EFFECTIVE DATE.

### IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 458, As Amended in the Senate

#### BY EDUCATION COMMITTEE

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AN ACI
RELATING TO ADVANCED OPPORTUNITIES; AMENDING SECTION 33-4601, IDAHO CODE,
TO REVISE DEFINITIONS; REPEALING SECTION 33-4602, IDAHO CODE, RELATING
TO ADVANCED OPPORTUNITIES; AMENDING CHAPTER 46, TITLE 33, IDAHO CODE,
BY THE ADDITION OF A NEW SECTION 33-4602, IDAHO CODE, TO PROVIDE FOR
ADVANCED OPPORTUNITIES AND RELATED PROVISIONS AND TO GRANT THE STATE
BOARD OF EDUCATION RULEMAKING AUTHORITY; REPEALING SECTION 33-4603,
IDAHO CODE, RELATING TO THE "8 IN 6 PROGRAM"; REPEALING SECTION 33-4604,
IDAHO CODE, RELATING TO THE MASTERY ADVANCEMENT PROGRAM; REPEALING SEC-
TION 33-4605, IDAHO CODE, RELATING TO RULEMAKING AUTHORITY; AMENDING
SECTION 33-1002, IDAHO CODE, TO REMOVE REFERENCE TO A CERTAIN PROGRAM,
TO MAKE CODIFIER'S CORRECTIONS AND TO MAKE TECHNICAL CORRECTIONS;
AMENDING SECTION 33-1002, IDAHO CODE, AS AMENDED BY SECTION 2, CHAPTER
229, LAWS OF 2015, TO REMOVE REFERENCE TO A CERTAIN PROGRAM, TO MAKE COD-
IFIER'S CORRECTIONS AND TO MAKE TECHNICAL CORRECTIONS; AND PROVIDING AN

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

SECTION 1. That Section 33-4601, Idaho Code, be, and the same is hereby amended to read as follows:

- 33-4601. DEFINITIONS. For purposes of this chapter, the following definitions shall apply:
  - (1) "Credit" means middle level or high school credit.
  - (2) "Dual credit" as defined in section 33-5102, Idaho Code.
- (3) "Full course  $\underline{\text{credit}}$  load" means at least twelve (12) credits per school year for grades 7--12 or the maximum number of credits offered by the student's school during the regular school day per school year, whichever is greater.
- (4) "Overload course" means a course taken that is in excess of a full course credit load, including summer courses.
  - (5) "Parent" means parent or parents or guardian or guardians.
- (6) "Public schools" means an Idaho school district, charter school or Idaho tribal school.
- (7) "School year" means the normal school year that begins upon the conclusion of the <u>spring semester leading up to the</u> break between grades and ends upon the beginning of the same break of the following year.
- SECTION 2. That Section 33-4602, Idaho Code, be, and the same is hereby repealed.
- SECTION 3. That Chapter 46, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 33-4602, Idaho Code, and to read as follows:

33-4602. ADVANCED OPPORTUNITIES -- RULEMAKING. (1) Students attending public schools in Idaho will be eligible for four thousand one hundred twenty-five dollars (\$4,125) to use toward overload courses, dual credits, college credit-bearing examinations and professional certificate examinations. Students may access these funds in grades 7 through 12 for:

- (a) Overload courses, the distribution of which may not exceed two hundred twenty-five dollars (\$225) per overload course. A student must take and successfully be completing a full credit load within a given school year to be eligible for funding of an overload course. An overload course must be taken for high school credit to be eligible for funding.
- (b) Dual credits, the distribution of which may not exceed seventy-five dollars (\$75.00) per one (1) dual credit hour.
- (c) Eligible college credit-bearing or professional certificate examinations.
- (2) To qualify as an eligible overload course for the program, the course must be offered by a provider accredited by the organization that accredits Idaho high schools and be taught by an individual certified to teach the grade and subject area of the course in Idaho. Eligible examinations include advanced placement (AP), international baccalaureate (IB), college-level examination program (CLEP) and professional-technical examinations. The state department of education shall maintain a list of such examinations and costs.
- (3) These moneys may be used to pay an amount not to exceed the price to the student of such courses and examinations pursuant to the limitations stated in this subsection. Payments made under this subsection shall be made from the moneys appropriated for the educational support program. No later than January 15, the state department of education shall annually report to the education committees of the senate and the house of representatives details regarding the number of students benefiting from assistance with the cost of overload courses, dual credit courses and examinations, the number of credits awarded and amounts paid pursuant to this subsection during the previous school year.
- (4) The board of each public school may set forth criteria by which a student may challenge a course. If a student successfully meets the criteria set forth by the board of the public school, then the student shall be counted as having completed all required coursework for that course. The public school, with the exception of Idaho tribal schools, shall be funded for such students based upon either actual hours of attendance or the course that the student has successfully passed, whichever is more advantageous to the public school, up to the maximum of one (1) full-time student.
- (5) Any student who successfully completes public school grades 1 through 12 curriculum at least one (1) year early shall be eligible for an advanced opportunities scholarship. The scholarship may be used for tuition and fees at any Idaho public postsecondary educational institution. The amount of the scholarship shall equal thirty-five percent (35%) of the statewide average daily attendance-driven funding per enrolled pupil for each year of grades 1 through 12 curriculum avoided by the student's early graduation. Each public school shall receive an amount equal to each such

