

Idaho Public School Funding

Idaho public schools are funded primarily from state general funds, and are supplemented by state dedicated funds, federal funds, and local funds. For school year 2025-2026 (FY 2026), the following amounts were appropriated by the Legislature:

	Public Schools	IESDB	Total
General Funds	\$2,738,108,200	\$16,550,400	\$2,651,908,900
State Dedicated Funds	392,449,700	250,100	284,030,400
Federal Funds	260,647,800	-	351,105,500
Total Revenues Appropriated	\$3,391,205,700	\$16,800,500	\$3,408,006,200

State general and dedicated funds are distributed to public schools according to statute (Title 33, Chapter 10, Idaho Code) and appropriation intent language (special distributions).

Average Daily Attendance (ADA) is calculated from public school data submitted to the State Board of Education on a periodic basis. For funding purposes, there are two calculations of ADA: 1) from the first day of school through the first Friday in November, and 2) the best 28 weeks of the entire school year. A day of attendance is defined in Idaho Administrative Rule 08.02.01.250 and is measured by instructional hours.

ADA is converted to support units using divisors found in §33-1002(4), Idaho Code. These divisors take the size of the school district's or charter school's attendance categories into consideration. That is, the larger the ADA, the larger the divisor, the smaller the ADA, the smaller the divisor. In other words, smaller programs will require less ADA to generate a support unit, and larger programs will require more ADA to generate a support unit. This results in more funding per student for smaller programs, which typically have smaller class sizes, but still require full-time staffing costs.

Divisors are also a factor in how much is distributed by grade category. For example, a support unit (\$154,000 FY 2026 estimated statewide average based on appropriated dollars) equals approximately:

- \$3,850 per Kindergarten ADA (divisor of 40)
- \$6,700 to \$12,830 per Elementary (grades 1-6) ADA (divisors from 23 to 12)
- \$8,325 to \$12,830 per Secondary (grades 7-12) ADA (divisors from 18.5 to 12)
- \$10,620 per Exceptional ADA (divisor of 14.5)
- \$12,830 per Alternative (grades 6-12) ADA (divisor of 12)

Support units are used to calculate Salary & Benefit Apportionments (including the Career Ladder) and discretionary funds. Support units based on the attendance period ending on the first Friday in November are used to calculate Salary & Benefit Apportionments. Support Units based on the best 28 weeks are used to calculate Discretionary funds.

Salary apportionment serves as a funding mechanism and includes the staffing categories of: Instructional, Pupil Service Staff, Administrative and Classified. Instructional and Pupil Service staff are placed on the Career Ladder per §33-1004B, Idaho Code. For Administrative staff, an average Experience and Education Multiplier (index) per §33-1004A, Idaho Code, is generated and multiplied by a base salary, resulting in the salary apportionment. Classified (or non-certificated) staff are funded by a base salary established in Idaho Code. These average indices and average Career Ladder allocations are the primary variables in determining a school district's or charter school's support unit value.

Per §33-1004, Idaho Code, the following ratios are used to calculate Staff Allowance per Support Unit:

Staff Allowance	Instructional	Pupil Service Staff	Administrative	Classified
Per Support Unit	1.021 FTE	0.079 FTE	0.075 FTE	0.375 FTE

For example, 100 support units provides: 102.1 Instructional Staff Allowance (100 x 1.021), 7.9 Pupil Service Staff Allowance (100 x 0.079), 7.5 Administrative Staff Allowance (100 x 0.075), and 37.5 Classified Staff Allowance (100 x 0.375). School districts with less than 40 support units receive an additional 0.5 Instructional FTE and an additional 0.5 Administrative FTE. School districts with less than 20 support units receive an additional 0.5 Instructional FTE, in addition to the above provisions for less than 40 support units. The small district allowances do not apply to charter schools.

§33-1004E(1), Idaho Code, determines the minimum compensation of full-time Instructional and Pupil Service staff on the Career Ladder. For FY 2026, full-time Instructional or Pupil Service staff on the Residency rung shall be paid no less than the minimum dollar allocation of \$50,252, the minimum for those on the Professional rung is \$53,402 and the minimum for those on the Advanced Professional rung is \$53,402. These amounts include a 5% increase from the prior year as well as the additional \$6,359 allocated per cell beginning with FY 2024. Administrative and Classified staff base salaries are reviewed and set by the Legislature each session through §33-1004E, Idaho Code.

A school district must generally employ total Instructional / Pupil Service staff of at least the same amount as the total Allocated Staff Allowance for these positions to receive its maximum Instructional / Pupil Service Staff Allowance [§33-1004(2), Idaho Code]. This is commonly referred to as the “use it or lose it” provision, which charter schools are exempt from per §33-5208(6), Idaho Code. School districts can employ up to 9.5% less FTEs than their total Instructional / Pupil Service staff allowance without penalty. Beginning in FY 2026, all schools were “reset” to 9.5% and will no longer have that percentage reduced by one percentage point for each year their class size is above the statewide average. Limited virtual Instructional expenses and applicable non-district employed Pupil Service staff (e.g., a speech pathologist with an independent contract) may be applied to the allowance to offset reductions from the “use it or lose it” provision.

Benefit apportionment equals 21.13% (Administrative staff, Instructional/Pupil Service staff, and Resource Officers) and 19.61% (most Classified staff) of the smaller of the total Allocated Staff Allowance or total Actual Salaries. Rates are set by PERSI and FICA.

In summary, the amount per ADA that a school district or charter school receives is generally based on:

- Size (in terms of ADA)
- Student Mix (Grades Served)
- Staff Hired (Average Experience & Education Multiplier and Average Career Ladder Allocations)

Other statutory distributions such as Pupil Transportation, Border Contracts, Exceptional Contracts / Tuition Equivalents, Literacy Intervention and Facility Funding are calculated according to statute and administrative rule. Special Distributions such as Technology and Professional Development are calculated according to appropriation bill intent language.