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LEGISLATURE OF THE STATE OF IDAHO  
Sixty-fifth Legislature First Extraordinary Session - 2020  
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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 FOR  
4 OTHER PURPOSES DURING FISCAL YEAR 2021; AND DECLARING AN EMERGENCY.

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

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

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

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

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

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

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

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

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

41 (m) For advanced opportunities as provided for in chapter 46, title 33,  
42 Idaho Code;

**DRAFT**

DRELB003

- 1 (n) For additional math and science courses for high school students as  
2 provided in section 33-1021, Idaho Code;
- 3 (o) For leadership premiums as provided in section 33-1004J, Idaho  
4 Code;
- 5 (p) For master teacher premiums as provided in section 33-1004I, Idaho  
6 Code;
- 7 (q) For the support of provisions that provide a safe environment con-  
8 ductive to student learning and maintain classroom discipline, an allo-  
9 cation of three hundred dollars (\$300) per support unit;
- 10 (r) An amount specified in the appropriation bill for the public  
11 schools educational support program for counseling support as provided  
12 for in section 33-1212A, Idaho Code, shall be distributed for grades 8  
13 through 12 as follows:
- 14 (i) For school districts and public charter schools with one hun-  
15 dred (100) or more students enrolled in grades 8 through 12, a pro  
16 rata distribution based on students enrolled in grades 8 through  
17 12 or eighteen thousand dollars (\$18,000), whichever is greater;
- 18 (ii) For school districts and public charter schools with fewer  
19 than one hundred (100) students enrolled in grades 8 through 12,  
20 one hundred eighty dollars (\$180) per student enrolled in grades  
21 8 through 12 or nine thousand dollars (\$9,000), whichever is  
22 greater;
- 23 (s) An amount specified in the public schools educational support pro-  
24 gram appropriation bill for literacy intervention pursuant to section  
25 33-1616, Idaho Code, the disbursements made to the school districts  
26 and public charter schools in the aggregate shall not exceed the total  
27 amount appropriated for this purpose and shall be based on the actual  
28 costs of such intervention programs. School districts and public char-  
29 ter schools shall be reimbursed in full or in pro rata based on the  
30 average number of students in kindergarten through grade 3 who score ba-  
31 sic or below basic on the fall statewide reading assessment in the prior  
32 three (3) years;
- 33 (t) For mastery-based education as provided for in section 33-1630,  
34 Idaho Code;
- 35 (u) For pay for success contracting as provided in section 33-125B,  
36 Idaho Code; and
- 37 (v) Any additional amounts as required by statute to effect administra-  
38 tive adjustments or as specifically required by the provisions of any  
39 bill of appropriation;
- 40 to secure the total educational support distribution funds.
- 41 (3) Average Daily Attendance. The total state average daily attendance  
42 shall be the sum of the average daily attendance of all of the school dis-  
43 tricts of the state. The state board of education shall establish rules set-  
44 ting forth the procedure to determine average daily attendance and the time  
45 for, and method of, submission of such report. Average daily attendance cal-  
46 culation shall be carried out to the nearest hundredth. Computation of av-  
47 erage daily attendance shall also be governed by the provisions of section  
48 33-1003A, Idaho Code.
- 49 (4) Support Units. The total state support units shall be determined  
50 by using the tables set out hereafter called computation of kindergarten

DRAFT

DRELB003

1 support units, computation of elementary support units, computation of sec-
2 ondary support units, computation of exceptional education support units,
3 and computation of alternative school support units. The sum of all of the
4 total support units of all school districts of the state shall be the total
5 state support units.

6 COMPUTATION OF KINDERGARTEN SUPPORT UNITS

7 Average Daily

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

16 COMPUTATION OF ELEMENTARY SUPPORT UNITS

17 Average Daily

| 18 Attendance                       | Attendance Divisor | Minimum Units Allowed |
|-------------------------------------|--------------------|-----------------------|
| 19 300 or more ADA.....             | .....              | .. 15                 |
| 20 ..23...grades 4,5 & 6....        |                    |                       |
| 21 ..22...grades 1,2 & 3....1994-95 |                    |                       |
| 22 ..21...grades 1,2 & 3....1995-96 |                    |                       |
| 23 ..20...grades 1,2 & 3....1996-97 |                    |                       |
| 24 and each year thereafter.        |                    |                       |
| 25 160 to 299.99 ADA...             | 20.....            | 8.4                   |
| 26 110 to 159.99 ADA...             | 19.....            | 6.8                   |
| 27 71.1 to 109.99 ADA...            | 16.....            | 4.7                   |
| 28 51.7 to 71.0 ADA...              | 15.....            | 4.0                   |
| 29 33.6 to 51.6 ADA...              | 13.....            | 2.8                   |
| 30 16.6 to 33.5 ADA...              | 12.....            | 1.4                   |
| 31 1.0 to 16.5 ADA...               | n/a.....           | 1.0                   |

32 COMPUTATION OF SECONDARY SUPPORT UNITS

33 Average Daily

| 34 Attendance           | Attendance Divisor | Minimum Units Allowed |
|-------------------------|--------------------|-----------------------|
| 35 750 or more....      | 18.5.....          | 47                    |
| 36 400 - 749.99 ADA.... | 16.....            | 28                    |
| 37 300 - 399.99 ADA.... | 14.5.....          | 22                    |

DRAFT

DRELB003

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

8 COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

|    |                |                    |               |
|----|----------------|--------------------|---------------|
| 9  | Average Daily  |                    | Minimum Units |
| 10 | Attendance     | Attendance Divisor | Allowed       |
| 11 | 14 or more.... | 14.5 .....         | 1 or more as  |
| 12 |                |                    | computed      |
| 13 | 12 - 13.99.... | - .....            | 1             |
| 14 | 8 - 11.99....  | - .....            | .75           |
| 15 | 4 - 7.99....   | - .....            | .5            |
| 16 | 1 - 3.99....   | - .....            | .25           |

17 COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

18 (Computation of alternative school support units shall include  
19 grades 6 through 12)

|    |                      |                    |               |
|----|----------------------|--------------------|---------------|
| 20 | Pupils in Attendance | Attendance Divisor | Minimum Units |
| 21 |                      |                    | Allowed       |
| 22 | 12 or more.....      | 12 .....           | 1 or more as  |
| 23 |                      |                    | computed      |

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

1 utilized for alternative school programs. School district administrative  
2 and facility costs may be included as part of the alternative school expen-  
3 ditures.

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

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

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

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

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

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

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

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

46 (7) Property Tax Computation Ratio. In order to receive state funds  
47 pursuant to this section, a charter district shall utilize a school mainte-  
48 nance and operation property tax computation ratio for the purpose of calcu-  
49 lating its maintenance and operation levy that is no greater than that which  
50 it utilized in tax year 1994, less four-tenths of one percent (.4%). As used

**DRAFT**

DRELB003

1 herein, the term "property tax computation ratio" shall mean a ratio deter-  
2 mined by dividing the district's certified property tax maintenance and op-  
3 eration budget by the actual or adjusted market value for assessment pur-  
4 poses as such values existed on December 31, 1993. Such maintenance and op-  
5 eration levy shall be based on the property tax computation ratio multiplied  
6 by the actual or adjusted market value for assessment purposes as such values  
7 existed on December 31 of the prior calendar year.

8 (8) For fiscal year 2021 only, a school district or public charter  
9 school may use funds appropriated for purposes described in subsection  
10 (2) (h), (n), (o), (q), or (r) of this section for any purpose supported by  
11 state funds.

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