awarded scholarship for each student that graduates early from their public school.

- (6) The state department of education shall reimburse public schools or public postsecondary educational institutions, as applicable, for such costs, up to the stated limits, within one hundred twenty-five (125) days of receiving the necessary data upon which reimbursements may be paid. The submission method and timelines of reimbursement data shall be determined by the state department of education. Payments will be made only for activity occurring and reported within each fiscal year.
- (7) For public funding purposes, average daily attendance shall be counted as normal for students participating in dual credit courses pursuant to this section.
- (8) If a student fails to earn credit for any course for which the department has paid a reimbursement, the student must pay for and successfully earn credit for one (1) like course before the state department of education may pay any further reimbursements for the student. If a student performs inadequately on an examination for which the state department of education has paid a reimbursement, the public school shall determine whether the student must pay for and successfully pass such examination to continue receiving state funding. Repeated and remedial courses or examinations are not eligible for funding through these programs.
- (9) The state department of education shall reimburse community colleges or counties, as applicable, for any out-of-district county tuition payments that would otherwise be made by a county to a community college pursuant to section 33-2110A, Idaho Code. Such reimbursements shall be in an amount not to exceed fifty dollars (\$50.00) per credit hour and only for dual credit courses taken pursuant to this section.
- (10) Public schools shall establish timelines and requirements for participation in the program, including implementing procedures for the appropriate transcription of credits, reporting of program participation and financial transaction requirements. Public schools shall make reasonable efforts to ensure that any student who considers participating in the program also considers the challenges and time necessary to succeed in the program and shall make reasonable efforts to include guidance on how the student's participation in the program contributes to prospective college and career pathways. Such efforts by the district shall be performed prior to a student participating in the program and throughout their involvement in the program.
- (11) Policies and procedures for participating in the program established by the public school must be such that students have an opportunity to participate in the program and meet district-established timelines and requirements for financial transactions, transcribing credits and state department of education reporting. Participation in this program requires parent and student agreement to program requirements and completion of the state department of education's participation form documenting the program requirements.
- (12) Parents of participating students may enroll their child in any eligible course, with or without the permission of the public school in which the student is enrolled. Tribal school students must follow their schools' enrollment policies and procedures. Public school personnel shall assist

parents in the process of enrolling students in such courses. Each participating student's high school transcript at the public school at which the student is enrolled shall include the credits earned and grades received by the student for any overload or dual credit courses taken pursuant to this section. For an eligible course to be transcribed as meeting the requirements of a core subject as identified in administrative rule, the course must meet the approved content standards for the applicable subject and grade level.

- (13) Participating public schools shall collaborate with Idaho public postsecondary educational institutions to assist students who seek to participate in dual credit courses or graduate from high school early by enrolling in postsecondary courses. Participating school districts, charter schools and Idaho public postsecondary educational institutions shall report to the state board of education and the education committees of the senate and the house of representatives any difficulties or obstacles they experience in providing assistance to participating students.
- (14) The state board of education may promulgate rules to implement the provisions of this chapter.
- SECTION 4. That Section 33-4603, Idaho Code, be, and the same is hereby repealed.
- SECTION 5. That Section 33-4604, Idaho Code, be, and the same is hereby repealed.
- SECTION 6. That Section 33-4605, Idaho Code, be, and the same is hereby repealed.
- SECTION 7. That Section 33-1002, Idaho Code, be, and the same is hereby 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 charter school facilities funds and reimbursements paid pursuant to section 33-5208(5), Idaho Code;
- (m) For an online course portal as provided for in section 33-1024, Idaho Code;
- (n) For advanced opportunities as provided for in section 33-4602, Idaho Code;
- (o) For the "8 in 6 program" as provided for in section 33-4603, Idaho Code;
- (p) For additional math and science courses for high school students as provided in section 33-1021, Idaho Code;
- $(\underline{qp})$  For leadership premiums as provided in section 33-1004J, Idaho Code;
- $(\pm q)$  For the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline, an allocation of three hundred dollars (\$300) per support unit;
- $(\underline{sr})$  An amount specified in the appropriation bill for the public schools educational support program for counseling support as provided for in section 33-1212A, Idaho Code, shall be distributed, in full or pro rata, based on one hundred twenty dollars (\$120) per first reporting period support unit for grades 8 through 12 or ten thousand dollars (\$10,000), whichever is greater; and
- $(\pm \underline{s})$  Any additional amounts as required by statute to effect administrative adjustments or as specifically required by the provisions of any bill of appropriation; and
- (t) For mastery-based education as provided for in section 33-1630, Idaho Code;
- 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 sec-

