After three years of funding cuts at the hands of the Idaho State Legislature, the two largest school districts in Idaho have coped with eroding budgets and a diminishing set of options to protect the quality of education they offer. The ramifications of the revenue pinch are amplified because the two districts—the Independent School District of Boise City and the Meridian Joint School District No. 2— together comprise approximately 20 percent of the state’s total enrollment, a total of more than 65,500 students. A drop in educational quality affects the futures of these students and the thousands who will follow. Though both districts have faced tough times and appealed to their patrons for additional support, they offer much different approaches to solving their budget woes.

BSD serves approximately 25,500 students in 49 schools, a population that has remained relatively level over the last few years. The BSD spends $7,557 in general fund expenditures per student based on average daily attendance, according to preliminary figures from the state Department of Education. In 2011, there were spirited rallies against Idaho Superintendent Tom Luna’s plan to transfer funds from teaching personnel budgets to pay for classroom technology. Protest signs included messages such as “Shouldn’t reform improve education?” and “A teacher changed my life, not a computer.”
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so-to-speak, these “charter districts” were granted a unique authority to levy property taxes. Growth in the the Boise district operating budget has been partially funded by these tax levies since the 1930s. In the past, most districts in Idaho used property tax revenue to fund their maintenance and operations. But in 2006 the Idaho Legislature shifted the source of those funds away from local property taxes to statewide taxes. Because Boise was a charter district, it retained its ability to levy property taxes, although at a lower rate than in previous years. That has provided the district with a funding source that has softened some of the blow from recent cuts in state funding.

Nonetheless, falling property values, resulting in lower property tax revenues, have combined with state cuts to put the Boise School District in a financial bind. In response, the district has cut $22 million in administrative and operations costs. And the district predicts a total drop of approximately $12.2 million in yearly tax revenue by 2012-13 due to lower property values. Facing an annual deficit of $14 million beginning next year, the district asked voters to approve a March 13 supplemental levy for $70 million over the next five years. The district told voters that without the levy funds, Boise schools would lose 200 teachers, class sizes would increase by up to six students and some programs would be lost. More than 28,500 voters turned out, responding with a strong 71 percent in favor of the levy. The additional $14 million per year will allow the district to replace one-time funds from federal sources and to stop using its “rainy day” savings account. The district used $8.5 million from that fund during the 2011-12 school year to stay in the black. “Without those one-time sources, we would have had to cut faculty and staff. Our hope is in five years the economy will have recovered, and we will not have to make cuts again,” Luna said.

Education. The district budgeted $227.4 million for 2011-12. Where does this money go? More than 78 percent of the district’s total budget goes to employee and teacher salaries and benefits. The rest is dispersed over capital investments, transportation, maintenance, supplies, insurance and other lesser expenses. Boise’s school district, however, has a funding source that sets it apart from others in Idaho. BSD, along with those in Lewiston and Emmettsville (now Emmett), preceded statehood in 1890. Grandfathered in,
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turn around so we can start weaning ourselves off the $14 million each year. We do not want to go back to the voters in five years,” said Nancy Landon, the district’s budget and finance manager. Additional state funding, an increase in real estate values and continued savings will help the district reach that goal, she explained.

Previously the levy was scheduled for the August 2011 ballot, but was postponed in anticipation of one-time supplemental funds that the Idaho Legislature divided between schools from an estimated $60 million 2010 tax surplus. The district received $5.1 million in one-time funds, which stretched over five years allowed the district to reduce the supplemental levy from $15 million to $14 million per year.

The ad valorem property tax granted by Boise’s charter status contributes 32.8 percent of the district’s total budgeted revenue. The Board of Trustees determines the amount of the tax as well as potential increases during its annual budget process. This built-in property tax represents the biggest single source of funding after the 60 percent from combined state
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and federal sources, and is the major reason that the Boise district differentiates from Meridian. But the Boise district also is subject to the ups and downs of the real estate market. Between 2006 and 2008, the total market value of property in the Boise district rose 22.5 percent to $22.6 billion. When the housing bubble burst, property values fell approximately 21 percent from 2008 to 2011. As the tax base for Boise schools continues to decline, the amount of property tax revenue they receive also falls. The Boise district has made changes to cope with the budget shortage. District officials have made it a priority to retain teaching positions and class sizes while cutting $22 million in administration and non-instructional costs since 2008. Cuts have been made, but they are less visible than the larger class sizes and staff reductions that have taken place elsewhere in the state.

