

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 458

BY EDUCATION COMMITTEE

AN ACT

1 RELATING TO ADVANCED OPPORTUNITIES; AMENDING SECTION 33-4601, IDAHO CODE,  
2 TO REVISE DEFINITIONS; REPEALING SECTION 33-4602, IDAHO CODE, RELATING  
3 TO ADVANCED OPPORTUNITIES; AMENDING CHAPTER 46, TITLE 33, IDAHO CODE,  
4 BY THE ADDITION OF A NEW SECTION 33-4602, IDAHO CODE, TO PROVIDE FOR  
5 ADVANCED OPPORTUNITIES AND RELATED PROVISIONS AND TO GRANT THE STATE  
6 BOARD OF EDUCATION RULEMAKING AUTHORITY; REPEALING SECTION 33-4603,  
7 IDAHO CODE, RELATING TO THE "8 IN 6 PROGRAM"; REPEALING SECTION 33-4604,  
8 IDAHO CODE, RELATING TO THE MASTERY ADVANCEMENT PROGRAM; REPEALING SEC-  
9 TION 33-4605, IDAHO CODE, RELATING TO RULEMAKING AUTHORITY; AMENDING  
10 SECTION 33-1002, IDAHO CODE, TO REMOVE REFERENCE TO A CERTAIN PROGRAM,  
11 TO MAKE CODIFIER'S CORRECTIONS AND TO MAKE TECHNICAL CORRECTIONS;  
12 AMENDING SECTION 33-1002, IDAHO CODE, AS AMENDED BY SECTION 2, CHAPTER  
13 229, LAWS OF 2015, TO REMOVE REFERENCE TO A CERTAIN PROGRAM, TO MAKE COD-  
14 IFIER'S CORRECTIONS AND TO MAKE TECHNICAL CORRECTIONS; AND PROVIDING AN  
15 EFFECTIVE DATE.  
16

17 Be It Enacted by the Legislature of the State of Idaho:

18 SECTION 1. That Section 33-4601, Idaho Code, be, and the same is hereby  
19 amended to read as follows:

20 33-4601. DEFINITIONS. For purposes of this chapter, the following  
21 definitions shall apply:

22 (1) "Credit" means ~~middle or~~ high school credit.

23 (2) "Dual credit" as defined in section 33-5102, Idaho Code.

24 (3) "Full ~~course credit~~ load" means at least twelve (12) credits per  
25 school year for grades 7-12 or the maximum number of credits offered by the  
26 student's school during the regular school day per school year, whichever is  
27 greater.

28 (4) "Overload course" means a course taken that is in excess of a full  
29 course credit load, including summer courses.

30 (5) "Parent" means parent or parents or guardian or guardians.

31 (6) "Public schools" means an Idaho school district, charter school or  
32 Idaho tribal school.

33 (7) "School year" means the normal school year that begins upon the con-  
34 clusion of the spring semester leading up to the break between grades and  
35 ends upon the beginning of the same break of the following year.

36 SECTION 2. That Section 33-4602, Idaho Code, be, and the same is hereby  
37 repealed.

38 SECTION 3. That Chapter 46, Title 33, Idaho Code, be, and the same is  
39 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
40 ignated as Section 33-4602, Idaho Code, and to read as follows:

1           33-4602.   ADVANCED OPPORTUNITIES -- RULEMAKING. (1) Students attend-  
2 ing public schools in Idaho will be eligible for four thousand one hundred  
3 twenty-five dollars (\$4,125) to use toward overload courses, dual credits,  
4 college credit-bearing examinations and professional certificate examina-  
5 tions. Students may access these funds in grades 7 through 12 for:

6           (a) Overload courses, the cost of which may not exceed two hundred  
7 twenty-five dollars (\$225) per overload course. A student must take and  
8 successfully be completing a full credit load within a given school year  
9 to be eligible for funding of an overload course.

10           (b) Dual credits, the cost of which may not exceed seventy-five dollars  
11 (\$75.00) per one (1) dual credit hour.

12           (c) Eligible college credit-bearing or professional certificate exam-  
13 inations.

