or parochial school, or beginning in the 2005-06 school year and thereafter in an accredited college or university shall be credited.

(3) In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by a body recognized by the state board of education, shall be allowed; however, successful completion of a state approved evaluation training and proof of proficiency shall be counted as up to three (3) transcribed credits for determination of the education factor and meeting recertification requirements.

(4) In determining the statewide average multiplier for administrative staff, no multiplier in excess of 1.86643 shall be used. If the actual statewide average multiplier for administrative staff, as determined by this section, exceeds 1.86643, then each school district's administrative staff multiplier shall be multiplied by the result of 1.86643 divided by the actual statewide average multiplier for administrative staff.

[33-1004A, added 1994, ch. 428, sec. 6, p. 1376; am. 2000, ch. 67, sec. 1, p. 151; am. 2003, ch. 371, sec. 4, p. 983; am. 2003, ch. 375, sec. 4, p. 1003; am. 2004, ch. 341, sec. 4, p. 1016; am. 2006, ch. 260, sec. 1, p. 799; am. 2008, ch. 158, sec. 1, p. 455; am. 2009, ch. 285, sec. 1, p. 858; am. 2010, ch. 234, sec. 32, p. 536; am. 2011, ch. 247, sec. 8, p. 680; am. 2011, ch. 300, sec. 3, p. 859; am. 2013, ch. 267, sec. 1, p. 694; am. 2013, ch. 326, sec. 11, p. 850; am. 2013, ch. 340, sec. 3, p. 895; am. 2015, ch. 229, sec. 4, p. 709; am. 2016, ch. 245, sec. 2, p. 644.]

33-1004B. CAREER LADDER. School districts shall receive an allocation for instructional staff and pupil service staff based on their staffs' position on the career ladder as follows:

(1) Instructional staff and pupil service staff who are in their first year of holding an Idaho certificate shall be placed in the first cell of the

residency compensation rung and shall move one (1) cell on the residency compensation rung for each year they hold an Idaho certificate and are employed in an Idaho public school thereafter for up to three (3) years, at which point they will remain in the third cell of the residency rung until they earn a professional endorsement.

(2) Instructional staff and pupil service staff in their first year of holding a professional endorsement shall be placed in the first cell of the professional compensation rung.

(3) Instructional staff and pupil service staff on the professional compensation rung with four (4) years of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria for three (3) of the previous four (4) years. Instructional staff and pupil service staff on the professional compensation rung who meet the performance criteria for three (3) of the previous five (5) years, one (1) of which must be during the fourth or fifth year, shall move one (1) cell. Allocations for instructional staff and pupil service staff who do not meet the professional compensation rung performance criteria for three (3) of the previous five (5) years, one (1) of which must be during the fourth or fifth year, shall remain at the previous fiscal year allocation level. This also applies to the educational allocation.

(4) Instructional staff and pupil service staff in their first year of holding an advanced professional endorsement shall be placed in the first cell of the advanced professional compensation rung.

(5) Instructional staff and pupil service staff on the advanced professional compensation rung who met the performance criteria for the advanced professional rung in the previous year shall move one (1) cell on the advanced professional compensation rung. Allocations for instructional staff and pupil service staff who do not meet the advanced professional compensation rung performance criteria shall remain at the previous fiscal year allocation level. This also applies to the additional education allocation.

(6) Career technical education instructional staff holding an occupational specialist certificate shall be placed on the career ladder as follows:

- (a) Instructional staff new to working in an Idaho public school:
 - (i) With two (2) or three (3) years of industry experience in a field closely related to the subjects they seek to teach shall be placed in an equivalent cell to instructional staff who have been on the career ladder and met the movement requirements for one (1) year;
 - (ii) With four (4) or five (5) years of industry experience in a field closely related to the subjects they seek to teach shall be placed in an equivalent cell to instructional staff who have been on the career ladder and met the movement requirements for two (2) years;
 - (iii) With six (6) or seven (7) years of industry experience in a field closely related to the subjects they seek to teach shall be placed in an equivalent cell to instructional staff who have been on the career ladder and met the movement requirements for three (3) years; and
 - (iv) With eight (8) or more years of industry experience in a field closely related to the subjects they seek to teach shall be placed in an equivalent cell to instructional staff who have been

on the career ladder and met the movement requirements for four (4) years; and

(b) Existing career technical education instructional staff on the residency compensation rung shall have their placement updated consistent with the provisions of paragraph (a) of this subsection if the update would result in a rung higher than their current placement.

(7) Instructional staff or pupil service staff entering their first year on the career ladder, but with prior certificated instructional, pupil service, administrative, or equivalent elementary or secondary school experience, including in an accredited private or parochial school, shall be placed on the career ladder as follows:

(a) Instructional staff and pupil service staff who have been awarded a professional endorsement shall be placed as follows:

(i) Those with four (4) years of certificated experience and documentation from the hiring school district or charter school administrator, attesting the individual has provided evidence that the individual has met the professional compensation rung performance criteria in two (2) of the previous four (4) years, shall be placed in an equivalent cell on the career ladder to instructional staff or pupil service staff who have met the movement criteria for four (4) years; or

(ii) Those with five (5) or more years of certificated experience and documentation from the hiring school district or charter school administrator, attesting the individual has provided evidence that the individual has met the professional compensation rung performance criteria in three (3) of the previous five (5) years, with one (1) year being the fourth or fifth year, shall be placed in an equivalent cell on the career ladder to instructional staff or pupil service staff who have met the movement criteria for the equivalent number of years as they have verified experience.

(b) Instructional staff and pupil service staff who have been awarded an advanced professional endorsement with nine (9) or more years of certificated experience and documentation from the hiring school district or charter school administrator, attesting the individual has provided evidence that the individual has met the professional compensation rung performance criteria in three (3) of the previous five (5) years, with one (1) year being the fourth or fifth year, shall be placed in an equivalent cell on the career ladder to instructional staff or pupil service staff who have met the movement criteria for the equivalent number of years as they have verified experience.

(8) In addition to the allocation amount specified for the applicable cell on the career ladder, school districts shall receive an additional allocation amount for career technical education instructional staff holding an occupational specialist certificate in the area for which they are teaching in the amount of three thousand dollars (\$3,000), which shall be designated for career technical education staff and included as part of their salary.

(9) In addition to the allocation amount specified for the applicable cell on the career ladder, school districts shall receive an additional allocation amount for instructional staff and pupil service staff holding a professional or an advanced professional endorsement who have acquired additional education and meet the professional or advanced professional compensation rung performance criteria. In determining the additional

education allocation amount, only transcribed credits and degrees on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by a body recognized by the state board of education or credits earned through an internship or work experience approved by the state board of education, shall be allowed. All credits and degrees earned must be in a relevant pedagogy or content area as determined by the state department of education. Additional education allocation amounts are not cumulative. Instructional staff whose initial certificate is an occupational specialist certificate shall be treated as BA degree-prepared instructional staff. Credits earned by such occupational specialist instructional staff after initial certification shall be credited toward the education allocation. Additional education allocations are:

(a) For instructional staff and pupil service staff holding a professional or an advanced professional endorsement, a baccalaureate degree and twenty-four (24) or more credits, two thousand dollars (\$2,000) per fiscal year.

(b) For instructional staff and pupil service staff holding a professional or an advanced professional endorsement and a master's degree, three thousand five hundred dollars (\$3,500) per fiscal year.

(c) Effective July 1, 2021, the allocation shall be:

Base Allocation	1	2	3	4	5
Residency	\$40,369	\$40,990	\$41,611		
Professional	\$42,991	\$44,836	\$46,681	\$48,526	\$50,370
Advanced Professional	\$52,734	\$53,207			

(d) Effective July 1, 2022, the allocation shall be:

Base Allocation	1	2	3	4	5
Residency	\$40,742	\$41,486	\$42,231		
Professional	\$43,488	\$45,302	\$47,116	\$48,930	\$50,743
Advanced Professional	\$53,478	\$54,442	\$55,389		

(e) Effective July 1, 2023, the allocation shall be:

Base Allocation	1	2	3	4	5
Residency	\$41,118	\$41,988	\$42,860		
Professional	\$43,990	\$45,773	\$47,555	\$49,337	\$51,119
Advanced Professional	\$54,233	\$55,705	\$57,165	\$58,613	

(f) Effective July 1, 2024, the allocation shall be:

Base Allocation	1	2	3	4	5
Residency	\$41,500	\$42,500	\$43,500		
Professional	\$44,500	\$46,250	\$48,000	\$49,750	\$51,500
Advanced Professional	\$55,000	\$57,000	\$59,000	\$61,000	\$63,000

(10) Effective July 1, 2025, the educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions.

