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IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 123

BY EDUCATION COMMITTEE

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1	AN ACI
2	RELATING TO EDUCATION; AMENDING SECTION 33-1002, IDAHO CODE, TO REVISE
3	PROVISIONS RELATING TO KINDERGARTEN SUPPORT UNITS AND TO PROVIDE PROVI-
4	SIONS RELATING TO CERTAIN EXPENDITURES.

- 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:
 - 33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support program is calculated as follows:
 - (1) State Educational Support Funds. Add the state appropriation, including the moneys available in the public school income fund, together with all miscellaneous revenues to determine the total state funds.
 - (2) From the total state funds subtract the following amounts needed for state support of special programs provided by a school district:
 - (a) Pupil tuition-equivalency allowances as provided in section 33-1002B, Idaho Code;
 - (b) Transportation support program as provided in section 33-1006, Idaho Code;
 - (c) Feasibility studies allowance as provided in section 33-1007A, Idaho Code;
 - (d) The approved costs for border district allowance, provided in section 33-1403, Idaho Code, as determined by the state superintendent of public instruction;
 - (e) The approved costs for exceptional child approved contract allowance, provided in subsection 2. of section 33-2004, Idaho Code, as determined by the state superintendent of public instruction;
 - (f) Certain expectant and delivered mothers allowance as provided in section 33-2006, Idaho Code;
 - (g) Salary-based apportionment calculated as provided in sections 33-1004 through 33-1004F, Idaho Code;
 - (h) Unemployment insurance benefit payments according to the provisions of section 72-1349A, Idaho Code;
 - (i) For expenditure as provided by the public school technology program;
 - (j) For employee severance payments as provided in section 33-521, Idaho Code;
 - (k) For distributions to the Idaho digital learning academy as provided in section 33-1020, Idaho Code;
 - (1) For the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline, an allocation of \$300 per support unit; and

(m) Any additional amounts as required by statute to effect administrative adjustments or as specifically required by the provisions of any bill of appropriation;

to secure the total educational support distribution funds.

- (3) Average Daily Attendance. The total state average daily attendance shall be the sum of the average daily attendance of all of the school districts of the state. The state board of education shall establish rules setting forth the procedure to determine average daily attendance and the time for, and method of, submission of such report. Average daily attendance calculation shall be carried out to the nearest hundredth. Computation of average daily attendance shall also be governed by the provisions of section 33-1003A, Idaho Code.
- (4) Support Units. The total state support units shall be determined by using the tables set out hereafter called computation of kindergarten support units, computation of elementary support units, computation of secondary support units, computation of exceptional education support units, and computation of alternative school secondary support units. The sum of all of the total support units of all school districts of the state shall be the total state support units.

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

21	Average Daily		
22	Attendance	Attendance Divisor	Units Allowed
23	41 or more	40	1 or more as computed
24	31 - 40.99 ADA		
25	26 - 30.99 ADA		
26	21 - 25.99 ADA		75
27	16 - 20.99 ADA		. 6
28	8 - 15.99 ADA		
29	1 - 7.99 ADA		count as elementary

A school district's kindergarten support units shall equal nineteen percent (19%) of the support units computed for grade 1 for such school district. Provided however, that such school district may expend moneys stemming from such kindergarten support units for kindergarten programs or for other uses as determined by the district's board of trustees.

COMPUTATION OF ELEMENTARY SUPPORT UNITS

36	Average Daily		Minimum Units
37	Attendance	Attendance Divisor	Allowed
38	300 or more ADA		15
39		23grades 4,5 & 6	
40		22grades 1,2 & 31994-95	
41		21grades 1,2 & 31995-96	
42		20grades 1,2 & 31996-97	
43		and each year thereafter.	