14           (2) To qualify as an eligible overload course for the program, the  
15 course must be offered by a provider accredited by the organization that  
16 accredits Idaho high schools and be taught by an individual certified to  
17 teach the grade and subject area of the course in Idaho. Eligible examina-  
18 tions include advanced placement (AP), international baccalaureate (IB),  
19 college-level examination program (CLEP) and professional-technical exam-  
20 inations. The state department of education shall maintain a list of such  
21 examinations and costs.

22           (3) These moneys may be used to pay an amount not to exceed the price  
23 to the student of such courses and examinations pursuant to the limitations  
24 stated in this subsection. Payments made under this subsection shall be made  
25 from the moneys appropriated for the educational support program. No later  
26 than January 15, the state department of education shall annually report to  
27 the education committees of the senate and the house of representatives de-  
28 tails regarding the number of students benefiting from assistance with the  
29 cost of overload courses, dual credit courses and examinations, the number  
30 of credits awarded and amounts paid pursuant to this subsection during the  
31 previous school year.

32           (4) The board of each public school may set forth criteria by which a  
33 student may challenge a course. If a student successfully meets the crite-  
34 ria set forth by the board of the public school, then the student shall be  
35 counted as having completed all required coursework for that course. The  
36 public school, with the exception of Idaho tribal schools, shall be funded  
37 for such students based upon either actual hours of attendance or the course  
38 that the student has successfully passed, whichever is more advantageous to  
39 the public school, up to the maximum of one (1) full-time student.

40           (5) Any student who successfully completes public school grades 1  
41 through 12 curriculum at least one (1) year early shall be eligible for an  
42 advanced opportunities scholarship. The scholarship may be used for tu-  
43 ition and fees at any Idaho public postsecondary educational institution.  
44 The amount of the scholarship shall equal thirty-five percent (35%) of the  
45 statewide average daily attendance-driven funding per enrolled pupil for  
46 each year of grades 1 through 12 curriculum avoided by the student's early  
47 graduation. Each public school shall receive an amount equal to each such  
48 awarded scholarship for each student that graduates early from their public  
49 school.

1 (6) The state department of education shall reimburse public schools  
2 or public postsecondary educational institutions, as applicable, for such  
3 costs, up to the stated limits, within one hundred twenty-five (125) days of  
4 receiving the necessary data upon which reimbursements may be paid. The sub-  
5 mission method and timelines of reimbursement data shall be determined by  
6 the state department of education. Payments will be made only for activity  
7 occurring and reported within each fiscal year.

8 (7) For public funding purposes, average daily attendance shall be  
9 counted as normal for students participating in dual credit courses pursuant  
10 to this section.

11 (8) If a student fails to earn credit for any course for which the de-  
12 partment has paid a reimbursement, the student must pay for and successfully  
13 earn credit for one (1) like course before the state department of education  
14 may pay any further reimbursements for the student. If a student performs  
15 inadequately on an examination for which the state department of education  
16 has paid a reimbursement, the public school shall determine whether the stu-  
17 dent must pay for and successfully pass such examination to continue receiv-  
18 ing state funding. Repeated and remedial courses or examinations are not el-  
19 igible for funding through these programs.

20 (9) The state department of education shall reimburse community col-  
21 leges or counties, as applicable, for any out-of-district county tuition  
22 payments that would otherwise be made by a county to a community college  
23 pursuant to section 33-2110A, Idaho Code. Such reimbursements shall be in an  
24 amount not to exceed fifty dollars (\$50.00) per credit hour and only for dual  
25 credit courses taken pursuant to this section.

26 (10) Public schools shall establish timelines and requirements for par-  
27 ticipation in the program, including implementing procedures for the appro-  
28 priate transcription of credits, reporting of program participation and fi-  
29 nancial transaction requirements. Public schools shall make reasonable ef-  
30 forts to ensure that any student who considers participating in the program  
31 also considers the challenges and time necessary to succeed in the program  
32 and shall make reasonable efforts to include guidance on how the student's  
33 participation in the program contributes to prospective college and career  
34 pathways. Such efforts by the district shall be performed prior to a student  
35 participating in the program and throughout their involvement in the pro-  
36 gram.

