

# FundEd: Idaho Report

## A Detailed Look at Idaho's Funding Policies



## 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 state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Idaho considers specific grade levels, students with disabilities, and school district size in the allocation of funding for staff costs. Services for English-language learners and students enrolled in career and technical education programs are funded through program-specific allocations.

#### Base Amount

The state of Idaho uses a resourced-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, most of which require voter approval: Supplemental maintenance and operations levies must be authorized through a referendum, though they may be reduced by the board of trustees. Districts may impose a levy of up to \$2.00 for every \$1,000 of assessed local property wealth for school plant facilities, 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 emergency levies to account for an increase in the student count or to impose a tort levy to fund a liability plan.

#### Other Local Taxes for Education

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

## 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-staff-unit ratios for three different grade spans, and providing funding for staff units accordingly.

Idaho's staff units (which were valued at \$98,600 apiece in FY2018 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 secondary grades. These ratios assume a kindergarten enrollment of 41 students or more; a 1-6 enrollment of 300 students or more; and a 7-12 enrollment of 750 students or more. Each grade span has its own sliding scale for the allocation of units in smaller districts.

## English-Language Learner

Idaho provides increased funding for English-language learners (ELLs). It does so through two program-based allocations: one that is distributed automatically to districts based on the number of ELLs 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. In FY2018, Idaho allocated about \$3.8 million for the LEP program, \$3.4 million of which is distributed based on the population of ELLs in each district, with the remainder for programs like professional development, gifted and talented screening, and digital content and curriculum. The number of students classified as LEP based on an annual assessment, called ACCESS 2.0, determines each district's share of the funding.

Additional funding is available to districts by application through English Learners Enhancement Grants. 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 for low-income households or for districts with high concentrations of low-income students.

## 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 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.)

The remainder of state special education funding is distributed through specific program-based allocations, including funding for districts with students educated in residential facilities or that identify and serve an above-average proportion of students with serious emotional disturbances.

## Gifted

Idaho does not currently provide increased funding for gifted and talented students.

However, as recently as FY2017, Idaho allocated \$1 million for gifted and talented programs as a flat grant to districts and through a flat allocation for each such student.

## 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 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, and then multiplied by a distribution factor.

## Sparsity and/or Small Size

Idaho provides increased funding for remote schools or districts 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](http://funded.edbuild.org)