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   ondary support units, computation of exceptional education support units,
2
   and computation of alternative school support units. The sum of all of the
   total support units of all school districts of the state shall be the total
3
   state support units.
                COMPUTATION OF KINDERGARTEN SUPPORT UNITS
5
   Average Daily
6
7
   Attendance
                      Attendance Divisor
                                          Units Allowed
   41 or more....
8
                                          1 or more as computed
                      40......
   31 - 40.99 ADA....
                      -........
   26 - 30.99 ADA....
10
                      -........
                                          .85
   21 - 25.99 ADA....
11
                                          .75
                      -........
   16 - 20.99 ADA...
12
                                          . 6
                      -........
   8 - 15.99 ADA....
13
                                          .5
                      -.......................
   1 - 7.99 ADA....
14
                                          count as elementary
                COMPUTATION OF ELEMENTARY SUPPORT UNITS
15
   Average Daily
16
                                                 Minimum Units
   Attendance
17
                      Attendance Divisor
                                                 Allowed
   300 or more ADA.....
18
                                                 .. 15
                      ..23...grades 4,5 & 6....
19
                      ..22...grades 1, 2 & 3....1994-95
20
                      ..21...grades 1, 2 & 3....1995-96
21
                      ..20...grades 1, 2 & 3....1996-97
22
23
                       and each year thereafter.
   160 to 299.99 ADA...
24
                      110 to 159.99 ADA...
25
                      71.1 to 109.99 ADA...
26
                      51.7 to 71.0 ADA...
27
                      33.6 to 51.6 ADA...
28
                      16.6 to 33.5 ADA...
29
                      1.0 to 16.5 ADA...
30
                      31
                 COMPUTATION OF SECONDARY SUPPORT UNITS
32
   Average Daily
                                                Minimum Units
   Attendance
33
                      Attendance Divisor
                                                Allowed
   750 or more....
34
                      400 - 749.99 ADA....
35
                      36
   300 - 399.99 ADA....
                      37
   200 - 299.99 ADA....
                      100 - 199.99 ADA....
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1 2 3 4 5	99.99 or fewer Grades 7-12 Grades 9-12 Grades 7- 9 Grades 7- 8	Units allowed as follows:	6 1 per 14 ADA		
6					
7 8 9 10 11 12 13	Average Daily Attendance 14 or more  12 - 13.99 8 - 11.99 4 - 7.99 1 - 3.99	Attendance Divisor 14.5	computed 1 .75		
15 16 17	COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS (Computation of alternative school support units shall include grades 6 through 12)				
18 19 20	Pupils in Attendance  12 or more	Attendance Divisor 12	Minimum Units Allowed		
21		12	computed		

In applying these tables to any given separate attendance unit, no school district shall receive less total money than it would receive if it had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of less fewer 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 attendance of students attending an alternative school in a school district reporting <del>less</del> fewer than one hundred (100) secondary students in average daily attendance shall not be assigned to the alternative table if the student is from a school district reporting less fewer than one hundred (100) secondary students in average daily attendance, but shall instead be assigned to the secondary table of the school district in which they are attending the alternative school, unless the alternative school in question serves students from multiple districts reporting <del>less</del> fewer than one hundred (100) secondary students in average daily attendance. The tables for exceptional education and alternative school 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.

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(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 students. Calculations in application of this subsection shall be carried out to the nearest hundredth.
    - (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 hundredth 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, subparagraph (i) of this paragraph, and the support units allowance for the approved exceptional child program, subparagraph (ii) of this paragraph.
  - (b) Total District Allowance Educational Program. Multiply the district's total number of support units, carried out to the nearest hundredth, 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, paragraph (b) of this subsection.
  - (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 paragraph (c) of this subsection.
- (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 pur-

poses 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.

