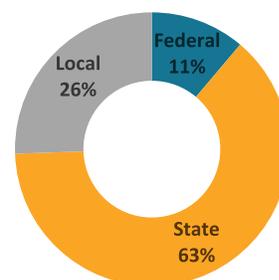


IDAHO

AUTHORIZER TYPE(S)	Local Education Agency Independent Charter Board
LEGAL STATUS OF CHARTER SCHOOLS	Local Education Agency Part of a Local Education Agency
LINKAGE TO A TRADITIONAL DISTRICT	No Link Partial Link
STATE SPECIAL ED FUNDING FORMULA	Census-based distribution—Fixed per-pupil dollar amount allocated per state average rates of disabilities
% OF STUDENTS WITH DISABILITIES	9.46% (all public schools) 8.10% (charter schools)

IDAHO Revenue Sources, FY 2014



FY 2014	Spending Per Pupil
IDAHO	\$6,621
US	\$11,009

*Sources on last page; click [here](#) for definitions

Charter School Funding

Independent Local Education Agency	Part of a Local Education Agency
<p>Apportionment payments are made from state general funds to charter schools based on attendance figures using the funding formula established in state law. Charter schools and traditional public schools are funded from the same formula.</p> <p>Charter schools authorized by entities other than a local school board are considered their own LEAs with a no-link relationship with the local school district. Idaho charter schools receive funding through state and federal sources, but unlike traditional school districts, they do not receive local revenue.</p> <p>Idaho uses a funding mechanism based on three core determinants:</p> <ul style="list-style-type: none"> • size, measured by average daily attendance (ADA) • grade levels served • staff hired <p>LEAs, both charter and district, are funded using district support units, or the number of staff needed by districts to serve their student populations.</p> <p>(cont. on following page)</p>	<p>Apportionment payments are made from state general funds to charter schools based on attendance figures using the funding formula established in state law. Charter schools and traditional public schools are funded from the same formula.</p> <p>Where a local district authorizes a charter school, the charter becomes part of the district LEA in a partial-link relationship. The LEA is ultimately responsible for providing and funding special education services for students at these schools.</p> <p>Idaho charter schools receive funding through state and federal sources, but unlike traditional school districts, they do not receive local revenue.</p> <p>Idaho uses a funding mechanism based on three core determinants:</p> <ul style="list-style-type: none"> • size, measured by average daily attendance (ADA) • grade levels served • staff hired <p>LEAs, both charter and district, are funded using district support units, or the number of staff needed by districts to serve their student populations.</p> <p>(cont. on following page)</p>

Charter School Funding (cont.)

Independent Local Education Agency

Average Daily Attendance (ADA) is converted to support units using ‘divisors’ established in statute. The divisors vary by grade level and district size. Secondary grades and districts with lower ADA generate more support units.

	Divisors (range for FY2016)
Kindergarten ADA	40
Elementary (grades 1-6) ADA	23 to 12
Secondary (grades 7-12) ADA	18.5 to 12
Alternative (grades 6-12) ADA	12
Exceptional ADA	14.5

Regular Programs Calculation

A calculation for students in regular programs is made by dividing a district’s Kindergarten, Elementary, Secondary, and Alternative ADAs by the appropriate division (see table above).

Special Education Programs Calculation

A second calculation is made based on ADA in special education programs, with additional weights applied as follows:

Grades K-6 = 6%

Grades 7-12 = 5.5%

The weighted ADA for special education is then divided by the exceptional child divisor of 14.5 to compute the special education program support units.

Total District Support Units

The Regular and Special Education amounts are added together and the combined total provides the number of support units for a district.

Total district support units are used to calculate a salary apportionment amount and discretionary fund amount for each district.

Salary Apportionment

Total District Support Units are multiplied by the following staff allowances and base salaries:

Multiply Total Support Units by:	Staff Allowance	Base Salaries
Instructional	1.1	\$23,354
Administrative	0.075	\$32,151
Classified	0.375	\$19,249

(cont. on following page)

Part of a Local Education Agency

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Charter School Funding (cont.)

