

Funded: Idaho Report

A Detailed Look at Idaho's Funding Policies



Idaho



Funding Basics

Formula Type

Idaho has a primarily resource-based 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.

Services for English language learners, students identified as gifted, and students enrolled in career and technical education programs are funded through program-specific allocations.

Base Amount

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

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, and the vast majority of districts in the state do so.

Districts may also impose additional, optional taxes for specific purposes, such as paying down debt, stabilizing the budget, maintaining school buildings, or building new schools. The imposition of these taxes generally requires voter approval, and in some cases must be approved by a two-thirds supermajority of those voting.

Student Characteristics

Grade Level

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

Idaho's staff units (which were valued at \$89,401.32 apiece in FY2016 and are intended to support staff generally, not just teachers) are allocated based on a student-to-staff-unit ratio of 40 to 1 for kindergarten; 20 to 1 for grades 1-3; 23 to 1 for grades 4-6; and 18.5 to 1 for grades 7-12.

English Language Learner

Idaho provides increased funding for English language learners. It does so through two program-based allocations: one 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 State Limited English Proficiency (LEP) program. The number of students classified as LEP based on an annual assessment, called ACCESS 2.0, determines each district's share of the funding.

Student Poverty

Idaho does not provide increased funding for students from low-income households.

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 6.0% 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 units generated by the district, which in turn generate state funding. (The amount of money allocated per unit is a consequence of the total amount appropriated and does not correspond to pupil costs directly.)

Gifted

Idaho provides additional resources for gifted and talented students. It does so through a flat grant to districts and through a flat allocation for each such student.

Though gifted and talented education in Idaho has been unfunded for several years, the state legislature approved an appropriation of \$1 million for this purpose in FY2017, with some to be distributed in the form of \$3,000 per district (primarily to be used for teacher professional development and the identification of gifted students), and the rest to be allocated in the form of a flat amount for each gifted student to be determined depending on the number of students identified.

Career and Technical Education

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

The state provides districts with funding for the added costs associated with district CTE programs, including materials, supplies, staff salaries, and travel. The state funds career technical magnet schools directly, in amounts based on their enrollment: the number of students in each school is divided by 18.5 to produce a number of class units, which is multiplied by .33 to produce a support factor (support factors ranged from .32 to 5.89 in FY2016), and then by a distribution factor, which was \$89,555 in FY2016.



Community Characteristics

District Poverty

Idaho does not provide increased funding based on the concentration of students from low-income households in a particular district.

Sparsity and/or Small Size

Idaho provides increased funding for rural schools that submit approved petitions to the State Board of Education.

The Department of Education reviews each petition, and determines whether a school or district should be considered "remote and necessary." If so, it proposes the level of funding needed for the school or district to be able to offer an acceptable education program.

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

