

2025 ISBA RESOLUTION NO. 18 (PROPOSED)

RESOLUTION TO AMEND IDAHO CODE 33-1003 REGARDING SCHOOL DISTRICT SUPPORT UNITS

WHEREAS, Idaho Code 33-1003 currently includes the sentence: "After applying the provisions of this subsection, the state department of education shall calculate the percentage of additional statewide support units to total statewide support units and shall then reduce each school district's support units by this uniform percentage"; and

WHEREAS, this provision imposes a uniform reduction in support units across all school districts, disregarding the fixed and unavoidable costs the districts must bear, such as salaries, utilities, and essential services, thereby creating financial instability and making it exceedingly difficult for districts to effectively and meet the diverse and evolving educational needs of students; and

WHEREAS, it is imperative to ensure that school districts are provided with predictable and stable funding that reflects their actual average daily attendance (ADA) or prior year's funding allowances thereby safeguarding the financial viability of districts to and supporting their capacity to deliver uninterrupted educational services; and

WHEREAS, the Idaho School Boards Association (ISBA) has consistently recognized the detrimental impact of financial cliffs and unpredictable funding on school districts advocating for reforms through resolutions such as Resolution No. 2, 2024 "K-12 Funding Formula Principles"; and

WHEREAS, the removal of the specific sentence from Idaho Code 33-1003 will enable a more equitable and reliable funding mechanism that accounts for fixed costs, thereby supporting the ISBA's commitment to mitigating financial cliffs and ensuring financial stability across all school districts;

NOW, THEREFORE, BE IT RESOLVED THAT the Idaho School Boards Association strongly advocates for the deletion of the sentence: "After applying the provisions of this subsection, the state department of education shall calculate the percentage of additional statewide support units to total statewide support units and shall then reduce each school district's support units by this uniform percentage" from Idaho Code 33-1003; and

BE IT FURTHER RESOLVED THAT the Idaho School Boards Association supports the amendment of Idaho Code 33-1003 to add the words: "the greater of the average daily attendance used for the allowance of funding the prior school year or" to ensure a more stable, equitable, and sustainable funding model for all Idaho school districts, aligning with current ISBA resolutions aimed at enhancing financial stability and avoiding detrimental financial cliffs.

STATEMENT OF PURPOSE

Since the funding for schools have been reverted back to Average Daily Attendance, most districts in the state required protection this past fall. In addition, many districts are facing enrollment decreases therefore creating an even greater financial cliff year to year. By introducing this resolution, we aim to advocate for a funding formula that better reflects the actual needs and circumstances of our school districts, promoting financial stability and the ability to provide consistent and high-quality education for all students across Idaho. This resolution aligns with and reinforces the ISBA's previous resolutions addressing financial cliffs and the need for more reliable and predictable school funding.

**Submitted by Lewiston Independent School District No. 1
Basin School District No. 72
Moscow School District No. 281**

Recommendation from the ISBA Executive Board: DO PASS

Raini Hayden, Region 5, will address the Executive Board Recommendation at the ISBA Business Session.