**2027 ISBA RESOLUTION NO. 7**

## COMPREHENSIVE K-12 PUBLIC EDUCATION FUNDING TO MEET IDAHO'S CONSTITUTIONAL DUTY

**WHEREAS,** Article IX, Section 1 of the Constitution of the State of Idaho declares that "it shall be the duty of the Legislature of Idaho to establish and maintain a general, uniform and thorough system of public, free common schools";

**WHEREAS,** this constitutional duty rests with the State of Idaho and cannot be shifted to local taxpayers through reliance on "supplemental" property tax levies to provide the basic educational opportunities guaranteed to every Idaho student;

**WHEREAS,** on average, 87 of Idaho's 116 school districts currently rely on "supplemental" levies to maintain essential educational programs and day-to-day operations, demonstrating that state funding alone is insufficient to provide a thorough and uniform system of public education;

**WHEREAS,** the increasing dependence on "supplemental" levies has created significant disparities among school districts, resulting in educational opportunities that vary according to a community's local property wealth and/or ability to pass local tax measures rather than the needs of Idaho's students;

**WHEREAS,** elections for "supplemental" levies have been consolidated to twice each year, and further proposals to reduce the frequency of elections would further limit districts' ability to address funding shortfalls created by inadequate state support;

**WHEREAS,** many school districts are unable to pass "supplemental" levies or are unable to secure levies sufficient to meet operational needs, creating instability in school funding, uncertainty for students and staff, and unnecessary division and stress within local communities;

**WHEREAS**, public charter schools in Idaho do not have taxing authority and rely solely upon state appropriations to fund their operations;

**WHEREAS,** the resulting inequities demonstrate that Idaho's current system of financing public education is neither uniform nor thorough as required by Article IX, Section 1 of the Idaho Constitution;

**WHEREAS,** students with disabilities, students with unique educational needs, and other special populations require additional educational resources to ensure equitable access to educational opportunities;

**WHEREAS,** the State distributes more than two and one-half billion dollars annually through Idaho's public school funding formula, making that formula the primary mechanism through which the Legislature fulfills its constitutional obligation to fund public education;

**NOW, THEREFORE BE IT RESOLVED,** that the Idaho School Boards Association shall work with the Idaho Legislature to adopt and fully fund a public school funding formula

that fulfills the Legislature's constitutional duty under Article IX, Section 1 of the Idaho Constitution by providing a general, uniform, and thorough system of public, free common schools for every Idaho student;

**BE IT FURTHER RESOLVED,** that the funding formula shall be based upon the following principles:

- **Predictability:** Provide school districts the ability to accurately forecast revenues and responsibly budget for future years;
- **Adequacy:** Fully fund the actual cost of providing a constitutional education, including competitive compensation, educational programs, student support services, facilities, safety, inflationary costs, and the cost of living;
- **Transparency:** Clearly identify how funds are generated, distributed, and expended in a manner that is easily understood by policymakers, educators, and the public;
- **Stability:** Avoid significant year-to-year funding fluctuations or funding cliffs;
- **Uniform and Thorough:** Ensure every student, regardless of geographic location or local property wealth, has access to the educational resources necessary to meet state standards, including appropriate funding for special populations, facilities, and school safety;
- **Quality Staffing:** Provide sufficient funding to recruit, retain, and appropriately compensate qualified educators and staff while recognizing experience and professional preparation;
- **Hold Harmless:** Ensure that no local education agency receives less funding than under the current model and account for enrollment growth;
- **Enrollment-Based Funding:** Continue funding based primarily on student enrollment, recognizing that districts must employ staff, maintain facilities, and purchase instructional materials based upon the students they serve rather than average daily attendance;
- **Accountability:** Tie funding to locally adopted goals and require all recipients of public education funding to meet equivalent accountability standards;
- **Constitutional Duty:** Ensure the funding formula fully satisfies the Legislature's constitutional obligation under Article IX, Section 1 of the Idaho Constitution and, by doing so, reduce dependence on local "supplemental" levies for basic educational operations and restore the State's primary responsibility for funding a uniform and thorough system of public schools.

**Statement of Purpose**

For more than a decade, Idaho policymakers have discussed revisions to the K-12 public school funding formula, including recommendations from legislative interim committees and proposals considered during the 2019 through 2025 legislative sessions. Despite these efforts, Idaho has not adopted a comprehensive funding formula that fully addresses the needs of its public schools.

Article IX, Section 1 of the Idaho Constitution requires the Legislature to establish and maintain a general, uniform, and thorough system of public, free common schools. Yet most Idaho school districts rely on "supplemental" levies to fund basic educational operations, creating significant disparities among districts based on local property wealth and/or voters' ability to approve additional taxes. This reliance on local funding undermines the constitutional goal of a uniform and thorough system of public education.

The Idaho School Boards Association demands that the State fulfill its constitutional responsibility by providing adequate, stable, predictable, and equitable funding for all public schools while reducing reliance on "supplemental" levies for essential operations. The guiding principles in this resolution establish the standards by which the State must evaluate its funding responsibility.

**Submitted by West Bonner County School District No. 83**

**Moscow Charter School**

**Basin School District No. 72**

**Buhl School District No. 412**

**ISBA Executive Board Recommendation: DO PASS**

**Charlette Kremer, Region 2 Vice Chair, will address the Executive Board Recommendation at the ISBA Business Session.**

# PASSED
# AYES 8615
# NAYS 79