

Our Kids, Idaho's Future—K-12 Budget Review: Stability and Strategic Alignment Subcommittee

Report and Recommendations

Members:

Kurt Liebich	CEO, RedBuilt
Representative Wendy Horman	Vice Chair, Joint Finance-Appropriations Committee
Representative Lance Clow	Chair, House Education Committee
Pete Koehler	Retired, Chief Deputy Superintendent and former Nampa High School Principal and Superintendent
Matt Van Vleet	Government Affairs Director, Schweitzer Engineering Laboratories
Jody Hendrickx	Trustee, St. Maries School District and ISBA Vice President
Marc Beitia	American Falls High School teacher and 2019 Idaho Teacher of the Year
Senator Jim Woodward	Joint Finance-Appropriations Committee, Senate Education Committee
Senator Dave Lent	Senate Education Committee
Representative Paul Amador	Joint Finance-Appropriations Committee
Rod Gramer	Idaho Business for Education
Greg Bailey	Superintendent, Moscow SD
Kathy McPherson	Business Operations, Lewiston SD, retired

Subcommittee Scope and Deliverables:

- Review entire K-12 budget:
 - What is the origin of each program or initiative in the K-12 budget?
 - Zero-based budgeting analysis of K-12 budget.
 - Review in light of first task force recommendations: Are they achieving their intended goals?
 - Which programs seem to be on autopilot or have continued additional costs to the K-12 budget?
 - Which align with the two future student achievement goals and their success in the next five years?
- How do we improve Idaho's accountability system through the K-12 budget?
- Project fiscal outlook for next five years to help inform discussions about K-12 budget stability.
- Recommendations to align components of K-12 budget with the two future student achievement goals.
- Recommendations to align Idaho's accountability system with K-12 budget.
- Recommendations to make the K-12 budget more stable over the next five years.

Recommendations:

We recommend strengthening the Public Education Stabilization Fund (PESF) by replenishing withdrawals from the prior fiscal year, minimizing the impacts of future transfers, and increasing the overall fund balance.

We recommend a statutorily set transfer into the PESF, similar to the statutory Budget Stabilization Fund transfer.

With the overarching student achievement goals of the task force, the subcommittee recommends retaining college and career advisors, Advanced Opportunities, and literacy intervention line-items in the K-12 budget, with the aim of making important updates to improve their effectiveness and accountability.

We recommend collapsing line-items and broadening statutory definitions of certain line-items to provide more flexibility for school districts and charter schools.

In addition to the line-items strategically-aligned with student achievement and our five-year goals, the subcommittee recommends retaining line-items that have systemwide benefits and help fulfill state responsibilities for uniformity and thoroughness— Appendix 2.

Subcommittee Analysis and Findings:

Starting with the 2013 K-12 Task Force, there has been a strong five-year plan for investing in and improving public education in Idaho. The success of these efforts was made possible through the collaboration of a broad range of stakeholders, including the Idaho Legislature.

The last several years have seen sustained increases in the K-12 budget, aligned with strategic goals identified in the 2013 task force recommendations. The State of Idaho has steadily increased its annual general fund appropriation to K-12 over the past six years— over \$500 million. However, in order to put this level of increased investment in perspective, one must evaluate the level of spending in the post-recession years. The economic downturn of 2009-2010 affected K-12, just as it affected state and local governments across Idaho. At the same time, Idaho experienced one of the fastest growing populations in the nation. A portion of the increases from 2013 and beyond only covered recessionary cuts and student growth. The state's General Fund appropriation for education took six years to recover to 2009 levels. K-12 education appropriations, measured by per-pupil funding, returned to 2009 levels in fiscal year 2017.

Looking ahead, the state is likely going to see another slowdown of the economy. Education policymakers need to be prepared. This is the context in which the recommendations from this task force must be considered— see Appendix 7, Economic and General Fund Review FY 2019, FY 2020, and FY 2021.

In addition to the main state stabilization fund, the Public Education Stabilization Fund (PESF) provides a critical fiscal backstop for education in the event of an economic downturn or unbudgeted increase in K-12 support units. The fund was set up to receive deposits when there was a favorable variance at the end of a fiscal year and be withdrawn in years of significant student growth and fiscal reductions causing a negative variance in the public schools budget at the end of the fiscal year. The subcommittee received presentations on PESF, a history of its balances, and a perspective on some of the year-to-year transfers out of the fund. At the end of the 2019 fiscal year, \$31.6 million was withdrawn from PESF to cover the difference between the FY 19 Public Schools budget appropriation and actual costs. This is the largest withdrawal in the past several years. In the prior two fiscal years (2017 and 2018), withdrawals have been \$16.9 million and \$21.9 million respectively. Looking to the future, we must minimize the withdrawals to meet the original intent of PESF, while building the fund to provide an adequate backstop for a future economic downturn. It is important to minimize programs that automatically withdrawal from the fund when appropriations are not sufficient to cover ongoing costs.

The full task force has two overarching focus areas in moving forward student achievement in the next five-years— literacy and college and career readiness. In analyzing Idaho's K-12 budget, the subcommittee identified line-items that are both aligned with these state strategic priorities and also supportive of our constitutional requirement for a uniform and thorough public education for our students. By focusing on our responsibilities for uniformity and thoroughness, those components of the K-12 education budget that have systemwide importance became clear.

The line-items identified as state strategic priorities— aligning with future student achievement— are literacy intervention, college and career advisors, and Advanced Opportunities. The important line-items that fulfill thoroughness and uniformity obligations include salary-based apportionment, which includes the career ladder, transportation, and facilities funding. See Appendix 2 for more information.

The subcommittee discussed opportunities for greater fiscal flexibility for districts and charter schools in those areas that do not fall within state strategic goals and responsibilities. This is also reflected in Appendix 2.

In the course of discussing the retention of literacy intervention, college and career advisors, and Advanced Opportunities, the subcommittee discussed how to improve the accountability and effectiveness of these strategic line-items.

For literacy intervention, discussion focused on reviewing the formula for fund distribution (Idaho Code 33-1002(s)), to ensure that this investment best aligns with the goal of improving literacy proficiency by the third grade. It was suggested that half of the dollars be earmarked for earlier grades (i.e., Kindergarten and first grade), to ensure that early interventions are prioritized and funded. The current formula which distributes dollars based on the three year rolling average of the district's K-3 students who score basic and below basic on fall Idaho Reading Indicator (IRI) assessment (currently under Idaho Code 33-1002(s)) was reviewed to see whether a change should be made, so that every district receives a portion of these dollars for overall student enrollment in K-3 rather than the current three year rolling average of students not reading at grade level. The other idea considered was providing a base amount of literacy intervention dollars by school.

The subcommittee discussed the college and career advisors line-item, and recommended that the accountability and oversight around the line-item be strengthened. One example considered was that the state closely review how these dollars are being used by local districts and providing greater guidelines for this spending. The subcommittee wants to ensure that the investment is aligned with our state's goals to increase postsecondary go-on rates and educational attainment goals.

Advanced Opportunity funds provide opportunities for students in grades 7 through 12 to take more rigorous courses, earn postsecondary credentials, including career technical certificates, and help students prepare for their postsecondary aspirations. Like the college and career advising dollars, the subcommittee recommends continuing to monitor the program to ensure that it is aligned to improve our state's go-on rates. The subcommittee also shares concerns on the increasing cost and potential state fiscal impact if the program is fully utilized by all eligible students. Subcommittee members discussed reducing the authorized amount of money available to students for Advanced Opportunities in an attempt to minimize potential future fiscal liabilities.

Appendices:

Appendix 1— Summary of Subcommittee Work

Appendix 2— Line-item Categories

Appendix 3— Foundational Payments and Special Distributions to Schools

Appendix 4— Public School Funding Distributions 2019-2020

Appendix 5— FY 2020 Education Budget- DFM

Appendix 6— K-12 Budget Appropriations Presentation- LSO

Appendix 7— Economic and General Fund Review— FY 2019, FY 2020, FY 2021— DFM

Appendix 8— Levies as a Percentage of Operating Budget

Appendix 9— Bond Elections— August 2008 through May 2019

Appendix 10— All Idaho Major Reserve Fund Balances

Appendix 11— Public Education Stabilization Fund (PESF) Balances

Appendix 12— K-12 Budget Recession Backfill

Appendix 13— Public School Support Original Appropriations for FY 08 to FY 20

Appendix 1— Summary of Subcommittee Work:**June 12, 2019:**

The subcommittee's first meeting focused on ensuring subcommittee members had a good grounding on K-12 budget issues, history, and the economic and fiscal outlook for the state.

Robyn Lockett, Legislative Services Office (LSO), provided an overview of the K-12 budget appropriations process. Tim Hill, State Department of Education (SDE), gave an overview of where the appropriated money goes in schools across the state. Derek Santos, the state economist at the Division of Financial Management (DFM), finished these presentations by providing an overview of the state's revenues and economic outlook, focusing on the next three years.

The subcommittee discussed what areas of focus and line-items the group would want to deep dive. Kurt Liebich, the chair, completed the meeting by providing assignments to each subcommittee member to report back on key line-items. The following assignments were made: salary-based apportionment/career ladder (Sen. Woodward, Greg Bailey); literacy (Kurt Liebich, Pete Koehler); college and career advising (Rep. Clow, Matt Van Vleet); Advanced Opportunities (Sen. Lent, Rod Gramer); Leadership Premiums and Master Educator Premiums (Marc Beitia); Professional Development, Gifted and Talented (Rep. Erpelding); Discretionary spending and other educational spending (e.g., SDE, CTE, and the State Board); and Bond Levy Equalization (Rep. Horman, Tim Hill). As part of the deep dive, committee members reached out to educators in the field and gathered feedback.

The meeting ended with the chair discussing the plan for July 9. In addition to hearing additional information about the Public Education Stabilization Fund (PESF), trends in K-12 spending, information about levies, and other school budgetary issues, the subcommittee would hear from members about their plans to deep dive into K-12 budget line-items.

July 9, 2019:

The meeting began with an historical analysis of the PESF from Robyn Lockett, LSO, and an overview of state budget spending trends, which took into account K-12, higher education, corrections, and health and welfare spending in the past several years.

Tim Hill, SDE, presented on supplemental levies, plant facilities levies, levy election results going back to 2008, and LEA reserve balances. Gideon Tolman, DFM, provided an overview of the impact of the 2009-2010 recession on K-12, the amount to backfill recessionary cuts, and school district health care costs. Finally, Derek Santos, Division of Financial Management, presented on additional revenue questions, including the state's sales tax revenues and tax credits. Overall, the subcommittee received a broad overview of the revenue side of the K-12 budget and its history over the past ten years.

The meeting ended with the subcommittee receiving full reports on deep dive reports—Bond Levy Equalization (Rep. Horman, Tim Hill)— and updates on how efforts on studying line-items was progressing—salary-based apportionment/career ladder (Sen. Woodward, Greg Bailey); literacy (Kurt Liebich, Pete Koehler); college and career advising (Rep. Clow, Matt Van Vleet); Advanced Opportunities (Sen. Lent, Rod Gramer); Discretionary spending and other educational spending (e.g., SDE, CTE, and the State Board) completed by Kathy McPherson; Leadership Premiums and Master Educator Premiums (Marc Beitia).

July 29, 2019:

Kurt Liebich, the chair, opened the meeting by providing a draft narrative and discussion of the past 10 years of K-12 budget history— see Appendix 14.

Tim Hill, State Department of Education, provided an update and breakdown on the 2019 fiscal year's \$31.6 million withdrawal from PESF.

The subcommittee shifted to receiving final updates from subcommittee members on their study of specific line-items. These included salary-based apportionment/career ladder (Sen. Woodward, Greg Bailey); literacy (Kurt Liebich, Pete Koehler); college and career advising (Rep. Clow, Matt Van Vleet); Advanced Opportunities (Sen. Lent, Rod Gramer); Leadership Premiums and Master Educator Premiums (Marc Beitia); Discretionary spending and other educational spending (e.g., SDE, CTE, and the State Board) completed by Kathy McPherson; and Professional Development, Gifted and Talented (Rep. Erpelding).

The important thoughts and discussion around these line-items are included in work in the final recommendations and this report's analysis and findings.

August 19, 2019:

The subcommittee started with an update from the teacher pipeline subcommittee on a proposed build out of the career ladder and expanded professional development for educators, which could require additional resources.

The chair, Kurt Liebich, shifted the conversation to potential recommendations for this subcommittee to consider. Based on the presentations and conversations, he outlined the following:

- **Overall K-12 Funding: Continue to invest in Public K-12 Education.** Idaho's Long-Term Economic vitality will depend on how effectively we achieve our Literacy and College and Career Readiness Goals. Level of funding should remain proportionate to overall changes in the State's General Fund. Maintain the historic % allocation to the Public School Education.
- **PESF Increases:** Given the increasing probability of economic recession over the next 2-4 years, the Legislature should prioritize the strengthening of the Stabilization Fund.
- **Career Ladder, Leadership Award Premium, Master Teacher Premiums:** Align recommendations on these line items with the recommendations that are developed within the Task Force's Pipeline Committee.
- **Maintain line-items that create a systemwide benefit** or an allocation benefit across the entire State System— examples include Transportation, Bond Levy Equalization, IDLA.
- **Maintain line-items that tie directly to strategic priorities** of literacy and college and career readiness— examples include literacy intervention, college and career advisors, and Advanced Opportunities (AO).
- **Collapse remaining line items** into discretionary funds to give more Districts flexibility in funding the local strategic initiatives in their District.

September 18, 2019:

This subcommittee meeting was a short call-in/videoconference meeting to receive an update from September 13 task force meeting and discuss and finalize preliminary recommendations from this subcommittee.

The subcommittee went through preliminary recommendation language and made additional revisions.

The subcommittee narrowed down the preliminary recommendations to three, which included:

- **With the overarching student achievement goals of the task force, the subcommittee recommends retaining college and career advisors, Advanced Opportunities, and literacy intervention line-items in the K-12 budget, with the aim of making important updates to improve their effectiveness and accountability.**
- **We recommend prioritizing the replenishing of the Public Education Stabilization Fund (PESF) over the next several years, both increasing its balance and minimizing future transfers.**
- **We recommend collapsing line-items and providing more financial flexibility in certain areas.**

The plan was to allow the other subcommittees to have their final meetings before moving forward with the K-12 subcommittee's recommendations. The final meeting of the subcommittee was scheduled for September 27.