(11) A review of a sample of evaluations completed by administrators shall be conducted annually to verify such evaluations are being conducted with fidelity to the state framework for teaching evaluation, including each domain and identification of which domain or domains the administrator is focusing on for the instructional staff or pupil service staff member being evaluated, as outlined in administrative rule. The review shall be completed prior to November 1 of each year. The state board of education shall randomly select a sample of administrators throughout the state. A portion of such administrators' instructional staff and pupil service staff employee evaluations shall be independently reviewed. The ratio of instructional staff evaluations to pupil service staff evaluations shall be equal to the ratio of the statewide instructional staff salary allowance to pupil service staff salary allowance. The state board of education, with input from the Idaho-approved teacher preparation programs and the state department of education, shall identify individuals and a process to conduct the reviews. Administrator certificate holders shall be required to participate in ongoing evaluation training pursuant to section [33-1204](#), Idaho Code. The state board of education shall report annually the findings of such reviews to the senate education committee, the house of representatives education committee, the state board of education and the deans of Idaho's approved teacher preparation programs. The state board of education shall promulgate rules implementing the provisions of this subsection.

(12) School districts shall submit annually to the state the data necessary to determine if an instructional staff or pupil service staff member has met the performance criteria for movement on the applicable compensation rung. Such data shall include the individuals' performance on each of the performance criteria as defined in section [33-1001](#), Idaho Code, including the percentage of students meeting their measurable student achievement and student success indicator targets. The department of education shall calculate whether or not instructional staff and pupil service staff have met the compensation rung performance criteria based on the data submitted during the previous five (5) years. Individually identifiable performance evaluation ratings submitted to the state remain part of the employee's personnel record and are exempt from public disclosure pursuant to section [74-106](#), Idaho Code.

[33-1004B, added 2015, ch. 229, sec. 5, p. 710; added 2015, ch. 229, sec. 6, p. 713; am. 2016, ch. 245, sec. 3, p. 646; am. 2016, ch. 245, sec. 4, p. 649; am. 2016, ch. 352, sec. 1, p. 1038; am. 2016, ch. 352, sec. 2, p. 1041; am. 2018, ch. 169, sec. 4, p. 350; am. 2018, ch. 169, sec. 5, p. 354; am. 2018, ch. 185, sec. 1, p. 405; am. 2019, ch. 132, sec. 1, p. 467; am. 2019, ch. 132, sec. 2, p. 472; am. 2020, ch. 151, sec. 1, p. 450; am. 2020, ch. 270, sec. 2, p. 786; am. 2020, ch. 272, sec. 2, p. 799; am. 2021, ch. 321, sec. 16, p. 959; am. 2022, ch. 3, sec. 3, p. 12; am. 2022, ch. 83, sec. 2, p. 241.]

33-1004C. BASE AND MINIMUM SALARIES -- EDUCATION AND EXPERIENCE INDEX. (1) The following shall be reviewed annually by the legislature:

(a) The base salary figures pursuant to subsections (6) and (7) of section [33-1004E](#), Idaho Code; and

(b) The minimum instructional and pupil service staff salary figure pursuant to subsections (1) through (5) of section [33-1004E](#), Idaho Code.

(2) The statewide education and experience index (or state average index, or state index) is the average of all qualifying employees, instructional and administrative, respectively. It is determined by totaling the index value for all qualifying employees and dividing by the number of employees.

[33-1004C, added 1994, ch. 428, sec. 7, p. 1377; am. 2014, ch. 83, sec. 3, p. 232; am. 2015, ch. 229, sec. 7, p. 714; am. 2016, ch. 245, sec. 5, p. 651; am. 2020, ch. 270, sec. 3, p. 788; am. 2022, ch. 3, sec. 4, p. 15.]

33-1004D. REPORTING -- IDAHO BASIC EDUCATIONAL DATA SYSTEM. For each employee of the school district, a report shall be made in a format prescribed by the state superintendent of public instruction, which shall include sufficient identifying information to provide individual verification, education, teaching experience, and other district employment information. The form shall be filed with the state department of education not later than October 15 of each school year. Provided however, that the department may accept data for instructional employees hired prior to January 1 of each year if the position was advertised as open on the school district website prior to October 15, and no qualified applications were received prior to that date.

[33-1004D, added 1994, ch. 428, sec. 8, p. 1377; am. 2014, ch. 271, sec. 1, p. 677.]

33-1004E. DISTRICT'S SALARY-BASED APPORTIONMENT. Each district shall be entitled to a salary-based apportionment calculated as provided in this section.

(1) To determine the apportionment for instructional staff, take the amounts indicated on the career ladder table plus the amounts associated with the additional education allocation amounts pursuant to section [33-1004B](#), Idaho Code, and calculate the weighted average. The amount so determined shall be multiplied by the district staff allowance for instructional staff determined as provided in section [33-1004](#)(2), Idaho Code. Full-time instructional staff salaries shall be determined from a salary schedule developed by each district and submitted to the state department of education. No full-time instructional staff member or pupil service staff member on the residency compensation rung shall be paid less than the minimum dollar amount on the career ladder residency compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.

(2) Effective July 1, 2022, no full-time instructional staff member or pupil service staff member on the professional or advanced professional compensation rung shall be paid less than the minimum dollar amount on the career ladder professional compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.

(3) Effective July 1, 2025, no full-time instructional staff member or pupil service staff member on the advanced professional compensation rung shall be paid less than the minimum dollar amount on the advanced professional compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.

(4) If an instructional staff member has been certified by the national board for professional teaching standards, the staff member shall receive two thousand dollars (\$2,000) per year for five (5) years from the year in which national board certification was earned. The district staff allotment shall be increased by two thousand dollars (\$2,000) for each national board-certified instructional staff member who earned national board certification; provided however, that no such awards shall be paid for the period July 1, 2010, through June 30, 2011, nor shall any liabilities accrue or payments be made pursuant to this section in the future to any individuals who would have otherwise qualified for a payment during this stated time period. The resulting amount is the district's salary-based apportionment for instructional staff. For purposes of this section, teachers qualifying for the salary increase shall be those who have been recognized as national board-certified teachers as of July 1 of each year.

(5) To determine the apportionment for pupil service staff, take the amounts indicated on the career ladder table plus the amounts associated with the additional education allocation amounts pursuant to section [33-1004B](#), Idaho Code, and calculate the weighted average. If the district does not employ any pupil service staff, the district's pupil service staff average salary shall equal the district's instructional staff average salary for purposes of calculating pupil service salary-based apportionment. The amount so determined shall be multiplied by the district staff allowance for pupil service staff determined pursuant to section [33-1004](#)(3), Idaho Code. Full-time pupil service staff salaries shall be determined from a salary schedule developed by each district and submitted to the state department of education. The resulting amount is the district's salary-based apportionment for pupil service staff. No full-time pupil service staff member shall be paid less than the minimum dollar amount on the career ladder residency compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.

(6) To determine the apportionment for district administrative staff, first determine the district average experience and education index by placing all eligible certificated administrative employees on the statewide index provided in section [33-1004A](#), Idaho Code. The resulting average is the district index. If the district does not employ any administrative staff, the district administrative index shall equal the statewide average index for purposes of calculating administrative salary-based apportionment. On and after July 1, 2024, the district administrative staff index shall be multiplied by the base salary of forty-four thousand four hundred forty-six dollars (\$44,446). The amount so determined shall be multiplied by the district staff allowance for administrative staff determined as provided in section [33-1004](#)(4), Idaho Code. The resulting amount is the district's salary-based apportionment for administrative staff. [forty-three thousand five hundred eighty-three dollars (\$43,583)]

(7) On and after July 1, 2024, to determine the apportionment for classified staff, multiply thirty-nine thousand nine hundred sixty-six dollars (\$39,966) by the district classified staff allowance determined as provided in section [33-1004](#)(5), Idaho Code. The amount so determined is the district's apportionment for classified staff. [thirty-nine thousand one hundred ninety dollars (\$39,190)]

(8) The district's salary-based apportionment shall be the sum of the apportionments calculated in subsections (1), (4), (5), (6) and (7) of this

section, plus the benefit apportionment as provided in section [33-1004F](#), Idaho Code.

[33-1004E, added 2016, ch. 245, sec. 8, p. 653; am. 2016, ch. 257, sec. 4, p. 676; am. 2016, ch. 306, sec. 4, p. 862; am. 2017, ch. 252, sec. 4, p. 624; am. 2017, ch. 254, sec. 4, p. 627; am. 2018, ch. 229, sec. 4, p. 538; am. 2018, ch. 283, sec. 4, p. 669; am. 2019, ch. 119, sec. 4, p. 445; am. 2019, ch. 121, sec. 4, p. 449; am. 2020, ch. 270, sec. 4, p. 788; am. 2020, ch. 272, sec. 3, p. 802; am. 2020, ch. 298, sec. 4, p. 867; am. 2020, ch. 300, sec. 4, p. 871; am. 2021, ch. 312, sec. 4, p. 927; am. 2021, ch. 338, sec. 4, p. 1029; am. 2022, ch. 247, sec. 3, p. 810; am. 2022, ch. 248, sec. 3, p. 814; am. 2022, ch. 264, sec. 1, p. 850; am. 2023, ch. 224, sec. 3, p. 695; am. 2023, ch. 277, sec. 3, p. 831; am. 2024, ch. 205, sec. 10, p. 725; am. 2024, ch. 303, sec. 11, p. 1021.]

