



Public School Finance

Counting Students Based on Enrollment

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Public School Finance



Supporting Schools and Students to Achieve

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Attendance Rate



Attendance Rate = Attendance ÷ Enrollment

Attendance Rate for a period of time = Average Daily Attendance ÷ Average Daily Enrollment

Idaho collects attendance daily but enrollment as of the first Friday in November, so it is not possible to calculate an attendance rate.

The mid-term ADA (first day of school through the first Friday in November as a percentage of Enrollment as of the first Friday in November) was 94.7% for FY 2017.

ADA to Enrollment



Moving from an ADA-based funding model to an Enrollment-based funding model that is revenue neutral based on a 95% attendance rate:

- Will generate **larger** support unit revenue distributions to school districts and charter schools that have an attendance rate **lower than 95%**, and
- Will generate **smaller** support unit revenue distributions to school districts and charter schools that have an attendance rate **higher than 95%**

ADA to Enrollment



The current statutory Average Daily Attendance (ADA) Divisor Table in 33-1002(4), Idaho Code, can be amended to achieve a revenue-neutral outcome based on a 95% attendance rate by:

- Increasing Divisors and Minimum Units Allowed (dividing by 95%)
- Replacing ADA ranges with higher Enrollment ranges that are not subject to a Divisor and have an assigned value (dividing by 95%)

Attendance / Enrollment Divisors



95%

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more	40	1 or more as computed
31 --- 40.99 ADA	---	1
26 --- 30.99 ADA	---	.85
21 --- 25.99 ADA	---	.75
16 --- 20.99 ADA	---	.6
8 --- 15.99 ADA	---	.5
.01 --- 7.99 ADA	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA	23 ...grades 4,5,& 6 20 ...grades 1,2,& 3	15
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.09 ADA	15	4.0
33.6 to 51.69 ADA	13	2.8
16.6 to 33.59 ADA	12	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more	18.5	47
400 --- 749.99 ADA	16.0	28
300 --- 399.99 ADA	14.5	22
200 --- 299.99 ADA	13.5	17
100 --- 199.99 ADA	12.0	9
99.99 or fewer	Units allowed as follows:	
Grades 7--12		8
Grades 9--12		6
Grades 7-- 9		1 per 14 ADA
Grades 7-- 8		1 per 16 ADA

COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more	14.5	1 or more as computed
12 --- 13.99	---	1
8 --- 11.99	---	.75
4 --- 7.99	---	.5
.01 --- 3.99	---	.25

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

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

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Enrollment	Enrollment Divisor	Units Allowed
42.1 or more	42.1	1 or more as computed
32.6 --- 42.09 ADA	---	1
27.4 --- 32.59 ADA	---	.85
22.1 --- 27.39 ADA	---	.75
16.8 --- 22.09 ADA	---	.6
8.4 --- 16.79 ADA	---	.5
.01 --- 8.39 ADA	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Enrollment	Enrollment Divisor	Minimum Units Allowed
300 or more ADA	24.2 ...grades 4,5,& 6 21.1 ...grades 1,2,& 3	14.3
160 to 299.99 ADA	21.1	8.0
110 to 159.99 ADA	20.0	6.6
71.1 to 109.99 ADA	16.8	4.5
51.7 to 71.09 ADA	15.8	3.8
33.6 to 51.69 ADA	13.7	2.7
16.6 to 33.59 ADA	12.6	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Enrollment	Enrollment Divisor	Minimum Units Allowed
750 or more	19.5	44.7
400 --- 749.99 ADA	16.8	26.2
300 --- 399.99 ADA	15.3	21.2
200 --- 299.99 ADA	14.2	15.9
100 --- 199.99 ADA	12.6	8.2
99.99 or fewer	Units allowed as follows:	
Grades 7--12		8
Grades 9--12		6
Grades 7-- 9		1 per 14.7 ADA
Grades 7-- 8		1 per 16.8 ADA

COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Enrollment	Enrollment Divisor	Minimum Units Allowed
15.3 or more	15.3	1 or more as computed
12.6 --- 15.29	---	1
8.4 --- 12.59	---	.75
4.2 --- 8.39	---	.5
.01 --- 4.19	---	.25

