

# Public School Foundation Program

		JFAC FY 2023 *														
		H 792, 798, 807	H 793, 805	H 797, 798, 807	H 788	H 796	H 795	H 794								
		Administrators	Teachers	Operations	Children's Programs	Facilities	Central Services	Total Public Schools	Idaho Educational Services for the Deaf and the Blind (IESDB)	Total	\$ Change from ORIGINAL FY 2022 Appropriation	% Chg	\$ Change from REVISED FY 2022 Appropriation	% Chg		
Appropriation (Original) FY 2022	Appropriation (Revised) FY 2022															
<b>1 REVENUES</b>																
a. General Fund	\$2,060,066,000	\$2,110,235,800	\$119,177,000	\$1,156,924,900	\$858,543,700	\$142,192,400	\$15,605,700	\$12,587,600	\$2,305,031,300	\$13,058,400	\$2,318,089,700	\$258,023,700	12.5%	\$207,853,900	9.8%	
<b>STATE DEDICATED REVENUE</b>																
b. Endowment / Lands	\$55,004,000	\$55,004,000	\$0	\$0	\$61,532,200	\$0	\$0	\$0	\$61,532,200	\$233,600	\$61,765,800	\$6,761,800	12.3%	\$6,761,800	12.3%	
c. Miscellaneous	8,000,000	8,000,000	0	0	7,000,000	0	0	0	7,000,000	0	7,000,000	(1,000,000)	-12.5%	(1,000,000)	-12.5%	
d. Lottery Dividend	21,000,000	21,000,000	0	0	0	0	31,687,500	0	31,687,500	0	31,687,500	10,687,500	50.9%	10,687,500	50.9%	
e. Bond Levy Equalization Fund	14,125,000	14,125,000	0	0	0	0	24,173,800	0	24,173,800	0	24,173,800	10,048,800	71.1%	10,048,800	71.1%	
f. Cigarette and Lottery Taxes	4,024,900	4,024,900	0	0	0	4,024,900	0	0	4,024,900	0	4,024,900	0	0.0%	0	0.0%	
<b>TOTAL STATE DEDICATED REVENUE</b>		<b>\$102,153,900</b>	<b>\$102,153,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,532,200</b>	<b>\$4,024,900</b>	<b>\$55,861,300</b>	<b>\$0</b>	<b>\$128,418,400</b>	<b>\$233,600</b>	<b>\$128,652,000</b>	<b>\$26,498,100</b>	<b>25.9%</b>	<b>\$26,498,100</b>	<b>25.9%</b>
<b>TOTAL STATE REVENUES</b>		<b>\$2,162,219,900</b>	<b>\$2,212,389,700</b>	<b>\$119,177,000</b>	<b>\$1,156,924,900</b>	<b>\$927,075,900</b>	<b>\$146,217,300</b>	<b>\$71,467,000</b>	<b>\$12,587,600</b>	<b>\$2,433,449,700</b>	<b>\$13,292,000</b>	<b>\$2,446,741,700</b>	<b>\$284,521,800</b>	<b>13.2%</b>	<b>\$234,352,000</b>	<b>10.6%</b>
<b>FEDERAL REVENUES</b>																
g. Federal Revenues	\$250,000,000	\$324,000,000	\$0	\$11,000,000	\$0	\$313,000,000	\$0	\$0	\$324,000,000	\$0	\$324,000,000	\$74,000,000	29.6%	\$0	0.0%	
h. Federal Revenues (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	0	0	0	105,983,700	0	0	105,983,700	0	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%	
i. Federal Revenues (CFAC Federal Funds)	20,000,000	20,000,000	0	0	0	0	0	0	0	0	0	(20,000,000)	-100.0%	(20,000,000)	-100.0%	
j. Federal Revenues (Federal COVID-19 Relief-ARPA/ESSER III Funds)	456,913,800	462,810,300	0	36,473,700	0	404,911,100	0	0	441,384,800	8,000	441,392,800	(15,521,000)	-3.4%	(21,417,500)	-4.6%	
<b>TOTAL FEDERAL REVENUES</b>		<b>\$946,908,300</b>	<b>\$1,026,804,800</b>	<b>\$0</b>	<b>\$47,473,700</b>	<b>\$0</b>	<b>\$823,894,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$871,368,500</b>	<b>\$8,000</b>	<b>\$871,376,500</b>	<b>(\$75,531,800)</b>	<b>-8.0%</b>	<b>(\$155,428,300)</b>	<b>-15.1%</b>