33-1004F. OBLIGATIONS TO RETIREMENT AND SOCIAL SECURITY BENEFITS. Based upon the actual salary-based apportionment, as determined in section [33-1004E](#), Idaho Code, and the master educator premiums distributed pursuant to section [33-1004I](#), Idaho Code, there shall be allocated that amount required to meet the employer's obligations to the public employee retirement system and to social security.

[33-1004F, added 1994, ch. 428, sec. 10, p. 1378; am. 2013, ch. 338, sec. 3, p. 884; am. 2013, ch. 338, sec. 4, p. 884; am. 2014, ch. 83, sec. 4, p. 232; am. 2015, ch. 229, sec. 9, p. 716; am. 2017, ch. 92, sec. 2, p. 241; am. 2022, ch. 3, sec. 5, p. 15.]

33-1004H. EMPLOYING RETIRED TEACHERS AND ADMINISTRATORS. (1) Notwithstanding the provisions of section [33-514](#), [33-1271](#) or [33-1273](#), Idaho Code, school districts may employ school resource officers, certificated schoolteachers, persons qualified to drive school buses, and administrators who are receiving retirement benefits from the public employee retirement system of Idaho, except those who received benefits under the early retirement program previously provided by the state in positions requiring such certification, as at-will employees. Any employment contract between the retiree and the school district shall be separate and apart from the collective bargaining agreement of the school district.

(2) Retirees employed under this section shall accrue one (1) day per month of sick leave, with no annual sick leave accumulation unless additional sick leave is negotiated between the candidate and the school district at the time of employment. No sick leave accrued under this section qualifies for unused sick leave benefits under section [33-1228](#), Idaho Code.

(3) School districts are not required to provide health insurance or life insurance benefits to persons employed under this section. Post-termination benefits may be negotiated between the school district and the certificated employee at the time of rehiring but in no event can the parties affect or attempt to affect the provisions governing the public employee retirement system.

[33-1004H, added 2007, ch. 131, sec. 1, p. 387; am. 2011, ch. 96, sec. 14, p. 224; am. 2013, ch. 97, sec. 2, p. 235; am. 2019, ch. 202, sec. 2, p. 621; am. 2021, ch. 204, sec. 1, p. 554.]

33-1005. DISTRICTS RECEIVING FEDERAL FUNDS. In school districts which receive moneys for the maintenance and operation of the schools from agencies of the federal government, the educational support program shall be computed on the basis of the average daily attendance of pupils as set forth in this chapter and without regard to the manner in which such allowance from the federal government may be computed.

[33-1005, added 1963, ch. 13, sec. 127, p. 27; am. 1963, ch. 322, sec. 5, p. 919; am. 1980, ch. 179, sec. 6, p. 390.]

33-1006. TRANSPORTATION SUPPORT PROGRAM. (1) The state board of education shall determine what costs of transporting pupils, including maintenance, operation and depreciation of basic vehicles, insurance, payments under contract with other public transportation providers whose vehicles used to transport pupils comply with federal transit administration regulations, "bus testing," 49 CFR part 665, and any revision thereto, as provided in subsection (4) (d) of this section, or other state department of education-approved private transportation providers, salaries of drivers, and any other costs, shall be allowable in computing the transportation support program of school districts.

(2) Any costs associated with the addition of vehicle features that are not part of the basic vehicle shall not be allowable in computing the transportation support program of school districts. A basic vehicle is hereby defined as the cost of the vehicle without optional features, plus the addition of essential safety features and features necessary for the transportation of pupils with disabilities.

(3) Each school district shall maintain records and make reports as are required for the purposes of this section.

(4) The transportation support program of a school district shall be based upon the allowable costs of:

(a) Transporting public school pupils one and one-half (1 1/2) miles or more to school;

(b) Transporting pupils less than one and one-half (1 1/2) miles as provided in section [33-1501](#), Idaho Code, when approved by the state board of education;

(c) Payments when transportation is not furnished, as provided in section [33-1503](#), Idaho Code;

(d) The transportation program for grades [6-12](#), upon the costs of payments pursuant to a contract with other public or private transportation providers entered into as provided in section [33-1510](#), Idaho Code, if the school district establishes that the reimbursable costs of transportation under the contract are equal to or less than the costs for school buses;

(e) The employer's share of contributions to the public employee retirement system and to social security; and

(f) Providing transportation to and from approved school activities as may be approved by the rules of the state board of education.

(5) The state's share of the transportation support program shall be fifty percent (50%) of reimbursable transportation costs of the district incurred during the immediately preceding state fiscal year, except for the cost of state department of education training and fee assessments and bus depreciation and maintenance, for which the state's share shall be eighty-five percent (85%) of such costs. For school districts that contract for pupil transportation services, the state's share shall be the average

state share of costs for district-run operations, based on the statewide total of such costs. Provided however, that the reimbursable costs for any school district shall not exceed one hundred three percent (103%) of the statewide average reimbursable cost per mile or the state average reimbursable cost per student rider, whichever is more advantageous to the school district. If a school district's costs exceed the one hundred three percent (103%) limit when computed by the more advantageous of the two (2) methods, that school district shall be reimbursed at the appropriate percentage designated by this subsection, multiplied by the maximum limit for whichever method is more favorable to the school district. A school district may appeal the application of the one hundred three percent (103%) limit on reimbursable costs to the state board of education, which may establish for that district a new percentile limit for reimbursable costs compared to the statewide average, which is higher than one hundred three percent (103%). In doing so, the state board of education may set a new limit that is greater than one hundred three percent (103%), but is less than the percentile limit requested by the school district. However, the percentage increase in the one hundred three percent (103%) cap shall not exceed the percentage of the district's bus runs that qualify as a hardship bus run, pursuant to this subsection. Any costs above the new level established by the state board of education shall not be reimbursed. Such a change shall only be granted by the state board of education for hardship bus runs. To qualify as a hardship bus run, such bus run shall meet at least two (2) of the following criteria:

- (a) The number of student riders per mile is less than fifty percent (50%) of the statewide average number of student riders per mile;
- (b) Less than a majority of the miles on the bus run are by paved surface, concrete or asphalt road;
- (c) Over ten percent (10%) of the miles driven on the bus run are a five percent (5%) slope or greater.

(6) Beginning on July 1, 2005, any eligible home-based public virtual school may claim transportation reimbursement for the prior fiscal year's cost of providing educational services to students. In order to be eligible, such a school shall have at least one (1) average daily attendance divisor, pursuant to section [33-1002](#), Idaho Code, that is greater than the median divisor shown for any category of pupils, among the actual divisors listed. For the purposes of paragraphs (a), (b) and (c) of this subsection (6), "education provider" means the home-based public virtual school or an entity that has legally contracted with the home-based public virtual school to supply education services. Reimbursable costs shall be limited to the costs of:

- (a) Providing an internet connection service between the student and the education provider, not including the cost of telephone service;
- (b) Providing electronic and computer equipment used by the student to transmit educational material between the student and the education provider;
- (c) Providing a toll-free telephone service for students to communicate with the education provider;
- (d) Providing education-related, face-to-face visits by representatives of the home-based public virtual school, with such reimbursements limited to the mileage costs set for state employee travel by the state board of examiners; and
- (e) Any actual pupil transportation costs that would be reimbursable if claimed by a school district.

The total reimbursement for such home-based public virtual schools shall be exempt from the statewide average cost per mile limitations of this section. The state's share of reimbursable costs shall be eighty-five percent (85%), subject to the statewide cost per student rider provisions of this section. For the purposes of such home-based public virtual school, the number of student riders shall be the same as the number of pupils in average daily attendance.

(7) The state department of education shall calculate the amount of state funds lost in fiscal year 2010 by each school district as a result of the decrease in the state reimbursement from eighty-five percent (85%) to fifty percent (50%) of certain eligible costs, including the reduction calculated for districts that contract for pupil transportation services, and excluding any reductions made due to the limitation on reimbursable expenses, all pursuant to subsection (5) of this section. The amount so calculated shall be distributed to each school district in fiscal year 2010. For each fiscal year thereafter, the amount distributed pursuant to this subsection for each school district shall be determined as follows:

(a) Divide the amount distributed to the district pursuant to this subsection in fiscal year 2010 by the district's support units for fiscal year 2010;

(b) Multiply the result of the calculation found in paragraph (a) of this subsection by the number of support units in the current fiscal year;

(c) Determine the percentage change in statewide transportation reimbursements as provided for in subsection (5) of this section since fiscal year 2010;

(d) Determine the percentage change in statewide student enrollment since fiscal year 2010;

(e) Subtract the result of the calculation found in paragraph (d) of this subsection from the result of the calculation found in paragraph (c) of this subsection;

(f) Adjust the result of the calculation found in paragraph (b) of this subsection by the percentage result from paragraph (e) of this subsection.

