



Idaho ASBO

Association of School Business Officials

12/02/2021

State Board of Education
650 West State Street - Room 307
Boise, Idaho 83720

RE: Enrollment Reporting for K-12 State Apportionment

Dear Board Members,

The Idaho Association of School Business Officers (IASBO) is requesting that the State Board of Education consider changing the mechanism by which districts are funded from attendance to enrollment for the 2021-22 fiscal year. While school operations are more normal this year than last year, the impacts of COVID-19 continue to be felt by all Idaho School Districts.

From the start of this school year it has been clear that student attendance would not reach pre-covid levels. Simply put, students who are exhibiting symptoms of illness are encouraged to remain home. Most Districts have seen attendance rates 5-10% less than pre-pandemic years. The reduction in attendance rates will have far-reaching negative impacts on Districts from both direct reduction in funding units as well as the shared cost of "protection". The change to enrollment funding will mitigate these impacts and will accomplish the following:

- Clarity on funding: The change in the funding mechanism will provide clarity for Superintendents and Business Officials in not only how they will be funded, but also what they can anticipate receiving in funding units through the fiscal year. While the freeze on PESF (Public Education Stabilization Fund) still provides a level of uncertainty in final funding allocations, the switch to enrollment will allow districts to better anticipate funding streams for this fiscal year.
- Remove uncertainty associated with protection: Districts are eligible for protection, which is designed to be a floor in funding for Districts when they fall below 3% in ADA year over year. Protection is designed as a pay-in self-insurance system where all Districts across the state pay into the protection pool with the benefit being utilized by only a few. A small number of districts were able to utilize protection in pre-COVID years and protectable units were relatively small. Consequently, the impact to Districts across the state was minimal. However, with many districts seeing lower attendance rates this year, it is likely that a large number of districts will qualify for protection and the shared cost will be significant. Even Districts who may 1) see increases in enrollment, or 2) have attendance comparable to last year, will pay for the "protection" of other districts due to the larger number of protected units.

- Federal Funding Usage: The unforeseeable impacts of attendance and protection on funding have caused many Districts to hold back ESSER funds as a safety net which delays the utilization of these federal dollars. By providing clarity on funding, Districts will be able to utilize ESSER funds for educational purposes to meet the needs of students.

IASBO would like to thank you for considering this change in the funding mechanism used to fund Districts throughout the state. Please do not hesitate to contact us should you have any questions or would like additional information.

Respectfully submitted on behalf of the IASBO Board,



Brian Wallace, President

Idaho Association of School Business Officials (IASBO) Board

Brian Wallace	President	Lakeland School District
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