37 (11) Policies and procedures for participating in the program estab-  
38 lished by the public school must be such that students have an opportunity  
39 to participate in the program and meet district-established timelines and  
40 requirements for financial transactions, transcribing credits and state  
41 department of education reporting. Participation in this program requires  
42 parent and student agreement to program requirements and completion of the  
43 state department of education's participation form documenting the program  
44 requirements.

45 (12) Parents of participating students may enroll their child in any  
46 eligible course, with or without the permission of the public school in which  
47 the student is enrolled. Tribal school students must follow their schools'  
48 enrollment policies and procedures. Public school personnel shall assist  
49 parents in the process of enrolling students in such courses. Each partic-  
50 ipating student's high school transcript at the public school at which the

1 student is enrolled shall include the credits earned and grades received by  
2 the student for any overload or dual credit courses taken pursuant to this  
3 section. For an eligible course to be transcribed as meeting the require-  
4 ments of a core subject as identified in administrative rule, the course must  
5 meet the approved content standards for the applicable subject and grade  
6 level.

7 (13) Participating public schools shall collaborate with Idaho public  
8 postsecondary educational institutions to assist students who seek to par-  
9 ticipate in dual credit courses or graduate from high school early by en-  
10 rolling in postsecondary courses. Participating school districts, charter  
11 schools and Idaho public postsecondary educational institutions shall re-  
12 port to the state board of education and the education committees of the sen-  
13 ate and the house of representatives any difficulties or obstacles they ex-  
14 perience in providing assistance to participating students.

15 (14) The state board of education may promulgate rules to implement the  
16 provisions of this chapter.

17 SECTION 4. That Section [33-4603](#), Idaho Code, be, and the same is hereby  
18 repealed.

19 SECTION 5. That Section [33-4604](#), Idaho Code, be, and the same is hereby  
20 repealed.

21 SECTION 6. That Section [33-4605](#), Idaho Code, be, and the same is hereby  
22 repealed.

23 SECTION 7. That Section 33-1002, Idaho Code, be, and the same is hereby  
24 amended to read as follows:

25 33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support pro-  
26 gram is calculated as follows:

27 (1) State Educational Support Funds. Add the state appropriation, in-  
28 cluding the moneys available in the public school income fund, together with  
29 all miscellaneous revenues to determine the total state funds.

30 (2) From the total state funds subtract the following amounts needed  
31 for state support of special programs provided by a school district:

32 (a) Pupil tuition-equivalency allowances as provided in section  
33 33-1002B, Idaho Code;

34 (b) Transportation support program as provided in section 33-1006,  
35 Idaho Code;

36 (c) Feasibility studies allowance as provided in section 33-1007A,  
37 Idaho Code;

38 (d) The approved costs for border district allowance, provided in sec-  
39 tion 33-1403, Idaho Code, as determined by the state superintendent of  
40 public instruction;

41 (e) The approved costs for exceptional child approved contract al-  
42 lowance, provided in subsection 2. of section 33-2004, Idaho Code, as  
43 determined by the state superintendent of public instruction;

44 (f) Certain expectant and delivered mothers allowance as provided in  
45 section 33-2006, Idaho Code;

1 (g) Salary-based apportionment calculated as provided in sections  
2 33-1004 through 33-1004F, Idaho Code;

3 (h) Unemployment insurance benefit payments according to the provi-  
4 sions of section 72-1349A, Idaho Code;

5 (i) For expenditure as provided by the public school technology pro-  
6 gram;

7 (j) For employee severance payments as provided in section 33-521,  
8 Idaho Code;

9 (k) For distributions to the Idaho digital learning academy as provided  
10 in section 33-1020, Idaho Code;

11 (l) For charter school facilities funds and reimbursements paid pur-  
12 suant to section 33-5208(5), Idaho Code;

13 (m) For an online course portal as provided for in section 33-1024,  
14 Idaho Code;

15 (n) For advanced opportunities as provided for in section 33-4602,  
16 Idaho Code;

17 (o) ~~For the "8 in 6 program" as provided for in section 33-4603, Idaho~~  
18 ~~Code;~~

