

ISBA RESOLUTION NO. 15

ADDRESSING FUNDING SHORTFALLS FOR SPECIAL EDUCATION STUDENTS AND PROMOTING INCREASED FUNDING THROUGH STATE DISCRETIONARY LINE-ITEM DISTRIBUTION

WHEREAS, The current funding formula for public education in Idaho does not adequately address the financial needs of special education students, as well as other student subpopulations such as those requiring literacy interventions, at-risk students, and low-income students; and

WHEREAS, The Individuals with Disabilities Education Act (IDEA) mandates that school districts provide a free and appropriate public education (FAPE) to students with disabilities, ensuring they receive special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living; and

WHEREAS, Federal funding provided under IDEA covers only a portion of the costs associated with providing special education services, placing a significant financial burden on local school districts to cover the remaining costs; and

WHEREAS, Special education populations in districts and public charter schools range from 0-30%, with a statewide average child-count of approximately 12%. The current special education funding calculation through state salary-based apportionment found in 33-1002, Idaho Code and driven by Idaho Administrative Rule found in 08.02.01.400 is not based on actual student counts. Instead, it shifts an arbitrary student enrollment percentage of 5.5% for secondary student enrollment and 6% for elementary student enrollment to the Exceptional Child category of the divisor table defined in I.C. 33-1002, which is well below the actual number of special education students, contributing to an annual statewide funding deficit of nearly \$60 million. Many LEA's (local education agencies) do not receive adequate funding based on their student demographics, while a small number of LEAs actually receive funding for students they do not have; and

WHEREAS, The state of Idaho has a responsibility to ensure equitable funding for all students, including those with disabilities, by matching federal funding and providing additional resources to meet the requirements set forth by IDEA; and

WHEREAS, Adequate funding for special education and other essential programs is crucial for addressing educational disparities and promoting academic success for all students, particularly those from vulnerable populations; and

WHEREAS, the current discretionary funding model does not sufficiently account for the higher costs associated with educating students with disabilities, students requiring literacy support, at-risk students, and low-income students;

NOW, THEREFORE, BE IT RESOLVED, That the Idaho School Boards Association urges the Idaho State Legislature to revise the state's funding formula to increase allocations through the state discretionary line-item distribution specifically for full-time equivalent (FTE) enrollment of student subpopulations, including special education, literacy, at-risk, and low-income students.

BE IT FURTHER RESOLVED that the revised funding formula should ensure that school districts receive adequate financial support to meet the requirements of IDEA and other federal mandates, thereby reducing the financial burden on local districts and promoting equity in educational opportunities.

BE IT FURTHER RESOLVED the Idaho State Legislature should commit to regularly reviewing and adjusting the funding formula to reflect the actual costs of providing high-quality education to all student populations, ensuring that funding keeps pace with inflation and changing educational needs.

BE IT FURTHER RESOLVED that the Idaho School Boards Association supports the inclusion of specific provisions in the state budget to increase discretionary funding for school districts, emphasizing the importance of targeted financial support for special education, literacy programs, at-risk students, and low-income students to foster a more inclusive and effective educational environment for all.

STATEMENT OF PURPOSE

This resolution reflects the commitment of the Cassia Joint School District Trustees to advocate for fair and adequate funding that addresses the diverse needs of all students, ensuring compliance with federal mandates and promoting educational equity across the state of Idaho.

**Submitted by Cassia School District No. 151
Pocatello Chubbuck School District No. 25
Basin School District No. 72
West Bonner County School District No. 83**

Recommendation from the ISBA Executive Board: DO PASS

Elli Getchius, Region 1, will address the Executive Board Recommendation at the ISBA Business Session.

PASSED	AYES	7535
	NAYES	0
	TOTAL	7535