



# Rural and Underserved School Districts

## Components of the School Funding Formula that Support Idaho's Rural Schools

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Public School Finance

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*Supporting Schools and Students to Achieve*

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

- **Support Unit Funding**
  - **Average Daily Attendance (ADA) / Divisors**
  - **Support Unit**
  - **Salary-based Apportionment**
- **Separate School**
- **Hardship Elementary School**
- **Remote School**
- **Small District Staff Allowance**
- **Separate Secondary Staff Allowance**

Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME.

(Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

# 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
1 --- 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.....	28
300 --- 399.99 ADA.....	14.5.....	22
200 --- 299.99 ADA.....	13.5.....	17
100 --- 199.99 ADA.....	12.....	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

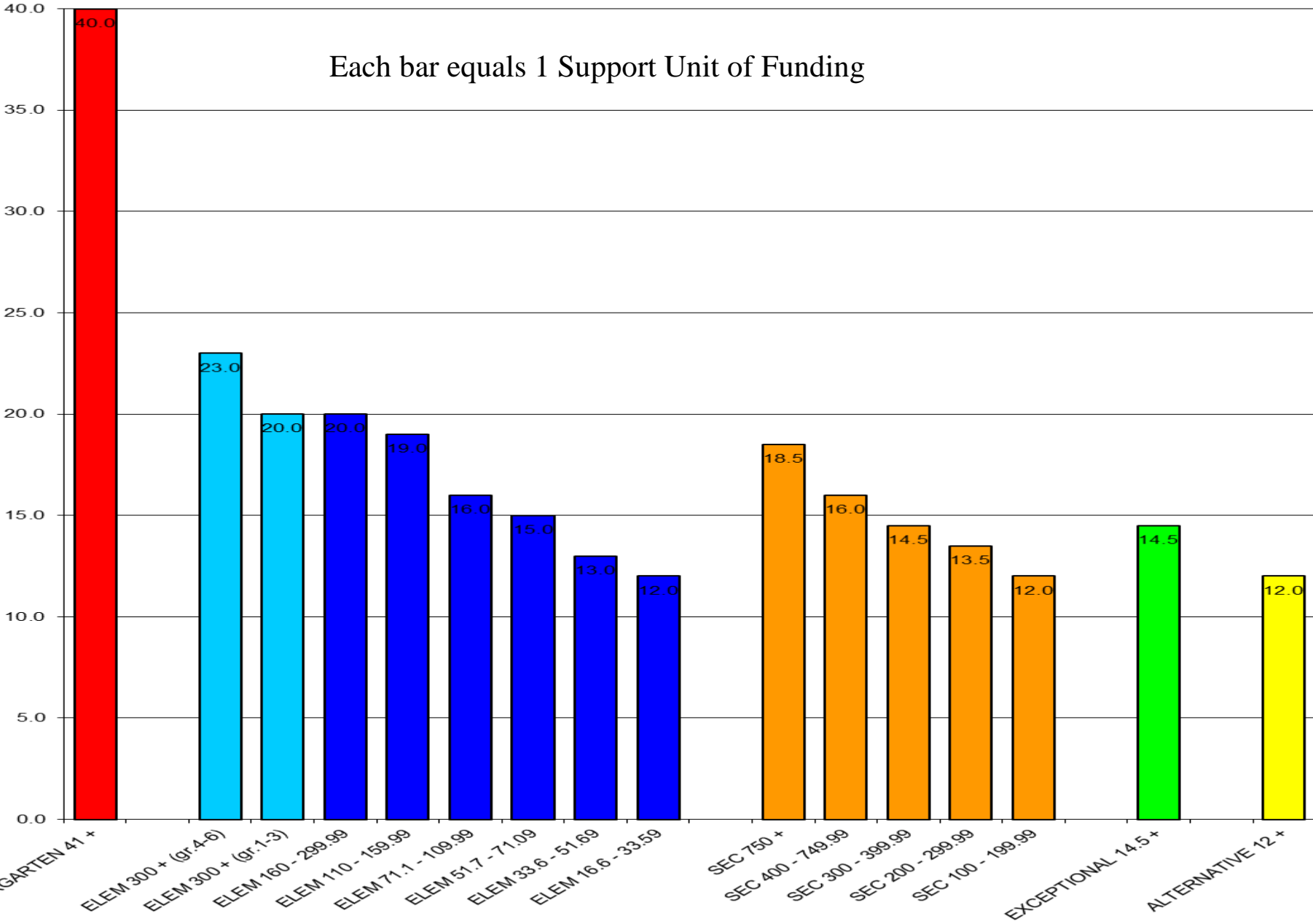
## COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