19 ~~(p)~~ For additional math and science courses for high school students as  
20 provided in section 33-1021, Idaho Code;

21 ~~(q)~~ For leadership premiums as provided in section 33-1004J, Idaho  
22 Code;

23 ~~(r)~~ For the support of provisions that provide a safe environment con-  
24 ductive to student learning and maintain classroom discipline, an allo-  
25 cation of three hundred dollars (\$300) per support unit;

26 ~~(s)~~ An amount specified in the appropriation bill for the public  
27 schools educational support program for counseling support as provided  
28 for in section 33-1212A, Idaho Code, shall be distributed, in full or  
29 pro rata, based on one hundred twenty dollars (\$120) per first report-  
30 ing period support unit for grades 8 through 12 or ten thousand dollars  
31 (\$10,000), whichever is greater; ~~and~~

32 ~~(t)~~ Any additional amounts as required by statute to effect adminis-  
33 trative adjustments or as specifically required by the provisions of  
34 any bill of appropriation; and

35 (t) For mastery-based education as provided for in section 33-1630,  
36 Idaho Code;

37 to secure the total educational support distribution funds.

38 (3) Average Daily Attendance. The total state average daily attendance  
39 shall be the sum of the average daily attendance of all of the school dis-  
40 tricts of the state. The state board of education shall establish rules set-  
41 ting forth the procedure to determine average daily attendance and the time  
42 for, and method of, submission of such report. Average daily attendance cal-  
43 culation shall be carried out to the nearest hundredth. Computation of av-  
44 erage daily attendance shall also be governed by the provisions of section  
45 33-1003A, Idaho Code.

46 (4) Support Units. The total state support units shall be determined  
47 by using the tables set out hereafter called computation of kindergarten  
48 support units, computation of elementary support units, computation of sec-  
49 ondary support units, computation of exceptional education support units,  
50 and computation of alternative school support units. The sum of all of the

1 total support units of all school districts of the state shall be the total  
2 state support units.

3 COMPUTATION OF KINDERGARTEN SUPPORT UNITS

4 Average Daily			
5 Attendance	Attendance Divisor		Units Allowed
6 41 or more....	40.....		1 or more as computed
7 31 - 40.99 ADA....	-.....		1
8 26 - 30.99 ADA....	-.....		.85
9 21 - 25.99 ADA....	-.....		.75
10 16 - 20.99 ADA....	-.....		.6
11 8 - 15.99 ADA....	-.....		.5
12 1 - 7.99 ADA....	-.....		count as elementary

13 COMPUTATION OF ELEMENTARY SUPPORT UNITS

14 Average Daily			Minimum Units
15 Attendance	Attendance Divisor		Allowed
16 300 or more ADA.....	.....		.. 15
17	..23...grades 4, 5 & 6....		
18	..22...grades 1, 2 & 3....1994-95		
19	..21...grades 1, 2 & 3....1995-96		
20	..20...grades 1, 2 & 3....1996-97		
21	and each year thereafter.		
22 160 to 299.99 ADA...	20.....		8.4
23 110 to 159.99 ADA...	19.....		6.8
24 71.1 to 109.99 ADA...	16.....		4.7
25 51.7 to 71.0 ADA...	15.....		4.0
26 33.6 to 51.6 ADA...	13.....		2.8
27 16.6 to 33.5 ADA...	12.....		1.4
28 1.0 to 16.5 ADA...	n/a.....		1.0

29 COMPUTATION OF SECONDARY SUPPORT UNITS

30 Average Daily			Minimum Units
31 Attendance	Attendance Divisor		Allowed
32 750 or more....	18.5.....		47
33 400 - 749.99 ADA....	16.....		28
34 300 - 399.99 ADA....	14.5.....		22
35 200 - 299.99 ADA....	13.5.....		17
36 100 - 199.99 ADA....	12.....		9
37 99.99 or fewer	Units allowed as follows:		