September 27, 2019:

The subcommittee began with an update from Greg Wilson, Office of the Governor, on the final recommendations from the other subcommittees. The subcommittee asked questions about these final recommendations from the subcommittees.

The main task of the final meeting with a review of the preliminary recommendations and to make a final vote. In the course of discussion, the preliminary recommendations were revised into the language of the current final recommendations. The subcommittee voted unanimously to submit the final subcommittee recommendations to the main committee ahead of their October 1 meeting in Moscow.

Appendix 2 — Line-item Categories

System: Uniformity & Thoroughness

1. Salary Based Apportionment
2. Transportation
3. Bond Levy Equalization
4. Facilities: Lottery Funds
5. IDLA
6. Facilities: Charter Schools
7. Exceptional Contracts
8. Facilities: State Match
9. Student Achievement Tests
10. Limited English Proficiency

Collapse to Create Local Flexibility

1. Math and Science Requirement
2. Continuous Improvement Plans
3. District IT staffing
4. Content and Curriculum
5. ISAT Remediation
6. Math Initiative

Broaden Definition to expand LSB Flex.

1. Technology
2. Professional Development
3. Leadership Premiums
4. Mastery-Based Education

K-12 Budget Review -- Stability and Strategic Alignment

September 27, 2019

Appendix 3— Foundational Payments and Special Distributions to Schools

2018-2019 State Payments to Schools as of May 15, 2019		Total Foundation Support Paid as of May 15, 2019	Bond Levy Equalization Support Program	Charter School Facilities	College and Career Advisors and Student	Content and Curriculum	Continuous Improvement Plans and Training	Early Graduation Scholarships	Fast Forward	Gifted / Talented	Innovation Schools	IT Staffing	Leadership Premiums	Limited English Proficient (LEP)	Limited English Proficient (LEP) Grant	Mastery Based System Development	Math and Science Requirement	National Board Certification	Professional Development	Remediation	Safe & Drug-Free	School Buildings Maintenance	School Buildings Maintenance Match	Technology (Classroom, Wireless, Instructional Management System)	Unemployment Insurance (paid directly to DOE)	Total State Support Paid as of May 15, 2019
School		125,978,067.30	785,201.67	-	597,487	61,881	4,235.00	46,980	208,466.00	63,740	580,904	580,904	-	557,790	83,750	9,517.60	1,188,685	364,032	208,878	1,582,079	2,233.119	32,451.83	138,862,993.40			
1	Boise Independent	199,892,731.96	671,841.73	-	882,936	96,802	675.00	36,540	276,499.00	96,966	-	914,108	-	365,480	15,000	1,055,111	-	2,379.40	1,502,380	469,832	317,503	2,405,927	-	3,983,029	32,140.13	213,017,881.22
2	West Ada Joint	26,146,198.59	885,427.29	-	125,358	13,959	1,390.00	6,960	12,072.00	5,022	-	36,863	-	36,863	-	2,551,811	-	-	213,407	98,130	44,518	330,966	-	565,758	16,882.40	28,880,393.28
11	Meadows Valley	1,411,694.04	-	-	7,920	1,670	5,100.00	-	-	3,000	-	15,000	-	2,183	-	7,476	5,914.69	-	23,503	3,667	2,556	9,522	4,581	51,398	1,148.85	1,556,333.58
13	Council	1,984,845.99	15,564.50	-	14,400	1,916	-	-	1,410.00	3,000	-	15,000	-	25,389	-	15,307	-	-	25,389	5,754	3,419	16,207	10,116	63,306	6,291.64	2,181,926.13
55	Marsh Valley Joint	7,200,640.82	16,161.08	-	29,306	4,532	340.00	-	4,705	-	-	53,396	-	33,702	-	7,476	-	-	62,152	17,604	11,712	79,582	46,371	163,342	1,193.00	7,725,638.70
25	Pocatello	61,701,386.16	-	-	287,985	31,168	2,700.00	19,140	3,287.00	32,973	-	287,848	-	23,282	-	496,875	-	-	464,149	162,780	101,064	764,026	39,133	1,280,253	15,589.37	65,802,840.53
33	Bear Lake County	6,730,310.71	-	-	23,653	4,229	-	-	3,480	-	-	30,812	-	-	-	47,345	-	-	58,655	18,447	-	72,974	21,155	157,182	858.94	7,174,956.65
41	St. Maries Joint	5,880,539.74	-	-	21,576	3,732	-	-	-	3,000	-	26,065	-	970	-	47,345	-	-	56,574	17,714	9,237	60,695	18,617	134,456	(53.28)	6,280,467.46
44	Plummer / Worley Joint	2,322,869.32	-	-	14,400	2,067	640.00	-	-	3,000	-	15,000	-	-	-	25,320	-	-	35,922	8,490	3,878	19,668	8,168	69,623	420.27	2,529,775.59
52	Snake River	9,438,203.77	354,557.00	-	39,459	5,574	6,800.00	-	3,091.00	6,291	-	43,647	-	30,315	-	90,418	-	-	80,088	31,168	15,676	109,661	92,281	214,434	140.27	10,561,604.04
19	Blackfoot	19,739,609.66	-	-	90,342	11,006	2,053.72	15,660	9,490.00	11,000	-	90,228	-	102,587	83,750	164,048	-	-	164,048	70,827	32,582	239,608	169,863	412,694	1,865.22	27,756,818.32
58	Aberdeen	4,398,022.86	180,773.25	-	15,576	3,099	280.00	-	4,229	-	-	20,031	-	35,651	-	47,345	-	-	43,927	15,401	7,236	45,223	75,809	110,445	2,338.24	5,010,176.35
59	Firth	4,662,556.27	-	-	18,576	3,299	1,242.40	-	260.00	3,000	-	21,936	-	728	-	29,546	-	-	41,650	16,698	7,913	50,272	45,328	121,487	568.64	5,025,060.31
60	Shelley Joint	11,163,327.89	238,400.47	-	48,921	6,560	1,850.00	1,740	5,650.00	6,727	-	53,056	-	25,222	-	119,964	-	-	92,046	37,374	-	143,196	59,215	270,660	85.14	12,273,994.50
61	Blaine County	17,873,637.70	-	-	78,977	9,294	985.00	3,480	-	11,247	-	79,134	-	158,609	-	158,054	-	-	215,954	51,590	28,455	208,027	-	367,969	8,688.35	19,254,101.05
71	Garden Valley	1,981,479.70	-	-	12,096	1,894	600.00	-	658.00	3,000	-	15,000	-	-	-	7,476	-	-	25,611	3,216	3,316	2,087	2,090	60,559	1,995.95	2,134,416.65
72	Basin	2,479,515.83	-	-	14,400	2,142	-	-	614.50	3,198	-	15,000	-	-	-	29,931	-	-	6,121	2,090	6,498	69,248	-	2,662,149.33		
73	Horseshoe Bend	1,824,433.66	25,864.45	-	13,680	1,793	-	-	-	3,000	-	15,000	-	243	-	6,408	-	-	25,418	3,864	3,126	13,969	26,154	58,775	-	2,021,728.11
83	West Bonner County	5,921,699.81	-	-	21,057	3,861	2,518.00	1,740	780.00	3,396	-	27,298	-	-	-	55,532	-	-	63,039	19,688	9,708	64,965	-	132,122	10,865.02	6,337,798.83
84	Lake Pend Oreille	20,046,808.20	-	-	84,688	10,249	4,920.92	3,480	565.00	3,000	-	88,245	-	10,671	-	150,578	12,857.62	-	169,102	52,662	30,245	222,050	-	405,676	(721.37)	21,295,076.37
91	Idaho Falls	50,080,567.43	374,515.55	-	230,642	25,569	370.00	12,180	14,712.00	25,044	-	234,427	-	160,064	-	494,096	-	-	394,723	172,765	62,157	29,841	1,046,263	6,940.61	53,928,995.39	
92	Swan Valley Elementary	527,680.85	-	-	527,680.85	1,420	1,176	1,560.34	3,000	-	-	14,695	-	2,422	-	14,695	-	-	14,695	6,077	1,651	20,087	-	3,907	-	531,906.46
93	Bonneville Joint	61,646,567.10	1,890,452.68	-	283,658	31,719	3,240.00	22,620	273,841.00	33,687	-	293,104	-	130,962	-	546,424	15,005.66	-	473,375	197,079	102,749	775,971	7,733	1,318,368	6,617.88	68,053,173.32
101	Boundary County	7,745,610.48	-	-	32,422	4,758	6,600.00	-	-	3,674	-	35,857	-	3,395	-	69,415	-	-	74,865	23,750	-	89,057	18,975	176,890	4,943.85	8,290,392.33
111	Butte County	2,894,433.30	14,189.45	-	14,400	2,340	-	-	260.00	3,000	-	15,000	-	1,940	-	29,902	-	-	31,676	7,334	4,710	26,158	20,374	78,413	-	3,144,129.75
121	Camas County	1,533,180.91	6,140.85	-	7,776	1,702	-	-	-	3,000	-	15,000	-	-	-	8,187	-	-	23,671	3,018	2,600	9,831	15,147	52,718	74.55	1,682,046.31
131	Nampa	70,545,970.99	2,151,190.05	-	34,800	3,400	3,570.00	8,700	126,138.00	16,000	-	339,530	-	339,530	83,750	580,255	59,916.00	-	580,255	263,195	114,204	864,498.73	353,103	1,311,878	11,231.35	78,312,396.95
132	Caldwell	32,403,633.53	951,701.98	-	131,820	16,512	1,075.00	19,400	122,750.00	11,009	-	148,011	-	296,362	-	414,357	-	-	258,878	130,483	52,015	382,749	132,541	664,528	12,197.31	36,154,852.82
133	Wildier	3,031,658.53	121,219.40	-	14,400	2,586	-	-	22,795.00	3,238	-	15,135	-	22,312	-	33,798	-	-	33,798	11,508	-	31,071	25,454	89,043	8,199.63	3,475,490.56
134	Middleton	20,185,296.21	1,162,792.32	-	96,918	10,828	3,510.00	1,740	1,063.00	12,595	-	93,770	-	16,977	-	141,679	22,741.80	-	157,477	58,923	33,725	247,880	117,243	440,542	15,970.47	22,821,670.80
135	Notus	2,845,535.65	117,090.61	-	14,400	2,364	-	-	520.00	3,555	-	15,000	-	33,617	-	18,155	39,627.00	-	33,617	9,252	4,742	26,151	8,720	79,070	19.97	3,226,065.23
136	Melba Joint	4,890,706.25	193,329.28	-	20,710	3,410	-	-	2,080.00	3,000	-	22,997	-	13,096	-	39,157	-	-	43,334	15,062	8,161	52,292	42,617	124,206	-	5,474,157.53
137	Parna	5,752,75.75	241,178.75	-	59,075	4,502	6,600.00	-	23,465.00	4,546	-	65,396	-	24,252	-	55,936	-	-	55,936	17,956	69,415	61,177	143,674	-	1,644.00	7,756,386.95
139	Valleau	46,032,639.49	3,212,524.15	-	189,163	22,902	440.00	1,740	115,881.00	11,405	-	208,977	-	237,914	-	373,420	-	-	348,496	138,832	71,093	536,876	215,762	944,771	10,199.69	52,673,035.33
148	Grace Joint	3,527,090.84	172,783.39	-	14,400	2,684	-	-	260.00	3,000	-	16,071	-	485	-	18,511	-	-	35,814	6,064	-	32,879	40,362	89,878	3,780.91	3,964,063.14
149	North Gem	1,430,112.45	-	-	10,080	1,683	1,245.00	1,740	1,915.00	3,000	-	15,000	-	-	-	6,408	-	-	23,590	2,792	2,661	10,307	14,181	52,602	-	1,577,316.45
150	Soda Springs Joint	5,210,155.82	19,728.86	-	18,922	3,398	2,290.00	6,960	6,425.00	4,070	-	22,877	-	-	-	35,954	-	-	47,134	14,019	8,188	52,718	126,119	338.48	-	5,579,600.16
151	Cassia County Joint	28,790,959.82	487,873.72	-	116,648	14,933	830.00	-	14,130.00	4,863	-	132,944	-	165,885	-	328,922	-	-	228,495	102,926	45,073	337,095	176,208	576,798	3,908.76	31,528,492.30
161	Clark County Joint	1,332,654.57	-	-	7,320	1,645	4,600.00	-	3,000	5,093	-	8,187	-	5,093	-	8,187	-	-	8,187	2,877	-	8,203	24,175	48,335	5.10	1,481,370.67
171	Orofino Joint	8,583,525.11	-	-	29,998	5,096	6,068.36	8,700	11,380.00	3,040	-	39,078	-	728	-	44,853	-	-	65,503	17,573	-	76,723	39,018	162,533	10,161.72	9,103,978.19
181	Challis Joint	2,470,135.91	-	-	14,400	2,148	6,600.00	-	-	3,872	-	15,000	-	728	-	19,935	-	-	30,478	7,249	4,130	21,569	6,175	70,321	1,691.63	2,674,432.54
182	Mackay Joint	1,780,747.96	-	-	11,376	1,769	3,756.00	-	520.00	3,000	-	15,000	-	-	-	9,967	-	-	23,738	3,780	3,022	13,075	13,673	58,143	418.36	1,941,985.32
191	Prairie Elementary	114,315.85	-	-	-	1,056	-	-	-	3,000	-	9,000	-	-	-	712	-	-	12,654	85	-	252	408	9,209	-	150,691.85
192	Glenns Ferry Joint	2,709,880.03	5,281.40	-	14,400	2,266	-	1,740	-	3,000	-	15,000	-	-	-	33,152	-	-	33,152	9,203	-	20,649	20,381	77,000	1,145.97	2,966,940.40
193	Mountain Home	19,158,675.19	-	-																						