 SECTION 8. That Section 33-1002, Idaho Code, as amended by Section 2, Chapter 229, Laws of 2015, be, and the same is hereby 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 charter school facilities funds and reimbursements paid pursuant to section 33-5208(5), Idaho Code;
  - (m) For an online course portal as provided for in section 33-1024, Idaho Code;
  - (n) For advanced opportunities as provided for in section 33-4602, Idaho Code;
  - (o) For the "8 in 6 program" as provided for in section 33-4603, Idaho Code;
  - (p) For additional math and science courses for high school students as provided in section 33-1021, Idaho Code;

- (qp) For leadership premiums as provided in section 33-1004J, Idaho Code;
  - $(\pm q)$  For master teacher premiums as provided in section 33-1004I, Idaho Code;
  - (r) For the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline, an allocation of three hundred dollars (\$300) per support unit;
  - (s) An amount specified in the appropriation bill for the public schools educational support program for counseling support as provided for in section 33-1212A, Idaho Code, shall be distributed, in full or pro rata, based on one hundred twenty dollars (\$120) per first reporting period support unit for grades 8 through 12 or ten thousand dollars (\$10,000), whichever is greater; and
  - (t) Any additional amounts as required by statute to effect administrative adjustments or as specifically required by the provisions of any bill of appropriation; and
  - $(\pm \underline{u})$  For mastery-based education as provided for in section 33-1630, Idaho Code;

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 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

Average Daily		
Attendance	Attendance Divisor	Units Allowed
41 or more	40	
31 - 40.99 ADA		1
26 - 30.99 ADA		.85
21 - 25.99 ADA		
16 - 20.99 ADA		
8 - 15.99 ADA		
1 - 7.99 ADA		
	Attendance 41 or more 31 - 40.99 ADA 26 - 30.99 ADA 21 - 25.99 ADA 16 - 20.99 ADA 8 - 15.99 ADA	Attendance 41 or more 40 40 26 - 30.99 ADA 21 - 25.99 ADA 16 - 20.99 ADA 8 - 15.99 ADA

#### COMPUTATION OF ELEMENTARY SUPPORT UNITS 1 2 Average Daily Minimum Units Attendance 3 Attendance Divisor Allowed 300 or more ADA..... 4 .. 15 ..23...grades 4,5 & 6.... 5 ..22...grades 1,2 & 3....1994-95 7 ..21...grades 1,2 & 3....1995-96 ..20...grades 1,2 & 3....1996-97 8 and each year thereafter. q 160 to 299.99 ADA... 10 110 to 159.99 ADA... 11 71.1 to 109.99 ADA... 12 51.7 to 71.0 ADA... 13 14 33.6 to 51.6 ADA... 16.6 to 33.5 ADA... 15 16 1.0 to 16.5 ADA... COMPUTATION OF SECONDARY SUPPORT UNITS 17 Average Daily 18 Minimum Units Attendance 19 Attendance Divisor Allowed 750 or more.... 20 400 - 749.99 ADA.... 21 16......28 22 300 - 399.99 ADA.... 14.5.....22 200 - 299.99 ADA.... 23 100 - 199.99 ADA.... 24 12.....9 99.99 or fewer 25 Units allowed as follows: Grades 7-12 26 Grades 9-12 27 Grades 7-9 28 Grades 7-8 29 30 COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS Average Daily 31 Minimum Units Attendance 32 Attendance Divisor 14 or more.... 33 14.5.....1 or more as 34 computed 35 12 - 13.99.... 8 - 11.99.... 36 4 - 7.99.... 1 - 3.99.... 38

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

4	Pupils in Attendance	Attendance Divisor	Minimum Units
5			Allowed
6	12 or more	12	. 1 or more as
7			computed

In applying these tables to any given separate attendance unit, no school district shall receive less total money than it would receive if it had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of less fewer 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 attendance of students attending an alternative school in a school district reporting less fewer than one hundred (100) secondary students in average daily attendance shall not be assigned to the alternative table if the student is from a school district reporting <del>less</del> fewer than one hundred (100) secondary students in average daily attendance, but shall instead be assigned to the secondary table of the school district in which they are attending the alternative school, unless the alternative school in question serves students from multiple districts reporting less fewer than one hundred (100) secondary students in average The tables for exceptional education and alternative daily attendance. school 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 students. Calculations in application of this subsection shall be carried out to the nearest hundredth.
    - (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 hundredth 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, subparagraph (i) of this subparagraph, and the support units allowance for the approved exceptional child program, subparagraph (ii) of this subparagraph.
- (b) Total District Allowance Educational Program. Multiply the district's total number of support units, carried out to the nearest hundredth, 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, paragraph (b) of this subsection.
- (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 paragraph (c) of this subsection.
- (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.

SECTION 9. The provisions of Section 8 of this act shall be in full force and effect on and after July 1, 2019.