

2026 ISBA RESOLUTION NO. 1 (Proposed)

INCREASED STATE FUNDING FOR SPECIAL EDUCATION SERVICES

WHEREAS, the Idaho Constitution guarantees all children in Idaho a “thorough and uniform” public education, which includes students with disabilities entitled to receive a free, appropriate public education under the Individuals with Disabilities Education Act (IDEA);

WHEREAS, local school districts and charter schools are mandated by federal and state law to provide specialized instructional programs and support services tailored to the unique needs of students with disabilities, often at a significantly higher per-pupil cost than general education services;

WHEREAS, the cost of providing special education services in Idaho has consistently outpaced the funding provided by the state and federal government, placing an increasing financial burden on local school districts;

WHEREAS, in the 2024–2025 school year (as well as previous years), the state of Idaho reimbursed only a portion of actual special education expenditures, forcing school districts to divert funding from general education to cover federally mandated special education services;

WHEREAS, the current funding model does not sufficiently reflect the rising costs of personnel, specialized transportation, assistive technology, individualized instructional materials, and required staffing ratios necessary to provide an appropriate education to students with disabilities;

WHEREAS, this chronic underfunding creates inequities among districts and undermines the ability of school boards to make strategic decisions that best serve all students;

WHEREAS, the Idaho State Board of Education and multiple stakeholder groups have acknowledged the need to revise the state funding formula for special education to more accurately reflect actual costs;

NOW, THEREFORE BE IT RESOLVED, that the Idaho School Boards Association shall advocate for the Idaho Legislature to significantly increase state funding for special education services to more closely reflect actual district-level costs and reduce reliance on general education funds to meet federal mandates.

BE IT FURTHER RESOLVED that ISBA calls on Idaho’s congressional delegation to advocate for the full federal funding commitment under IDEA, and for policies that ensure long- term, stable funding for the special education needs of Idaho students.

Statement of Purpose

The purpose of this resolution is to ensure that the state of Idaho provides adequate and equitable funding to meet its obligation under federal and state law to serve students with disabilities. Without a substantial increase in special education funding, local boards must continue reallocating limited general funds to cover special education costs, to the detriment of all students. This resolution urges the Idaho Legislature to adopt a funding model that supports all students and protects the financial integrity of local school districts.

**Sponsored by Fruitland School District
Canyon-Owyhee School Service Agency**

ISBA Executive Board Recommendation: DO PASS

Teresa Rae, ISBA Region 1 Chair, will present the Executive Board recommendation at the business session.

“Supporting Idaho students who qualify for special education is not only a legal obligation, but a moral obligation. Idaho schools are spending over \$80 million – and growing – above what they receive in state or federal support, putting budget strains on operational funds or property tax levies. For context, the expenses go towards providing services such as ASL interpreters, one-on-one aides, assistive technology, specialized transportation and individualized instructional materials. The ISBA Executive Board strongly endorses any legislative effort at both a state and federal level to close the gap in what it truly costs to provide services to these students.”