K-12 Budget Review -- Stability and Strategic Alignment

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		College and Career										Technology										Classroom (Classroom, Wireless, Instructional Management System)		Unemployment Insurance (paid directly to DOL)		Total State Support Paid as of May 15, 2019					
		Total Foundation Support Paid as of May 15, 2019	Bond Levy Equalization Support Program	Charter School Facilities	Advisors and Student Mentors	Content and Curriculum	Continuous Improvement Plans and Training	Early Graduation Scholarship	Fast Forward	Gifted / Talented	Innovation Schools	IT Staffing	Leadership Premiums	Limited English Proficient (LEP)	Limited English Proficient (LEP) Grant	Literacy	Mastery Based System Development	Math and Science Requirement	National Board Certification	Professional Development	Remediation	Safe & Drug-Free	School Buildings Maintenance (lottery)	School Buildings Maintenance Match							
381	American Falls Joint	7,875,636.00	17,541.09	-	31,729	4,718	-	1,165.00	3,595	-	35,473	-	82,942	-	66,212	-	-	-	74,493	31,648	13,110	90,293	51,815	181,169	-	8,562,627.36	1,088.27	1,516,516.75	-		
382	Rockland	1,426,159.05	23,290.70	-	12,384	1,680	5,590.00	-	130.00	3,000	15,000	-	4,272	-	14,772	-	-	-	23,449	2,341	2,756	46,224	54,223	11,018	-	1,481,516.75	-	1,516,516.75	-		
383	Arbon Elementary	249,492.36	-	-	23,249	1,070	-	-	3,000	-	9,000	-	-	-	712	-	-	-	13,178	141	-	1,104	-	10,600	-	288,297.36	-	288,297.36	-		
391	Kellogg	6,182,020.70	103,840.73	-	23,249	3,896	1,605.00	1,740	390.00	3,515	27,634	-	1,213	-	53,396	-	-	-	60,198	18,447	9,967	66,235	68,309	143,178	203.39	6,769,036.82	-	6,769,036.82	-		
392	Mullan	1,325,571.13	-	-	7,200	1,617	-	-	3,000	-	15,000	-	-	-	3,204	-	-	-	21,422	2,031	-	6,624	52,255	43,218	3,705.98	1,484,848.11	-	1,484,848.11	-		
393	Wallace	3,096,856.82	-	-	14,400	2,454	-	520.00	4,189	-	15,000	-	243	-	24,562	-	-	-	40,106	8,039	-	29,441	30,751	83,732	3,351,995.76	1,701.94	3,351,995.76	-	3,351,995.76	-	
394	Avery	268,744.23	-	-	-	1,056	-	-	3,000	-	9,000	-	-	-	712	-	-	-	13,340	169	-	1,033	-	10,839	-	267,893.23	-	267,893.23	-		
401	Teton County	9,449,769.33	-	-	38,075	5,489	4,585.00	1,740	845.00	3,000	42,836	-	62,571	-	83,299	-	-	2,379.40	87,490	36,189	15,510	108,574	212,549	10,156,973.69	2,072.96	10,156,973.69	-	10,156,973.69	-		
411	Twin Falls	46,994,229.12	1,719,237.43	-	187,144	24,283	3,674.17	-	130.00	11,247	222,154	-	179,466	30,000	473,449	-	-	-	371,878	154,487	78,085	586,848	85,625	994,400	8,806.47	52,125,143.19	-	52,125,143.19	-		
412	Buhl Joint	6,665,499.14	22,964.62	-	25,498	4,306	1,067.00	-	-	3,079	31,541	-	49,232	-	80,451	-	-	-	64,673	29,532	11,849	80,556	22,064	160,028	5,330.06	7,257,669.82	-	7,257,669.82	-		
413	Filer	8,831,324.25	221,534.99	-	37,786	5,365	210.00	-	-	3,000	41,650	-	12,369	-	87,570	-	-	-	77,701	30,858	14,700	101,974	41,909	202,474	612.62	9,111,037.86	-	9,111,037.86	-	9,111,037.86	-
414	Kimberly	10,286,656.32	467,888.67	-	40,036	6,080	600.00	-	260.00	6,648	48,467	-	17,462	-	96,826	-	-	-	86,588	32,691	17,145	120,627	11,125	236,149	267.19	11,475,516.18	-	11,475,516.18	-	11,475,516.18	-
415	Hansen	2,124,553.62	15,785.10	-	14,400	2,004	-	3,480	-	3,000	15,000	-	6,791	-	14,951	-	-	-	29,076	4,964	-	20,173	25,053	67,462	11,429.11	2,358,121.83	-	2,358,121.83	-	2,358,121.83	-
416	Three Creek Joint Elementary	125,560.43	-	-	7,200	1,056	-	-	3,000	-	9,000	-	-	-	712	-	-	-	12,606	56	-	532	639	9,656	-	170,017.43	-	170,017.43	-	170,017.43	-
417	Castleford Joint	2,385,004.72	-	-	14,400	2,117	180.00	3,480	-	3,000	15,000	-	7,518	-	20,291	-	-	-	27,498	6,685	-	19,373	13,396	71,834	1,188.00	2,590,964.72	-	2,590,964.72	-	2,590,964.72	-
418	Murphy Joint	2,384,376.42	28,806.63	-	14,400	2,094	-	-	3,120.00	3,872	14,595	-	10,671	-	14,595	-	-	-	29,115	4,372	4,203	22,075	7,255	73,707	-	2,617,662.05	-	2,617,662.05	-	2,617,662.05	-
421	McCall-Donnelly Joint	7,198,323.16	-	-	28,210	4,320	4,725.00	-	4,945.00	4,982	31,681	-	6,548	-	46,633	-	-	-	71,635	11,593	10,966	73,887	-	163,628	462.31	7,662,538.47	-	7,662,538.47	-	7,662,538.47	-
422	Cascade	1,660,138.86	-	-	13,536	1,760	4,540.00	-	195.00	3,000	15,000	-	-	-	8,899	-	-	-	24,805	4,090	3,109	13,713	2,645	57,910	-	1,813,340.86	-	1,813,340.86	-	1,813,340.86	-
431	Weiser	8,461,251.09	-	-	37,786	5,112	598.31	-	2,211.00	3,000	39,236	-	36,863	-	69,415	-	-	-	73,774	28,827	13,774	95,138	78,059	190,823	6,845.43	9,142,712.83	-	9,142,712.83	-	9,142,712.83	-
432	Cambridge Joint	1,449,007.77	-	-	7,200	1,628	5,500.00	-	-	3,000	15,000	-	9,611	-	9,611	-	-	-	24,850	2,172	2,352	7,975	16,183	47,476	-	1,992,664.77	-	1,992,664.77	-	1,992,664.77	-
433	Midvale	1,360,448.50	-	-	7,200	1,619	3,700.00	-	-	3,317	15,000	-	-	-	2,492	-	-	-	22,128	2,200	2,206	6,912	10,918	47,468	-	1,486,797.86	-	1,486,797.86	-	1,486,797.86	-
1.1	ANSER Charter School	1,975,323.84	-	156,440.88	7,200	2,016	-	-	3,872	-	15,000	-	-	-	17,443	-	-	-	27,546	5,557	4,307	22,800	-	72,736	-	2,310,241.72	-	2,310,241.72	-	2,310,241.72	-
2.1	Meridian Technical Charter High School	1,711,938.55	-	-	84,108.00	14,400	1,827	3,830.00	511.00	3,436	15,000	-	-	-	22,107	-	-	-	22,107	338	2,941	12,435	-	56,674	-	1,929,545.55	-	1,929,545.55	-	1,929,545.55	-
2.3	Meridian Medical Arts Charter High School	1,645,735.11	-	-	81,584.76	14,400	1,800	3,700.00	40,540.00	3,000	15,000	-	-	-	22,108	-	-	-	22,108	254	-	12,048	-	56,017	-	1,896,186.87	-	1,896,186.87	-	1,896,186.87	-
131.1	Idaho Arts Charter School	6,089,055.46	-	-	494,555.04	15,749	4,003	4,655.00	6,649.00	3,000	28,652	-	6,306	-	51,261	-	-	-	52,430	17,037	10,404	69,307	-	154,865	6,047.28	7,013,975.78	-	7,013,975.78	-	7,013,975.78	-
131.3	Gem Prep: Nampa	1,594,659.62	-	-	11,119	1,836	-	-	3,119	-	15,000	-	1,940	-	18,511	-	-	-	21,904	4,005	3,631	17,823	-	72,457	-	1,907,541.64	-	1,907,541.64	-	1,907,541.64	-
139.1	Thomas Jefferson Charter School	2,689,173.92	-	-	161,066.82	14,400	2,247	-	4,160.00	3,000	15,000	-	728	-	8,543	-	-	-	26,292	3,131	4,433	23,726	-	75,519	-	3,031,419.74	-	3,031,419.74	-	3,031,419.74	-
201.1	SEI Tec	1,499,644.29	-	-	82,846.38	14,400	1,817	-	-	3,000	15,000	-	-	-	20,544	-	-	-	20,544	-	-	12,886	-	56,331	-	1,706,468.67	-	1,706,468.67	-	1,706,468.67	-
221.1	Payette River Technical Academy	1,620,197.44	-	-	82,005.30	14,400	1,820	-	-	3,000	15,000	-	-	-	19,278	-	-	-	19,278	-	-	12,690	-	56,448	-	1,824,838.74	-	1,824,838.74	-	1,824,838.74	-
281.1	Moscow Charter School	1,063,484.84	-	-	74,015.04	7,200	1,546	300.00	-	3,317	15,000	-	-	-	10,323	-	-	-	20,059	2,341	2,691	10,535	-	53,949	-	1,264,760.88	-	1,264,760.88	-	1,264,760.88	-
331.1	ARTEC Charter School	1,522,659.13	-	-	84,108.00	14,400	1,820	-	-	3,000	15,000	-	-	-	23,793	-	-	-	23,793	3,094	-	12,953	-	56,503	-	1,737,240.13	-	1,737,240.13	-	1,737,240.13	-
451	Victory Charter School	2,643,724.65	-	-	170,739.24	14,400	2,336	-	9,015.00	3,000	15,000	-	243	-	7,120	-	-	-	22,514	2,341	4,659	25,494	-	77,878	-	2,998,463.89	-	2,998,463.89	-	2,998,463.89	-
452	Idaho Virtual Academy	9,627,765.27	-	-	165,896.00	55,554	5,650	-	17,400	6,291	44,372	-	970	-	49,481	-	-	-	58,866	32,043	17,092	121,641	-	214,555	3,275.00	10,442,106.27	-	10,442,106.27	-	10,442,106.27	-
453	McKenna Charter School	3,377,280.61	-	-	54,504.12	20,941	2,737	-	3,480	-	16,575	-	-	-	3,916	-	-	-	29,087	4,485	-	28,071	-	76,636	-	3,620,712.73	-	3,620,712.73	-	3,62	

Appendix 4— Public School Funding Distributions 2019-2020

- 1. Career Ladder Salaries and Benefits (33-1004B, 33-1004E, 33-1004F, I.C.)** – Based on Support Units (Staff Allowance Ratio), Instructional and Pupil Service Career Ladder Rung placement, and Employer Obligations to retirement (PERSI) and Social Security Benefits.
- 2. Administrator / Classified Salaries and Benefits (33-1004A, 33-1004E, 33-1004F, I.C.)**
 - Administrator – Based on Support Units (Staff Allowance Ratio), Experience and Education Index, Base Salary, and Employer Obligations to retirement (PERSI) and Social Security Benefits.
 - Classified – Based on Support Units (Staff Allowance Ratio), Base Salary, and Employer Obligations to retirement (PERSI) and Social Security Benefits.
- 3. Transportation (33-1006, I.C.)** – Based on prior year eligible Student Transportation expenditures.
- 4. Literacy Proficiency (33-1615, 33-1616, I.C.)** – Budget \$675 per average number of students in kindergarten through grade 3 who scored basic or below basic on the fall statewide reading assessment in the prior three years (2016-2017, 2017-2018, 2018-2019).
- 5. Bond Levy Equalization Support Program (33-906, I.C.)** – This program is available only to school districts. A copy of the bond payment schedule needs to be sent to Public School Finance. The Value Index is calculated each year based on market value per support unit, per capita income, and unemployment data. Bond Levy Equalization Support Program payments must be deposited into your bond interest and redemption fund and taken into consideration when calculating the bond levy budget certification to your county(ies).
- 6. School Facilities (Lottery) (33-905, I.C.)** – Budget \$78 per 2018-2019 best 28 weeks ADA.
- 7. Leadership Premiums (33-1004J, I.C.)** – Budget \$1,016.52 (\$850.00 plus \$166.52 state-paid employee benefits) per 2019-2020 full-time equivalent instructional and pupil service staff (all fund sources).
- 8. Advanced Opportunities (33-4602, I.C.)**
 - **Fast Forward Program** – Funding is available to pay for overload courses, dual credit courses, college-bearing exams, professional-technical exams, and workforce development training. Every public school student in grades 7-12 is allocated \$4,125.00 for these purposes. In most cases, these funds will be paid directly to Idaho public post-secondary institutions and IDLA. The school district or charter school will be the recipient of these funds if:
 - a) The school district or charter school is the provider of an overload course.
 - b) A course taken by a student is through a private institution. The school district or charter school will be expected to forward these funds to either the institution or to the family.
 - c) Students are requesting funds for an examination (AP, IB, CLEP, and CTE). The school district or charter school will likely be billed for this activity by the exam provider, or may need to reimburse the family.
 - **Early Graduation Scholarship** - These funds are related to scholarships awarded to students for Early Graduation. If a student graduates at least one year early, they are eligible for a scholarship equal to 35% of the ADA funding, which they can use at an Idaho public post-secondary school. The SDE will disperse these scholarships directly to the college or university. School districts and charter

schools will receive an equivalent award of 35% of the ADA funding for any student who graduates at least one year early that is reported to the SDE by June 15th of each year.

Receipts for all transactions related to Advanced Opportunities are available in the Department of Education Advanced Opportunities portal.

9. Idaho Digital Learning Academy – 90% distributed by July 31, remaining 10% distributed by May 15.

10. College and Career Advisors and Student Mentors [33-1002 (2)(r), I.C.] – Budget as follows based on 2019-2020 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of \$70 per student (8-12), or \$18,000.
- For school districts and charter schools with fewer than 100 students in grades 8 through 12, budget the greater of \$180 per student (8-12), or \$9,000.

