# **ISBA PROPOSED RESOLUTION NO. 14**

# PERMANENTLY REPLACE AVERAGE DAILY ATTENDANCE FUNDING WITH ENROLLMENT BASED FUNDING

**WHEREAS,** Idaho is one of only six states that still uses an attendance based funding model to fund K-12 public education; and

**WHEREAS,** Idaho's funding model based on average daily attendance is the largest source of revenue Idaho's K-12 public schools receive; and

**WHEREAS,** the COVID 19 pandemic transformed attendance at Idaho public schools due to a variety of reasons, including a shift to online learning options, increased absences due to illness of students or their family members, because students or their family members wished to avoid being exposed to getting sick, and the Legislature's increased focus on providing non-traditional learning routes to students such as extended learning opportunities or self-directed learning; and

**WHEREAS,** unpredictable fluctuations in student attendance, especially during public health crises, can create unexpected and substantial reductions in the amount of funding individual school districts and public charter schools receive from the state when funding is based on average daily attendance; and

**WHEREAS**, school districts and public charter schools that experience instability and uncertainty in their primary funding source are at risk of facing financial hardships that may cause them to be unable to meet their financial obligations and may place their operations at risk; and

**WHEREAS**, schools must budget for and plan to educate all students that are enrolled whether or not those students regularly attend school every day; and

**WHEREAS,** an enrollment based funding model removes the uncertainty in revenue school districts and public charter schools budget for, unlike funding based on average daily attendance; and

**WHEREAS**, enrollment based funding more accurately provides the revenue schools need to meet the budget required to be prepared to educate all students that are enrolled; and

WHEREAS, Idaho's State Department of Education has recognized the hardships caused by using average daily attendance to fund public schools by issuing an emergency order for the 2021-2022 and 2022-2023 school years that funds schools based on the number of students enrolled in the district rather than on the average daily attendance in the district.

**NOW, THEREFORE, BE IT RESOLVED** that the Idaho School Boards Association research, draft, and submit legislation that proposes ending the use of average daily

attendance to fund Idaho's K-12 public schools and to permanently replace it with funding based on the number of students enrolled in the districts.

# STATEMENT OF PURPOSE

Enrollment based funding removes the uncertainty and instability districts face in the funding they will receive from the state when average daily attendance is used to set the funding level for each district, especially since the COVID 19 pandemic began and daily absences have significantly increased. This change also fits in with the legislature's recent focus on providing non-traditional learning models to students, such as with extended learning opportunities and self-directed learners. It is also a more accurate way to provide the level of resources districts and public charter schools need to meet their obligation to be prepared to educate all students that are enrolled than the current method.

#### Submitted by St Maries Joint School District No. 41 Submitted by Kootenai School District No. 274

# ISBA Executive Board Recommendation: Do Pass

Debbi Burr, Region 9 Chair, will present the ISBA recommendation during the annual business session.