Independent Local Education Agency	Part of a Local Education Agency
<p>The formula adjusts for the education and experience profile of district personnel through the Education and Experience Index (EEI). Each instructional and administrative employee is assigned an index value according to a table based on years of service and education credentials. The values are averaged to compute each district’s EEI. The EEI adjusts the allowance for instructional and administrative staff, so that districts with more experienced and/or educated personnel receive a larger salary apportionment. <i>(Note that salaries for classified staff are not adjusted for EEI.)</i></p> <p>Discretionary Funds</p> <p>After the state makes payments for the Salary Apportionment and Categorical Programs, remaining discretionary funds are allocated to districts based on the district’s number of support units as a percentage of the total number of support units statewide.</p> <p>Categorical Funds</p> <p>The Idaho state budget includes funding for a range of categorical programs. Some of these funding streams are allocated among all schools, and some are based on district-specific circumstances. The distribution of categorical funds is not based on district support units.</p> <p>Facilities</p> <p>Idaho charter schools are eligible for facilities funding equal to a per pupil percentage of the statewide average of bond funds levied by districts for facilities. The FY2015 state appropriation for Charter School Facilities Funding totaled \$2.1 million (or about \$250 per enrolled student).</p> <p>Transportation</p> <p>By law, charter schools must receive 85% of their actual cost for student transportation, provided on a reimbursement basis from the state.</p>	<p>The formula adjusts for the education and experience profile of district personnel through the Education and Experience Index (EEI). Each instructional and administrative employee is assigned an index value according to a table based on years of service and education credentials. The values are averaged to compute each district’s EEI. The EEI adjusts the allowance for instructional and administrative staff, so that districts with more experienced and/or educated personnel receive a larger salary apportionment. <i>(Note that salaries for classified staff are not adjusted for EEI.)</i></p> <p>Discretionary Funds</p> <p>After the state makes payments for the Salary Apportionment and Categorical Programs, remaining discretionary funds are allocated to districts based on the district’s number of support units as a percentage of the total number of support units statewide.</p> <p>Categorical Funds</p> <p>The Idaho state budget includes funding for a range of categorical programs. Some of these funding streams are allocated among all schools, and some are based on district-specific circumstances. The distribution of categorical funds is not based on district support units.</p> <p>Facilities</p> <p>Idaho charter schools are eligible for facilities funding equal to a per pupil percentage of the statewide average of bond funds levied by districts for facilities. The FY2015 state appropriation for Charter School Facilities Funding totaled \$2.1 million (or about \$250 per enrolled student).</p> <p>Transportation</p> <p>By law, charter schools must receive 85% of their actual cost for student transportation, provided on a reimbursement basis from the state.</p>

State Special Education Funding

Independent Local Education Agency	Part of a Local Education Agency
<p>Special Education Funding is determined using the state education funding formula.</p> <p>Weights, established in statute and known as ‘divisors’, are assigned:</p> <ul style="list-style-type: none"> • A calculation is made for students in regular programs using weights assigned to grades • A second calculation is made for students in special education programs applying weights for: <ul style="list-style-type: none"> • Average daily attendance in grades K-6 = 6% • Average daily attendance in grades 7-12 = 5.5% • The amounts calculated are combined, and together they provide a total value of support units for a district. Support units are used to calculate a salary apportionment amount and discretionary fund amount for each district. 	<p>For charter schools that are district-authorized, the LEA is ultimately responsible for providing and funding special education services for students. Special Education Funding is determined using the state education funding formula.</p>

Local Special Education Funding/Services

Independent Local Education Agency	Part of a Local Education Agency
<p>Charter schools may contract with the local district for transportation, testing, busing, occupational therapy, physical therapy and other services. They may also contract with other districts and schools to help meet the needs of their students with disabilities.</p>	<p>Charter schools may contract with the local district for transportation, testing, busing, occupational therapy, physical therapy and other services. They may also contract with other districts and schools to help meet the needs of their students with disabilities.</p> <p>Charter schools with non-LEA status can opt to receive some services in lieu of funding from their authorizers, such as special education services.</p>