1	Grades 7-12	.....	8
2	Grades 9-12	.....	6
3	Grades 7- 9	.....	1 per 14 ADA
4	Grades 7- 8	.....	1 per 16 ADA

5                    COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

6	Average Daily		Minimum Units
7	Attendance	Attendance Divisor	Allowed
8	14 or more.....	14.5.....	1 or more as
9			computed
10	12 - 13.99.....	- .....	1
11	8 - 11.99.....	- .....	.75
12	4 - 7.99.....	- .....	.5
13	1 - 3.99.....	- .....	.25

14                    COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS  
 15                    (Computation of alternative school support units shall include  
 16                    grades 6 through 12)

17	Pupils in Attendance	Attendance Divisor	Minimum Units
18			Allowed
19	12 or more.....	12.....	1 or more as
20			computed

21                    In applying these tables to any given separate attendance unit, no  
 22 school district shall receive less total money than it would receive if it  
 23 had a lesser average daily attendance in such separate attendance unit. In  
 24 applying the kindergarten table to a kindergarten program of ~~less~~ fewer days  
 25 than a full school year, the support unit allowance shall be in ratio to the  
 26 number of days of a full school year. The attendance of students attending  
 27 an alternative school in a school district reporting ~~less~~ fewer than one  
 28 hundred (100) secondary students in average daily attendance shall not be  
 29 assigned to the alternative table if the student is from a school district  
 30 reporting ~~less~~ fewer than one hundred (100) secondary students in average  
 31 daily attendance, but shall instead be assigned to the secondary table of the  
 32 school district in which they are attending the alternative school, unless  
 33 the alternative school in question serves students from multiple districts  
 34 reporting ~~less~~ fewer than one hundred (100) secondary students in average  
 35 daily attendance. The tables for exceptional education and alternative  
 36 school support units shall be applicable only for programs approved by the  
 37 state department of education following rules established by the state board  
 38 of education. Moneys generated from computation of support units for alter-  
 39 native schools shall be utilized for alternative school programs. School  
 40 district administrative and facility costs may be included as part of the  
 41 alternative school expenditures.

1 (5) State Distribution Factor per Support Unit. Divide educational  
2 support program distribution funds, after subtracting the amounts necessary  
3 to pay the obligations specified in subsection (2) of this section, by the  
4 total state support units to secure the state distribution factor per sup-  
5 port unit.

6 (6) District Support Units. The number of support units for each school  
7 district in the state shall be determined as follows:

8 (a) (i) Divide the actual average daily attendance, excluding stu-  
9 dents approved for inclusion in the exceptional child educational  
10 program, for the administrative schools and each of the separate  
11 schools and attendance units by the appropriate divisor from the  
12 tables of support units in this section, then add the quotients  
13 to obtain the district's support units allowance for regular stu-  
14 dents, kindergarten through grade 12 including alternative school  
15 students. Calculations in application of this subsection shall be  
16 carried out to the nearest hundredth.

17 (ii) Divide the combined totals of the average daily attendance  
18 of all preschool, kindergarten, elementary, secondary, juvenile  
19 detention center students and students with disabilities approved  
20 for inclusion in the exceptional child program of the district by  
21 the appropriate divisor from the table for computation of excep-  
22 tional education support units to obtain the number of support  
23 units allowed for the district's approved exceptional child pro-  
24 gram. Calculations for this subsection shall be carried out to the  
25 nearest hundredth when more than one (1) unit is allowed.

26 (iii) The total number of support units of the district shall be  
27 the sum of the total support units for regular students, subpara-  
28 graph (i) of this paragraph, and the support units allowance for  
29 the approved exceptional child program, subparagraph (ii) of this  
30 paragraph.

31 (b) Total District Allowance Educational Program. Multiply the dis-  
32 trict's total number of support units, carried out to the nearest hun-  
33 dredth, by the state distribution factor per support unit and to this  
34 product add the approved amount of programs of the district provided in  
35 subsection (2) of this section to secure the district's total allowance  
36 for the educational support program.

37 (c) District Share. The district's share of state apportionment is the  
38 amount of the total district allowance, paragraph (b) of this subsec-  
39 tion.

40 (d) Adjustment of District Share. The contract salary of every noncer-  
41 tificated teacher shall be subtracted from the district's share as cal-  
42 culated from the provisions of paragraph (c) of this subsection.