The school district publishes a semi-annual Community Update that reports the changes made in recent years. Administrative positions such as assistant principals, directors and school counselors have already been scaled back. The district has furloughed employees for up to eight days to save on personnel costs. School textbook and library book budgets have been reduced, and supply budgets are going to have to wait for an economic upturn before they see any significant increases. For the past two years the district has frozen salaries and benefits. In 2010-11, district officials staggered school start times to reduce and consolidate busing needs and expenses. Funds from the levy may restore a few of these cuts, but not many. The district still plans to furlough teachers for at least five days and there may be some pay increases for teachers who pursue additional education.

The district demographics include 3,800 English Language Learners, a population of students speaking 97 different languages and representing 112 different countries. Of the ELL students, approximately 2,000 are Limited English Proficient. There are more than 1,000 refugees in this group. Numbers of ELL and LEP students are expected to grow in the coming years. Programs to meet the needs of special needs groups require funding above standard instructional costs across the district. BSD operates dual language schools at Whitney and Whittier elementary schools. These programs are open to both English and Spanish native speakers and are designed to teach the standard curriculum in both English and Spanish to promote bilingualism and biliteracy. Another advantage of the bilingual program is to socially integrate Spanish speakers in an atmosphere open for bilingual communication between students and with teachers. Another effort, called the Bridge Program, focuses on beginning-level immigrant and refugee ELL students at Borah High and Hillside Junior High. It is a two-year transitional program in which students are immersed in an intensive language-learning curriculum so they can transition to mainstream classrooms. These programs can be costly, but Boise’s diverse student body requires resources to meet the needs of all students.

The district emphasizes the importance of post-secondary education to its students and is growing programs that promote higher education, even with the continuing budget crisis. Bridging the gap between high school graduation requirements and college expectations, the Advancement Via Individual Determination program consists of class offerings in junior high and high schools to prepare students who would not traditionally pursue a college education. Though this program is only currently offered at 11 Boise schools, the district aims to launch AVID programs districtwide by the 2012-
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Advanced Placement courses are another tool BSD uses to bridge learning from high school to college. BSD is making an all-out effort to increase AP options for all high school students in the district. Students' participation in AP classes and testing has increased 23 percent over the last three years as a result.

Meridian Joint School District No. 2 is the largest in Idaho, spanning Meridian, Eagle, Star and parts of Boise. Enrollment for the 2011-12 school year is 35,189, up 608 students from the previous year. The Meridian district spends $5,340 in general fund expenditures per student based on average daily attendance, according to preliminary figures from the state Department of Education. The district includes 48 schools and employs approximately 1,800 teachers. State monies and voter-approved levies provide the majority of the funds in the district. More than 90 percent—$144 million—of its $168 million operating budget comes from the state. As state purse strings have tightened, the Meridian district has trimmed $40 million over the last three years, mostly by eliminating days from the school calendar and not filling vacant positions. In contrast to the Boise School District, Meridian does not have the authority to levy property taxes to cover operational costs without voter approval. So the only avenue left is to ask patrons for additional funding via supplemental levies. Historically, Meridian’s voters have approved almost all these petitions, including the most recent on March 13.

District superintendent Linda Clark summarized that “less is less” and said the 2011-12 budget cuts are already eating at the meat of education. To make ends meet over the last three years, the district cut 14 days from the school calendar, 9 of them instructional days and 5 faculty-training days. Each day represents a savings of $750,000 in personnel costs. More than 50 administrative and support staff positions were cut. The district also saved $6 million by underfilling its state-funded allotment of teaching slots by 100. “The credo is that if someone leaves, you don’t hire a replacement,” said Alex Simpson, director of budget and finance, citing as an example 10 custodians who were not replaced after they left last year. In other cost-saving measures, the district terminated mid-day busing for kindergarten students, instituted pay-to-play fees for student athletics and activities, eliminated an hour of teacher preparation time and shifted a 17 percent increase in health insurance premiums to employees. And the district used up its reserve fund to make ends meet. Simpson said that except for some middle school sports, the district has left its programs intact, but smaller. “The model has been to shrink the system rather than cut. If you cut a program, it is hard to get it back, but if you shrink it, you can grow it back when things turn around.”

Like Boise, the Meridian district turned to its patrons for help on March 13, asking them to approve a two-year, $28 million levy to restore some of the past cuts and maintain current programs. Almost 23,000 voters came to the polls, with nearly 54 percent voting in favor of the levy. The district said when the levy funds are available next year it will restore the nine instructional days cut from the calendar, maintain programs at their current levels and use $5.5 million to replace one-time funds, which include a transfer...
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The school calendar has suffered with more than half a month of instruction chopped over the last three years—down to 176 days from 190 days. Longer and more frequent breaks trouble teachers whose task of teaching our youth is challenged by a lack of retention over breaks. Classrooms with limited instruction time will be hard pressed to achieve benchmarks in math, language and reading scores. State minimums for hours of instruction were still met with the cuts to the schedule, but there was little margin for error. No Child Left Behind also presents challenges for teachers.