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

# Support Units

Each bar equals 1 Support Unit of Funding

Average Daily Attendance required to generate one Support Unit



Average Daily Attendance by Category in District / Charter / Separate School

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Estimated Average Index 2019-2020	(C) Base Salaries FY 2020 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) x (C)	(E) Statewide Average Salary Apportionment Per Unit (A) x (D)	(F) Benefit Apportionment Per Unit (E) x 19.59%
Instructional Staff	1.021	NA	NA			
Pupil Service Staff	0.079	NA	NA			
Instructional and Pupil Service Staff	1.100	NA	NA	\$46,644	\$51,308	\$10,051
Administrative Staff	0.075	1.83105	\$37,272	\$68,247	\$5,119	\$1,003
Classified Staff	0.375	N/A	\$22,315	\$22,315	\$8,368	\$1,639
<b>Total</b>					<b>\$64,795</b>	<b>\$12,693</b>

<b>Benefit Apportionment</b>	
PERSI Employer Rate	11.94%
Social Security	6.20%
Medicare	1.45%
	<b>19.59%</b>

<b>Estimated Per Unit Dollar Equivalent</b>	
Statewide Average Salary Apportionment	\$64,795
Benefit Apportionment	12,693
Entitlement (Distribution Factor FY 2020)	28,416
<b>Total</b>	<b>\$105,904</b>

	Per Kindergarten student (40)	\$2,647.60	
≥ 300	Per Elementary 1-3 student (20)	\$5,295.20	
	Per Elementary 4-6 student (23)	\$4,604.52	
	Per Elementary 1-6 student (20)	\$5,295.20	
	Per Elementary 1-6 student (19)	\$5,573.89	
	Per Elementary 1-6 student (16)	\$6,619.00	
	Per Elementary 1-6 student (15)	\$7,060.27	
	Per Elementary 1-6 student (13)	\$8,146.46	
	Per Elementary 1-6 student (12)	\$8,825.33	
	≥ 750	Per Secondary 7-12 student (18.5)	\$5,724.54
		Per Secondary 7-12 student (16)	\$6,619.00
Per Secondary 7-12 student (14.5)		\$7,303.72	
Per Secondary 7-12 student (13.5)		\$7,844.74	
Per Secondary 7-12 student (12)		\$8,825.33	
	Per Exceptional student (14.5)	\$7,303.72	
	Per Alternative student (12)	\$8,825.33	

# Separate School

## 33-1001, Idaho Code

(19) "Separate elementary school" means an elementary school located more than ten (10) miles on an all-weather road from both the nearest elementary school and elementary/secondary school serving like grades within the same school district and from the location of the office of the superintendent of schools of such district, or from the office of the chief administrative officer of such district if the district employs no superintendent of schools.

(20) "Separate kindergarten" means a kindergarten located more than ten (10) miles on an all-weather road from both the nearest kindergarten school within the same school district and from the location of the office of the superintendent of schools of such district, or from the office of the chief administrative officer of such district if the district employs no superintendent of schools.

(21) "Separate secondary school" means any secondary school located more than fifteen (15) miles on an all-weather road from any other secondary school and elementary/secondary school serving like grades operated by the district.



# Separate School 33-1003 (2), Idaho Code

- (a) Separate Elementary School. — Any separate elementary school shall be allowed to participate in the educational support program as though the school were the only elementary school operated by the district.

27 School Districts – 45 Separate Elementary Schools

- (c) Separate Secondary School. — Any separate secondary school shall be allowed to participate in the educational support program as though the school were the only secondary school operated by the district.

6 School Districts – 7 Separate Secondary Schools



SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE

SHERRI YBARRA, SUPERINTENDENT OF PUBLIC INSTRUCTION



School Year: 2018 - 2019

Report Type: Midterm Reporting Period

365 BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT

	Days/Sessions	Aggregate	Special	Adjusted	Unit	Support
	Midterm	Attendance	A.D.A	Education	A.D.A	Divisor
	Reporting					Units
	Period					
Kindergarten Administrative	43.00	530.00	12.33		12.33	0.50 Min
Elementary 1-6 Administrative	43.00	3,602.00	83.77	(9.12)	74.65 /	16.0 = 4.70 Min
Secondary Administrative	43.00	5,947.50	138.31	(8.03)	130.28 /	12.0 = 10.86
Exceptional Education						
Exceptional Preschool					0.03	
Exceptional Elementary					9.12	
Exceptional Secondary					8.03	
Exceptional Education Total					17.18 /	14.5 = 1.18
Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts, Summer J.D.						
0801 - BRUNEAU ELEMENTARY SCHOOL	99.00	43.00	243.00	5.65	5.65	
Kindergarten Separate						
0801 - BRUNEAU ELEMENTARY SCHOOL	99.00	43.00	1,856.00	43.16	48.81 /	13.0 = 3.75
Elementary 1-6 Separate						
					Total Support Units	20.99
					Protected Support Unit Adjustment: -0.11%	-0.02
					Total Support Units (adjusted for protection)	20.97

Days in Session may not equal actual Days in Session due to rounding.