43 (7) Property Tax Computation Ratio. In order to receive state funds  
44 pursuant to this section, a charter district shall utilize a school mainte-  
45 nance and operation property tax computation ratio for the purpose of calcu-  
46 lating its maintenance and operation levy that is no greater than that which  
47 it utilized in tax year 1994, less four-tenths of one percent (.4%). As used  
48 herein, the term "property tax computation ratio" shall mean a ratio deter-  
49 mined by dividing the district's certified property tax maintenance and op-  
50 eration budget by the actual or adjusted market value for assessment pur-



1 poses as such values existed on December 31, 1993. Such maintenance and op-  
 2 eration levy shall be based on the property tax computation ratio multiplied  
 3 by the actual or adjusted market value for assessment purposes as such values  
 4 existed on December 31 of the prior calendar year.

5 SECTION 8. That Section 33-1002, Idaho Code, as amended by Section 2,  
 6 Chapter 229, Laws of 2015, be, and the same is hereby amended to read as fol-  
 7 lows:

8 33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support pro-  
 9 gram is calculated as follows:

10 (1) State Educational Support Funds. Add the state appropriation, in-  
 11 cluding the moneys available in the public school income fund, together with  
 12 all miscellaneous revenues to determine the total state funds.

13 (2) From the total state funds subtract the following amounts needed  
 14 for state support of special programs provided by a school district:

15 (a) Pupil tuition-equivalency allowances as provided in section  
 16 33-1002B, Idaho Code;

17 (b) Transportation support program as provided in section 33-1006,  
 18 Idaho Code;

19 (c) Feasibility studies allowance as provided in section 33-1007A,  
 20 Idaho Code;

21 (d) The approved costs for border district allowance, provided in sec-  
 22 tion 33-1403, Idaho Code, as determined by the state superintendent of  
 23 public instruction;

24 (e) The approved costs for exceptional child approved contract al-  
 25 lowance, provided in subsection 2. of section 33-2004, Idaho Code, as  
 26 determined by the state superintendent of public instruction;

27 (f) Certain expectant and delivered mothers allowance as provided in  
 28 section 33-2006, Idaho Code;

29 (g) Salary-based apportionment calculated as provided in sections  
 30 33-1004 through 33-1004F, Idaho Code;

31 (h) Unemployment insurance benefit payments according to the provi-  
 32 sions of section 72-1349A, Idaho Code;

33 (i) For expenditure as provided by the public school technology pro-  
 34 gram;

35 (j) For employee severance payments as provided in section 33-521,  
 36 Idaho Code;

37 (k) For distributions to the Idaho digital learning academy as provided  
 38 in section 33-1020, Idaho Code;

39 (l) For charter school facilities funds and reimbursements paid pur-  
 40 suant to section 33-5208(5), Idaho Code;

41 (m) For an online course portal as provided for in section 33-1024,  
 42 Idaho Code;

43 (n) For advanced opportunities as provided for in section 33-4602,  
 44 Idaho Code;

45 ~~(o) For the "8 in 6 program" as provided for in section 33-4603, Idaho~~  
 46 ~~Code;~~

47 ~~(p)~~ For additional math and science courses for high school students as  
 48 provided in section 33-1021, Idaho Code;

- 1           (~~q~~) For leadership premiums as provided in section 33-1004J, Idaho
- 2           Code;
- 3           (~~r~~) For master teacher premiums as provided in section 33-1004I, Idaho
- 4           Code;
- 5           (r) For the support of provisions that provide a safe environment con-
- 6           ducive to student learning and maintain classroom discipline, an allo-
- 7           cation of three hundred dollars (\$300) per support unit;
- 8           (s) An amount specified in the appropriation bill for the public
- 9           schools educational support program for counseling support as provided
- 10          for in section 33-1212A, Idaho Code, shall be distributed, in full or
- 11          pro rata, based on one hundred twenty dollars (\$120) per first report-
- 12          ing period support unit for grades 8 through 12 or ten thousand dollars
- 13          (\$10,000), whichever is greater; ~~and~~
- 14          (t) Any additional amounts as required by statute to effect administra-
- 15          tive adjustments or as specifically required by the provisions of any
- 16          bill of appropriation; and
- 17          (~~u~~) For mastery-based education as provided for in section 33-1630,
- 18          Idaho Code;

19 to secure the total educational support distribution funds.