1 2 3 4 5 6 7	160 to 299.99 ADA 110 to 159.99 ADA 71.1 to 109.99 ADA 51.7 to 71.0 ADA 33.6 to 51.6 ADA 16.6 to 33.5 ADA 1.0 to 16.5 ADA	20	6.8 4.7 4.0 2.8 1.4
8	COMPUT	FATION OF SECONDARY SUPPORT UNITS	
9 10 11 12 13 14 15 16 17 18 19	Average Daily Attendance 750 or more 400 - 749.99 ADA 300 - 399.99 ADA 200 - 299.99 ADA 100 - 199.99 ADA 99.99 or fewer Grades 7-12 Grades 9-12 Grades 7- 9 Grades 7- 8	Attendance Divisor 18.5	.28 .22 .17 .9 .8 .6 .1 per 14 ADA
21	COMPUTATION	OF EXCEPTIONAL EDUCATION SUPPORT UNI	TS
22 23 24 25 26 27 28 29	Average Daily Attendance 14 or more 12 - 13.99 8 - 11.99 4 - 7.99 1 - 3.99	Attendance Divisor 14.5	computed .1755
30	COMPUTATION OF A	ALTERNATIVE SCHOOL SECONDARY SUPPORT	UNITS
31 32 33 34	Pupils in Attendance 12 or more In applying these	Attendance Divisor 12 tables to any given separate attendance	computed
36		eceive less total money than it would	

had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of less days than a full school year, the support unit allowance shall be in ratio to the number of days of a full school year. The tables for exceptional education and alternative school secondary support units shall be applicable only for programs approved by the state department of education following rules established by the state board of education. Moneys generated from computation of support units for alternative schools shall be utilized for alternative school programs. School district administrative and facility costs may be included as part of the alternative school expenditures.

- (5) State Distribution Factor per Support Unit. Divide educational support program distribution funds, after subtracting the amounts necessary to pay the obligations specified in subsection (2) of this section, by the total state support units to secure the state distribution factor per support unit.
- (6) District Support Units. The number of support units for each school district in the state shall be determined as follows:
 - (a) (i) Divide the actual average daily attendance, excluding students approved for inclusion in the exceptional child educational program, for the administrative schools and each of the separate schools and attendance units by the appropriate divisor from the tables of support units in this section, then add the quotients to obtain the district's support units allowance for regular students, kindergarten through grade 12 including alternative school secondary students. Calculations in application of this subsection shall be carried out to the nearest tenth.
 - (ii) Divide the combined totals of the average daily attendance of all preschool, kindergarten, elementary, secondary, juvenile detention center students and students with disabilities approved for inclusion in the exceptional child program of the district by the appropriate divisor from the table for computation of exceptional education support units to obtain the number of support units allowed for the district's approved exceptional child program. Calculations for this subsection shall be carried out to the nearest tenth when more than one (1) unit is allowed.
 - (iii) The total number of support units of the district shall be the sum of the total support units for regular students, subsection (6)(a)(i) of this section, and the support units allowance for the approved exceptional child program, subsection (6)(a)(ii) of this section.
 - (b) Total District Allowance Educational Program. Multiply the district's total number of support units, carried out to the nearest tenth, by the state distribution factor per support unit and to this product add the approved amount of programs of the district provided in subsection (2) of this section to secure the district's total allowance for the educational support program.
 - (c) District Share. The district's share of state apportionment is the amount of the total district allowance, subsection (6) (b) of this section.

- (d) Adjustment of District Share. The contract salary of every noncertificated teacher shall be subtracted from the district's share as calculated from the provisions of subsection (6) (c) of this section.
- (7) Property Tax Computation Ratio. In order to receive state funds pursuant to this section a charter district shall utilize a school maintenance and operation property tax computation ratio for the purpose of calculating its maintenance and operation levy, that is no greater than that which it utilized in tax year 1994, less four-tenths of one percent (.4%). As used herein, the term "property tax computation ratio" shall mean a ratio determined by dividing the district's certified property tax maintenance and operation budget by the actual or adjusted market value for assessment purposes as such values existed on December 31, 1993. Such maintenance and operation levy shall be based on the property tax computation ratio multiplied by the actual or adjusted market value for assessment purposes as such values existed on December 31 of the prior calendar year.