11. Charter School Facilities [33-5208 (5), I.C.] – Budget \$400 per 2019-2020 enrolled student for on-site charter schools. Online only and online/onsite charter schools should request a worksheet to estimate their payment.

12. Math and Science Requirement (33-1021, I.C.) – Budget as follows based on 2019-2020 enrollment:

- For each regular high school with enrollment of 99 or less, budget \$33,100
- For each regular high school with enrollment of 100 to 159, budget \$2,900
- For each regular high school with enrollment of 160 to 319, budget \$7,500
- For each regular high school with enrollment of 320 to 639, budget \$55,900
- For each regular high school with enrollment of 640 or more, budget \$75,800

For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school. Alternative Secondary Schools are not eligible.

13. Master Educator Premiums (33-1004I, I.C.) – Budget \$4,783.60 (\$4,000 plus \$783.60 state-paid employee benefits) per eligible instructional and pupil service staff.

14. Exceptional Contracts, Tuition Equivalency, SED (33-1002B, 33-2004, I.C.)

- Exceptional Contracts – Dollars are paid to school districts who are contracting with another entity to educate their student(s). The amount distributed is based on the actual ADA of that student multiplied by that school district's prior year per pupil support.
- Tuition Equivalency
 - Special Education Tuition Equivalency – Dollars are paid to school districts s who are educating a special education student living in their school district (such as a group home) whose parents live in another Idaho school district. The amount distributed is based on the special education tuition equivalency child count multiplied by [42% of that schools prior year gross tuition rate + the statewide prior year's excess cost rate].
 - Court-Ordered Tuition Equivalency – Dollars are distributed to schools who are educating students who have been placed into a licensed home or facility per an Idaho court-order. The amount

distributed is calculated by multiplying the actual days of attendance while in a licensed home for qualifying students by 42% of the prior year's gross daily tuition rate for that school district or charter school.

- Juvenile Detention Center Tuition Equivalency - Dollars are distributed to schools who are educating students who have been placed into a county run juvenile detention center per an Idaho court-order. The amount distributed is calculated by multiplying the actual days of attendance while at the detention center by 42% of the prior year's gross daily tuition rate for that school district.
- Juvenile Detention Center Summer Tuition Equivalency - Dollars are distributed to schools who are educating students who have been placed into a county run juvenile detention center per an Idaho court-order. The amount distributed is calculated by multiplying the actual days of summer attendance while at the detention center by ½ of 42% of the prior year's gross daily tuition rate for that school district.
- Serious Emotional Disturbances (SED) – Dollars are paid to school districts and charter schools who are educating a higher than average percentage of students identified on the fall child count as SED. The amount distributed is calculated by multiplying the number of students above the statewide average for that school district or charter school by the prior year's excess cost rate.

15. School Facilities Maintenance Match (33-1019, I.C.) - The state maintenance match requirement is calculated annually using each school district's and charter school's square footage and their bond levy value index. If the School Facilities Funding (Lottery) dollars distributed in August do not satisfy the state match requirement, the difference between the state match requirement and the School Facilities Funding (Lottery) is distributed to those schools as School Facilities Maintenance Match dollars.

16. Safe and Drug-Free Schools – Budget \$2,000 plus \$12 per 2018-2019 full-term average daily attendance (ADA).

17. Mastery-based Education – Distributed to approved School Districts and Charter Schools.

18. Border Contracts – Distributed to School Districts with Border Contract agreements with states bordering Idaho.

19. Continuous Improvement Plans and Training (Strategic Planning) (33-320, I.C.) – Budget up to \$6,600 per school district or charter school. Funds will be distributed on a reimbursement basis.

20. National Board for Professional Teaching Standards (33-1004E, I.C.) – Budget \$2,391.80 (\$2,000 plus \$391.80 state-paid employee benefits) per eligible instructional staff.

21. Federal Funds – Distributed to School Districts and Charter Schools through the State Department of Education's Grant Reimbursement Application.

22. Technology (Classroom, Classroom Infrastructure, Instructional Management System) – Budget the sum of the following base amount associated with your 2019-2020 mid-term ADA, plus \$100 per 2019-2020 mid-term ADA:

- Base amount

- Mid-term ADA is less than 25, \$9,000
- Mid-term ADA between 25 and 100, \$360 per ADA
- Mid-term ADA is greater than 100, \$36,000

- 23. Gifted/Talented** – Budget \$3,000 per school district or charter school, plus \$28 per 2019-2020 identified gifted/talented student, limited to 6% of total enrollment.
- 23. Professional Development** – Budget \$15,000 per school district or charter school plus \$820 per 2019-2020 instructional and pupil service FTE (all fund sources).
- 24. Idaho Educational Services for the Deaf and the Blind** - 90% distributed in early July, remaining 10% distributed in early May.
- 25. IT Staffing** – Budget as follows based on 2019-2020 mid-term support units:
- Greater of \$1,250 per 2019-2020 mid-term support unit or \$9,000, if mid-term support units are less than or equal to 10.
 - Greater of \$460 per 2019-2020 mid-term support unit or \$15,000, if mid-term support units are more than 10.
- 26. Content and Curriculum** - Budget the sum of a \$1,700 base amount, plus \$80 per 2019-2020 mid-term Support Unit.
- 27. Remediation** – Budget \$27 per student for each section in which the student does not meet proficiency on the ISAT. This distribution will be based on the Spring 2019 ISAT data.
- 28. English Language Acquisition** – Budget \$230 per eligible English Learner (see following eligibility) that was tested on the spring 2019 ACCESS 2.0 assessment. Funding is for students identified as L1 and LE as reported in ISEE. Students with other ISEE codes do not qualify for this funding.
- 29. Student Achievement Assessments** – Expended by the State Department of Education for the benefit of School Districts and Charter Schools.
- 30. Math Initiative** – Expended by the State Department of Education for the benefit of School Districts and Charter Schools.
- IV. State Discretionary Funds** – Distributed based on Best 28 weeks Support Units.

Appendix 5— FY 2020 Education Budget - DFM
FY 2020 Public Schools Budget

I. APPROPRIATION		\$	%	Code reference	Description
Sources of Funds					
General Fund		\$ 1,898,407,200	83.71%		
Dedicated Funds		\$ 105,062,300	4.63%		
Federal Funds		\$ 264,338,500	11.66%		
TOTAL APPROPRIATIONS		\$ 2,267,808,000			
II. PROGRAM DISTRIBUTIONS					
Statutory					
* 1	Career ladder salaries and benefits	\$ 962,886,000	42.46%	§33-1004B, 33-1004F	for instructional and pupil services staff; based on career ladder model; movement based on performance/student achievement
* 2	Administrative and classified staff salaries and benefits	\$ 254,339,800	11.22%	§33-1002(2)(f), 33-1004E(4)(5), 33-1004F	for administrators and non-certificated staff; based on three-year average of support units
* 3	Transportation	\$ 75,334,700	3.32%	§33-1006, 33-1002(2)(b)	for bussing, maintenance, operation, insurance; state reimburses eligible costs; based on prior year expenditures and 1% growth
4	Literacy proficiency/interventions	\$ 26,146,800	1.15%	§33-1002(2)(r), 33-1614-1616	for reading resources: aides, additional class time, books; based on appropriation
* 5	Bond levy equalization	\$ 23,387,900	1.03%	§33-906, 67-7434, 63-2520	schools receive state financial assistance for the cost of annual bond interest and redemption payments based on value index
* 6	Facilities: lottery funds and earned interest	\$ 22,842,500	1.01%	§33-905, 33-1019, 67-7434	for school facilities repairs and maintenance based on prior year best 28-weeks average daily attendance
* 7	Leadership awards/premiums	\$ 18,400,700	0.81%	§33-1002(2)(o), 33-1004J	additional funding for instructional/pupil services staff working on special projects or mentoring; based on estimated staff growth
* 8	Advanced opportunities	\$ 18,000,000	0.79%	§33-4602, 33-4605, 33-1002(2)(m)	for Fast Forward program (dual credit, advanced placement, college prep, exams), early graduation scholarship; based on student usage
* 9	Idaho Digital Learning Academy	\$ 11,854,200	0.52%	§33-1020, 33-1002(2)(j)	for remedial coursework, advanced opportunities, dual credit; based on salary-based apportionment, career ladder, and IDLA enrollments
10	Academic and college/career advisors and mentors	\$ 9,000,000	0.40%	§33-1002(2)(q), 33-1212A	to help students identify strengths, areas of improvement, education and career goals; based on appropriation
* 11	Facilities: charter schools	\$ 8,840,000	0.39%	§33-5208(5), 33-1002(2)(k)	percentage of statewide average amounts of bond and plant facilities funds levied per student by school districts
* 12	Math and science requirement	\$ 6,590,900	0.29%	§33-1021, 33-1002(2)(n)	to defray costs of additional math and science courses for graduation requirements; based on 1% annual growth
* 13	Master educator premiums	\$ 7,175,400	0.32%	§33-1004I	\$4,000 per educator per year; rewards veteran teachers; in place of top rung of task force recommendation
* 14	Exceptional contracts/tuition equivalents	\$ 5,761,000	0.25%	§33-1002(b), 33-2004, 33-2005	for district-to-agency contracts; serious emotional disturbance; court-ordered, juvenile detention, and special ed tuition equivalencies; based on growth/usage
* 15	Facilities: state match	\$ 4,104,000	0.18%	§33-1019	based on formula that includes student-occupied building square footage, replacement value of buildings, and district value index
16	Idaho Safe and Drug-Free Schools	\$ 4,024,900	0.18%	§63-2506, 63-2552A(3), 63-3067	for substance abuse prevention programs and school safety improvements
17	Mastery-based education	\$ 1,400,000	0.06%	§33-1002(2)(s), 33-1632	19 incubator schools; students advance according to content mastery rather than seat time; funding is for training, facilitation, professional development
18	Border contracts	\$ 1,200,000	0.05%	§33-1002(2)(d), 33-1403	payments for agreements with border states to educate students outside of Idaho home districts
19	Continuous improvement plans and training	\$ 652,000	0.03%	§33-320(4)	reimburse up to \$6,600 to each district/charter for administrator and school board training
20	National Board teacher certification	\$ 90,000	0.00%	§33-1004E(2)	\$2,000 per year for five years for instructional staff who achieve national board certification; 17 teachers qualified in FY 2019
Statutory Total		\$ 1,462,030,800	64.47%		
Other					
21	Federal funds for local school districts	\$ 264,115,000	11.65%	§67-1917	revenue from U.S. Dept. of Ed and Ag federal grants; used for child nutrition, special education, English language learning, and title programs
22	Technology	\$ 36,500,000	1.61%	HB 221 intent language	for classroom technology, infrastructure, instructional management systems; formula for this and others below determined by the Sup. of Public Instruction
23	Professional development and gifted and talented	\$ 21,550,000	0.95%	H 220, 222, and 224 intent language	for staff to increase student learning, mentoring, and collaboration; instructor training and screening for gifted and talented students
24	Bureau of Educational Services for the Deaf and the Blind	\$ 11,540,000	0.51%	enabling statute: §33-34	for school for the deaf and the blind and statewide campus and outreach services
25	District information technology staffing	\$ 8,000,000	0.35%	HB 221 intent language	for information technology staff costs; minimum amount per district/charter
26	Content and curriculum	\$ 6,350,000	0.28%	HB 224 intent language	content and curriculum for adaptive math instruction, research-based programs to assist with limited-English proficiency; technology certifications
27	Remediation based on Idaho Standards Achievement Test	\$ 5,456,300	0.24%	HB 222 intent language	for students failing to achieve proficiency on ISAT
28	Limited English proficiency	\$ 4,870,000	0.21%	HB 222 intent language	majority of funding distributed pro rata based on population of English language learners; balance distributed through grants
29	Student achievement assessments	\$ 2,258,500	0.10%	HB 224 intent language	for development and administration of student assessments, including college entrance exams and end-of-course exams
30	Math initiative	\$ 1,817,800	0.08%	§33-1627	for regional math centers housed at four-year institutions, Modeling and Data Analysis Literacy Institute, other math program support
Other Total		\$ 362,457,600	15.98%		
III.	TOTAL PROGRAM DISTRIBUTIONS	\$ 1,824,488,400	80.45%		
IV.	STATE DISCRETIONARY FUNDS	\$ 443,319,600	19.55%		for school operating costs; used for additional salaries and benefits (including insurance), utilities, and other general expenses
V. ESTIMATED SUPPORT UNITS		15,601			
VI. STATE DISCRETIONARY FUNDS PER SUPPORT UNIT		\$ 28,416			

* Public Education Stabilization Fund: if the actual expenditures are above the appropriation, funding is taken out of PESF to make up the difference; if the actual expenditures are lower than the appropriation, funding is deposited into PESF

FY 2020 Department of Education Budget

	\$	%	Code reference	Description
General Fund	\$ 15,690,600	38.54%	enabling statute: §33-125	
Federal grants	\$ 14,651,300	35.99%		revenue from U.S. Dept. of Ed and Ag; pays for administering federal grant-related programs
Broadband investment grant	\$ 2,700,000	6.63%	§33-910	revenue from legislative transfers and interest; used for broadband construction projects for entities that receive e-rate funding
Driver's training fund	\$ 2,455,900	6.03%	§49-308	revenue from driver's license fees; used for state driver's training program costs and reimbursement of a portion of school driver's ed programs
Indirect cost recovery	\$ 2,308,600	5.67%		collection of indirect cost on actual expenditures from federal grants; rate negotiated annually; used for agency administrative costs
Public instruction	\$ 1,844,300	4.53%		revenue from training/certification fees, background checks, surplus property, grants; used for statewide training and PSC costs
Miscellaneous revenue	\$ 501,500	1.23%		revenue from student transportation program assessment fees and background checks
Public schools income	\$ 461,800	1.13%	§33-903, 33-3301	transfers from other funds; proceeds of levied taxes; grants; oil, gas, and mineral lands revenue
Tobacco tax	\$ 100,800	0.25%	§63-2506, 63-2552A(3), 63-3067	used for personnel costs to facilitate the Idaho Safe and Drug Free Schools programs
Total	\$ 40,714,800			

