



Public School Finance

Transitioning from Average Daily Attendance to Enrollment

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Supporting Schools and Students to Achieve

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Introduction



This presentation includes **considerations** for transitioning from an Average Daily Attendance (ADA)-funding state funding model to an Enrollment-based state funding model. Additional research and analysis will be necessary.

Objectives



- To define Enrollment
 - To use School Calendar hours (section 33-512, Idaho Code) converted to weekly hours based on a 36 week school year per respective grade grouping to determine full-time, part-time, and greater than full-time enrollment
 - To validate enrollment using student weekly time spent under the guidance and direction of teachers in the teaching process [currently being reported through Idaho System for Educational Excellence (ISEE) data collection]
 - To establish rules to address absenteeism / withdrawal of students
 - To determine funding responsibility for students whose enrollment is greater than full-time
 - Current practice reduces funding to those school districts and/or charter schools that educate the same student that is defined as greater than 1 average daily attendance (ADA)
 - Alternatives include funding by the state or incremental cost to student
- To allocate Dual-Enrolled Student funding at state – Eliminate funding negotiations between School Districts and Charter Schools

School Calendar



33-512. GOVERNANCE OF SCHOOLS. The board of trustees of each school district shall have the following powers and duties:

(1) To fix the days of the year and the hours of the day when schools shall be in session. However:

(a) Each school district shall annually adopt and implement a school calendar which provides its students at each grade level with the following minimum number of instructional hours:

Grades	Hours
9-12	990
4-8	900
1-3	810
K	450
Alternative Schools (any grades)	900

Enrollment (Full-time)



- Students in grades 9-12 that are under the guidance and direction of teachers in the teaching process for at least 27.5 hours per week would be considered full-time enrolled students.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	12.5
Alternative Schools (any grades)	900	5	25

Enrollment (Full-time)



- Students in grades 4-8 that are under the guidance and direction of teachers in the teaching process for at least 25 hours per week would be considered full-time enrolled students.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	12.5
Alternative Schools (any grades)	900	5	25

Enrollment (Full-time)



- Students in grades 1-3 that are under the guidance and direction of teachers in the teaching process for at least 22.5 hours per week would be considered full-time enrolled students.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	12.5
Alternative Schools (any grades)	900	5	25

Enrollment (Full-time)



- Students in kindergarten that are under the guidance and direction of teachers in the teaching process for an average of at least 12.5 hours per week would be considered full-time enrolled students. Weekly averages would be used for those school districts and charter schools that adopt varying hours per week (e.g., students attending every other day).

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	12.5
Alternative Schools (any grades)	900	5	25

Enrollment (Full-time)



- Students in Alternative Schools would continue to be funded based on average daily attendance due to partial-year enrollment.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	12.5
Alternative Schools (any grades)	900	5	25

Preschool Special Education



- Preschool Special Education students would continue to be funded based on number of hours educated per week per IDAPA 08.02.01.400. Current practice collects hours served per week, with 16 hours per week equaling 1 ADA. Fewer hours are prorated. For example, 12 hours per week equals 0.75 ADA, 8 hours per week equals 0.5 ADA, etc.

Enrollment (Part-time)



- Students in grades 9-12 that are under the guidance and direction of teachers in the teaching process for less than 27.5 hours per week would be considered part-time enrolled students.

Grades 9-12 Part-time Enrollment = Hours per week ÷ 27.5

- Students in grades 4-8 that are under the guidance and direction of teachers in the teaching process for less than 25 hours per week would be considered part-time enrolled students.

Grades 4-8 Part-time Enrollment = Hours per week ÷ 25

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week Used to calculate Part-time Enrollment
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	NA
Alternative Schools (any grades)	900	5	NA

Enrollment (Part-time)



- Students in grades 1-3 that are under the guidance and direction of teachers in the teaching process for less than 22.5 hours per week would be considered part-time enrolled students.

$$\text{Grades 1-3 Part-time Enrollment} = \text{Hours per week} \div 22.5$$

- Based on current funding of half-day Kindergarten, there would be no provision for part time enrollment.
- Students in Alternative Schools (including Summer) would be funded based on average daily attendance due to partial-year enrollment.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week Used to calculate Part-time Enrollment
9-12	990	5.5	25
4-8	900	5	25
1-3	810	4.5	22.5
K	450	2.5	NA
Alternative Schools (any grades)	900	5	NA

Enrollment (Greater than Full-time)



- Dual-Enrolled Students (Enrolled in more than one School District or Charter School)
- Students attending multiple educational programs in one School District or Charter School
 - Daytime program (meets minimum hours for full-time enrollment) and:
 - Alternative or Night School
 - Virtual Course(s)
 - Alternative School students exceeding 25 hours per week (currently funded at 1 ADA)

Minimum hours per week to determine Full-time Enrollment would be used to calculate Greater than Full-time Enrollment.

