

Public School Foundation Program

	APPROPRIATION (Original) FY 2021 ¹	APPROPRIATION (w/holdback) REVISED FY 2021 ^{1,2,3}	Appropriation FY 2021 ¹		APPROPRIATION FY 2022 ¹	APPROPRIATION FY 2022 ¹		APPROPRIATION FY 2022 ¹	
			Change from FY 2021 (Original) Appropriation			Change from FY 2021 (Original) Appropriation		Change from FY 2021 (Revised) Appropriation	
			\$	%		\$	%	\$	%
1 REVENUES									
a. General Fund	\$1,974,146,800	\$1,875,439,500	(\$98,707,300)	-5.0%	\$2,048,490,600	\$74,343,800	3.8%	\$173,051,100	9.2%
STATE DEDICATED REVENUE									
b. Endowment / Lands	\$52,586,400	\$52,586,400	\$0	0.0%	\$54,798,000	\$2,211,600	4.2%	\$2,211,600	4.2%
c. Miscellaneous	8,000,000	8,000,000	0	0.0%	8,000,000	0	0.0%	0	0.0%
d. Lottery Dividend	24,187,500	24,187,500	0	0.0%	21,000,000	(3,187,500)	-13.2%	(3,187,500)	-13.2%
e. Bond Levy Equalization Fund	16,609,900	16,609,900	0	0.0%	14,125,000	(2,484,900)	-15.0%	(2,484,900)	-15.0%
f. Cigarette and Lottery Taxes	4,024,900	4,024,900	0	0.0%	4,024,900	0	0.0%	0	0.0%
TOTAL STATE DEDICATED REVENUE	\$105,408,700	\$105,408,700	\$0	0.0%	\$101,947,900	(\$3,460,800)	-3.3%	(\$3,460,800)	-3.3%
TOTAL STATE REVENUES	\$2,079,555,500	\$1,980,848,200	(\$98,707,300)	-4.7%	\$2,150,438,500	\$70,883,000	3.4%	\$169,590,300	8.6%
FEDERAL REVENUES									
g. Federal Revenues	250,000,000	250,000,000	0	0.0%	250,000,000	0	0.0%	0	0.0%
h. Federal Revenues (Federal COVID-19 Relief - ESSER II Funds)	0	110,228,900	110,228,900	NA	219,994,500	219,994,500	NA	109,765,600	99.6%
i. Federal Revenues (CFAC Federal Funds)	0	10,000,000	10,000,000	NA	20,000,000	0	NA	10,000,000	100.0%
j. Federal Revenues (Federal COVID-19 Relief - ARPA/ESSER III Funds)	0	0	0	NA	456,913,800	456,913,800	NA	456,913,800	NA
TOTAL FEDERAL REVENUES	250,000,000	370,228,900	120,228,900	48.1%	946,908,300	676,908,300	270.8%	576,679,400	155.8%
TOTAL REVENUES	\$2,329,555,500	\$2,351,077,100	\$21,521,600	0.9%	\$3,097,346,800	\$767,791,300	33.0%	\$746,269,700	31.7%
2 STATUTORY EXPENDITURES									
a. Transportation	\$83,040,000	\$83,040,000	\$0	0.0%	\$89,449,100	\$6,409,100	7.7%	\$6,409,100	7.7%
b. Border Contracts	1,484,100	1,484,100	0	0.0%	2,139,100	655,000	44.1%	655,000	44.1%
c. Exceptional Contracts and Tuition Equivalents	5,833,400	5,833,400	0	0.0%	6,204,900	371,500	6.4%	371,500	6.4%
d. Salary-based Apportionment (Administrators, Classified)	220,436,600	223,371,500	2,934,900	1.3%	228,848,800	8,412,200	3.8%	5,477,300	2.5%
e. Employer's Benefit Obligations (Administrators, Classified)	42,720,600	43,289,400	568,800	1.3%	44,831,500	2,110,900	4.9%	1,542,100	3.6%
f. Career Ladder Salaries	848,562,300	860,832,200	12,269,900	1.4%	884,525,500	35,963,200	4.2%	23,693,300	2.8%
g. Career Ladder Employer's Benefit Obligations	164,334,900	166,829,300	2,494,400	1.5%	173,278,500	8,943,600	5.4%	6,449,200	3.9%
h. Master Educator Premiums	7,175,400	7,175,400	0	0.0%	8,892,700	1,717,300	23.9%	1,717,300	23.9%
i. Leadership Premiums	19,310,000	19,310,000	0	0.0%	19,718,100	408,100	2.1%	408,100	2.1%
j. Teacher Incentive Award (Nat'l Bd Cert)	90,000	90,000	0	0.0%	40,000	(50,000)	-55.6%	(50,000)	-55.6%
k. Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	0	0.0%	4,024,900	0	0.0%	0	0.0%
l. Bond Levy Equalization Support Program	25,406,500	25,406,500	0	0.0%	23,649,200	(1,757,300)	-6.9%	(1,757,300)	-6.9%
m. Charter School Facilities	10,372,600	10,372,600	0	0.0%	13,204,900	2,832,300	27.3%	2,832,300	27.3%
