



## IDAHO

### Description of the Formula

A Foundation program based on Support (instructional) Units. Pupil count using ADA is the basis for determining Support Units. School districts and charter schools will receive \$22,401 of discretionary funds per unit for 2014-2015 from state revenues. The 2006 Legislature replaced local revenues (Maintenance & Operations property taxes) with state general fund revenues beginning with the 2006-2007 school year. School districts and charter schools also received salary and benefit (employer obligations for retirement and FICA) apportionment based on support units, and the experience and education of staff hired. The estimated average amount of salary and benefits distributed is \$63,580.

### District-Based Components

#### Pupil Weights for District/School Size

##### COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more	40	1 or more as computed
31- 40.99	-	1
26- 30.99	-	.85
21- 25.99	-	.75
16- 20.99	-	.6
8- 15.99	-	.5
1- 7.99	-	Count as elementary

##### COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA	23 for grades 4-6 20 for grades 1-3	15
160 to 299.99	20	8.4
110 to 159.99	19	6.8

71.1 to 109.99	16	4.7
51.7 to 71.0	15	4.0
33.6 to 51.6	13	2.8
16.6 to 33.5	12	1.4
1.0 to 16.5	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	16	28
300 - 399.99	14.5	22
200 - 299.99	13.5	17
100 - 199.99	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

Charter schools with fewer than one hundred (100) secondary ADA shall use a divisor of twelve (12) and the minimum units shall not apply.

**Density/Sparsity of Small Schools**

Support Unit allotments vary according to educational level and school district size. Generally, smaller school districts and charter schools will receive more funding per ADA than larger school districts and charter schools. School districts with less than 40 support units receive an additional 0.5 FTE of instructional staff and an additional 0.5 FTE of administrative staff. School districts with less than 20 support units receive an additional 0.5 FTE of instructional staff. Remote and necessary schools may petition state board of education for special consideration.

**Grade Level Differences**

Instructional (Support) units vary according to grade levels: Kindergarten, Elementary (1-6); Secondary (7-12); Exceptional Education; and Alternative Programs.

**Declining Enrollment or Growth**

The state school support of a school district with a decreasing ADA of 3% or more will be maintained at the level of the previous year less 3%. Beginning in FY 2013 (2012-2013 school year), all school district support units were reduced proportionately to equal the amount of support units received by those school districts that qualified. Charter schools are not eligible for this provision.

**Capital Outlay and/or Debt Service**

Bonded indebtedness may not exceed 5% of total assessed market value of property. Some elementary school districts have a limit of 2%.

**Transportation**

District transportation support program is based on transporting pupils 1-1/2 miles or more to school. The state funds 85% of the allowable cost through the foundation program, less \$7.5 million, which is to be used as discretionary funding.

**Charter Schools**

No response

**Student-Based Components****Special Education**

The foundation program provided salaries and benefits (employer obligations for retirement and FICA) of ancillary personnel (special education teachers, psychologists, psychological examiners, therapists, and social workers) through an instructional staff allowance ratio of 0.1 per support unit.

**Pupil Weights for Special Education Programs**

The state formula shifts 6% of K-6 ADA and 5.5% of 7-12 ADA to exceptional child ADA, which generally provides school districts and charter schools with additional support units.

**Computation of Exceptional Education Support Units**

<b>Average Daily Attendance</b>	<b>Attendance Divisor</b>	<b>Minimum Units Allowed</b>
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

**Low Income / Comp Ed / At-Risk**

Does not apply.

**English Language Learner/Bilingual Education**

The state distributed \$3.5 million based on the number of Limited-English Proficient (LEP) students (approximately \$263 per student) and \$450 thousand in three-year grants to school districts whose LEP students failed to meet adequate yearly progress in math or reading.

**Gifted and Talented Education**

The ADA of gifted and talented students is included in the elementary and secondary ADA, which earns Support Units. A portion (see above) is shifted to the ADA of the Exceptional Child Program and earns Support Units. .

## Career and Technical Education

No response

## Charter Schools

There are 48 charter schools

## Preschool Education

The Division of Professional-Technical Education is responsible for secondary, postsecondary, and adult professional-technical programs that are delivered throughout the majority of Idaho public school districts and six technical colleges. Professional-technical education programs start at the 9th grade and provide the foundation for portable, stackable credentials that can be pursued beyond high school, up to, and including, an Associate of Applied Science degree. In FY 2014, PTE programs served over 80,000 students at the secondary level and graduated more than 2,000 students at the postsecondary level. Professional-technical education in Idaho is also delivered through Professional-Technical High Schools. These schools deliver high-end technical education programs that go beyond the scope of professional-technical education programs found in the comprehensive high school. There are 17 approved PTS schools in Idaho, with two being charter schools.

## Other

Computation of Alternative School Secondary Support Units

<b>Pupils in Attendance</b>	<b>Attendance Divisor</b>	<b>Minimum Units Allowed</b>
12 or more	12	1 or more as computed

## Revenue and Expenditure Information

### State Mandates Restricting Revenue or Expenditure Increases

The 2006 Legislature eliminated maintenance & operations property taxes for all but five school districts, one of which is a charter school district that was formed prior to statehood, and has taxing authority in its charter. The remaining four school districts were raising more maintenance and operations property taxes than what the state foundation program was providing. The state allowed these four school districts to continue levying these amounts, capped at the amount received by each in the year prior to the elimination of the maintenance and operations property taxes. The only revenue limits (3% per annum) remaining are on tort and migrant property tax levies.

### Property Assessment Ratios Used/Legal Standards for Property Assessment

Property is assessed at a “true” market value.

### Measure of Local Ability to Support Schools

Does not apply.

**School District Budget and Tax Rate Procedures/Sources of Local Revenue**

All 115 districts are fiscally independent. Voter approval is required for override (supplemental levies (simple majority, 50% +1); plant facility levies (55%, 60%, or 66 2/3%, depending on current and proposed levies; and bond levies (66 2/3%).

**State Support for Nonpublic Schools**

Does not apply.

Note: Data are FY 2015