FY 2020 Office of the State Board of Education Budget

Miscellaneous revenue	\$ 6,382,200	41.56%	enabling statute: §33-106	revenue from proprietary schools; used for oversight of registration of for-profit institutions; includes \$6.125 million for INL capital project
General Fund	\$ 5,615,100	36.56%		used for Board operations
Federal grants	\$ 2,744,200	17.87%		revenue from federal sources; used for management of grants
Public charter school authorizers fund	\$ 358,100	2.33%		revenue from charter school fees; used for oversight of charter schools
Indirect cost recovery	\$ 157,800	1.03%		used for indirect grant costs
Task force	\$ 100,000	0.65%		used for task force expenses
Total	\$ 15,357,400			

FY 2020 Career Technical Education Budget

General Fund	\$ 14,764,900	58.90%	enabling statute: §33-22	an additional \$47,841,900 is distributed to postsecondary institutions and another \$5,848,700 is for administrative and other expenses
Federal grants	\$ 9,751,900	38.90%		revenue from Perkins Act and Adult Ed Act; used for state match to improve CTE offerings and provide basic skills to adults
Miscellaneous revenue	\$ 315,000	1.26%		revenue from conference registration fees; used for summer conferences
Displaced homemaker	\$ 170,000	0.68%	§39-5009, 39-5003	revenue from divorce fees; used for multipurpose service centers for displaced homemakers at each technical college
Hazardous materials/waste transportation	\$ 67,800	0.27%	§49-2202, 49-2205	revenue from Idaho State Police reimbursements for hazardous material handling and training
Total	\$ 25,069,600			

Public Education Stabilization Fund

Fiscal Year	Balance*
2010	\$23,174,106
2011	\$11,153,960
2012	\$36,967,877
2013	\$49,049,315
2014	\$72,850,736
2015	\$90,947,795
2016	\$88,551,241
2017	\$85,042,698
2018	\$64,349,703
2019	\$80,292,602
2020**	\$92,292,602

*The Public Education Stabilization Fund (PESF) is used to balance over- or under appropriated funds to Public Schools Support programs; when there are positive variances, money is transferred into PESF (appropriation was more than needed); when there are negative variances, money is transferred out of PESF (appropriation was less than needed); if the fund has a balance greater than 8.344% (Idaho Code 33-907) of the current-year appropriation, the excess is transferred to the Bond Levy Equalization Fund

aa **The Legislature appropriated an additional \$12,000,000 for PESF during the 2019 sessio

Appendix 6— K-12 Budget Appropriations Presentation - LSO



Legislative Services Office



Budget & Policy Analysis

Funding K–12 Education in Idaho

Robyn Lockett, Principal Analyst
Legislative Services Office
June 12, 2019

Fiscal Year 2020

TOTAL: \$2,267,808,000

\$1.9 billion General Fund

\$105 million Dedicated Funds

\$264 million Federal Funds

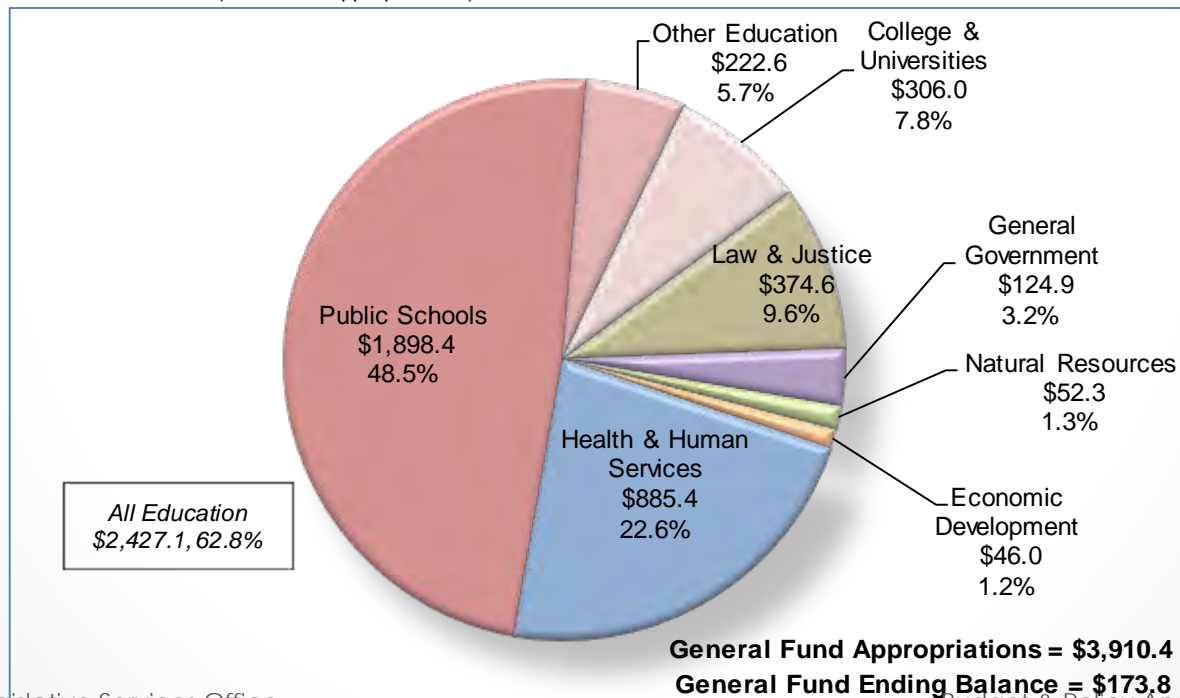
**Appropriation for 2019-2020 School
Year for 20,000 Educators and
307,000 Students Statewide**



K-12 is Nearly 50% of the General Fund Budget

"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



Legislative Services Office

Budget & Policy Analysis 3

Statutory Requirements, Program Distributions, and Discretionary Funds

FY 2020 PUBLIC SCHOOLS SUPPORT PROGRAM	FY 2019 Original Approp.	FY 2020 Legislation
Sub-total -- Statutory Requirements	\$1,356,346,400	\$1,462,030,800
Sub-total -- Other Program Distributions	\$362,738,500	\$362,457,600
Discretionary Funds	\$421,530,200	\$443,319,600
	Total	\$2,267,808,000

APPROPRIATION BY Fund Source			
General Fund		\$1,785,265,900	\$1,898,407,200
Dedicated Funds		\$91,010,700	\$105,062,300
Federal Funds		\$264,338,500	\$264,338,500
TOTAL APPROPRIATIONS		\$2,140,615,100	\$2,267,808,000
	General Fund Percent Change:	5.9%	6.3%
	Total Funds Percent Change:	4.9%	5.9%



Statutory Requirements

FY 2020 PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2019 Original Approp.	FY 2020 Legislation
	Statutory Requirements		
1	Transportation	\$73,010,000	\$75,334,700
2	Border Contracts	\$1,200,000	\$1,200,000
3	Exceptional Contracts/Tuition Equivalents	\$5,390,900	\$5,761,000
4	Salary-based Apportionment	\$203,518,300	\$213,050,600
5	State Paid Employee Benefits	\$38,180,000	\$41,289,200
6	Career Ladder Salaries	\$761,566,200	\$806,572,300
7	Career Ladder Benefits	\$142,869,800	\$156,313,700
8	Bond Levy Equalization	\$23,184,500	\$23,387,900
9	Idaho Digital Learning Academy	\$9,788,500	\$11,854,200
10	Idaho Safe & Drug-Free Schools	\$4,024,900	\$4,024,900
11	Math and Science Requirement	\$5,930,000	\$6,590,900
12	Advanced Opportunities	\$15,000,000	\$18,000,000
13	National Board Teacher Certification	\$90,000	\$90,000
14	Facilities (Lottery) & Interest Earned	\$18,562,500	\$22,842,500
15	Facilities State Match (GF)	\$3,905,000	\$4,104,000
16	Facilities - Charter School Funding	\$7,893,700	\$8,840,000
17	Leadership Awards/Premiums	\$17,773,600	\$18,400,700
18	Continuous Improvement Plans and Training	\$652,000	\$652,000
19	Mastery Based System	\$1,400,000	\$1,400,000
20	Online Class Portal Managed by SDE (move to SOPI)	\$150,000	\$0
21	Literacy Proficiency/Interventions Based on IRI	\$13,156,500	\$26,146,800
22	Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000
23	Innovation Schools (move to SOPI)	\$100,000	\$0
24	Master Educator Premiums (Salaries and Benefits)	\$0	\$7,175,400
25	Sub-total -- Statutory Requirements	\$1,356,346,400	\$1,462,030,800



Other Program Distributions

FY 2020 PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2019 Original Approp.	FY 2020 Legislation
	Other Program Distributions		
26	Math Initiative	\$1,817,800	\$1,817,800
27	Remediation Based on ISAT	\$5,456,300	\$5,456,300
28	Limited English Proficiency (LEP)	\$4,870,000	\$4,870,000
29	District and Charter IT Staffing	\$8,000,000	\$8,000,000
30	Distributed Technology Funds (Classroom, WiFi, IMS)	\$36,500,000	\$36,500,000
31	Student Achievement Assessments	\$3,100,000	\$2,258,500
32	Prof. Devel. And Gifted & Talented	\$21,550,000	\$21,550,000
33	Content and Curriculum	\$6,350,000	\$6,350,000
34	Bureau of Services for the Deaf & Blind (Campus)	\$7,023,000	\$7,410,600
35	Bureau of Services for the Deaf & Blind (Outreach)	\$3,956,400	\$4,129,400
36	Federal Funds for Local School Districts	\$264,115,000	\$264,115,000
I.	Sub-total -- Other Program Distributions	\$362,738,500	\$362,457,600

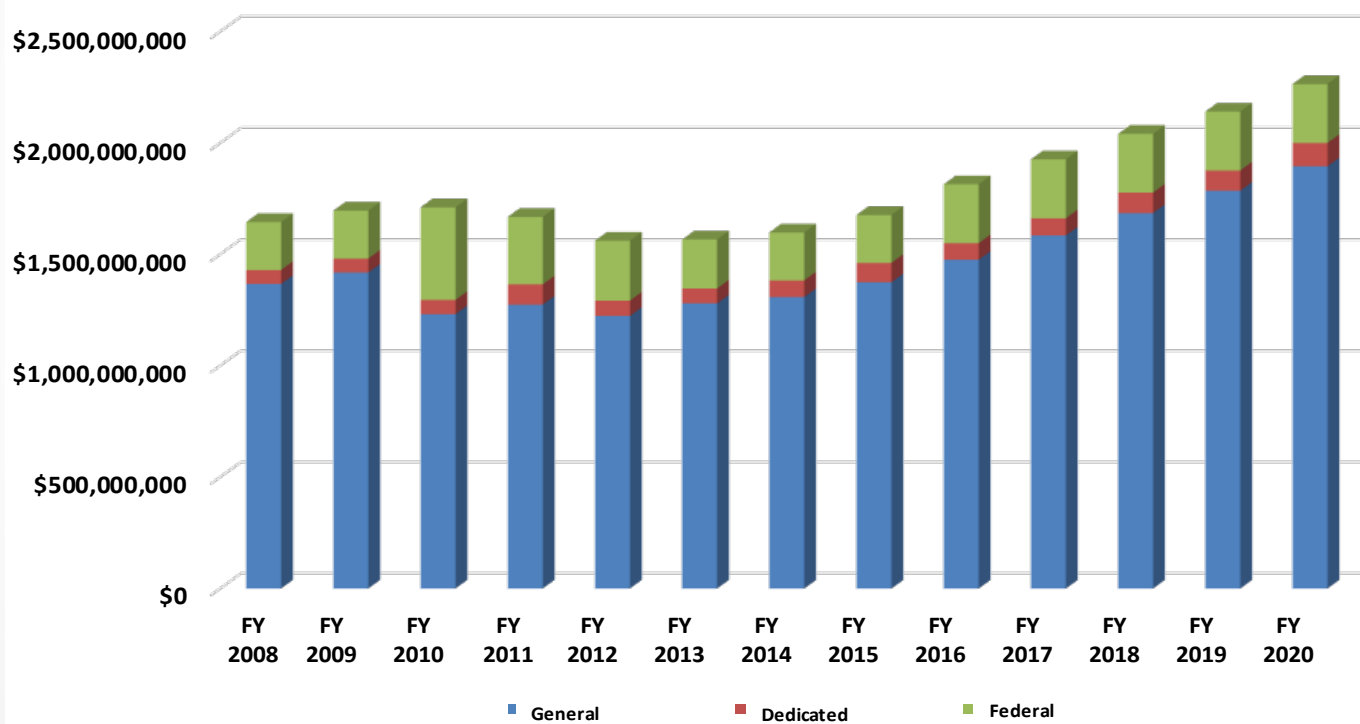


Discretionary Funding

FY 2020 PUBLIC SCHOOLS SUPPORT PROGRAM	FY 2019 Original Approp.	FY 2020 Legislation
STATE DISCRETIONARY FUNDS	\$421,530,200	\$443,319,600
ESTIMATED SUPPORT UNITS (Best 28 Weeks)	15,339	15,601
STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$27,481	\$28,416



FY 2008 – FY 2020 K-12 Appropriations



Legislative Services Office

Budget & Policy Analysis 8



Legislative Services Office



Budget & Policy Analysis

Questions?

