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LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature First Regular Session - 2021

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1 AN ACT
2 RELATING TO PUBLIC SCHOOL FUNDING; AMENDING SECTION 33-1002, IDAHO CODE,
3 TO PROVIDE THAT FUNDS APPROPRIATED FOR CERTAIN PURPOSES MAY BE USED
4 FOR OTHER PURPOSES UNDER CERTAIN CIRCUMSTANCES; AND DECLARING AN EMER-
5 GENCY.

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

7 SECTION 1. That Section 33-1002, Idaho Code, be, and the same is hereby
8 amended to read as follows:

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

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

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

16 (a) Pupil tuition-equivalency allowances as provided in section
17 33-1002B, Idaho Code;

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

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

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

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

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

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

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

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

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

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

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

- 1 (m) For advanced opportunities as provided for in chapter 46, title 33,
2 Idaho Code;
- 3 (n) For additional math and science courses for high school students as
4 provided in section 33-1021, Idaho Code;
- 5 (o) For leadership premiums as provided in section 33-1004J, Idaho
6 Code;
- 7 (p) For master teacher premiums as provided in section 33-1004I, Idaho
8 Code;
- 9 (q) For the support of provisions that provide a safe environment con-
10 ducive to student learning and maintain classroom discipline, an allo-
11 cation of three hundred dollars (\$300) per support unit;
- 12 (r) An amount specified in the appropriation bill for the public
13 schools educational support program for counseling support as provided
14 for in section 33-1212A, Idaho Code, shall be distributed for grades 8
15 through 12 as follows:
 - 16 (i) For school districts and public charter schools with one hun-
17 dred (100) or more students enrolled in grades 8 through 12, a pro
18 rata distribution based on students enrolled in grades 8 through
19 12 or eighteen thousand dollars (\$18,000), whichever is greater;
 - 20 (ii) For school districts and public charter schools with fewer
21 than one hundred (100) students enrolled in grades 8 through 12,
22 one hundred eighty dollars (\$180) per student enrolled in grades
23 8 through 12 or nine thousand dollars (\$9,000), whichever is
24 greater;
- 25 (s) An amount specified in the public schools educational support pro-
26 gram appropriation bill for literacy intervention pursuant to section
27 33-1616, Idaho Code, the disbursements made to the school districts
28 and public charter schools in the aggregate shall not exceed the total
29 amount appropriated for this purpose and shall be based on the actual
30 costs of such intervention programs. School districts and public char-
31 ter schools shall be reimbursed in full or in pro rata based on the
32 average number of students in kindergarten through grade 3 who score ba-
33 sic or below basic on the fall statewide reading assessment in the prior
34 three (3) years;
- 35 (t) For mastery-based education as provided for in section 33-1630,
36 Idaho Code;
- 37 (u) For pay for success contracting as provided in section 33-125B,
38 Idaho Code; and
- 39 (v) Any additional amounts as required by statute to effect administra-
40 tive adjustments or as specifically required by the provisions of any
41 bill of appropriation;

42 to secure the total educational support distribution funds.

43 (3) Average Daily Attendance. The total state average daily attendance
44 shall be the sum of the average daily attendance of all of the school dis-
45 tricts of the state. The state board of education shall establish rules set-
46 ting forth the procedure to determine average daily attendance and the time
47 for, and method of, submission of such report. Average daily attendance cal-
48 culation shall be carried out to the nearest hundredth. Computation of av-
49 erage daily attendance shall also be governed by the provisions of section
50 33-1003A, Idaho Code.

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1 (4) Support Units. The total state support units shall be determined
2 by using the tables set out hereafter called computation of kindergarten
3 support units, computation of elementary support units, computation of sec-
4 ondary support units, computation of exceptional education support units,
5 and computation of alternative school support units. The sum of all of the
6 total support units of all school districts of the state shall be the total
7 state support units.

8 COMPUTATION OF KINDERGARTEN SUPPORT UNITS

9 Average Daily
10 Attendance Attendance Divisor Units Allowed
11 41 or more.... 40..... 1 or more as computed
12 31 - 40.99 ADA.... -. 1
13 26 - 30.99 ADA.... -.85
14 21 - 25.99 ADA.... -.75
15 16 - 20.99 ADA.... -.6
16 8 - 15.99 ADA.... -.5
17 1 - 7.99 ADA.... -. count as elementary