For school districts divided after fiscal year 2010, the calculation in paragraph (a) of this subsection shall still be based on the fiscal year 2010 figures for the formerly consolidated district. For public charter schools beginning operations on or after July 1, 2009, all calculations in this subsection that are based on fiscal year 2010 shall instead be based on the public charter school's first fiscal year of operations. For the purposes of this subsection, the support units used shall be the number used for calculating salary-based apportionment. Funds distributed pursuant to this subsection shall be used to defray the cost of pupil transportation. If the amount distributed is in excess of a school district's actual pupil transportation costs, less any state reimbursements provided by subsection (5) of this section, the excess funds may be used at the school district's discretion.

(8) The total moneys paid to school districts and public charter schools for eligible transportation costs shall be reduced by a proportionate amount to equal seven million five hundred thousand dollars (\$7,500,000) and shall be used as discretionary spending.

(9) Notwithstanding the provisions of subsection (5) of this section, the state's share of the transportation support program will be based on

reimbursable transportation costs incurred by a school district during the state fiscal year prior to the immediately preceding state fiscal year if, during the immediately preceding state fiscal year:

- (a) An emergency occurred in the state or in the area where the school district is located. For purposes of this subsection, an emergency includes but is not limited to school closures caused by extreme weather conditions, a fire, an epidemic, or pollution of air or water; and
- (b) As a direct result of such emergency, the reimbursable transportation costs of a school district decreased by at least ten percent (10%) from the prior fiscal year.

(10) Notwithstanding any provisions of law to the contrary, for the duration of an emergency described in subsection (9) of this section, the miles for which transportation costs may be reimbursed will be miles:

- (a) Directly associated with transporting students for the purpose of school attendance during regular days and hours; or
- (b) Related to the delivery of food, delivery of instructional materials, or other trips supporting the continuation of educational services.

[33-1006, added 1963, ch. 13, sec. 130, p. 27; am. 1969, ch. 198, sec. 1, p. 582; am. 1974, ch. 207, sec. 1, p. 1536; am. 1979, ch. 254, sec. 8, p. 670; am. 1980, ch. 179, sec. 7, p. 390; am. 1994, ch. 428, sec. 11, p. 1379; am. 1997, ch. 281, sec. 1, p. 853; am. 2003, ch. 372, sec. 11, p. 993; am. 2004, ch. 370, sec. 1, p. 1095; am. 2007, ch. 352, sec. 10, p. 1040; am. 2009, ch. 284, sec. 1, p. 852; am. 2010, ch. 234, sec. 33, p. 537; am. 2012, ch. 52, sec. 1, p. 148; am. 2013, ch. 168, sec. 1, p. 386; am. 2017, ch. 117, sec. 1, p. 268; am. 2021, ch. 248, sec. 1, p. 771.]

33-1007. EXCEPTIONAL EDUCATION PROGRAM REPORT. The state department of education shall report annually to the legislature the status of the exceptional education support program. The report shall include, but not be limited to, data concerning the number of students with disabilities and gifted students served, the districts which operate programs and the nature of the program, the money distributed pursuant to the provisions of the exceptional education support program, and estimated number of students with disabilities and gifted students, requiring but not receiving services. The report shall be filed not later than the fifteenth day of the legislative session and may include recommendations of the board relating to administrations of the program.

[(33-1007) I.C., sec. 33-1006A, as added by 1974, ch. 127, sec. 7, p. 1305; am. and redesignated 1980, ch. 179, sec. 8, p. 391; am. 1985, ch. 107, sec. 7, p. 202; am. 1994, ch. 428, sec. 12, p. 1379; am. 2010, ch. 235, sec. 14, p. 555.]

33-1007A. FEASIBILITY STUDY AND PLAN FOR SCHOOL CLOSURES AND/OR SCHOOL DISTRICT CONSOLIDATION. (1) The state superintendent of public instruction shall determine the reimbursable costs to any school district which are incurred under the provisions of section [33-310B](#), Idaho Code. The school district shall be entitled to reimbursement of all allowable costs pursuant to rules and regulations promulgated by the state board of education.

(2) In school districts where the implementation of a school closure plan requires the consolidation of one or more schools, the support program allowance for the consolidated school for a seven (7) year period following

school consolidation, shall not be less than the combined support program allowance of the component schools in the last year of operation.

[33-1007A, added 1989, ch. 296, sec. 4, p. 728.]

33-1008. SUPPORT PROGRAM -- ELEMENTARY DISTRICT RECLASSIFIED. Should any elementary school district which has met the qualifications required by law for reclassification as a secondary school district propose to be so reclassified and begin the establishment and maintenance of a secondary school, that district shall be allowed a support program for the secondary school during the first year of its operation, computed as follows:

1. The educational support program shall be reported in the annual report preceding the beginning of operation of the secondary school, as the aggregate of the products of the number of resident pupils of the district who attended secondary schools of other districts during the preceding year, multiplied by the per-pupil state and county apportionments for the educational support program to the other districts as shown on the last approved tuition certificate of the other districts, for secondary school pupils.

2. The transportation support program shall be reported in the annual report preceding the beginning of operation of the secondary school, as the aggregate of the products of the number of pupils proposed to be transported to the new secondary school who attended secondary schools in other districts during the preceding year, multiplied by the per-pupil state and county apportionments for the transportation support program to each of the other districts for secondary school pupils as shown on the last approved tuition certificate issued to the other district.

[33-1008, added 1963, ch. 13, sec. 132, p. 27; am. 1980, ch. 179, sec. 9, p. 391.]

33-1009. PAYMENTS FROM THE PUBLIC SCHOOL INCOME FUND.

1. a. Payments of the state general account appropriation for public school support shall be made each year by the state department of education to the public school districts of the state in four (4) payments. Payments to the districts shall be made not later than the fifteenth day of August, the fifteenth day of November, the fifteenth day of February, and the fifteenth day of May each year. The first payment by the state department of education shall be approximately fifty percent (50%) of the total general account appropriation for the fiscal year, while the second and third payments shall be approximately twenty percent (20%) each, and the fourth payment approximately ten percent (10%) respectively, except as provided for in section [33-5207](#), Idaho Code. Amounts apportioned due to a special transfer to the public school income fund to restore or reduce a deficiency in the prior year's transfer pursuant to subsection 4. of this section shall not be subject to this limitation.

b. Payments of moneys, other than the state general account appropriation, that accrue to the public school income fund shall be made by the state department of education to the school districts of the state on the fifteenth day of November, February, May and July each year. The total amount of such payments shall be determined by the state department of education and shall not exceed the amount of moneys available and on deposit in the public school income fund at the time such payment is made.

c. Amounts apportioned due to a special transfer to the public school income fund to restore or reduce a deficiency in the prior year's transfer pursuant to subsection 4. of this section shall not be subject to the limitation imposed by paragraphs a. and b. of this subsection.

2. Payments made to the school districts in August and November are advance payments for the current year and may be based upon payments from the public school income fund for the preceding school year. Each school district may receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payments to all school districts for the preceding year.

3. No later than the fifteenth day of February in each year, the state department of education shall compute the state distribution factor based on the total average daily attendance through the first Friday in November. The factor will be used in payments of state funds in February and May. Attendance shall be reported in a format and at a time specified by the state department of education.

As of the thirtieth day of June of each year the state department of education shall determine final payments to be made on July fifteenth next succeeding to the several school districts from the public school income fund for the school year ended June 30. The July payments shall take into consideration:

a. The average daily attendance of the several school districts for the twenty-eight (28) best weeks of the school year completed not later than the thirtieth of June;

b. All funds available in the public school income fund for the fiscal year ending on the thirtieth of June;

c. All payments distributed for the current fiscal year to the several school districts;

d. The adjustment based on the actual amount of discretionary funds per support unit required by the provisions of section [33-1018](#), Idaho Code;

e. Payments made or due for the transportation support program and the exceptional education support program. The state department of education shall apportion and direct the payment to the several school districts the moneys in the public school income fund in each year, taking into account the advance made under subsection 2. of this section, in such amounts as will provide in full for each district its support program, and not more than therefor required, and no school district shall receive less than fifty dollars (\$50.00).

4. If the full amount appropriated to the public school income fund from the general account by the legislature is not transferred to the public school income fund by the end of the fiscal year, the deficiency resulting therefrom shall either be restored or reduced through a special transfer from the general account in the first sixty (60) days of the following fiscal year, or shall be calculated in computing district levies, and any additional levy shall be certified by the state superintendent of public instruction to the board of county commissioners and added to the district's maintenance and operation levy. If the deficiency is restored or reduced by special transfer, the amount so transferred shall be in addition to the amount appropriated to be transferred in such following fiscal year and shall be apportioned to each school district in the same amount as each would have received had the transfer been made in the year the deficiency occurred. The state department of education shall distribute to the school district the full amount of the special transfer as soon as practical after

such transfer is made. In making the levy computations required by this subsection the state department of education shall take into account and consider the full amount of money receipted into the public school income fund from all sources for the given fiscal year. Deficits in the transfer of the appropriated amount of general account revenue to the public school income fund shall be reduced by the amount, if any, that the total amount receipted from other sources into the public school income fund exceeds the official estimated amount from those sources. The official estimate of receipts from other sources shall be the total amount stated by the legislature in the appropriation bill. The provisions of this subsection shall not apply to any transfers to or from the public education stabilization fund.