Robyn Lockett, Principal Analyst
Legislative Services Office
June 12, 2019

K-12 Budget Stability and Strategic Alignment

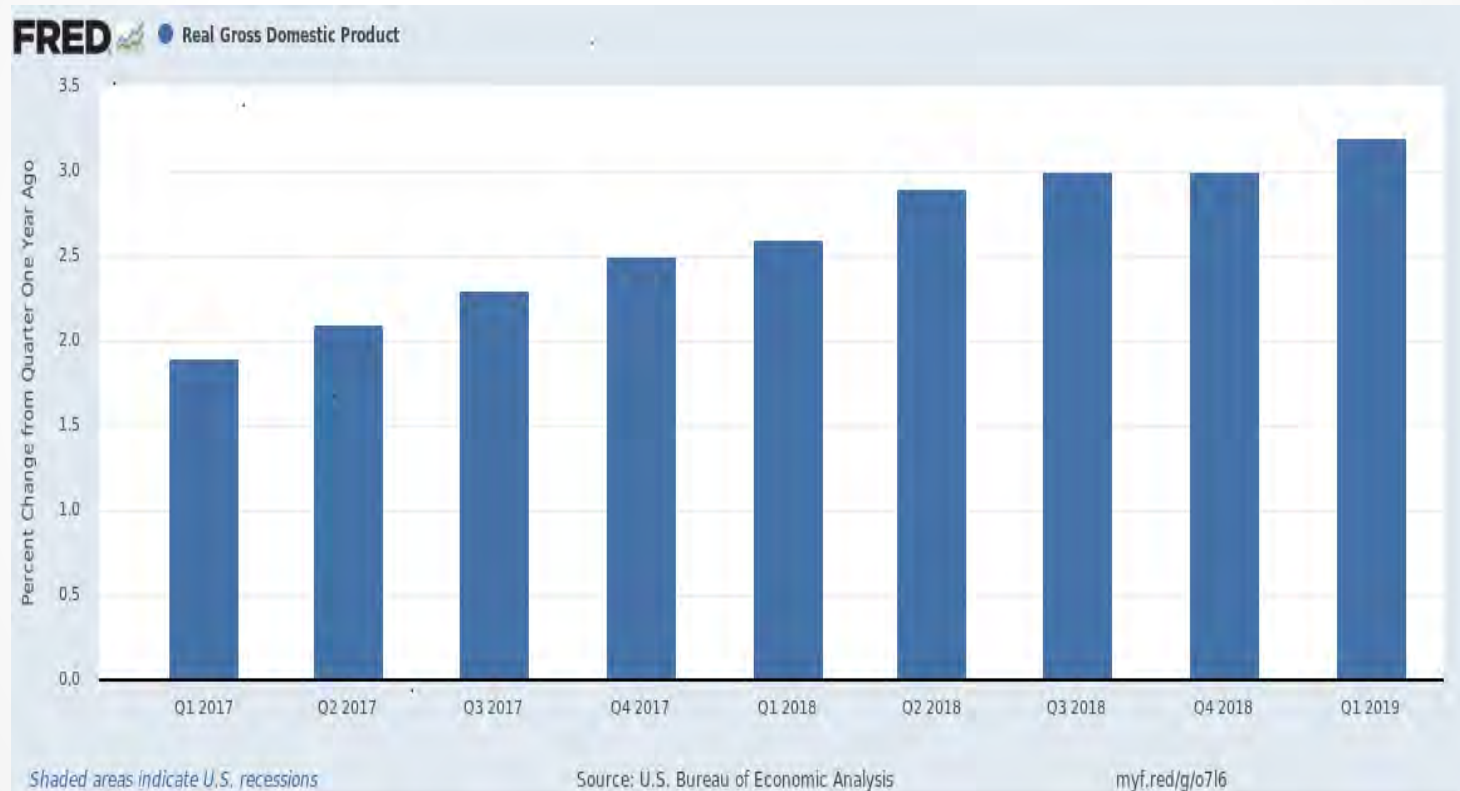
Economic and General Fund Review FY 2019, FY 2020, and FY 2021

**Derek Santos, Chief Economist
Greg Piepmeyer, Economist
Idaho Division of Financial Management**

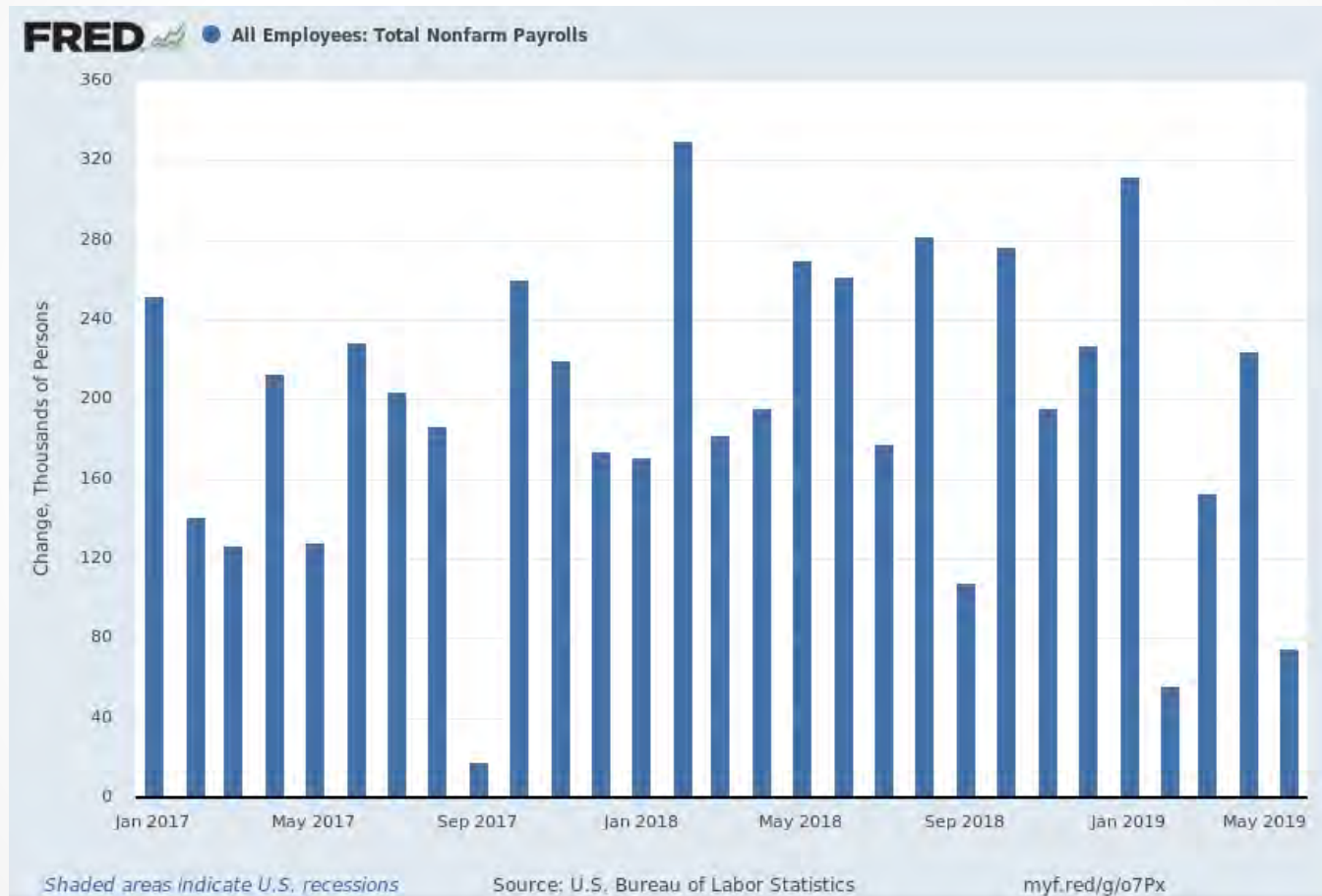
June 12, 2019



Inflation-Adjusted US GDP Growth



US Nonfarm Job Growth



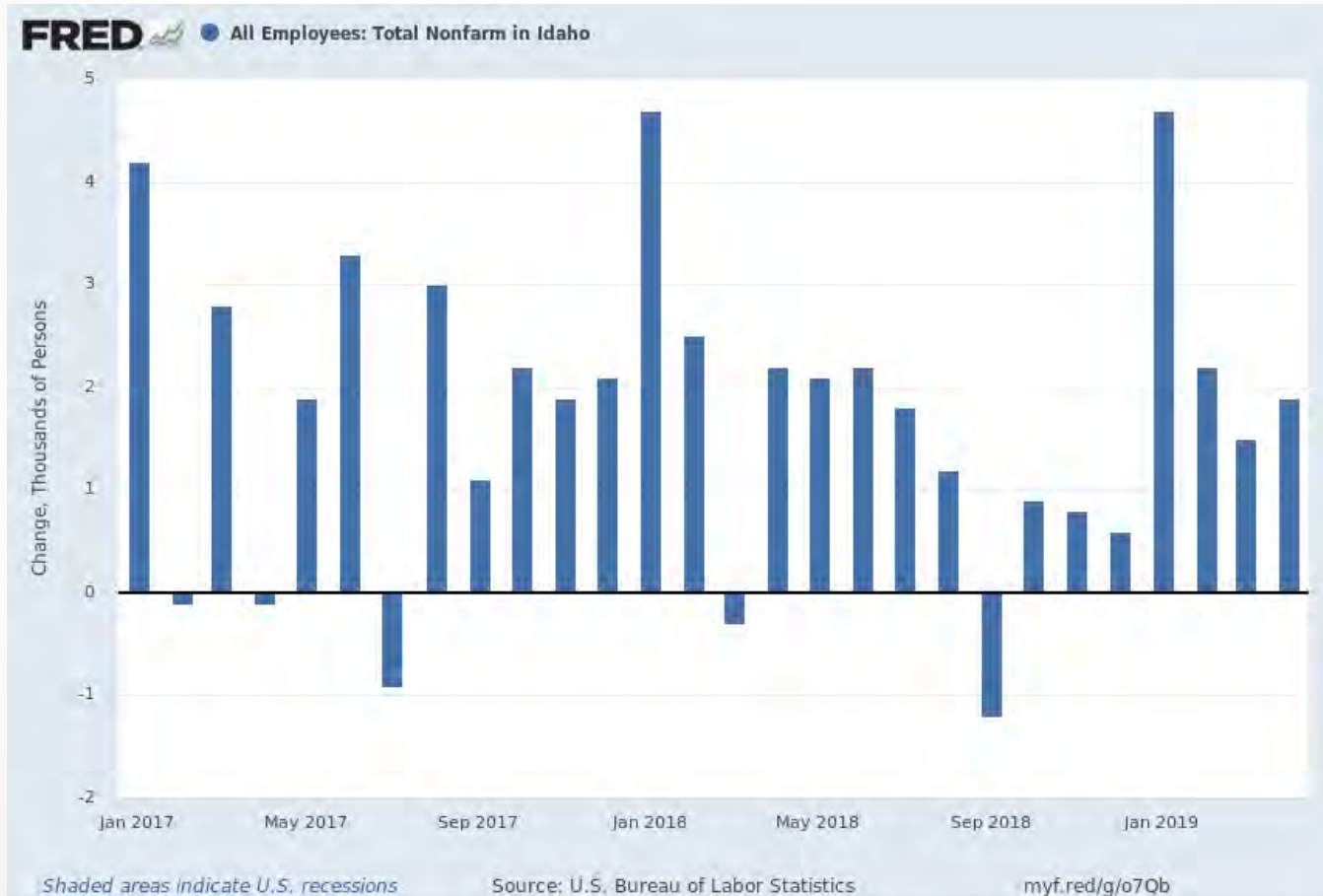
US Unemployment Rate



Idaho Unemployment Rate



Idaho Nonfarm Job Growth

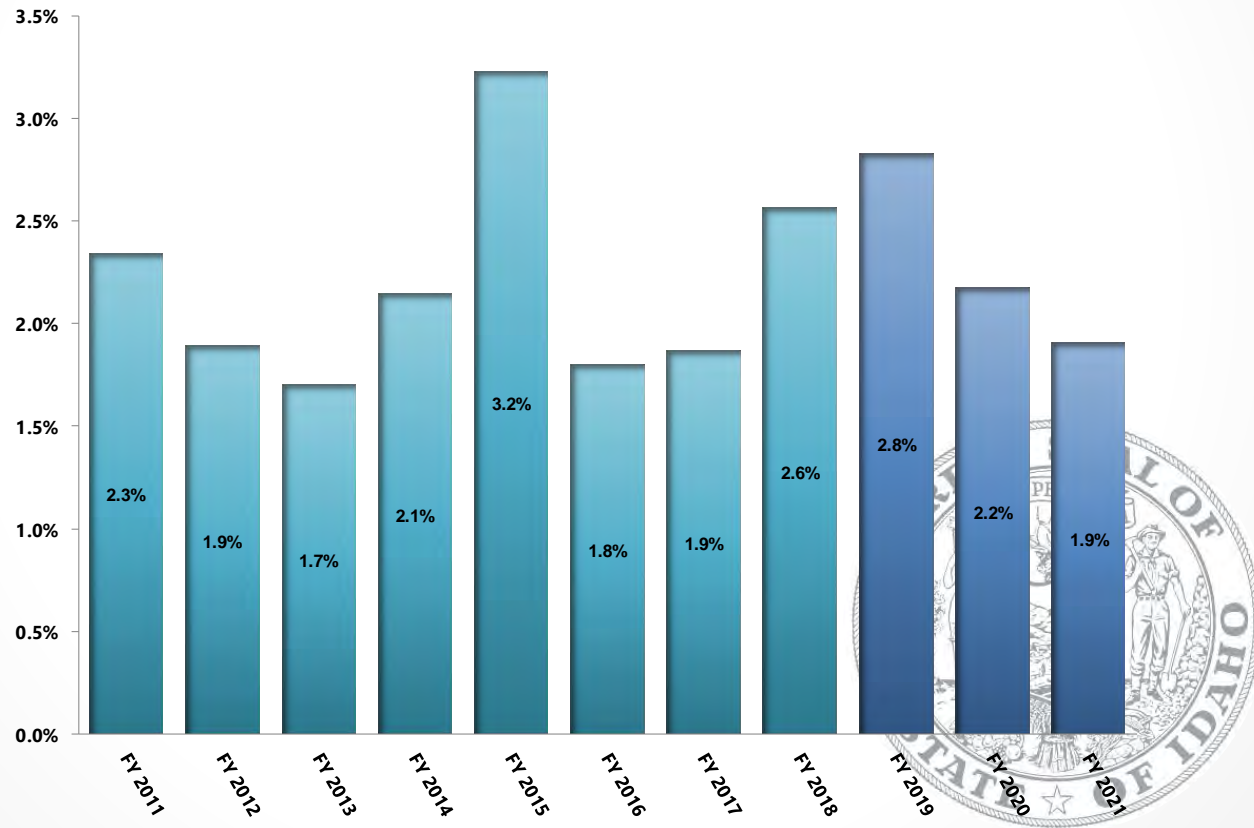


Recession?