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils Enrolled	Enrollment Divisor	Minimum Units Allowed
12.6 or more	12.6	1 or more as computed

Attendance / Enrollment Divisors



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Average Daily Attendance	Attendance Divisor	Units Allowed
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Attendance / Enrollment Divisors



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COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

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

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils Enrolled	Enrollment Divisor	Minimum Units Allowed
12.6 or more.....	12.6	1 or more as computed

Hold Harmless



Transitioning from an ADA-based to an Enrollment-based funding model makes it challenging to identify a way to introduce a method to hold School Districts and Charter Schools harmless.

The question to be answered is, “What would a given School District’s or Charter School’s Support Units have been with the existing ADA-based funding model, as compared to what they would be with the proposed Enrollment-based funding model?”

Hold Harmless



An option to consider that would provide increases to most, if not all, School Districts and Charter Schools would be to use a larger percentage than 95% to convert the Attendance Divisor Table to an Enrollment Divisor Table.

In FY 2017, \$1.418 billion was distributed for support unit funding (Salary & Benefit Apportionment, Discretionary). Using the current Divisor Table and replacing ADA with Enrollment, assuming a 95% attendance rate would require an additional 5%, or \$70.9 million. Each percentage above 95% to convert the Divisor Table would cost approximately \$14.2 million. That is, using 96% to convert the Divisor Table would cost \$14.2 million. Using 97% to convert the Divisor Table would cost \$28.4 million, and so on.

Enrollment Data Collection



Current Year vs Prior Year

- Prior year student counts creates shortfalls for school districts and charter schools with increasing enrollments, and surpluses for school districts and charter schools with decreasing enrollments.
- Current year student counts provide a better match of current year revenues and expenditures.

Enrollment Validation / Reconciliation



Enrollment data submitted by School Districts and Charter Schools will need to be:

- Validated by attendance, assigned classes, and/or minutes of instruction
- Reconciled (withdrawal and enrollment dates) for students transferring from an Idaho public School District or Charter School to another Idaho public School District or Charter School

Enrollment Data Collection Frequency



The first Friday in November could be retained for the first reporting date of enrollment, which, after converting to support units, could be used to calculate salary and benefit apportionment. This is currently the practice for mid-term ADA as of the first Friday in November.

In addition, as is currently applied, salary and benefit apportionment would not decrease if subsequent enrollment decreased, but could increase if subsequent enrollment increased (student mobility).

Enrollment Data Collection Frequency



Subsequent dates for changes in Enrollment would need to be determined, but current ISEE reporting periods as of the first Fridays in March and May could be retained. These three days of Enrollment could be averaged and used to calculate discretionary funding. Using the first Friday in May as the final Enrollment date would provide increased funding stability and predictability, as well as reducing data reporting. It would also allow for the final payment of the year to be made within the fiscal year instead of two weeks after (July 15).

Statutes to Amend or Repeal



33-1001. Definitions

- (3) Average Daily Attendance
- (6) Elementary Average Daily Attendance
- (11) Kindergarten Average Daily Attendance
- (17) Secondary Average Daily Attendance
- (24) Support Unit

Statutes to Amend or Repeal



33-1002. Educational Support Program

- (3) Average Daily Attendance
- (4) Support Units
- (6) District Support Units

33-1002C. Summer School Program Support Units – Alternative School – Juvenile Detention Facility

Statutes to Amend or Repeal



33-1003. Special Application of Educational Support Program

- (1) Decrease in Average Daily Attendance
- (2) Application of Support Program to Separate Schools / Attendance Units in District

Statutes to Amend or Repeal



33-1003A. Calculation of Average Daily Attendance

33-1004. Staff Allowance (1)

33-5208. Public Charter School Financial Support

Additional Items to Address



- Dual-Enrolled Students (enrolled and attending multiple Idaho public schools)
 - Address and define full-time enrollment and overload
- Fractional Enrollment (Students less than full-time)
- Summer Alternative Schools

Questions?

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