2027 ISBA RESOLUTION NO. 4

PRESERVE IDAHO'S CAREER LADDER SALARY ALLOCATION, FULLY FUND SPECIAL EDUCATION, AND REMOVE ATTENDANCE-BASED FUNDING PENALTIES

WHEREAS, Idaho's public schools require predictable and stable funding in order to recruit and retain highly qualified teachers, provide required services, and meet the needs of all students;

WHEREAS, Idaho's Career Ladder Salary Allocation system has provided an important statewide structure that supports competitive teacher compensation, educator retention, and consistency between school districts;

WHEREAS, rural school districts face unique challenges recruiting and retaining qualified teachers and staff, and elimination or weakening of the state salary schedule would disproportionately impact small and rural communities;

WHEREAS, school districts are required by federal and state law to provide appropriate services to students with disabilities, but current special education funding does not fully cover the actual costs of providing these mandated services;

WHEREAS, inadequate special education funding requires districts to redirect resources from general education programs to meet legally required obligations;

WHEREAS, Idaho's funding formula should recognize the fixed costs of operating schools, including staffing, transportation, facilities, and instructional programs, regardless of short-term fluctuations in daily student attendance;

WHEREAS, attendance-based funding can negatively impact districts due to factors outside their control, including illness, weather events, family circumstances, and other attendance barriers, while operating expenses remain unchanged;

NOW, THEREFORE BE IT RESOLVED, that the Idaho School Boards Association supports legislation and **policies** that preserve Idaho's Career Ladder Salary Allocation system as a statewide foundation for educator compensation; increases state funding for special education to better reflect the actual costs incurred by school districts in meeting student needs and legal requirements; and revises Idaho's school funding formula to remove attendance-based penalties and instead provide predictable funding based on student enrollment and the actual operational needs of school districts;

BE IT FURTHER RESOLVED, that Idaho's public school funding system should promote stability, local control, and equitable opportunities for students regardless of the size, location, or demographics of their school district.

Statement of Purpose

The purpose of this resolution is to direct ISBA to advocate for predictable and stable state funding by preserving Idaho's Career Ladder Salary Allocation, increasing state support for the actual cost of special education services, and revising the school funding formula to remove attendance-based penalties. These priorities are intended to strengthen educator recruitment and retention, reduce the need to redirect general education resources to mandated special education costs, and provide districts with greater funding stability when attendance fluctuates for reasons beyond their control.

Submitted by Bruneau-Grand View Joint School District No. 365

Basin School District No. 72

Buhl School District No. 412

ISBA Executive Board Recommendation: DO PASS

Leslie Baker, Region 9 Chair, will address the Executive Board Recommendation at the ISBA Business Session.

PASSED

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