18 COMPUTATION OF ELEMENTARY SUPPORT UNITS

19 Average Daily Minimum Units
20 Attendance Attendance Divisor Allowed
21 300 or more ADA..... .. 15
22 ..23...grades 4,5 & 6....
23 ..22...grades 1,2 & 3....1994-95
24 ..21...grades 1,2 & 3....1995-96
25 ..20...grades 1,2 & 3....1996-97
26 and each year thereafter.
27 160 to 299.99 ADA... 20 8.4
28 110 to 159.99 ADA... 19 6.8
29 71.1 to 109.99 ADA... 16 4.7
30 51.7 to 71.0 ADA... 15 4.0
31 33.6 to 51.6 ADA... 13 2.8
32 16.6 to 33.5 ADA... 12 1.4
33 1.0 to 16.5 ADA... n/a 1.0

34 COMPUTATION OF SECONDARY SUPPORT UNITS

35 Average Daily Minimum Units
36 Attendance Attendance Divisor Allowed
37 750 or more.... 18.5 47
38 400 - 749.99 ADA.... 16 28

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1	300 - 399.99 ADA....	14.5	22
2	200 - 299.99 ADA....	13.5	17
3	100 - 199.99 ADA....	12	9
4	99.99 or fewer	Units allowed as follows:	
5	Grades 7-12	.....	8
6	Grades 9-12	.....	6
7	Grades 7- 9	.....	1 per 14 ADA
8	Grades 7- 8	.....	1 per 16 ADA

9 COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

10	Average Daily		Minimum Units
11	Attendance	Attendance Divisor	Allowed
12	14 or more....	14.5	1 or more as
13			computed
14	12 - 13.99....	-	1
15	8 - 11.99....	- .....	.75
16	4 - 7.99....	- .....	.5
17	1 - 3.99....	- .....	.25

18 COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS
 19 (Computation of alternative school support units shall include
 20 grades 6 through 12)

21	Pupils in Attendance	Attendance Divisor	Minimum Units
22			Allowed
23	12 or more.....	12	1 or more as
24			computed

25 In applying these tables to any given separate attendance unit, no
 26 school district shall receive less total money than it would receive if it
 27 had a lesser average daily attendance in such separate attendance unit. In
 28 applying the kindergarten table to a kindergarten program of fewer days
 29 than a full school year, the support unit allowance shall be in ratio to the
 30 number of days of a full school year. The attendance of students attending
 31 an alternative school in a school district reporting fewer than one hundred
 32 (100) secondary students in average daily attendance shall not be assigned
 33 to the alternative table if the student is from a school district reporting
 34 fewer than one hundred (100) secondary students in average daily attendance,
 35 but shall instead be assigned to the secondary table of the school district
 36 in which they are attending the alternative school, unless the alternative
 37 school in question serves students from multiple districts reporting fewer
 38 than one hundred (100) secondary students in average daily attendance. The
 39 tables for exceptional education and alternative school support units shall
 40 be applicable only for programs approved by the state department of educa-

1 tion following rules established by the state board of education. Moneys
2 generated from computation of support units for alternative schools shall be
3 utilized for alternative school programs. School district administrative
4 and facility costs may be included as part of the alternative school expen-
5 ditures.

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

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

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

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

31 (iii) The total number of support units of the district shall be
32 the sum of the total support units for regular students, subpara-
33 graph (i) of this paragraph, and the support units allowance for
34 the approved exceptional child program, subparagraph (ii) of this
35 paragraph.

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

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

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

48 (7) Property Tax Computation Ratio. In order to receive state funds
49 pursuant to this section, a charter district shall utilize a school mainte-
50 nance and operation property tax computation ratio for the purpose of calcu-

1 lating its maintenance and operation levy that is no greater than that which
2 it utilized in tax year 1994, less four-tenths of one percent (.4%). As used
3 herein, the term "property tax computation ratio" shall mean a ratio deter-
4 mined by dividing the district's certified property tax maintenance and op-
5 eration budget by the actual or adjusted market value for assessment pur-
6 poses as such values existed on December 31, 1993. Such maintenance and op-
7 eration levy shall be based on the property tax computation ratio multiplied
8 by the actual or adjusted market value for assessment purposes as such values
9 existed on December 31 of the prior calendar year.

10 (8) In the event that a reduction of appropriations pursuant to section
11 67-3512, Idaho Code, or a temporary reduction in spending authority pursuant
12 to section 67-3512A, Idaho Code, is imposed, and such reduction or temporary
13 reduction decreases available state educational support funds by three per-
14 cent (3%) or more, a school district may use funds appropriated for purposes
15 described in subsection (2) (h), (n), (o), (q), (r), or (s) of this section
16 for any purpose supported by general funds.

17 SECTION 2. An emergency existing therefor, which emergency is hereby
18 declared to exist, this act shall be in full force and effect on and after its
19 passage and approval.