5. Any apportionments in any year, made to any school district, which may within the succeeding three (3) year period be found to have been in error either of computation or transmittal, may be corrected during the three (3) year period by reduction of apportionments to any school district to which over-apportionments may have been made or received, and corresponding additions to apportionments to any school district to which under-apportionments may have been made or received.

[33-1009, added 1963, ch. 13, sec. 133, p. 27; am. 1963, ch. 322, sec. 9, p. 919; am. 1967, ch. 243, sec. 1, p. 707; am. 1969, ch. 144, sec. 1, p. 466; am. 1972, ch. 352, sec. 5, p. 1040; am. 1979, ch. 254, sec. 9, p. 671; am. 1980, ch. 179, sec. 10, p. 392; am. 1981, ch. 185, sec. 1, p. 329; am. 1983, ch. 4, sec. 10, p. 10; am. 1983, ch. 147, sec. 1, p. 399; am. 1984, ch. 180, sec. 2, p. 427; am. 1985, ch. 107, sec. 8, p. 203; am. 1996, ch. 322, sec. 26, p. 1057; am. 1997, ch. 90, sec. 1, p. 215; am. 2003, ch. 372, sec. 12, p. 995; am. 2007, ch. 350, sec. 6, p. 1029; am. 2012, ch. 340, sec. 3, p. 951; am. 2013, ch. 343, sec. 1, p. 908; am. 2014, ch. 273, sec. 1, p. 681; am. 2024, ch. 9, sec. 42, p. 85.]

33-1010. APPORTIONMENTS WHEN MINES NET PROFITS CONSIDERED. In any school district in which mines net profits are made a part of the total assessed value of taxable property, should the amount of such net profits certified as required by section [63-2803](#), Idaho Code, be lower in any year than for the immediately preceding year in an amount equaling five per cent (5%) or more of the total assessed value of taxable property of the district for the preceding year, then the state department of education shall compute the adjusted value of taxable property in the district for the purposes of section [33-1009](#), Idaho Code, by subtracting from the adjusted value of property in the district for the preceding year, the total of such decrease in mines net profits tax.

The county auditor of each county in which the net profits of mines are made a part of the total assessed value of taxable property of any school district, shall annually examine the reports of mines net profits certified to the county assessor as required by section [63-2803](#), Idaho Code, and shall certify to the state department of education not later than the fifteenth day of June of each year, the net profits of mines creditable to each school district in said county.

[33-1010, added 1963, ch. 13, sec. 134, p. 27; am. 1985, ch. 107, sec. 9, p. 205.]

33-1011. TAXES TO BE LEVIED BY COUNTY COMMISSIONERS -- DETERMINATION AND CERTIFICATION. Not later than the second Monday in September of each year

the state superintendent of public instruction shall determine and certify to the board of county commissioners the amounts of money as shall be required under the provisions of this chapter.

[33-1011, added 1963, ch. 13, sec. 135, p. 127; am. 1979, ch. 254, sec. 10, p. 673; am. 1985, ch. 107, sec. 10, p. 205.]

33-1012. TRANSMITTAL OF COUNTY SCHOOL MONEYS. Not later than the 10th day of each month, beginning August 1, 1981, the county auditor shall compute the moneys in the county school fund and shall transmit not later than that date the amount determined to the treasurer of the state of Idaho for deposit to the public school income fund, and these moneys shall be apportioned to the public schools in the same manner as prescribed by law for other moneys credited to the public school income fund.

[33-1012, added 1981, ch. 185, sec. 3, p. 331.]

33-1013. COUNTY TREASURER -- COUNTY AUDITOR -- DUTIES. In addition to other duties required by this chapter, the county treasurer shall keep a separate account with each school district situate in whole or in part in his county, placing to the credit of each all moneys received through the proceeds of school district tax levies, and any other moneys due the respective districts under the provisions of law. He shall on the first day of each month give notice to the clerk of the board of any elementary district, of the debits and credits made to the account of such district during the current quarter and the balance on hand both at the beginning and at the end of the preceding quarter.

He shall keep an account of the county school fund, and of any other school funds arising from a county-wide tax levy for school purposes.

He shall pay over the moneys in any fund herein required to be kept, only upon the warrant of the county auditor.

In addition to other duties required of the county auditor by the provisions of this chapter, he shall, from time to time as required by law, draw his warrant upon any fund required to be disbursed to the treasurer of any school district.

[33-1013, added 1963, ch. 13, sec. 139, p. 27; am. 1967, ch. 243, sec. 3, p. 707; am. 1980, ch. 179, sec. 12, p. 395.]

33-1015. STATE REVENUE MATCHING UNDER THE NATIONAL SCHOOL LUNCH ACT. In school districts where personnel are employed to operate a school lunch program partially funded under provisions of the national school lunch act, all employer paid contributions to the social security administration for school lunch personnel shall be paid from funds received by school districts from the state general account appropriation for public school support.

[33-1015, added 1994, ch. 428, sec. 13, p. 1380; am. 2006, ch. 259, sec. 1, p. 799.]

33-1017. SCHOOL SAFETY AND HEALTH REVOLVING LOAN AND GRANT FUND. (1) Fund created. There is hereby created a fund in the state treasury to be known as the school safety and health revolving loan and grant fund to which shall be credited all moneys that may be appropriated, apportioned, allocated and paid back to that fund. Moneys in this fund shall be used exclu-

sively as provided in this section, except that moneys in this fund shall be returned to the budget stabilization fund as provided in this section.

(2) Approval of loan or grant. A school district that does not have the financial resources to abate unsafe or unhealthy conditions identified pursuant to section [33-1613](#), Idaho Code, and that is eligible to seek additional funds under subsection (5) (b) (ii) of section [33-1613](#), Idaho Code, may apply to the state treasurer for a loan and, if eligible, a grant from the school safety and health revolving loan and grant fund. A school district that has borrowed money from the Idaho safe school facilities loan program may apply for a grant of interest from the school safety and health revolving loan and grant fund. The loan or grant shall be approved if the school district's application meets the criteria of section [33-1613](#), Idaho Code, and of this section. If the board of examiners finds that existing and anticipated loans or grants under this section have depleted the school safety and health revolving loan and grant fund to an extent that the fund does not have available sufficient moneys to loan to an eligible school district, the board of examiners shall declare that additional loans may be made from the budget stabilization fund provided in section [57-814](#), Idaho Code, up to any limits of the use of that fund provided by statute or declared by the governor in times of general revenue shortfalls or major disaster.

(3) Conditions of loan or grant -- Repayment of loan.

(a) The school district's application shall identify the unsafe or unhealthy conditions that would be abated with the proceeds of the loan or grant and, if a loan, shall propose a method of and timetable for abating those conditions and for repaying the loan.

(b) The state treasurer shall review the application to determine whether the application is for abatement of unsafe or unhealthy conditions as described in section [33-1613](#), Idaho Code, and to determine whether the estimated costs of abatement and proposed plan of abatement are reasonable. In reviewing the application, the state treasurer may call upon the assistance of the state division of occupational and professional licenses, the state fire marshal, the state department of administration, the state board of education, the state department of education, or other knowledgeable persons to determine whether conditions identified to be abated meet the criteria of section [33-1613](#), Idaho Code, and to determine whether the plan of abatement, estimated costs of abatement and proposed methods of abatement are reasonable. The state treasurer shall process the application for a loan or grant within thirty-five (35) days after its receipt.

(i) If the state treasurer determines that the application has not identified unsafe or unhealthy conditions as described in section [33-1613](#), Idaho Code, the state treasurer shall return the application with a written statement that contains reasons why the loan or grant application does not meet the criteria of this section and of section [33-1613](#), Idaho Code.

(ii) If the state treasurer determines that the application has identified unsafe or unhealthy conditions as described in section [33-1613](#), Idaho Code, the state treasurer shall then determine whether the application has proposed reasonable methods of abatement and reasonable estimates of costs of abatement. The state treasurer shall approve the plan of abatement if the school district has proposed a reasonable method of abatement and if its estimated costs of abatement are reasonable; otherwise, the state

treasurer shall return the application with a written statement how the application can be amended to qualify.

