

#1

Minidoka County School District
Idaho State Public Funding Review
April 15, 2014

The District's basic funding from the state comes primarily in the following forms:

- **Salary Apportionment**
- **Benefit Apportionment**
- **Operational Funds**
- **Grants**

The following definitions and explanations describe how the state determines the Salary Apportionment.

Average Daily Attendance (ADA): The total number of students in attendance divided by the number of days in session (Idaho Code 33-1001).

Support Units (SU): An allocation based on the number and type of students in average daily attendance.

- See Idaho Code 33-1002 for computation tables for support units (attached).
- The value of a support unit is determined by the state appropriation divided by the estimated number of support units statewide.
- The number of support units a school generates determines the amount of money it receives from the state.

Staff Allowance Ratio: For each Support Unit the state allows for the following ratio of staffing: **Instructional = 1.1, Administrative = 0.075, and Classified = 0.375** this means that that ten (10) SU would provide funding for 11 teachers, 0.75 FTE Admin and 3.75 classified.

Experience and Education Multiplier (EEM): Because more experienced licensed staff cost more the state compensates for this by adding another factor in their formula. There is a table of formulas that matches the state salary schedule with experience multipliers that range from 1 for a beginning teacher to 2.0126 at the top of the salary schedule.

Salary Apportionment (SA): Our Salary Apportionment is based on the following formula:

$$SA = (\text{Support Units}) \times (\text{Staff Allowance Ratio}) \times (\text{EE Multiplier}) \times (\text{Base Salary})$$

NOTE: The district must spend at least 89% of the Salary Apportionment on staff in 2014-15 (this requirement was 90.5% this year – we have budgeted 96%).

Benefit Apportionment: 18.97% of Salary Apportionment (based on PERSI and FICA).

Operational Funds: The state funds a distribution factor of \$22,401 per Support Unit for the ADA of the best 28 weeks of the school year to cover operational costs and any costs that are above what is covered by salary based apportionment.

Grants: We currently have a handful of special distribution and state funded grants in the general fund. They consist of Idaho Reading Initiative, Remediation, Limited English Proficient, Medicaid, Fuel up to Play and FF & V grants. We also have some separately funded State grants/programs that are not a part of the general fund that include: Technology (ITCL), Safe and Drug Free, Vocational and Drivers Ed.

Federal Grants: We have a number of Federal funded grants that come with specific guidelines and compliance. They include Title IA, Title IC(Migrant), Title IIA, Title IID(Neglected and Delinquent), Title III (Federal LEP), Title IVB regular and Preschool, Rural Education, Carl Perkins, Gear Up and a School Improvement Grant.