

Idaho

Funding Basics

Formula Type

Idaho has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so. The categories of students considered in Idaho's funding policy are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, students enrolled in small districts, and students in remote districts.

Idaho funds districts' formula amounts entirely with state dollars and does not expect school districts to contribute revenue to their public schools; however, districts in Idaho are permitted to raise and keep additional local revenues for regular district operations.

Idaho considers specific grade levels, students with disabilities, district size, and school remoteness in the allocation of funding for staff costs. Services for English-language learners and students enrolled in career and technical education (CTE) programs are funded through program-specific allocations.

Base Amount

Idaho uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

Local Revenue

Expected Local Share

Idaho does not expect districts to contribute revenue to their public schools. However, school districts are permitted, with voter approval, to impose taxes to generate supplemental revenue for maintenance and operations (see "Property Tax Floors and Ceilings" for more information).

Property Tax Floors and Ceilings

Idaho sets a level above which local property tax rates require voter approval. School districts in Idaho are not required to impose local property taxes for education, but they may impose several supplemental property taxes for operations and facilities costs, which require varying levels of voter approval.

School districts in Idaho may levy several supplemental levies, some of which require voter approval. Supplemental maintenance and operations levies must be authorized by a majority of voters in a referendum. For the school plant facilities reserve fund, districts may impose a levy of up to $2.00 for every $1,000 of assessed local property with the approval of 55% of voters, between $2.00 and $3.00 for every $1,000 of assessed local property wealth with the approval of 60% of voters, and up to $4.00 for every $1,000 of assessed local property wealth with the approval of two-thirds of voters.

School districts do not require voter approval to impose levies of the following types: those necessary to satisfy bond obligations that have already been approved by voters, emergency levies to account for an increase in the student count, or tort levies to fund a liability plan.

Other Local Taxes for Education

School districts in Idaho receive local revenue only from property taxes.

Student Characteristics

Grade Level

Idaho provides different levels of funding for students in different grade levels. It does so through its resource-based formula by specifying different student-to-support-unit ratios for three different grade spans and providing funding for support units accordingly.

Idaho's support units are allocated based on student-to-unit ratios that differ for students in kindergarten, grades 1-6, and grades 7-12. These ratios also exist on sliding scales that vary depending on the number of students enrolled in each grade span. Support units are meant to provide funding for a range of school staff positions.

Units are multiplied by different factors for different categories of school staff; each unit generates funding for 1.021 instructional staff positions, 0.079 pupil service staff positions, 0.075 administrative positions, and 0.375 classified staff positions. For instructional and pupil services staff, the value of staff units varies based on their position on a career ladder matrix that considers years of experience, performance criteria, professional compensation, and additional allocations for advanced degrees. The career ladder matrix considers different factors for career technical education instructional staff. For administrative staff, the value of staff units varies based on the years of experience, professional credentials, and advanced degrees held. Once the support unit funding amount is calculated, it is provided as a single sum, and districts are not bound to use support units for the specific funded positions included in the calculation.

English-Language Learner

Idaho provides increased funding for English-language learners. It does so through two program-based allocations: one allocation that is distributed automatically to districts based on the number of English-language learners they serve and one grant for which districts must apply.

The total amount of funding distributed to districts automatically is determined annually by the Idaho State Legislature's appropriation for the support of English-language learners. For each of FY2021 and FY2022, Idaho allocated $4.82 million for this purpose. Of this, $4.37 million was allocated for distribution in proportion to the population of English-language learners in each district. The remaining $450,000 is designated for a competitive grant, The English Learner Enhancement Grant Program, intended to support English-language learners who are not currently meeting educational targets.

English Learner Enhancement Grants are awarded for three years, with continued funding conditioned upon districts meeting grant benchmarks. These grants may be used to support co-teaching arrangements, program enhancements for English learners, and regional coaches for English learners.

Poverty

Idaho does not provide increased funding for students from low-income households or for districts based on the concentrations of low-income students they serve.