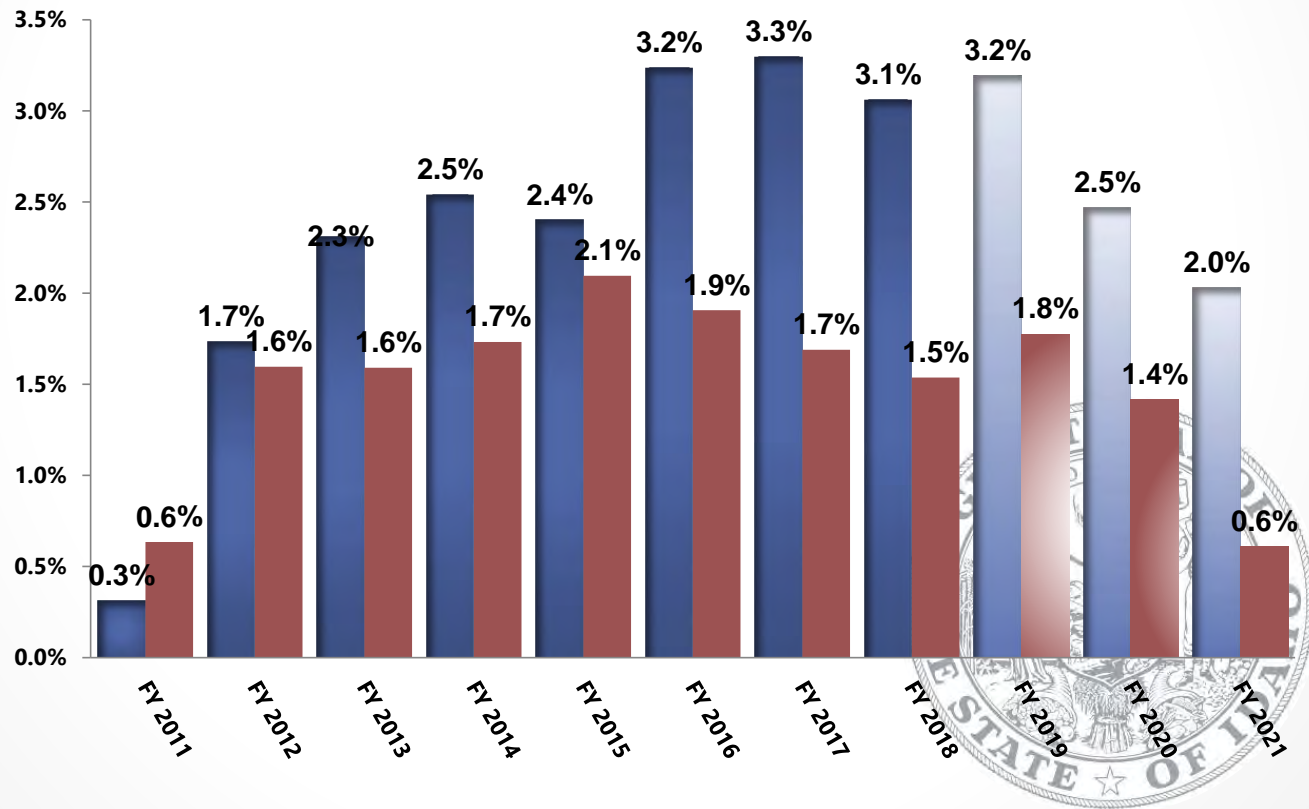
- 1) Estimated Probability of No National Recession 70%**
- 2) Estimated Probability of National Recession 30%.**
- 3) Odds are 7 to 3 of a Recession**



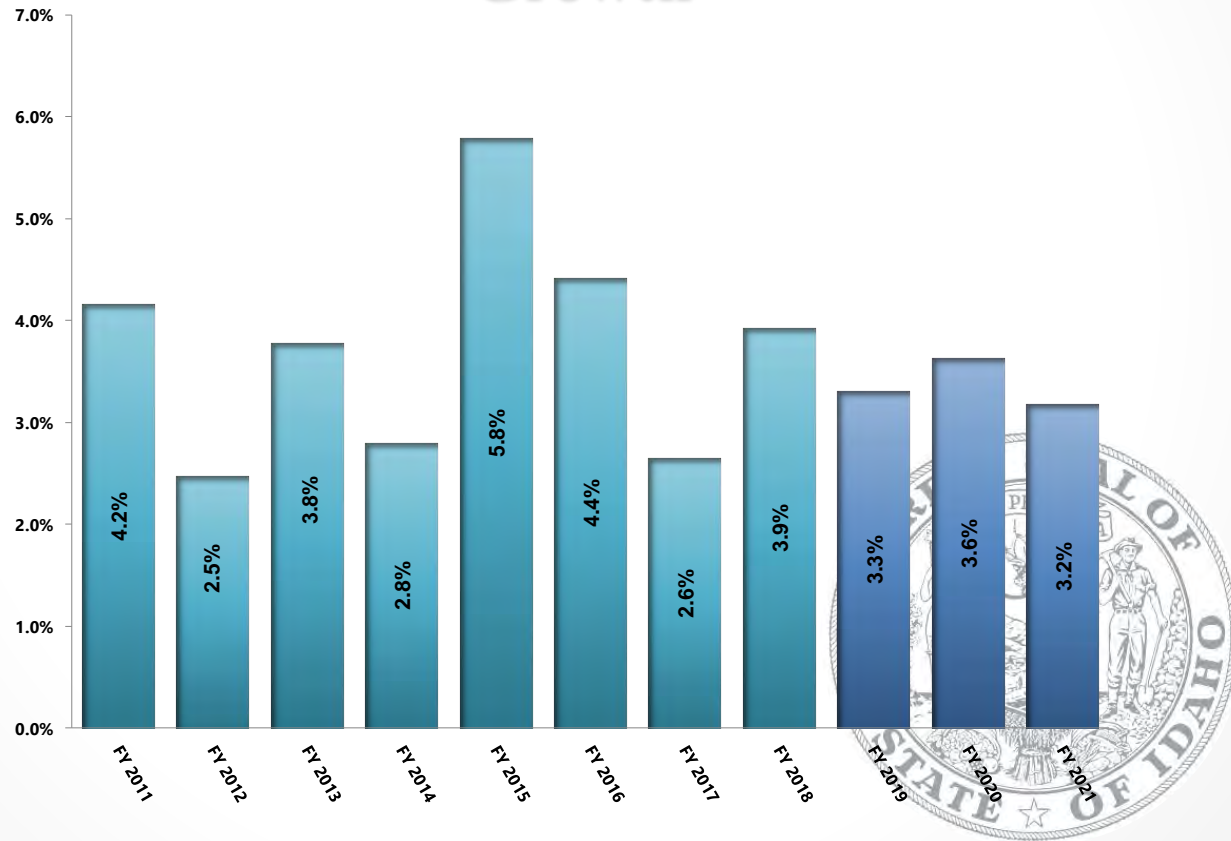
Projected Inflation-Adjusted US GDP Growth



Nonfarm Employment Growth



Idaho Inflation-Adjusted Personal Income Growth



K-12 Budget Review -- Stability and Strategic Alignment

| September 27, 2019

IDAHO GENERAL FUND REVENUES
(\$ MILLION)

SOURCE	ACTUAL				FORECAST		
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
INDIVIDUAL INCOME TAX	\$1,470.857	\$1,513.169	\$1,651.196	\$1,828.282	\$1,773.800	\$1,954.259	\$2,057.100
% CHANGE	10.7%	2.9%	9.1%	10.7%	-3.0%	10.2%	5.3%
CORPORATE INCOME TAX	\$215.403	\$186.869	\$214.020	\$238.708	\$223.181	\$256.323	\$268.022
% CHANGE	14.4%	-13.2%	14.5%	11.5%	-6.5%	14.8%	4.6%
SALES TAX	\$1,218.770	\$1,303.028	\$1,382.418	\$1,490.015	\$1,575.564	\$1,667.036	\$1,764.097
% CHANGE	6.4%	6.9%	6.1%	7.8%	5.7%	5.8%	5.8%
CIGARETTE TAX	\$3.338	\$7.900	\$9.975	\$7.306	\$10.388	\$7.939	\$9.513
TOBACCO PRODUCTS	\$10.505	\$11.596	\$12.652	\$13.253	\$14.177	\$14.581	\$14.967
BEER TAX	\$1.911	\$1.934	\$1.935	\$1.965	\$1.972	\$1.989	\$2.006
WINE TAX	\$4.238	\$4.481	\$4.652	\$4.815	\$5.043	\$5.324	\$5.626
LIQUOR SURCHARGE	<u>\$25.480</u>	<u>\$25.890</u>	<u>\$28.880</u>	<u>\$30.960</u>	<u>\$33.235</u>	<u>\$33.866</u>	<u>\$35.696</u>
PRODUCT TAXES	\$45.471	\$51.801	\$58.094	\$58.299	\$64.815	\$63.700	\$67.807
% CHANGE	3.8%	13.9%	12.1%	0.4%	11.2%	-1.7%	6.4%
KILOWATT-HOUR TAX	\$1.918	\$1.877	\$2.108	\$2.592	\$2.200	\$2.000	\$2.000
MINE LICENSE TAX	\$0.069	(\$0.247)	\$0.050	\$0.024	\$0.100	\$0.125	\$0.150
INTEREST EARNINGS	(\$1.571)	\$0.324	(\$0.147)	\$4.654	\$6.389	\$12.390	\$13.002
COURT FEES AND FINES	\$6.141	\$6.025	\$8.444	\$9.184	\$7.852	\$7.886	\$8.007
INSURANCE PREMIUM TAX	\$61.747	\$72.123	\$75.423	\$70.486	\$67.886	\$68.416	\$70.409
ALCOHOLIC BEVERAGE LICENSES	(\$0.003)	\$0.000	\$0.000	(\$0.000)	\$0.000	\$0.000	\$0.000
UCC FILINGS	\$2.765	\$3.009	\$3.169	\$3.484	\$3.684	\$3.885	\$4.085
UNCLAIMED PROPERTY	\$6.293	\$9.928	\$10.369	\$8.507	\$9.000	\$9.000	\$9.000
LANDS	\$0.720	\$0.000	\$0.130	\$1.141	\$0.032	\$0.031	\$0.031
ONE-TIME TRANSFERS	\$1.987	\$8.596	\$14.338	\$8.806	\$3.053	\$0.000	\$0.000
ESTATE TAX	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
OTHER DEPTS & TRANSFERS	<u>\$26.198</u>	<u>\$27.192</u>	<u>\$28.796</u>	<u>\$7.424</u>	<u>\$12.766</u>	<u>\$12.379</u>	<u>\$12.582</u>
MISC. REVENUE	\$106.265	\$128.828	\$142.679	\$116.301	\$112.961	\$116.113	\$119.267
% CHANGE	-1.9%	21.2%	10.8%	-18.5%	-2.9%	2.8%	2.7%
TOTAL GENERAL FUND*	\$3,056.77	\$3,183.694	\$3,448.407	\$3,731.606	\$3,750.321	\$4,057.430	\$4,276.293
% CHANGE	8.6%	4.2%	8.3%	8.2%	0.5%	8.2%	5.4%

K-12 Budget Review -- Stability and Strategic Alignment

| September 27, 2019

FISCAL YEAR-TO-DATE ACTUAL AND PREDICTED COLLECTIONS THROUGH MAY						
	<i>Actual May FY 2017</i>	<i>Actual May FY 2018</i>	<i>Actual May FY 2019</i>	<i>Predicted May FY 2019</i>	<i>Forecast Performance</i>	<i>May FY 2019</i>
Individual Income Tax (\$000)	\$1,533,423.9	\$1,713,760.0	\$1,543,034.1	\$1,636,051.1	Difference	(\$93,017.1)
Percent Change from Previous Year	8.8%	11.8%	-10.0%	-4.5%	Percent	-5.7%
Corporate Income Tax (\$000)	\$183,529.0	\$200,894.0	\$245,884.9	\$196,432.7	Difference	\$49,452.2
Percent Change from Previous Year	17.2%	9.5%	22.4%	-2.2%	Percent	25.2%
Sales Tax (\$000)	\$1,255,192.6	\$1,354,883.5	\$1,455,872.3	\$1,439,900.4	Difference	\$15,971.9
Percent Change from Previous Year	5.5%	7.9%	7.5%	6.3%	Percent	1.1%
Product Taxes (\$000)	\$53,708.7	\$53,775.8	\$59,498.2	\$59,807.0	Difference	(\$308.8)
Percent Change from Previous Year	12.7%	0.1%	10.6%	11.2%	Percent	-0.5%
Miscellaneous Revenue (\$000)	\$61,473.9	\$61,562.3	\$69,136.7	\$63,372.6	Difference	\$5,764.1
Percent Change from Previous Year	17.7%	0.1%	12.3%	2.9%	Percent	9.1%
Total (\$000)	\$3,087,328.1	\$3,384,875.5	\$3,373,426.3	\$3,395,563.8	Difference	(\$22,137.6)
Percent Change from Previous Year	8.1%	9.6%	-0.3%	0.3%	Percent	-0.7%