20           (3) Average Daily Attendance. The total state average daily attendance  
21 shall be the sum of the average daily attendance of all of the school dis-  
22 tricts of the state. The state board of education shall establish rules set-  
23 ting forth the procedure to determine average daily attendance and the time  
24 for, and method of, submission of such report. Average daily attendance cal-  
25 culation shall be carried out to the nearest hundredth. Computation of av-  
26 erage daily attendance shall also be governed by the provisions of section  
27 33-1003A, Idaho Code.

28           (4) Support Units. The total state support units shall be determined  
29 by using the tables set out hereafter called computation of kindergarten  
30 support units, computation of elementary support units, computation of sec-  
31 ondary support units, computation of exceptional education support units,  
32 and computation of alternative school support units. The sum of all of the  
33 total support units of all school districts of the state shall be the total  
34 state support units.

35   COMPUTATION OF KINDERGARTEN SUPPORT UNITS

36	Average Daily		
37	Attendance	Attendance Divisor	Units Allowed
38	41 or more....	40.....	1 or more as computed
39	31 - 40.99 ADA....	-.....	1
40	26 - 30.99 ADA....	-.....	.85
41	21 - 25.99 ADA....	-.....	.75
42	16 - 20.99 ADA....	-.....	.6
43	8 - 15.99 ADA....	-.....	.5
44	1 - 7.99 ADA....	-.....	count as elementary

1 COMPUTATION OF ELEMENTARY SUPPORT UNITS

2	Average Daily		Minimum Units
3	Attendance	Attendance Divisor	Allowed
4	300 or more ADA.....	.....	.. 15
5		..23...grades 4,5 & 6....	
6		..22...grades 1,2 & 3....1994-95	
7		..21...grades 1,2 & 3....1995-96	
8		..20...grades 1,2 & 3....1996-97	
9		and each year thereafter.	
10	160 to 299.99 ADA...	20 .....	8.4
11	110 to 159.99 ADA...	19 .....	6.8
12	71.1 to 109.99 ADA...	16 .....	4.7
13	51.7 to 71.0 ADA...	15 .....	4.0
14	33.6 to 51.6 ADA...	13 .....	2.8
15	16.6 to 33.5 ADA...	12 .....	1.4
16	1.0 to 16.5 ADA...	n/a .....	1.0

17 COMPUTATION OF SECONDARY SUPPORT UNITS

18	Average Daily		Minimum Units
19	Attendance	Attendance Divisor	Allowed
20	750 or more....	18.5 .....	47
21	400 - 749.99 ADA....	16 .....	28
22	300 - 399.99 ADA....	14.5 .....	22
23	200 - 299.99 ADA....	13.5 .....	17
24	100 - 199.99 ADA....	12 .....	9
25	99.99 or fewer	Units allowed as follows:	
26	Grades 7-12	.....	8
27	Grades 9-12	.....	6
28	Grades 7- 9	.....	1 per 14 ADA
29	Grades 7- 8	.....	1 per 16 ADA

30 COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

31	Average Daily		Minimum Units
32	Attendance	Attendance Divisor	Allowed
33	14 or more....	14.5 .....	1 or more as computed
34			
35	12 - 13.99....	- .....	1
36	8 - 11.99....	- .....	.75
37	4 - 7.99....	- .....	.5
38	1 - 3.99....	- .....	.25

1                    COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS  
 2                    (Computation of alternative school support units shall include  
 3                    grades 6 through 12)

4 Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
6 12 or more.....	12.....	1 or more as computed

