

# Public School Foundation Program

	Public Schools Appropriation (Original) 2020-2021	Public Schools Appropriation (Revised, July 21, 2020) <sup>1</sup> 2020-2021	Public Schools Appropriation (Revised per Governor's Recommendation on January 11, 2021) <sup>2</sup> <small>(Restoration of Admin, Classified Base Salaries, Movement on CL, Leadership Premiums)</small> 2020-2021	Public Schools Appropriation (Revised per Governor's Recommendation, January 11, 2021) <sup>3</sup> <small>(Funding of FTE Support Units)</small> 2020-2021	Public Schools Appropriation Revised (Revised per Governor's Recommendation, January 11, 2021) 2020-2021	\$ Change (FY 2021 Original Approp. to FY 2021 Revised per Governor's Recommendations on January 11, 2021)	% Chg
1 REVENUES							
a. General Fund	\$1,974,146,800	\$1,875,439,500			\$1,875,439,500	(\$98,707,300)	-5.0%
STATE DEDICATED REVENUE							
b. Endowment / Lands	\$52,586,400	\$52,586,400			\$52,586,400	\$0	0.0%
c. Miscellaneous	8,000,000	8,000,000			8,000,000	0	0.0%
d. Lottery Dividend	24,187,500	24,187,500			24,187,500	0	0.0%
e. Bond Levy Equalization Fund	16,609,900	16,609,900			16,609,900	0	0.0%
f. Cigarette and Lottery Taxes	4,024,900	4,024,900			4,024,900	0	0.0%
TOTAL STATE DEDICATED REVENUE	\$105,408,700	\$105,408,700			\$105,408,700	\$0	0.0%
TOTAL STATE REVENUES	\$2,079,555,500	\$1,980,848,200			\$1,980,848,200	(\$98,707,300)	-4.7%
g. FEDERAL REVENUES	250,000,000	250,000,000			250,000,000	0	0.0%
TOTAL REVENUES	\$2,329,555,500	\$2,230,848,200			\$2,230,848,200	(\$98,707,300)	-4.2%
2 STATUTORY EXPENDITURES							
a. Transportation	\$83,040,000	\$83,040,000			\$83,040,000	0	0.0%
b. Border Contracts	1,484,100	1,484,100			1,484,100	0	0.0%
c. Exceptional Contracts and Tuition Equivalents	5,833,400	5,833,400			5,833,400	0	0.0%
d. Salary-based Apportionment (Administrators, Classified)	220,436,600	216,140,300	4,296,300	4,923,000	225,359,600	4,923,000	2.2%
e. Employer's Benefit Obligations (Administrators, Classified)	42,720,600	41,888,000	832,600	1,183,300	43,903,900	1,183,300	2.8%
f. Career Ladder Salaries	848,562,300	826,265,900	22,296,400	22,596,900	871,159,200	22,596,900	2.7%
g. Career Ladder Employer's Benefit Obligations	164,334,900	160,013,800	4,321,100	5,432,000	169,766,900	5,432,000	3.3%
h. Master Educator Premiums	7,175,400	7,175,400			7,175,400	0	0.0%
i. Leadership Premiums	19,310,000	0	19,310,000		19,310,000	0	0.0%
j. Teacher Incentive Award (Nat'l Bd Cert)	90,000	90,000			90,000	0	0.0%
k. Idaho Safe and Drug-Free Schools	4,024,900	4,024,900			4,024,900	0	0.0%
l. Bond Levy Equalization Support Program	25,406,500	25,406,500			25,406,500	0	0.0%
m. Charter School Facilities	10,372,600	10,372,600			10,372,600	0	0.0%
n. Idaho Digital Learning Academy	12,078,400	12,078,400			12,078,400	0	0.0%
o. School Facilities Funding (lottery)	24,187,500	24,187,500			24,187,500	0	0.0%
p. School Facilities Maintenance Match	1,972,200	1,972,200			1,972,200	0	0.0%
q. Advanced Opportunities	20,000,000	20,000,000			20,000,000	0	0.0%
r. Math and Science Requirement	6,502,600	6,502,600			6,502,600	0	0.0%
s. Continuous Improvement Plans and Training	652,000	652,000			652,000	0	0.0%
t. Mastery-Based Education	1,400,000	1,350,000			1,350,000	(50,000)	-3.6%
u. College and Career Advisors and Student Mentors	9,000,000	9,000,000			9,000,000	0	0.0%
v. Literacy Intervention	26,146,800	26,146,800			26,146,800	0	0.0%
3 NON-STATUTORY EXPENDITURES							
a. Technology (Classroom, Wireless Infrastructure, IMS Maintenance)	36,500,000	26,500,000			26,500,000	(10,000,000)	-27.4%
b. IT Staffing	8,000,000	4,000,000			4,000,000	(4,000,000)	-50.0%
c. Student Achievement Assessments	2,258,500	2,258,500			2,258,500	0	0.0%
d. Math Initiative	1,817,800	1,717,800			1,717,800	(100,000)	-5.5%
e. Remediation / Waiver (non Title I)	5,456,300	5,106,300			5,106,300	(350,000)	-6.4%
f. English Language Learners	4,870,000	4,870,000			4,870,000	0	0.0%
g. Professional Development (Reading Coaches, District Funding, G/T)	22,550,000	12,350,000			12,350,000	(10,200,000)	-45.2%
h. Content and Curriculum	6,350,000	4,450,000			4,450,000	(1,900,000)	-29.9%
4 FEDERAL EXPENDITURES	250,000,000	250,000,000			250,000,000	0	0.0%
TOTAL EXPENDITURES	\$1,872,533,400	\$1,794,877,000	\$51,056,400	\$34,135,200	\$1,880,068,600	\$7,535,200	0.4%
5 PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0			\$0	\$0	#DIV/0!
6 NET STATE FUNDING	\$457,022,100	\$435,971,200	(\$51,056,400)	(\$34,135,200)	\$350,779,600	(\$106,242,500)	-23.2%
7 SUPPORT UNITS	15,821	15,821			16,143	16,143	102.0%
8 DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	\$28,887	\$27,556			\$21,730	(\$7,158)	-24.8%