(c) If the application is for a loan, the state treasurer may accept the school district's proposed method of and timetable for repaying the loan or may impose reasonable alternative or substitute methods of and timetables for repayment consistent with this subsection, which alternative or substitute methods shall be binding on the school district. At a minimum, the school district shall be required to repay in each fiscal year succeeding the year of the loan an amount no less than the lottery proceeds that the school district would otherwise receive for that fiscal year and additional foundation support moneys, if any, accruing as a result of an initial overestimation of state average daily attendance support units and later distribution of residual amounts resulting from fewer support units than originally estimated. The loan shall provide for the school safety and health revolving loan and grant fund, or the budget stabilization fund, to the extent that it was the source of the loan, to intercept the lottery proceeds that would otherwise go to the school district until the loan is fully repaid. In addition, the state treasurer may impose reasonable fiscal conditions on the school district during the term of loan repayment including, but not limited to, restrictions in use of otherwise unrestricted school district moneys to assist in repayment of the loan or in abatement of unsafe or unhealthy conditions, the declaration of a financial emergency during some or all of the term of repayment of the loan, or interception by the school safety and health revolving loan and grant fund of a portion of the state foundation program payments under [chapter 10, title 33](#), Idaho Code, that would otherwise go to the school district to repay the loan. The initial term of the loan shall not exceed ten (10) years, but may be extended in the state treasurer's discretion for another ten (10) years.

(d) If a loan is approved, the state treasurer shall establish a line of credit for the school district and monthly reimburse the school district for costs incurred to abate the unsafe or unhealthy conditions identified as the reason for the loan. The state treasurer may prescribe forms and procedures for administration of this line of credit.

(e) A school district may repay its loan or any portion of its loan in advance at any time without penalty.

(4) Interest. Loans to school districts under this section shall bear interest at the average rate of interest that would be available to the state treasury were the loan funds retained in the state treasury, as determined by the state treasurer.

(5) Certification of loan funds spent. If a school district obtains a loan pursuant to this section, the board of trustees shall certify the total expenditures of loaned funds that were actually spent to abate unsafe and unhealthy conditions.

(6) Excess funds. If any funds loaned pursuant to this section were not spent on abatement of unsafe and unhealthy conditions, they must be returned to the school safety and health revolving loan and grant fund or the budget stabilization fund, as the case may be. This subsection shall be judicially enforceable by the state treasurer, and any amounts due for repayment under this subsection may be recovered by offset from state foundation program moneys that would otherwise be paid to the school district.

(7) Eligibility for grant. After complying with the provisions of section [33-1613](#), Idaho Code, school districts that borrow money from the Idaho safe schools facilities loan program pursuant to section [33-804A](#), Idaho Code, or that refinance through the Idaho safe schools facilities loan program loans for money borrowed under this section or that finance abatement of unsafe and unhealthy conditions through indebtedness pursuant to [chapter 11, title 33](#), Idaho Code, may apply for a grant from the school safety and health revolving loan and grant fund to pay for eligible interest costs incurred on loan proceeds used to abate unsafe and unhealthy conditions. If the school district's application for a grant is accepted, then the school district will qualify for a grant of the present value of the qualifying percentage of the interest costs of the loan associated with abating unsafe and unhealthy conditions as follows:

(a) If the school district is participating in the Idaho safe schools facilities loan program, within seven (7) days after the approved school district receives loan proceeds from the Idaho safe schools facilities loan fund, the state treasurer shall provide funds to the school district in the amount of the qualifying percentage of the present value of the interest costs associated with abating unsafe and unhealthy conditions.

(b) If a school district has obtained a loan from the school health and safety revolving loan and grant fund and has refinanced its loan through the Idaho safe schools facilities program and prepays the outstanding principal of its loan, the school district shall be eligible for a grant of the qualifying percentage of the present value of the outstanding interest costs associated with the prepaid principal.

(c) If the school district has financed the abatement of unsafe or unhealthy conditions through indebtedness pursuant to [chapter 11, title 33](#), Idaho Code, within seven (7) days after the school district receives bond proceeds, the state treasurer shall provide funds to the school district in the amount of the qualifying percentage of the present value of the interest costs associated with abating unsafe and unhealthy conditions.

(8) Present value. The present value of the interest costs associated with money borrowed under the Idaho safe schools facilities loan program shall be calculated by the state treasurer using a method of equal annual loan payments and a discount rate of the interest rate prescribed in subsection (4) of this section on the date that the school district receives funds from the Idaho safe schools facilities loan fund. The present value of the unpaid interest costs for principal prepayments to the school safety and health revolving loan and grant fund shall be calculated by the state treasurer by summing the unpaid interest that would be paid without the principal prepayment and discounting it at the interest rate prescribed in subsection (4) of this section on the date that the treasurer receives the prepayment. The present value of the interest costs associated with money borrowed by a school district in a bond issue shall be calculated by the state treasurer using the school district's actual schedule for making interest payments on the bonds and discounting those interest payments by the interest rate prescribed in subsection (4) of this section on the date that the school district receives funds from the bond issue.

(9) Qualifying percentage. The qualifying percentage of the interest costs of a school district applying for a grant of interest under this section shall be determined as follows: For a school district borrowing

money under the Idaho safe schools facilities loan program or refinancing a loan made under this section with money borrowed under the Idaho safe schools facilities program or incurring bonded indebtedness for safe and healthy schools, the state treasurer shall express:

- (a) The total of the bond and plant facilities levies imposed by the school district (including the levy for which the application is made); and
- (b) The total levies imposed by the school district (including the levy for which the application is made)

as a fraction of assessed value for the most recent assessment against which the school district's existing levies are made. The qualifying percentage of interest granted under this section shall be the higher of the amounts shown in the following tables:

Table 1 - Bond and Plant Facilities Levies

Bond Plus Plant Facilities Levy	Qualifying Percentage
Less than .0019	10%
More than .0019 and less than .0029	20%
More than .0029 and less than .0039	30%
More than .0039	40%

Table 2 - Total Levies

Total Levy	Qualifying Percentage
Less than .0060	0%
More than .0060 and less than .0072	25%
More than .0072 and less than .0084	50%
More than .0084 and less than .0096	75%
More than .0096	100%

(10) Interest costs for abatement of unsafe and unhealthy conditions. The interest costs for abatement of unsafe and unhealthy conditions shall be calculated by determining the percentage of the loan proceeds or prepayment of the loan that will be used to abate unsafe and unhealthy conditions.

(11) Procedures. The state treasurer may prescribe forms for applying for a loan or grant under this section. No actions taken under this section are contested cases or rulemaking subject to [chapter 52, title 67](#), Idaho Code, and none of the contested case or rulemaking procedures of [chapter 52, title 67](#), Idaho Code, apply to actions taken under this section.

(12) The state treasurer's authority to accept applications for and to approve grants of interest from the school safety and health revolving loan and grant fund shall cease on July 1, 2003.

[33-1017, added 2000, ch. 219, sec. 2, p. 610; am. 2001, ch. 326, sec. 2, p. 1144; am. 2002, ch. 157, sec. 1, p. 453; am. 2023, ch. 15, sec. 4, p. 71.]

33-1018. PUBLIC SCHOOL DISCRETIONARY FUNDING VARIABILITY. The legislature shall annually state in the appropriation for the educational support program/division of operations the estimate of the total discretionary funding provided per support unit. The department of education shall, before the end of each fiscal year, calculate the actual discretionary funding available per support unit.

(1) If the total estimated discretionary funding per support unit stated in the appropriation for the educational support program/division of operations is lower than the actual discretionary funding available per support unit, then the state controller shall multiply the difference by the number of actual support units, and transfer the result from the public school income fund to the public education stabilization fund and the final distributions to school districts from the department of education shall be reduced by a like amount.

(2) If the total estimated discretionary funding per support unit stated in the appropriation for the educational support program/division of operations is greater than the actual discretionary funding available per support unit, then the state controller shall multiply the difference by the number of actual support units, and transfer the result from the public education stabilization fund to the public school income fund. This transfer shall be limited to moneys available in the public education stabilization fund. Moneys transferred from the public education stabilization fund to the public school income fund under the provisions of this section are hereby continuously appropriated for the educational support program/division of operations.

[33-1018, added 2003, ch. 372, sec. 13, p. 997.]

33-1018A. OTHER USES OF PUBLIC EDUCATION STABILIZATION FUND. (1) If, in any fiscal year, general fund revenues are inadequate to sustain general fund appropriations made for that year by the legislature, then the board of examiners may transfer moneys from the public education stabilization fund to the general fund. The maximum amount that may be transferred by the board in any fiscal year shall be determined by dividing the total of all general fund appropriations for the educational support program by the total of all general fund appropriations, and multiplying the result by the amount of the shortfall in general fund revenues.

(2) The governor may recommend, and the legislature may authorize, the appropriation of moneys from the public education stabilization fund to offset declining distributions from the public school earnings reserve fund to the public school income fund.

[33-1018A, added 2003, ch. 372, sec. 14, p. 997.]

33-1018C. PUBLIC EDUCATION STABILIZATION FUND -- REPLACEMENT FUNDS. In the event that moneys are withdrawn from the public education stabilization fund for the circumstances authorized pursuant to section [33-1018](#), Idaho Code, then the joint finance-appropriations committee shall consider transferring the amount of the withdrawal as a supplemental appropriation to the public education stabilization fund for the current fiscal year.

[33-1018C, added 2017, ch. 211, sec. 2, p. 515; am. 2024, ch. 237, sec. 33, p. 847.]