<b>TOTAL REVENUES</b>		<b>\$3,109,128,200</b>	<b>\$3,239,194,500</b>	<b>\$119,177,000</b>	<b>\$1,204,398,600</b>	<b>\$927,075,900</b>	<b>\$970,112,100</b>	<b>\$71,467,000</b>	<b>\$12,587,600</b>	<b>\$3,304,818,200</b>	<b>\$13,300,000</b>	<b>\$3,318,118,200</b>	<b>\$208,990,000</b>	<b>6.7%</b>	<b>\$78,923,700</b>	<b>2.4%</b>
<b>2 STATUTORY EXPENDITURES</b>																
a. Transportation	\$89,449,100	\$89,449,100	\$0	\$0	\$98,573,100	\$0	\$0	\$0	\$98,573,100	\$0	\$98,573,100	\$9,124,000	10.2%	\$9,124,000	10.2%	
b. Border Contracts	2,139,100	2,139,100	0	0	0	2,462,700	0	0	2,462,700	0	2,462,700	323,600	15.1%	323,600	15.1%	
c. Exceptional Contracts and Tuition Equivalents	6,204,900	6,204,900	0	0	0	6,448,100	0	0	6,448,100	0	6,448,100	243,200	3.9%	243,200	3.9%	
d. Salary-based Apportionment (Administrators, Classified)	228,848,800	235,046,800	99,109,500	0	158,387,000	0	0	0	257,496,500	0	257,496,500	28,647,700	12.5%	22,449,700	9.6%	
e. Employer's Benefit Obligations (Administrators, Classified)	44,831,500	46,045,700	19,415,500	0	31,026,100	0	0	0	50,441,600	0	50,441,600	5,610,100	12.5%	4,395,900	9.5%	
f. Career Ladder Salaries	884,525,500	905,899,600	0	941,093,700	0	0	0	0	941,093,700	0	941,093,700	56,568,200	6.4%	35,194,100	3.9%	
g. Career Ladder Employer's Benefit Obligations	173,278,500	177,465,700	0	185,956,600	0	0	0	0	185,956,600	0	185,956,600	12,678,100	7.3%	8,490,900	4.8%	
h. Master Educator Premiums	8,892,700	8,892,700	0	2,903,600	0	0	0	0	2,903,600	0	2,903,600	(5,989,100)	-67.3%	(5,989,100)	-67.3%	
i. Leadership Premiums	19,718,100	19,718,100	0	0	0	0	0	0	0	0	0	(19,718,100)	-100.0%	(19,718,100)	-100.0%	
j. Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	0	40,000	0	0	0	0	40,000	0	40,000	0	0.0%	0	0.0%	
k. Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	0	0	0	4,024,900	0	0	4,024,900	0	4,024,900	0	0.0%	0	0.0%	
l. Bond Levy Equalization Support Program	23,649,200	23,649,200	0	0	0	0	25,461,900	0	25,461,900	0	25,461,900	1,812,700	7.7%	1,812,700	7.7%	
m. Charter School Facilities	13,204,900	13,204,900	0	0	0	0	13,204,900	0	13,204,900	0	13,204,900	0	0.0%	0	0.0%	
n. Idaho Digital Learning Academy	14,034,500	15,992,500	0	0	0	16,916,200	0	0	16,916,200	0	16,916,200	2,881,700	20.5%	923,700	5.8%	
o. School Facilities Funding (lottery)	21,000,000	21,000,000	0	0	0	0	31,687,500	0	31,687,500	0	31,687,500	10,687,500	50.9%	10,687,500	50.9%	
p. School Facilities Maintenance Match	3,477,800	3,477,800	0	0	0	0	1,112,700	0	1,112,700	0	1,112,700	(2,365,100)	-68.0%	(2,365,100)	-68.0%	
q. Advanced Opportunities	29,700,000	29,700,000	0	0	0	32,968,400	0	0	32,968,400	0	32,968,400	3,268,400	11.0%	3,268,400	11.0%	
r. Math and Science Requirement	6,882,100	6,882,100	0	7,081,000	0	0	0	0	7,081,000	0	7,081,000	198,900	2.9%	198,900	2.9%	
s. Continuous Improvement Plans and Training	652,000	652,000	652,000	0	0	0	0	0	652,000	0	652,000	0	0.0%	0	0.0%	
t. Mastery-Based Education	1,400,000	1,400,000	0	0	0	1,050,000	0	350,000	1,400,000	0	1,400,000	0	0.0%	0	0.0%	
u. College and Career Advisors and Student Mentors	9,000,000	9,000,000	0	9,000,000	0	0	0	0	9,000,000	0	9,000,000	0	0.0%	0	0.0%	