8                    In applying these tables to any given separate attendance unit, no  
 9 school district shall receive less total money than it would receive if it  
 10 had a lesser average daily attendance in such separate attendance unit. In  
 11 applying the kindergarten table to a kindergarten program of ~~less~~ fewer days  
 12 than a full school year, the support unit allowance shall be in ratio to the  
 13 number of days of a full school year. The attendance of students attending  
 14 an alternative school in a school district reporting ~~less~~ fewer than one  
 15 hundred (100) secondary students in average daily attendance shall not be  
 16 assigned to the alternative table if the student is from a school district  
 17 reporting ~~less~~ fewer than one hundred (100) secondary students in average  
 18 daily attendance, but shall instead be assigned to the secondary table of the  
 19 school district in which they are attending the alternative school, unless  
 20 the alternative school in question serves students from multiple districts  
 21 reporting ~~less~~ fewer than one hundred (100) secondary students in average  
 22 daily attendance. The tables for exceptional education and alternative  
 23 school support units shall be applicable only for programs approved by the  
 24 state department of education following rules established by the state board  
 25 of education. Moneys generated from computation of support units for alter-  
 26 native schools shall be utilized for alternative school programs. School  
 27 district administrative and facility costs may be included as part of the  
 28 alternative school expenditures.

29                    (5) State Distribution Factor per Support Unit. Divide educational  
 30 support program distribution funds, after subtracting the amounts necessary  
 31 to pay the obligations specified in subsection (2) of this section, by the  
 32 total state support units to secure the state distribution factor per sup-  
 33 port unit.

34                    (6) District Support Units. The number of support units for each school  
 35 district in the state shall be determined as follows:

36                    (a) (i) Divide the actual average daily attendance, excluding stu-  
 37 dents approved for inclusion in the exceptional child educational  
 38 program, for the administrative schools and each of the separate  
 39 schools and attendance units by the appropriate divisor from the  
 40 tables of support units in this section, then add the quotients  
 41 to obtain the district's support units allowance for regular stu-  
 42 dents, kindergarten through grade 12 including alternative school  
 43 students. Calculations in application of this subsection shall be  
 44 carried out to the nearest hundredth.

45                    (ii) Divide the combined totals of the average daily attendance  
 46 of all preschool, kindergarten, elementary, secondary, juvenile  
 47 detention center students and students with disabilities approved  
 48 for inclusion in the exceptional child program of the district by

1 the appropriate divisor from the table for computation of excep-  
2 tional education support units to obtain the number of support  
3 units allowed for the district's approved exceptional child pro-  
4 gram. Calculations for this subsection shall be carried out to the  
5 nearest hundredth when more than one (1) unit is allowed.

6 (iii) The total number of support units of the district shall be  
7 the sum of the total support units for regular students, subpara-  
8 graph (i) of this ~~sub~~paragraph, and the support units allowance  
9 for the approved exceptional child program, subparagraph (ii) of  
10 this ~~sub~~paragraph.

11 (b) Total District Allowance Educational Program. Multiply the dis-  
12 trict's total number of support units, carried out to the nearest hun-  
13 dredth, by the state distribution factor per support unit and to this  
14 product add the approved amount of programs of the district provided in  
15 subsection (2) of this section to secure the district's total allowance  
16 for the educational support program.

17 (c) District Share. The district's share of state apportionment is the  
18 amount of the total district allowance, paragraph (b) of this subsec-  
19 tion.

20 (d) Adjustment of District Share. The contract salary of every noncer-  
21 tificated teacher shall be subtracted from the district's share as cal-  
22 culated from the provisions of paragraph (c) of this subsection.

23 (7) Property Tax Computation Ratio. In order to receive state funds  
24 pursuant to this section, a charter district shall utilize a school mainte-  
25 nance and operation property tax computation ratio for the purpose of calcu-  
26 lating its maintenance and operation levy that is no greater than that which  
27 it utilized in tax year 1994, less four-tenths of one percent (.4%). As used  
28 herein, the term "property tax computation ratio" shall mean a ratio deter-  
29 mined by dividing the district's certified property tax maintenance and op-  
30 eration budget by the actual or adjusted market value for assessment pur-  
31 poses as such values existed on December 31, 1993. Such maintenance and op-  
32 eration levy shall be based on the property tax computation ratio multiplied  
33 by the actual or adjusted market value for assessment purposes as such values  
34 existed on December 31 of the prior calendar year.

35 SECTION 9. The provisions of Section 8 of this act shall be in full force  
36 and effect on and after July 1, 2019.