Grades	Hours	Hours Per Day (based on 180 days)	Hours Per Week (based on 180 days)
9-12	990	5.5	27.5
4-8	900	5	25
1-3	810	4.5	22.5

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 (allocated based on weekly time) as of the first Friday in November was 96.0% for FY 2017.

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 96% attendance rate by:

- Increasing Divisors and Minimum Units Allowed (dividing by 96%)
- Replacing ADA ranges with higher Enrollment ranges that are not subject to a Divisor and have an assigned value (dividing by 96%)

Attendance / Enrollment Divisors



96%

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	---	15
---	23 ...grades 4,5,& 6	---
---	20 ...grades 1,2,& 3	---
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
41.7 or more	41.7	1 or more as computed
32.3 --- 41.69 ADA	---	1
27.1 --- 32.29 ADA	---	.85
21.9 --- 27.09 ADA	---	.75
16.7 --- 21.89 ADA	---	.6
8.3 --- 16.69 ADA	---	.5
.01 --- 8.29 ADA	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average-Daily-Enrollment	Enrollment Divisor	Minimum Units Allowed
300 or more ADA	---	14.5
---	24.0 ...grades 4,5,& 6	---
---	20.8 ...grades 1,2,& 3	---
160 to 299.99 ADA	20.8	8.1
110 to 159.99 ADA	19.8	6.6
71.1 to 109.99 ADA	16.7	4.6
51.7 to 71.09 ADA	15.6	3.9
33.6 to 51.69 ADA	13.5	2.7
16.6 to 33.59 ADA	12.5	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	19.3	45.0
400 --- 749.99 ADA	16.7	26.5
300 --- 399.99 ADA	15.1	21.3
200 --- 299.99 ADA	14.1	16.0
100 --- 199.99 ADA	12.5	8.2
99.99 or fewer	Units allowed as follows:	
Grades 7--12	---	8
Grades 9--12	---	6
Grades 7-- 9	---	1 per 14.6 ADA
Grades 7-- 8	---	1 per 16.7 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
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4 --- 7.99	---	.5
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COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
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Attendance / Enrollment Divisors



COMPUTATION OF KINDERGARTEN SUPPORT UNITS

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21 --- 25.99 ADA.....	---75
16 --- 20.99 ADA.....	---6
8 --- 15.99 ADA.....	---5
.01 --- 7.99 ADA.....	---	count as elementary

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Average Daily Enrollment	Enrollment Divisor	Units Allowed
41.7 or more.....	41.7	1 or more as computed
32.3 --- 41.69 ADA.....	---	1
27.1 --- 32.29 ADA.....	---85
21.9 --- 27.09 ADA.....	---75
16.7 --- 21.89 ADA.....	---6
8.3 --- 16.69 ADA.....	---5
.01 --- 8.29 ADA.....	---	count as elementary

Attendance / Enrollment Divisors



COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
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.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Enrollment	Enrollment Divisor	Minimum Units Allowed
300 or more ADA		14.5
.... 24.0 ...grades 4,5,& 6....		
.... 20.8 ...grades 1,2,& 3....		
160 to 299.99 ADA	20.8	8.1
110 to 159.99 ADA	19.8	6.6
71.1 to 109.99 ADA	16.7	4.6
51.7 to 71.09 ADA	15.6	3.9
33.6 to 51.69 ADA	13.5	2.7
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Attendance / Enrollment Divisors



COMPUTATION OF SECONDARY SUPPORT UNITS

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Grades 7-- 9.....	1 per 14 ADA
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Grades 7--12.....	8
Grades 9--12.....	6
Grades 7-- 9.....	1 per 14.6 ADA
Grades 7-- 8.....	1 per 16.7 ADA

Attendance / Enrollment Divisors



COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
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12 --- 13.99.....	---	1
8 --- 11.99.....	---75
4 --- 7.99.....	---5
.01 --- 3.99.....	---25

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

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	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 96% 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 96% attendance rate would require an additional 4%, or \$56.7 million. Each percentage above 96% to convert the Divisor Table would cost approximately \$14.2 million. That is, using 97% to convert the Divisor Table would cost \$14.2 million. Using 98% to convert the Divisor Table would cost \$28.4 million, and so on.

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

Questions?

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