33-1020. IDAHO DIGITAL LEARNING ACADEMY FUNDING. (1) An amount of four hundred thirty dollars (\$430) per enrollment shall be distributed to support the Idaho digital learning academy, created pursuant to [chapter 55, title 33](#), Idaho Code. For the purposes of this section, an "enrollment" shall be counted each time an Idaho school age child enrolls in an Idaho digital learning academy class and continues to be enrolled in such class past the

deadline to withdraw, where such withdrawal would not result in the class appearing on such child's transcript in any way. A single child enrolled in multiple classes shall count as multiple enrollments. Summer enrollments shall be included in the fiscal year that begins that summer.

(2) The state department of education shall make an estimated distribution of funds to the Idaho digital learning academy by no later than July 31 of each fiscal year, consisting of eighty percent (80%) of the estimated funding for the fiscal year. The balance of all remaining funds to be distributed, pursuant to the calculations in this section, shall be distributed by no later than May 15 of the same fiscal year. The state department of education shall reconcile the enrollments prior to the May 15 payment and withhold or recover any costs necessary to align the funding with verified enrollments. The joint finance-appropriations committee shall consider adjusting the per enrollment amount each legislative session by a percentage increase equal to the percentage increase approved for salary increases for instructional and pupil service staff pursuant to section [33-1004B](#), Idaho Code, and for administrative and classified staff pursuant to section [33-1004E](#), Idaho Code.

[33-1020, added 2007, ch. 353, sec. 12, p. 1049; am. 2011, ch. 247, sec. 11, p. 683; am. 2011, ch. 300, sec. 5, p. 862; am. 2013, ch. 154, sec. 2, p. 364; am. 2024, ch. 17, sec. 1, p. 157.]

33-1021. MATH AND SCIENCE REQUIREMENT. In order to meet state graduation requirements regarding math and science courses, moneys shall be distributed to school districts to defray the cost of providing additional math and science courses. Moneys so distributed shall be used to hire additional high school math and science teachers or to defray costs associated with providing math and science courses to high school students. Moneys shall be distributed to school districts from the moneys appropriated to the educational support program for each regular high school, not including alternative schools, based on the following criteria:

(1) For each school with enrollment of 99 or less, distribute the equivalent of one and one-quarter (1.25) of a classified staff position.

(2) For each school with enrollment of 100 to 159, distribute the equivalent of one ninth (1/9) of a classified staff position.

(3) For each school with enrollment of 160 to 319, distribute the equivalent of two sevenths (2/7) of a classified staff position.

(4) For each school with enrollment of 320 to 639, distribute the equivalent of one (1.0) instructional staff position, based on the statewide average funding per position.

(5) For each school with enrollment of 640 or more, distribute the equivalent of one (1.0) instructional staff position, based on the statewide average funding per position, and three-quarters (0.75) of a classified staff position. For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school.

[33-1021, added 2013, ch. 98, sec. 2, p. 239.]

33-1023. MONEYS PROVIDED FROM UNANTICIPATED PUBLIC CHARTER SCHOOL CLOSURE. In the event a public charter school closes and ceases to provide edu-

cational instruction during the course of a school year, the following provisions relating to funding shall apply:

(1) A school district or public charter school shall report to the state department of education all newly enrolled students when such students have enrolled from a public charter school that has closed during a school year.

(2) The state department of education shall use the reported enrollment information provided for in subsection (1) of this section to calculate the funding that the district or public charter school would have received had those reported new enrollees been enrolled in such district for the entire school year. Such funding shall be prorated based on the percent of days left in the school year following the enrollment of new students. Such funding shall be included in the next scheduled payment to the school district or public charter school.

[(33-1023) 33-1021 , added 2011, ch. 310, sec. 1, p. 878; am. and redesign. 2016, ch. 47, sec. 15, p. 110.]

33-1024. ONLINE PORTALS. (1) Of the moneys appropriated to the educational support program, up to one hundred fifty thousand dollars (\$150,000) may be expended for the development and maintenance of an internet-based portal of available online, nonsectarian K-12 or dual credit courses; an adult education portal; and a parent resource portal.

(2) The nonsectarian K-12 or dual credit courses portal shall include any of the following:

- (a) Idaho digital learning academy;
- (b) Idaho public school districts;
- (c) Idaho public charter schools;
- (d) Idaho public colleges and universities;
- (e) Idaho private colleges and universities accredited by the same organization that accredits Idaho's public colleges and universities; and
- (f) Any provider of online courses; provided however, that the courses available on the portal have been verified and approved by the state department of education to meet state content standards.

(3) At a minimum, the nonsectarian K-12 or dual credit courses portal shall:

- (a) Include and display customer ratings from students and parents, based upon previous student enrollment with the online course, provider and instructor. Such ratings shall, at a minimum, evaluate the quality of content, instruction, communications and ease of use;
- (b) Include the capacity for parents to notify their student's home school of their desire to enroll their student in an online course listed on the portal; and
- (c) Facilitate communications between listed online course providers, students and parents and the home school in which the student is enrolled.

(4) At a minimum, the adult education or parent resource portal shall provide access to tools and resources focused on K-12 education.

[33-1024, added 2013, ch. 154, sec. 3, p. 365; am. 2017, ch. 194, sec. 1, p. 460.]

33-1025. WIRELESS TECHNOLOGY STANDARDS. (1) School districts and public charter schools shall demonstrate to the state department of educa-

tion that wireless infrastructure meets or exceeds the wireless technology standards recommended by the education opportunity resource committee and approved by the state department of education. The education opportunity resource committee shall annually review and recommend wireless technology standards to the state department of education.

(2) Content filtering and wireless security. Internet content filtering shall be included as part of any wireless internet access made available to children, as required by section [33-132](#), Idaho Code. The filtering solution shall be configurable to school district policies on acceptable, age appropriate internet content. The content filtering shall include the ability:

- (a) For each school to manage its own filtering policies, including the decision to block specific categories of content and to maintain its own whitelist and blacklist overrides;
- (b) To provide individual district utilization and filtering reports, including the most frequently visited websites, the most frequently visited categories, the most frequently blocked websites, search terms most frequently used and the top authenticated users;
- (c) To audit all changes to content filtering;
- (d) For all reporting and management of content filtering to be available through any internet-connected browser and efficiently perform all content filtering functions; and
- (e) To protect against eavesdropping and unauthorized access, which shall include encryption or other techniques to provide assurances that the school district may turn on or off as school district policy indicates.

[33-1025, added 2014, ch. 352, sec. 1, p. 878; am. 2018, ch. 99, sec. 1, p. 208.]

33-1026. MANDATORY PUBLIC SCHOOL FUNDING FORMULA REVIEW. The senate and house of representatives education committees shall conduct a comprehensive review of the public school funding formula at least once every five (5) years, with the first such review to occur by July 1, 2024.

[33-1026, added 2019, ch. 328, sec. 4, p. 975.]

33-1027. STUDENT ENROLLMENT COUNTS AND RULEMAKING. The state board of education shall promulgate rules that set forth the procedures for determining student enrollment counts by school, school district, and statewide, and the process for reporting such counts. Such rules shall be consistent with the following:

- (1) Full-time enrollment (FTE) shall be based on enrollment in any school district or public charter school;
- (2) A student shall not exceed a total of one (1.0) unweighted FTE in a single school year, except as provided in subsection (4) of this section;
- (3) A kindergarten student shall not exceed a total of one-half (0.5) unweighted enrollment in a single school year;
- (4) A student attending a summer school or night school program shall not exceed a total of one-fourth (0.25) unweighted enrollment. Such student may be counted pursuant to both this subsection and subsection (2) of this section;

(5) A fractional enrollment count schedule shall be specified for any student enrolled less than one (1.0) FTE in a given school district or public charter school;

(6) FTE is based on the courses a student is enrolled in at the time of the official count, as specified in board rule, except that a student may be counted as enrolled if the term for which such student is enrolled begins after the time of the official count;

(7) Each school district or public charter school shall conduct an official count of enrolled students in the district or school on the first day of October, the first day of December, the first day of February, and the first day of April, or the previous school day if those dates do not fall on a school day; and

(8) A school district or public charter school may not count as enrolled any student who has unexcused absences totaling eleven (11) or more consecutive school days immediately prior to and including the official count date.

[33-1027, added 2019, ch. 328, sec. 5, p. 975.]

33-1028. REPORTS TO STATE BOARD -- REPORT TO LEGISLATURE. (1) By December 15 each year, each school district and public charter school shall report to the state board of education or to the board's designee the following information:

(a) Total student enrollment as of October 1 and December 1 in the year the report is made, or the previous school day if those dates do not fall on a school day;

(b) The number of at-risk students in the school district or at the public charter school as of October 1 and December 1 in the year the report is made, or the previous school day if those dates do not fall on a school day, and the number of at-risk students:

(i) By grade; and

(ii) Enrolled in an alternative school;

(c) The number of economically disadvantaged students in the school district or at the public charter school as of October 1 and December 1 in the year the report is made, or the previous school day if those dates do not fall on a school day, and the number of students who qualify as economically disadvantaged by grade;

(d) The number of English language learners in the school district or at the public charter school as of October 1 and December 1 in the year the report is made, or the previous school day if those dates do not fall on a school day, and the number of English language learners per grade;

(e) The number of gifted and talented students in the school district or at the public charter school as of October 1 and December 1 in the year the report is made, or the previous school day if those dates do not fall on a school day, and the number of gifted and talented students per grade; and

(f) The local salary schedule for the school district or public charter school in effect for the school year prior to the year the report is made.