Federal IDEA Part B Funding

Independent Local Education Agency	Part of a Local Education Agency
<p>The Idaho State Department of Education disburses federal flow-through funds to all LEAs.</p> <p>From the second and subsequent years of operation, charter school LEAs are allocated Part B funds in the same manner as all school districts – in accordance with the federally prescribed funding formula for the distribution of flow-through funds.</p>	<p>The district provides funds under Part B to those charter schools that are part of the district on the same basis as the district provides funds and comparable services to other public schools. Proportional distribution, based on relative enrollment of students with disabilities, is made at the same time the district distributes funds to their other public schools and must be consistent with Idaho’s charter school law. The individual school’s approved charter will identify whether the district will provide funding or services of comparable value. The amount of funds or comparable services will generally be equal to the per student amount the district is allocated from the Idaho State Department of Education in the current year multiplied by the charter school’s Child Count from the previous school year. Under certain circumstances the district shall allocate Part B funds to an eligible charter school based on the number of special students enrolled and served in the current school year.</p>

High-Cost Funds

Serious Emotional Disturbances (SED) Distribution

Charter schools may apply for additional state and federal categorical aid for which they qualify, including funds designed to offset the expense of serving students with high-cost, low-incidence disabilities.

Charter schools are eligible to receive state funds from the Idaho State Department of Education to serve high numbers of students with emotional disturbance. To receive an SED distribution, a district needs only submit an accurate fall child count. In FY2014, 49 districts received \$2,191,765.

Serious Emotional Disturbances (SED) Distribution. To determine if a school is eligible to receive a state distribution for the SED allowance, Idaho calculates the statewide average SED enrollment percentage (.4474% for the 2014-2015 SED distribution) and multiplies it by the fall enrollment for that district/charter school. If a school is educating a higher than average percentage of SED students, the excess is multiplied by an excess cost rate to determine the state distribution.

Medicaid

School-Based Medicaid Services

Charter school LEAs can apply to become Medicaid providers for students requiring services identified in IEPs, but are under no obligation to do so.

The Idaho State Department of Education advised that in 2016 many charter schools participate with Medicaid funding as providers, however details about the number of schools and amounts received are not available. A special education coordinator within the Idaho State Department of Education works with the Health & Welfare department to provide training for schools.

References / Resources**Reference sites**

Idaho State Department of Education, Special Education
<http://www.sde.idaho.gov/sped/index.html>

Funding links

Overview of State Funding for Public Education in Idaho, ROCI

http://www.rociidaho.org/wp-content/uploads/2015/06/20150514_ID-School-Funding-Formula-Brief_vFINAL.pdf

Idaho Special Education Manual, Idaho State Department of Education

<https://www.sde.idaho.gov/sped/shared/2015-Special-Education-Manual.pdf>

IDEA Funding and Fiscal Accountability, Idaho State Department of Education

<http://www.sde.idaho.gov/sped/funding/index.html>

[Idaho Public School Funding, Idaho State Department of Education](#)

<http://www.sde.idaho.gov/finance/training/2016-iasbo/FY16-Funding-Formula.pdf>

Special Education Funding 101, Idaho State Department of Education

<https://sde.idaho.gov/topics/director-meeting/archives/2015-new-experienced/Special-Education-Funding-101.pdf>

[Idaho Administration Rule 08.02.01.400](#)

<http://adminrules.idaho.gov/rules/current/08/0201.pdf>

High-cost links

Public School Finance, Idaho State Department of Education

<https://www.sde.idaho.gov/finance/training/iasbo/Except-Ed-IFARMS.pptx>

Medicaid links

MOU Related to School-Based Medicaid, Idaho State Department of Education

<https://sde.idaho.gov/sped/public-reporting/files/interagency/2014-DHW-Division-of-Medicaid-Memorandum.pdf>

School-Based Medicaid Services, Idaho Parents Unlimited

<http://www.ipulidaho.org/school-based-medicaid-services>

Departments/Organizations

Idaho State Department of Education, School Choice

Idaho State Department of Education, IDEA Funding and Accountability

Sources for data on first page of report

Percentage of students with disabilities: U.S. Department of Education, Civil Rights Data Collection (CRDC) for the 2013-14 school year. Available at <https://www2.ed.gov/about/offices/list/ocr/docs/crdc-2013-14.html>

Federal, state, and local revenue sources & spending per pupil: United [States](#) Census Bureau, Annual Survey of School System Finances. Available at <https://www.census.gov/programs-surveys/school-finances.html>