v. Literacy Intervention	26,146,800	26,146,800	0	0	0	72,812,000	0	0	72,812,000	0	72,812,000	46,665,200	178.5%	46,665,200	178.5%	
<b>3 NON-STATUTORY EXPENDITURES</b>																
a. Technology (Classroom, Wireless Infrastructure, IMS Mtce)	26,500,000	26,500,000	0	0	26,500,000	0	0	0	26,500,000	0	26,500,000	0	0.0%	0	0.0%	
b. IT Staffing	4,000,000	4,000,000	0	0	4,000,000	0	0	0	4,000,000	0	4,000,000	0	0.0%	0	0.0%	
c. Student Achievement Assessments	2,258,500	2,258,500	0	0	0	0	0	2,258,500	2,258,500	0	2,258,500	0	0.0%	0	0.0%	
d. Math Initiative	1,817,800	1,817,800	0	0	0	0	0	1,817,800	1,817,800	0	1,817,800	0	0.0%	0	0.0%	
e. English Language Learners	4,870,000	4,870,000	0	0	0	4,820,000	0	50,000	4,870,000	0	4,870,000	0	0.0%	0	0.0%	
f. Professional Development (Reading Coaches, District Funding)	13,350,000	13,350,000	0	10,850,000	0	0	0	2,500,000	13,350,000	0	13,350,000	0	0.0%	0	0.0%	
g. Remediation / Waiver (non Title I)	5,106,300	5,106,300	0	0	0	4,715,000	0	591,300	5,306,300	0	5,306,300	200,000	3.9%	200,000	3.9%	
h. Content and Curriculum	4,450,000	4,450,000	0	0	0	0	0	5,020,000	5,020,000	0	5,020,000	570,000	12.8%	570,000	12.8%	
<b>4 FEDERAL EXPENDITURES</b>																
a. Federal Funds	250,000,000	324,000,000	0	11,000,000	0	313,000,000	0	0	324,000,000	0	324,000,000	74,000,000	29.6%	0	0.0%	
b. Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	0	0	0	105,983,700	0	0	105,983,700	0	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%	
c. COVID-19 K-4 Literacy Learning Loss (CFAC Federal Funds)	15,000,000	15,000,000	0	0	0	0	0	0	0	0	0	(15,000,000)	-100.0%	(15,000,000)	-100.0%	
d. COVID-19 K-12 Learning Loss (CFAC Federal Funds)	5,000,000	5,000,000	0	0	0	0	0	0	0	0	0	(5,000,000)	-100.0%	(5,000,000)	-100.0%	
e. Federal Funds (Federal COVID-19 Relief - ARPA/ESSER III Funds)	456,913,800	462,810,300	0	36,473,700	0	404,911,100	0	0	441,384,800	0	441,384,800	(15,529,000)	-3.4%	(21,425,500)	-4.6%	
<b>5 IDAHO EDUCATIONAL SERVICES FOR THE DEAF &amp; THE BLIND</b>																
a. Campus	\$7,557,000	7,788,000	0	0	0	0	0	0	0	8,132,200	8,132,200	575,200	7.6%	344,200	4.4%	
b. Outreach	\$4,224,400	4,224,400	0	0	0	0	0	0	0	5,167,800	5,167,800	943,400	22.3%	943,400	22.3%	
<b>TOTAL EXPENDITURES</b>		<b>\$2,632,142,700</b>	<b>\$2,747,201,700</b>	<b>\$119,177,000</b>	<b>\$1,204,398,600</b>	<b>\$318,486,200</b>	<b>\$970,112,100</b>	<b>\$71,467,000</b>	<b>\$12,587,600</b>	<b>\$2,696,228,500</b>	<b>\$13,300,000</b>	<b>\$2,709,528,500</b>	<b>77,385,800</b>	<b>2.9%</b>	<b>(37,673,200)</b>	<b>-1.4%</b>
<b>6 PUBLIC EDUCATION STABILIZATION FUNDS</b>	\$0	\$0														
<b>7 NET STATE FUNDING</b>	\$476,985,500	\$491,992,800								\$608,589,700		\$131,604,200	27.6%	\$116,596,900	23.7%	
<b>8 SUPPORT UNITS</b>	16,146	16,654								16,941		795	4.9%	287	1.7%	
<b>9 DISTRIBUTION FACTOR</b>																
a. State Health Insurance	\$13,316	\$13,316								\$19,698		\$6,382	47.9%	\$6,382	47.9%	
b. State Discretionary per Support Unit	16,226	16,226								16,226		\$0	0.0%	0	0.0%	
<b>DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)</b>		<b>\$29,542</b>	<b>\$29,542</b>													