

STATEMENT OF PURPOSE

RS29545 / S1315

Funding for public schools in Idaho is largely driven by the number of students in average daily attendance and the number of support units calculated by grade bands for those students. For kindergarten students the formula is such that a school would not receive more than the equivalent of a half days funding for the student, even if the student attended full time. The proposed legislation would adjust the calculations for support units so that students in kindergarten could be funded for a full day if they attended a full day and a half day if they only attended a half day, similar to how other elementary grade students are funded. Section 33-1002, Idaho Code establishes the tables for calculating kindergarten support units, daily student attendance is used to generate an average daily attendance number, that number is then used to calculate support units. The support unit divisor for kindergarten is 40, while the support unit divisor for other elementary grades ranges between 12 and 23 depending on the size of the school district/charter school or attendance unit, with the majority of school districts having an elementary grade range support unit divisor of 20. The proposed amendments change the kindergarten support unit divisor to 20 and then adjusts the minimum number of support units generated based on size, consolidating the individual size breakouts. Additionally, technical amendments are made, provisions for parent participation are established, and limits on maintenance and operation levies are created for kindergarten programs funded by the state.

FISCAL NOTE

Pursuant to Section 33-208, Idaho Code, Kindergarten programs are voluntary for both the parent and the school. It is estimated approximately 80% of Idaho public school student's parents would chose to participate in a full-time kindergarten program and school districts and charter schools may take a few years to adjust facilities usage to accommodate the increase in full-time kindergarten students. Based on the October 2021 (FY 2022) data, it is estimated based on FY 2022 numbers, using attendance to generated average daily attendance (ADA), school districts and charter schools would generate 514 mid-term kindergarten support units, from approximately 20,074 ADA (this number is based on statewide aggregates, when applied at the school district or charter school level the actual support unit numbers vary due to the school size). The current estimated kindergarten funding based on 514 mid-term support units and an average support unit value of approximately of \$113,000 in FY2022, would result in an estimated \$58M cost for current kindergarten support units based on ADA. If 80% of the current student population attended full-full the kindergarten support units would increase by 411 support units and a funding increase of approximately \$46M. Estimates based on October 2020 (FY 2021) numbers result in an estimated \$42M. Idaho has seen large fluctuations in the ADA of kindergarten students between FY 2020 and FY 2022, it is expected that these fluctuation will continue over the next year or more and may result in lower numbers of kindergarten students attending full-time in the initial years of implementation. If we use the support units of those attending full-time programs during the Fall of FY 2022 and add additional support units based on the number of support units generated by current part-time kindergarten programs we can calculate an estimated increase of \$44M. Regardless of the methodology used for calculating the estimated increase we are looking at an average estimated increase around \$43M in the first year. If we estimate the increase in kindergarten ADA over the previous three years of approximately 2% we could extrapolate and average year over year increase of \$9.3M in out years. With the proposed amendments these numbers would be incorporated into the overall state funding formula and would be calculated as part of the overall public schools funding and projected increases in total support units, K-12.

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).

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