Idaho ranks near the bottom of states in per capita college attendance. College-prep courses and programs help Boiseans bridge the gap. Pictured: a college professor works with a student at Boise State University.

Some schools have added a band fee to defray the loss of funds for extracurricular programs. Pictured: a valley band competition.
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Teachers already face hurdles of diverse student bodies and learning aptitudes. Along with ongoing challenges and a reduced instructional time frame, Meridian teachers also faced larger class sizes and overloaded schedules in the fall of 2011. Each year, parents of more than 2,500 Meridian district kindergartners anxiously watch their 5-year-old child head off to the first day of school. This year brought new stresses for parents. Meridian no longer offered mid-day busing for kindergarten students. District officials presented an alternative, every-other full-day kindergarten plan that would have saved $1.3 million in transportation costs, but the plan was squashed after a public budget meeting. The resolution? Retain half-day kindergarten while suspending busing at the noon hour, which caused transportation dilemmas for working parents. Simpson said two years ago the district eliminated 1,400 bus stops and is now saving $2.53 million a year in transportation costs. But the state reimbursement for busing was also reduced as a result, so the net savings were less.


A 17 percent hike in health care premiums was cut from the budget and the costs were passed down to employees, further eating at dwindling paychecks. For middle and high school students and their parents, athletics and activities like band carry a surcharge. Middle school extracurriculars now have a $90 fee for the first two activities and high school students are being charged $110. These fees offset the cut in coaching salaries that the district felt were unavoidable.

Both Boise and Meridian districts faced another funding shift during the first year of Superintendent Tom Luna’s education reform plan that re-allocated funds to new programs, including mandated money for technology. The 2011 legislation, commonly referred to as the “Luna Laws,” could result in increased class sizes and a reduction in the number of teachers, depending on how individual districts decide to reallocate their funds. This year the two districts had to transfer 1.67 percent of their salary base to pay for technology. That represented $700,000 for Boise and $1.46 million for Meridian, according to their budget officers. The transfer left the districts with a reduction in their pool of funds allocated to teaching positions.

There is always another side to the story. In an article published in Newsweek, U.S. Secretary of Education Dr. Arne Duncan said that our nation’s stagnant and underperforming school system needs a jolt. Stimulus money from the February 2009 education package, according to Secretary Duncan, too often compensated for lacking operating budgets and building maintenance. Innovation in education was the proposed focus for education stimulus monies. Another topic debated when budget dollars are divided among worthy programs is class size. Statistically, the significance of class size is questionable. There is little resolution on the topic and academic peer-reviewed studies can be found to support both sides. The debate continues in the media, but by substituting public perception and speculation for the academic arguments of data and interpretation. If no immediate solution presents itself, what can we focus on? Great teachers! Class size becomes less relevant when great teachers are in classrooms. Districts across the nation are doing more with less: more kids and fewer teachers. Race to the Top, a portion of the education refocus, incentivizes teaching performance by offering prize money to states that exhibit innovation in teaching and education. Secretary Duncan is promoting this program, introduced by President Obama in 2009, as the model of our nation’s future in education.

Education cuts are inevitable—the economic climate dictates available funds. The Boise and Meridian school boards have not made their decisions lightly, but some legislators have lost sight of the long-term implications of
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There is a qualitative and quantitative difference in how each district has chosen to portray budget outlooks. The Meridian School District has highlighted the painfully detailed story of each cut the school board chose and the Boise School District has accentuated the accomplishments they’ve made despite cuts. Both districts can take some solace in knowing that their patrons supported supplemental levies to avert even deeper cuts. Education, and the taxes that fund it, inevitably affects all Ada County residents. There is a dire need to re-examine our future path because the current solution is shortchanging our children’s futures.

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short-term patches. To summarize cuts across the valley: fewer teaching days, fewer teachers, lost jobs, limited access to extra-curricular activities and teachers spread thin. The outcomes may take decades to determine as Ada County children grow into productive citizens, but as our legislators continue to de-prioritize education funding and jeopardize the fate of subsequent generations, the future is grim. Local school administrators are coping the best they can, but without the necessary tools, educational goals are harder and
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