n. Idaho Digital Learning Academy	12,078,400	12,078,400	0	0.0%	14,034,500	1,956,100	16.2%	1,956,100	16.2%
o. School Facilities Funding (lottery)	24,187,500	24,187,500	0	0.0%	21,000,000	(3,187,500)	-13.2%	(3,187,500)	-13.2%
p. School Facilities Maintenance Match	1,972,200	1,972,200	0	0.0%	3,477,800	1,505,600	76.3%	1,505,600	76.3%
q. Advanced Opportunities	20,000,000	20,000,000	0	0.0%	29,700,000	9,700,000	48.5%	9,700,000	48.5%
r. Math and Science Requirement	6,502,600	6,502,600	0	0.0%	6,882,100	379,500	5.8%	379,500	5.8%
s. Continuous Improvement Plans and Training	652,000	652,000	0	0.0%	652,000	0	0.0%	0	0.0%
t. Mastery-Based Education	1,400,000	1,350,000	(50,000)	-3.6%	1,400,000	0	0.0%	50,000	3.7%
u. College and Career Advisors and Student Mentors	9,000,000	9,000,000	0	0.0%	9,000,000	0	0.0%	0	0.0%
v. Literacy Intervention	26,146,800	26,146,800	0	0.0%	26,146,800	0	0.0%	0	0.0%
3 NON-STATUTORY EXPENDITURES									
a. Technology (Classroom, Wireless Infrastructure, IMS Maintenance)	36,500,000	26,500,000	(10,000,000)	-27.4%	26,500,000	(10,000,000)	-27.4%	0	0.0%
b. IT Staffing	8,000,000	4,000,000	(4,000,000)	-50.0%	4,000,000	(4,000,000)	-50.0%	0	0.0%
c. Student Achievement Assessments	2,258,500	2,258,500	0	0.0%	2,258,500	0	0.0%	0	0.0%
d. Math Initiative	1,817,800	1,717,800	(100,000)	-5.5%	1,817,800	0	0.0%	100,000	5.8%
e. English Language Learners	4,870,000	4,870,000	0	0.0%	4,870,000	0	0.0%	0	0.0%
f. Professional Development (Reading Coaches, District Funding, G/T)	22,550,000	12,350,000	(10,200,000)	-45.2%	13,350,000	(9,200,000)	-40.8%	1,000,000	8.1%
g. Remediation / Waiver (non Title I)	5,456,300	5,106,300	(350,000)	-6.4%	5,106,300	(350,000)	-6.4%	0	0.0%
h. Content and Curriculum	6,350,000	4,450,000	(1,900,000)	-29.9%	4,450,000	(1,900,000)	-29.9%	0	0.0%
4 FEDERAL EXPENDITURES									
a. Federal Funds	250,000,000	250,000,000	0	0.0%	250,000,000	0	0.0%	0	0.0%
b. Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	0	110,228,900	110,228,900	NA	219,994,500	219,994,500	NA	109,765,600	99.6%
c. COVID-19 K-4 Literacy Learning Loss (CFAC Federal Funds)	0	5,000,000	5,000,000	NA	15,000,000	15,000,000	NA	10,000,000	200.0%
d. COVID-19 K-12 Learning Loss (CFAC Federal Funds)	0	5,000,000	5,000,000	NA	5,000,000	5,000,000	NA	5,000,000	100.0%
e. Federal Funds (Federal COVID-19 Relief - ARPA/ESSER III Funds)	0	0	0	NA	456,913,800	456,913,800	NA	456,913,800	NA
5 TOTAL EXPENDITURES	\$1,872,533,400	\$1,984,430,300	\$111,896,900	6.0%	\$2,620,361,300	\$747,827,900	39.9%	\$635,931,000	32.0%
6 PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	NA	\$0	\$0	NA	\$0	NA
7 NET STATE FUNDING	\$457,022,100	\$366,646,800	(\$90,375,300)	-19.8%	\$476,985,500	\$19,963,400	4.4%	\$110,338,700	30.1%
8 SUPPORT UNITS	15,821	16,074	253	1.6%	16,146	325	2.1%	72	0.4%
9 DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	\$28,887	\$22,810	(\$6,077)	-21.0%	\$29,542	\$655	2.3%	\$6,732	29.5%

¹Excludes Idaho Educational Services for the Deaf and the Blind

²Reflects Board of Examiners Reduction (July 21, 2020) as revised by the Legislature

³The Federal Funds lines do not include \$196 million appropriated through a non-cog process as a FY 2021 supplemental. Included in the \$196 million is \$98.7 million in Governor's Coronavirus Relief Funds Special Allocation, \$47.9 million in CARES Act ESSER I funds, \$20.3 million in CARES CNP State Grant funds, \$4 million in CARES CFAC funds for Technology, Child Nutrition, and Non-title ESSER I, and \$24.9 million in CARES Act funds for Blended Learning.