School Year: 2018 - 2019  
 Report Type: Midterm Reporting Period

365 BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT

	Days/Sessions Midterm Reporting Period	Aggregate Attendance	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units
Kindergarten Administrative	43.00	530.00	<del>12.33</del> 17.98		<del>12.33</del> 17.98		<del>0.50 Min</del> 0.60 Min
Elementary 1-6 Administrative	43.00	3,602.00	<del>83.77</del> 126.93	(9.12)	<del>74.65</del> / 117.81	16.0 = 19.0	<del>4.70 Min</del> 6.80 Min
Secondary Administrative	43.00	5,947.50	138.31	(8.03)	130.28 /	12.0 =	10.86
Exceptional Education							
Exceptional Preschool					0.03		
Exceptional Elementary					9.12		
Exceptional Secondary					8.03		
Exceptional Education Total					<del>17.18</del> /	14.5 =	1.18
Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts, Summer J.D.							
0801 - BRUNEAU ELEMENTARY SCHOOL	99.00	43.00	243.00	<del>5.65</del>	<del>5.65</del>		
Kindergarten Separate							
0801 - BRUNEAU ELEMENTARY SCHOOL	99.00	43.00	1,856.00	<del>43.16</del>	<del>48.81</del> /	<del>13.0</del> =	<del>3.75</del> 0.00
Elementary 1-6 Separate							
Total Support Units							<del>20.99</del> 19.44
Protected Support Unit Adjustment: -0.11%							-0.02
Total Support Units (adjusted for protection)							<del>20.97</del> 19.42

Days in Session may not equal actual Days in Session due to rounding.

**ADDITIONAL 1.55 SUPPORT UNITS DUE TO SEPARATE SCHOOL**

**\$ 155,846.00**

# Hardship Elementary School

## 33-1003 (2), Idaho Code

(b) Hardship Elementary School. — Upon application of the board of trustees of a school district, the state board of education is empowered to determine that a given elementary school or elementary schools within the school district, not otherwise qualifying, are entitled to be counted as a separate elementary school as defined in section [33-1001](#), Idaho Code, when, in the discretion of the state board of education, special conditions exist warranting the retention of the school as a separate attendance unit and the retention results in a substantial increase in cost per pupil in average daily attendance above the average cost per pupil in average daily attendance of the remainder of the district's elementary grade school pupils. An elementary school operating as a previously approved hardship elementary school shall continue to be considered as a separate attendance unit, unless the hardship status of the elementary school is rescinded by the state board of education.

Cassia County School District – Almo Elementary



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# Remote School

## 33-1003 (3), Idaho Code

(3) Remote Schools. — The board of trustees of any Idaho school district that operates and maintains a school that is remote and isolated from the other schools of the state because of geographical or topographical conditions may petition the state board of education to recognize and approve the school as a remote and necessary school. The petition shall be in form and content approved by the state board of education and shall provide such information as the state board of education may require. Petitions for the recognition of a school as a remote and necessary school shall be filed annually at least ninety (90) days prior to the date of the regular June meeting of the board of trustees.



# Small District Staff Allowance

## 33-1004 (6)(c), Idaho Code

For any district with less than forty (40) support units ([55 School Districts](#)):

(i) The instructional staff allowance shall be calculated applying the actual number of support units. If the actual instructional staff employed in the school year is greater than the instructional staff allowance, then the instructional staff allowance shall be increased by one-half (1/2) staff allowance; and

(ii) The administrative staff allowance shall be calculated applying the actual number of support units. If the actual administrative staff employed in the school year is greater than the administrative staff allowance, then the administrative staff allowance shall be increased by one-half (1/2) staff allowance.

(iii) Additionally, for any district with less than twenty (20) support units ([33 School Districts](#)), the instructional staff allowance shall be calculated applying the actual number of support units. If the number of instructional staff employed in the school year is greater than the instructional staff allowance, the staff allowance shall be increased as provided in subparagraphs (i) and (ii) of this paragraph, and by an additional one-half (1/2) instructional staff allowance.



# Separate Secondary Staff Allowance 33-1004 (6)(d), Idaho Code

For any school district with one (1) or more separate secondary schools serving grades 9 through 12, the instructional staff allowance shall be increased by two (2) additional instructional staff allowances for each such separate secondary school.

6 School Districts – 7 Separate Secondary Schools



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# Questions



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