(2) Beginning in 2020, a school district or public charter school shall include, in the report made pursuant to subsection (1) of this section, the following information for the fiscal year prior to the fiscal year in which the report is made:

(a) The amounts received by the school district or public charter school for each statutory program line item distribution, other program

line item distribution, and discretionary funds distribution specified in the state appropriation for public school support; and

(b) The actual expenditures by the school district or public charter school for each such line item distribution and discretionary funds distribution, unless information on the actual expenditures by district or school for a distribution is submitted to the state pursuant to another law or rule.

(3) By January 15 each year, the state board of education shall report to the senate and house of representatives education committees and the joint finance-appropriations committee on the information received pursuant to subsection (1) of this section. The state board's report shall include such information for each individual school district and public charter school and shall also summarize the information in aggregate statewide. The state board's report shall further include allocations made for each cell of the career ladder pursuant to section [33-1004B](#), Idaho Code.

[33-1028, added 2019, ch. 328, sec. 6, p. 976.]

33-1029. STATUTORY CONSTRUCTION -- NONPUBLIC SCHOOL STUDENTS. Nothing in sections [33-1030](#) through [33-1034](#), Idaho Code, shall be construed to give the state authority to regulate the education of nonpublic school students.

[33-1029, added 2022, ch. 13, sec. 1, p. 29.]

33-1030. DEFINITIONS. As used in this section through section [33-1034](#), Idaho Code:

(1) "Assessment" means an examination or another objective evaluation of a student's academic performance, academic engagement, or college or career readiness.

(2) "Board" means the state board of education.

(3) "Eligible education expenses" means:

(a) Computer hardware, internet access, or other technological devices or services that are primarily used to meet a participant's educational needs; however, expenses related to internet access shall be subject to reimbursement pursuant to the provisions of section [33-1031](#)(2)(c), Idaho Code, and shall not be eligible for direct payment through the grant distribution platform;

(b) Textbooks, curriculum, or other instructional materials, including educational software and applications;

(c) Fees for national standardized assessments, advanced placement examinations, examinations related to college or university admissions, or industry-recognized certification examinations;

(d) Therapies, including but not limited to occupational, behavioral, physical, speech-language, and audiology therapies, or other services or therapies specifically approved by the board;

(e) Educational programs offered for a fee or pursuant to contract by a school district, public charter school, or career technical education program to any eligible student; however, the payment of such fees on behalf of a student through the grant distribution platform shall not cause such student to be counted for purposes of calculating public school enrollment; or

(f) Other education expenses and services as approved by the board, upon recommendation of the parent advisory panel established pursuant to section [33-1032](#), Idaho Code.

(4) "Eligible student" means a full-time resident of Idaho who is five (5) to eighteen (18) years of age.

(5) "Grant" means an award of one thousand dollars (\$1,000), which must be used for eligible education expenses.

(6) "Grant distribution platform" means a digital platform through which grant funds are transferred from the board to participant accounts.

(7) "Parent" means the parent or legal guardian of an eligible student or a participant.

(8) "Participant" means an eligible student for whom a grant is awarded under section [33-1031](#), Idaho Code.

(9) "Program" means the empowering parents grant program established by section [33-1031](#), Idaho Code.

[33-1030, added 2022, ch. 13, sec. 2, p. 29; am. 2024, ch. 277, sec. 1, p. 951.]

33-1031. EMPOWERING PARENTS GRANT PROGRAM. (1) There is hereby established the empowering parents grant program, to be administered by the board according to the provisions of this section. The purpose of the program is to provide education grants for eligible students.

(2) In order to administer the program, the board:

(a) Shall create and administer, or designate a third party to create and administer, a grant distribution platform;

(b) Shall establish a grant application process for parents;

(c) Shall establish provisions for the reimbursement of any eligible education expense for which reimbursement is required and direct payment from the platform is not permitted pursuant to section [33-1030](#) (3) (a), Idaho Code;

(d) Shall, subject to appropriation, award grants. Grant awards shall be made in the following order of preference:

(i) First to eligible students whose household has an adjusted gross income under sixty thousand dollars (\$60,000), as verified by the Idaho state tax commission using the prior year's tax returns. Notification of grant awards for students in this category shall be made within thirty (30) days of application, and grant funds shall be made available for participants' use as soon as practicable, but no later than thirty (30) days after the notification of a grant award;

(ii) Starting sixty (60) days after grant awards in a fiscal year are made under subparagraph (i) of this paragraph, to eligible students whose household has an adjusted gross income under seventy-five thousand dollars (\$75,000), as verified by the Idaho state tax commission using the prior year's tax returns; and

(iii) Starting sixty (60) days after grant awards in a fiscal year are made under subparagraph (ii) of this paragraph, to all other eligible students on a first-come, first-served basis until all available funds are distributed; and

(e) May take such other actions as are necessary to implement and enforce the provisions of this section.

(3) Prior to the award of a grant, the parent of a participant shall agree to verify program compliance. The parent of a participant shall use grant funds only for eligible education expenses. If a parent is found to misuse grant funds, then neither the parent nor another parent of the student

living in the same household may apply for a grant in the future for any student, provided that the parent may appeal the finding to the board.

(4) Grant funds shall be expended within three (3) years after they are awarded. Any unused funds at the end of the three (3) year period shall revert to the empowering parents grant program fund established in section [33-1034](#), Idaho Code. At any time before the three (3) year period ends, unused funds may be forfeited and transferred from the participant account to the program fund.

(5) Grant awards per family shall be capped at three thousand dollars (\$3,000), regardless of the number of eligible students in the family.

[33-1031, added 2022, ch. 13, sec. 3, p. 30; am. 2024, ch. 277, sec. 2, p. 952.]

33-1032. PARENT ADVISORY PANEL. (1) For purposes of this section:

(a) "Executive director" means the executive director of the office of the state board of education.

(b) "Program funds" means funds distributed to parents pursuant to section [33-1031](#), Idaho Code.

(2) There is hereby established in the office of the state board of education a parent advisory panel, which shall make recommendations to the board:

(a) As described in section [33-1030](#) (3) (f), Idaho Code; and

(b) On how to implement, administer, and improve the program described in section [33-1031](#), Idaho Code.

(3) The parent advisory panel shall consist of seven (7) members. Three (3) members shall be appointed by the governor, two (2) members shall be appointed by the president pro tempore of the senate, and two (2) members shall be appointed by the speaker of the house of representatives. The members must be parents of eligible students, with preference given to parents who have applied for program funds or who, for the initial appointment of the panel, have indicated their intent to apply for program funds. Members of the panel shall represent different regions of the state. Members shall serve one (1) year terms at the pleasure of their appointing authority and may be reappointed if they meet the eligibility criteria described in this subsection. The executive director or the executive director's designee shall serve as the nonvoting chair of the parent advisory panel.

(4) At the request of the board, the parent advisory panel shall meet, in person or virtually, to discuss and make recommendations as described in subsection (2) of this section.

(5) If a parent appeals a finding that program funds were used for a purpose other than eligible education expenses, then the panel shall meet to consider the appeal and recommend a decision on the appeal to the board.

[33-1032, added 2022, ch. 13, sec. 4, p. 31.]

33-1033. REPORT AND EVALUATION. (1) By December 15 of each year, the board shall report to the governor and the senate and house of representatives education committees:

(a) The total funds appropriated for the empowering parents grant program in the current fiscal year and the prior fiscal year;

(b) The number of applicants for the program in the current fiscal year and the prior fiscal year;

(c) The number of grants awarded in the current fiscal year and the prior fiscal year and how grant funds were used by participants; and

(d) Other matters concerning the program that are:

(i) Considered relevant by the board; or

(ii) Specifically requested for inclusion in the report by the governor or by any member of the senate or the house of representatives.

(2) By June 30, 2024, and every two (2) years thereafter, the board shall designate a third party to evaluate the program. The evaluation shall be conducted according to criteria set by the board, the senate and house of representatives education committees, and the joint finance-appropriations committee.

[33-1033, added 2022, ch. 13, sec. 5, p. 32.]

33-1034. EMPOWERING PARENTS GRANT PROGRAM FUND. There is hereby established in the state treasury the empowering parents grant program fund, to be administered by the board. Moneys in the fund shall:

(1) Consist of the following:

(a) Legislative appropriations;

(b) Donations and contributions made to the fund; and

(c) Interest earned on idle moneys in the fund;

(2) Be continuously appropriated for the purpose described in subsection (3) of this section; and

(3) Be used to pay grants awarded under the empowering parents grant program.

[33-1034, added 2022, ch. 13, sec. 6, p. 32.]