Special Education

Idaho funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

Special education enrollment is assumed to be 6% of K-6 enrollment and 5.5% of 7-12 enrollment, excluding students in residential facilities. The actual number of students in residential facilities is added to these numbers, producing a total assumed special education count. This figure is then divided by 14.5 to determine the number of exceptional child support staff units generated by the district, which in turn generate state funding.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for districts with that educate students in residential facilities and that identify and serve an above-average proportion of students with serious emotional disturbances. Preschools students are funded based on the amount of time each week they spend receiving special education services.

Gifted

Idaho did not provide specific funding for gifted and talented students in FY2021.

However, in some budget years, the state appropriates funding to support professional training and screening for gifted and talented students and instructors.

Career and Technical Education

Idaho provides increased funding for career and technical education (CTE) programs. It does so through a program-based allocation and through direct support for career technical schools.

The state makes available $4,125 per secondary student to provide for advanced opportunities, including CTE. Students may access these funds while in grades 7-12 if they take advantage of specified opportunities, including dual-credit courses, CTE examinations leading to industry-recognized credentials, and CTE workforce training courses. Separately, the state directly funds approved career technical schools, which must serve students from at least two high schools and must allow students to attain postsecondary credit.

The per-student funding is provided in the form of reimbursements to the institution providing the advanced opportunity—generally a public postsecondary institution or the Idaho Digital Learning Academy. The amount of direct funding provided for each career technical school is based on three factors: the number of students enrolled in a capstone course in the previous year; the number of students who completed the technical skills assessment for each program offered; and the total credit hours reported by the school for intermediate, capstone, and work-based learning courses.

District Characteristics

Concentrated Poverty

Idaho does not provide increased funding for districts based on the concentrations of students from low-income households that they serve.

Sparsity and/or Small Size

Idaho provides increased funding for remote schools, small school districts, and school districts with decreasing enrollment. It does so in three ways: by increasing funding for remote schools or districts that meet certain criteria or that submit approved petitions to the state board of education; by setting lower student-to-support-unit ratios for smaller districts and charter schools and calculating their state aid amounts accordingly; and, for school districts, by adjusting student counts to limit the impact of large single-year decreases in enrollment.

Schools that are considered “separate” based on their distance from other district schools serving the same grade levels (10 miles for kindergartens and elementary schools, and 15 miles for secondary schools) receive increased funding. Schools not meeting these criteria may apply to the state board, which may determine that the school should be considered remote or is otherwise facing hardship and should be funded accordingly. Idaho also provides increased funding for small districts by setting student-to-staff-unit ratios that vary depending on the district’s enrollment. Districts enrolling 40 or fewer kindergarten students, fewer than 300 elementary students, or fewer than 750 secondary students are funded based on a sliding scale that entitles them to more staff funding per student. Additionally, if a district’s enrollment declines by more than 3% in a single year, state aid is calculated based on the previous year’s student count, less 3%.

A “separate” kindergarten, elementary, or secondary school receives funding as though it is the only school in its district serving those grade levels, a change that increases its funding. A “hardship elementary school,” recognized as such by the state board, is similarly funded as though it is the only elementary school in its district. A school recognized as remote by the state board because it is isolated by its geographical or topographical surroundings is funded at the level that the board considers necessary for the school to be able to offer an acceptable education program.

Charter Funding

Funding for charter schools in Idaho is calculated based on a formula similar to the one used to calculate funding for traditional public schools.

Like traditional public schools, charter schools in Idaho are funded through a resource-based funding formula that assumes different student-to-staff ratios for students in special programs and need categories. Charter schools are also eligible for program-specific allocations, such as grant funding for English-language learners. Charter schools also receive charter school facilities funding that is not available to public schools. Virtual charter schools are funded based on either students' actual hours of attendance or the percentage of coursework completed at the charter, whichever is more advantageous to the charter.

Charter schools in Idaho do not receive a share of local tax revenue.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