<sup>1</sup> 5% holdback approved by State Board of Examiners on July 21, 2020 based on Governor's Task Force Recommendations issued May 8, 2020.

<sup>2</sup> 5% holdback allocations revised per Governor's Recommendation on January 11, 2021. Full 5% holdback remained in place but allocation methodology revised.

*This worksheet is based on information available to the SDE on January 13, 2021. At this time, no Legislative action has been taken to implement the Governor's recommendations.*

	FY 2021 Calculation of Discretionary Amount - Governor's Recommendation			FY 2021 Calc. of Discretionary Amount - Gov. Recommendation w/Current Data		
FY 2021 Original Approp. Net State Funding	15,821	\$457,022,100	\$28,887	15,821	\$457,022,100	\$28,887
Less Governor's 5% holdback - Initial Amount		(21,050,900)			(21,050,900)	
Adjusted Approp - Net State Funding	15,821	\$435,971,200	\$27,556	15,821	\$435,971,200	\$27,556
Less Governor's 5% holdback - SBA Admin		(\$1,656,900)			(\$1,656,900)	
Less Governor's 5% holdback - Benefits Admin		(321,100)			(321,100)	
Less Governor's 5% holdback - CL Instr, PS		(22,296,400)			(22,296,400)	
Less Governor's 5% holdback - CL Benefits		(4,321,100)			(4,321,100)	
Less Governor's 5% holdback - Leadership		(19,310,000)			(19,310,000)	
Less Governor's 5% holdback - SBA Classified		(2,639,400)			(2,639,400)	
Less Governor's 5% holdback - Benefits Classified		(511,500)			(511,500)	
Combined		(51,056,400)			(51,056,400)	
Adjusted Approp - Net State Funding	15,821	\$384,914,800	\$24,329	15,821	\$384,914,800	\$24,329
Adjustment for Increased FTE SU - SBA Admin		(1,873,500)			(\$1,116,900)	
Adjustment for Increased FTE SU - SBA Benefits Admin		(450,300)			(216,500)	
Adjustment for Increased FTE SU - SBA CL		(22,596,900)			(12,269,900)	
Adjustment for Increased FTE SU - SBA Benefits CL		(5,432,000)			(2,494,400)	
Adjustment for Increased FTE SU - SBA Classified		(3,049,500)			(1,818,000)	
Adjustment for Increased FTE SU - SBA Benefits Classified		(733,000)			(352,300)	
Combined		(\$34,135,200)			(\$18,268,000)	
Adjusted Approp - Net State Funding	16,143 (original)	\$350,779,600	\$21,730	16,074 (current)	\$366,646,800	\$22,810
Original (JFAC)		\$28,887			\$28,887	
Revised (Original Revision)		\$27,556			\$27,556	
Revised (Governor's Recommendation)		\$21,730			\$22,810	
Difference (JFAC, Original Revision)		(\$1,331)	-4.61%		(\$1,331)	-4.61%
Difference (JFAC, Gov Recommendation)		(\$7,157)	-24.78%		(\$6,077)	-21.04%