Appendix 8—Levies as a Percentage of Operating Budget

Supplemental and Plant Facilities Levies as a Percent of Operating Budgets

DISTRICT	General M&O Fund Budget FY 2019	Supplemental Levy FY 2019	Supplemental Levy as a % of General M&O Fund Budget	Plant Facilities Levy FY 2019	Plant Facilities Levy as a % of General M&O Fund Budget
001 Boise Independent	\$237,713,022	\$10,708,000	4.50%	\$0	0.00%
002 West Ada	241,962,954	14,000,000	5.79%	16,000,000	6.61%
003 Kuna Joint	33,707,588	2,500,000	7.42%	0	0.00%
011 Meadows Valley	1,769,078	153,000	8.65%	131,340	7.42%
013 Council	2,285,299	85,000	3.72%	0	0.00%
021 Marsh Valley Joint	8,831,749	0	0.00%	750,000	8.49%
025 Pocatello	87,319,629	9,241,147	10.58%	5,536,279	6.34%
033 Bear Lake County	9,755,194	750,000	7.69%	400,000	4.10%
041 St. Maries Joint	9,334,190	2,073,385	22.21%	0	0.00%
044 Plummer / Worley Joint	4,531,543	550,000	12.14%	0	0.00%
052 Snake River	12,975,090	721,000	5.56%	750,000	5.78%
055 Blackfoot	25,948,362	2,150,000	8.29%	600,000	2.31%
058 Aberdeen	7,217,987	675,000	9.35%	0	0.00%
059 Firth	5,612,457	300,000	5.35%	95,000	1.69%
060 Shelley Joint	12,919,371	575,000	4.45%	390,000	3.02%
061 Blaine County	57,822,639	5,533,650	9.57%	2,990,000	5.17%
071 Garden Valley	3,132,639	350,000	11.17%	0	0.00%
072 Basin	3,293,749	425,000	12.90%	0	0.00%
073 Horseshoe Bend	2,410,942	300,000	12.44%	0	0.00%
083 West Bonner County	10,114,889	3,000,000	29.66%	0	0.00%
084 Lake Pend Oreille	30,996,853	8,700,000	28.07%	0	0.00%
091 Idaho Falls	77,978,805	6,800,000	8.72%	2,442,805	3.13%
092 Swan Valley Elementary	1,183,255	0	0.00%	40,000	3.38%
093 Bonneville Joint	82,831,710	5,800,000	7.00%	2,800,000	3.38%
101 Boundary County	12,880,574	2,400,000	18.63%	0	0.00%
111 Butte County	3,943,979	160,000	4.06%	65,000	1.65%
121 Camas County	1,992,693	300,000	15.06%	20,000	1.00%
131 Nampa	93,838,332	9,375,000	9.99%	0	0.00%
132 Caldwell	41,699,591	2,500,000	6.00%	2,510,000	6.02%
133 Wilder	3,965,979	0	0.00%	0	0.00%
134 Middleton	25,181,402	1,310,000	5.20%	0	0.00%
135 Notus	3,248,115	0	0.00%	311,365	9.59%
136 Melba Joint	6,366,802	0	0.00%	0	0.00%
137 Parma	8,501,280	350,000	4.12%	250,000	2.94%
139 Vallivue	60,803,995	4,500,000	7.40%	2,000,000	3.29%
148 Grace Joint	4,500,264	300,000	6.67%	150,000	3.33%
149 North Gem	2,008,177	300,000	14.94%	100,000	4.98%
150 Soda Springs Joint	6,914,209	726,415	10.51%	498,000	7.20%
151 Cassia County Joint	37,976,180	1,595,000	4.20%	1,450,000	3.82%
161 Clark County Joint	1,708,616	250,000	14.63%	0	0.00%
171 Orofino Joint	9,168,624	2,685,000	29.28%	100,000	1.09%
181 Challis Joint	3,282,463	400,000	12.19%	50,000	1.52%
182 Mackay Joint	2,485,220	75,000	3.02%	125,290	5.04%
191 Prairie Elementary	251,690	0	0.00%	0	0.00%
192 Glenns Ferry Joint	4,556,292	350,000	7.68%	0	0.00%
193 Mountain Home	25,255,380	2,700,000	10.69%	1,000,000	3.96%

Supplemental and Plant Facilities Levies as a Percent of Operating Budgets

DISTRICT	General M&O Fund Budget FY 2019	Supplemental Levy FY 2019	Supplemental Levy as a % of General M&O Fund Budget	Plant Facilities Levy FY 2019	Plant Facilities Levy as a % of General M&O Fund Budget
201 Preston Joint	13,997,355	0	0.00%	900,000	6.43%
202 West Side Joint	4,766,533	90,000	1.89%	40,000	0.84%
215 Fremont County Joint	15,287,289	1,500,000	9.81%	152,298	1.00%
221 Emmett Independent	17,942,543	1,400,000	7.80%	0	0.00%
231 Gooding Joint	12,477,030	650,000	5.21%	625,000	5.01%
232 Wendell	6,795,494	600,000	8.83%	0	0.00%
233 Hagerman Joint	3,237,119	150,000	4.63%	250,000	7.72%
234 Bliss Joint	2,267,902	0	0.00%	40,000	1.76%
242 Cottonwood Joint	3,967,509	325,000	8.19%	0	0.00%
243 Salmon River Joint	2,015,058	522,868	25.95%	0	0.00%
244 Mountain View	13,225,221	2,663,246	20.14%	0	0.00%
251 Jefferson County Joint	36,293,856	0	0.00%	0	0.00%
252 Ririe Joint	4,920,388	220,000	4.47%	0	0.00%
253 West Jefferson	5,624,601	300,000	5.33%	300,000	5.33%
261 Jerome Joint	27,231,943	635,805	2.33%	650,000	2.39%
262 Valley	4,458,584	300,000	6.73%	300,000	6.73%
271 Coeur d' Alene	78,691,181	16,000,000	20.33%	0	0.00%
272 Lakeland	35,478,845	8,990,534	25.34%	1,146,520	3.23%
273 Post Falls	39,148,552	4,955,000	12.66%	0	0.00%
274 Kootenai Joint	3,546,580	750,000	21.15%	0	0.00%
281 Moscow	27,503,861	9,471,296	34.44%	0	0.00%
282 Genesee Joint	4,113,350	882,881	21.46%	0	0.00%
283 Kendrick Joint	4,137,748	797,503	19.27%	50,000	1.21%
285 Potlatch	5,087,044	1,742,555	34.25%	0	0.00%
287 Troy	3,962,502	995,000	25.11%	0	0.00%
288 Whitepine	3,529,993	868,926	24.62%	165,944	4.70%
291 Salmon	5,513,996	399,000	7.24%	0	0.00%
292 South Lemhi	1,799,992	0	0.00%	20,000	1.11%
302 Nezperce Joint	2,590,200	444,690	17.17%	0	0.00%
304 Kamiah Joint	3,850,980	500,000	12.98%	0	0.00%
305 Highland Joint	2,781,572	499,000	17.94%	50,000	1.80%
312 Shoshone Joint	4,078,653	297,050	7.28%	0	0.00%
314 Dietrich	2,637,700	0	0.00%	0	0.00%
316 Richfield	2,176,097	275,000	12.64%	0	0.00%
321 Madison	32,804,096	1,995,000	6.08%	0	0.00%
322 Sugar-Salem Joint	10,350,316	200,000	1.93%	0	0.00%
331 Minidoka County Joint	28,804,000	2,246,437	7.80%	0	0.00%
340 Lewiston Independent	46,257,482	15,588,017	33.70%	0	0.00%
341 Lapwai	7,177,057	0	0.00%	0	0.00%
342 Culdesac Joint	2,108,975	250,000	11.85%	0	0.00%
351 Oneida County	10,766,432	283,437	2.63%	120,000	1.11%
363 Marsing Joint	5,949,078	0	0.00%	0	0.00%
364 Pleasant Valley Elementar	531,304	0	0.00%	0	0.00%
365 Bruneau-Grand View Joint	4,274,773	416,545	9.74%	0	0.00%
370 Homedale Joint	8,243,875	0	0.00%	846,230	10.26%
371 Payette Joint	9,476,542	395,281	4.17%	495,000	5.22%

Supplemental and Plant Facilities Levies as a Percent of Operating Budgets

DISTRICT	General M&O Fund Budget FY 2019	Supplemental Levy FY 2019	Supplemental Levy as a % of General M&O Fund Budget	Plant Facilities Levy FY 2019	Plant Facilities Levy as a % of General M&O Fund Budget
372 New Plymouth	6,166,537	0	0.00%	0	0.00%
373 Fruitland	10,735,371	295,000	2.75%	250,000	2.33%
381 American Falls Joint	12,735,061	2,374,620	18.65%	569,877	4.47%
382 Rockland	1,930,605	195,237	10.11%	0	0.00%
383 Arbon Elementary	620,148	0	0.00%	0	0.00%
391 Kellogg	10,833,461	2,661,351	24.57%	0	0.00%
392 Mullan	2,269,803	675,000	29.74%	0	0.00%
393 Wallace	6,434,425	1,769,663	27.50%	0	0.00%
394 Avery	417,773	0	0.00%	0	0.00%
401 Teton County	17,793,990	3,100,000	17.42%	460,000	2.59%
411 Twin Falls	61,837,217	4,250,000	6.87%	4,750,000	7.68%
412 Buhl Joint	10,432,991	350,000	3.35%	370,000	3.55%
413 Filer	12,198,978	500,000	4.10%	0	0.00%
414 Kimberly	12,599,393	250,000	1.98%	300,000	2.38%
415 Hansen	3,748,422	290,000	7.74%	100,000	2.67%
416 Three Creek Joint Element	209,232	0	0.00%	0	0.00%
417 Castleford Joint	2,292,970	322,230	14.05%	0	0.00%
418 Murtaugh Joint	2,945,067	0	0.00%	175,000	5.94%
421 McCall-Donnelly Joint	17,261,207	0	0.00%	0	0.00%
422 Cascade	2,630,009	500,000	19.01%	0	0.00%
431 Weiser	11,311,874	350,000	3.09%	310,000	2.74%
432 Cambridge Joint	1,924,852	79,640	4.14%	0	0.00%
433 Midvale	2,085,065	0	0.00%	250,000	11.99%
Total	\$2,115,474,503	\$202,229,409		\$55,240,948	

Appendix 9—Bond Elections - August 2008 through May 2019

BOND ELECTIONS				
DATE OF ELECTION		SCHOOL DISTRICT	DOLLARS REQUESTED	
08/26/08	331	MINIDOKA	\$4,400,000	passed
08/28/08	133	WILDER	\$4,900,000	passed
08/28/08	151	CASSIA COUNTY	\$44,500,000	failed
09/11/08	252	RIRIE	\$7,200,000	passed
09/18/08	134	MIDDLETON	\$51,900,000	passed
09/30/08	221	EMMETT	\$20,000,000	failed
10/16/08	241	LAPWAI	\$4,450,000	failed
10/21/08	232	WENDELL	\$2,250,000	failed
11/04/08	312	SHOSHONE	\$7,500,000	failed
12/10/08	093	BONNEVILLE	\$25,000,000	passed
05/12/09	052	SNAKE RIVER	\$17,000,000	passed
05/19/09	044	PLUMMER-WORLEY	\$11,000,000	failed
05/19/09	291	SALMON	\$26,000,000	failed
05/21/09	261	JEROME	\$15,800,000	failed
09/22/09	133	WILDER	\$375,000	passed
10/06/09	137	PARMA	\$5,000,000	passed
10/21/09	251	JEFFERSON JOINT	\$45,000,000	passed
11/17/09	091	IDAHO FALLS	\$84,500,000	failed
02/02/10	044	PLUMMER-WORLEY	\$11,349,435	failed
03/09/10	231	GOODING JOINT	\$5,000,000	failed
03/30/10	416	THREE CREEK	\$240,000	passed
05/18/10	073	HORSESHOE BEND	\$1,600,000	passed
05/18/10	091	IDAHO FALLS	\$57,500,000	failed
08/17/10	232	WENDELL	\$9,780,000	passed
09/02/10	171	OROFINO	\$3,850,000	failed
09/24/10	231	GOODING JOINT	\$4,000,000	failed
10/14/10	340	LEWISTON	\$50,000,000	failed
12/02/10	151	CASSIA COUNTY	\$41,000,000	failed
03/08/11	151	CASSIA COUNTY	\$41,500,000	failed
03/08/11	340	LEWISTON	\$52,000,000	failed
05/17/11	291	SALMON	\$12,900,000	failed
08/30/11	171	OROFINO	\$7,735,000	failed
08/30/11	231	GOODING JOINT	\$2,000,000	passed
08/30/11	291	SALMON	\$12,950,000	failed
03/13/12	091	IDAHO FALLS	\$53,000,000	passed
03/13/12	093	BONNEVILLE	\$14,000,000	passed
03/13/12	291	SALMON	\$13,500,000	failed
05/15/12	322	SUGAR-SALEM	\$5,500,000	passed
08/28/12	149	NORTH GEM	\$5,000,000	failed
08/28/12	271	CDA	\$32,700,000	passed
08/28/12	274	KOOTENAI	\$2,000,000	passed
11/06/12	253	WEST JEFFERSON	\$4,000,000	failed
11/06/12	291	SALMON	\$14,200,000	failed
03/12/13	291	SALMON	\$14,575,000	failed
05/21/13	139	VALLIVUE	\$50,750,000	passed
05/21/13	281	MOSCOW	\$10,800,000	passed
05/21/13	291	SALMON	\$14,575,000	failed
05/21/13	291	SALMON	\$3,600,000	failed
05/21/13	414	KIMBERLY	\$3,000,000	passed
03/11/14	093	BONNEVILLE	\$92,000,000	failed
03/11/14	149	NORTH GEM	\$4,800,000	failed
03/11/14	232	WENDELL	\$3,100,000	failed
03/11/14	261	JEROME	\$23,958,000	passed
03/11/14	261	JEROME	\$13,485,000	passed
03/11/14	302	NEZPERCE	\$400,000	passed
03/11/14	411	TWIN FALLS	\$73,860,000	passed
03/11/14	418	MURTAUGH	\$5,400,000	passed
05/20/14	149	NORTH GEM	\$4,800,000	failed
08/26/14	002	WEST ADA	\$104,000,000	failed
08/26/14	135	NOTUS	\$4,380,000	failed
08/26/14	232	WENDELL	\$1,500,000	failed
08/26/14	372	NEW PLYMOUTH	\$8,600,000	passed
08/26/14	401	TETON	\$19,000,000	failed
11/04/14	135	NOTUS	\$4,800,000	failed
11/04/14	232	WENDELL	\$1,500,000	failed
11/04/14	401	TETON	\$24,280,625	failed
03/10/15	002	WEST ADA	\$96,000,000	passed
03/10/15	093	BONNEVILLE	\$56,100,000	failed
03/10/15	136	MELBA JOINT	\$9,500,000	passed
03/10/15	139	VALLIVUE	\$28,000,000	passed

BOND ELECTIONS				
DATE OF ELECTION		SCHOOL DISTRICT	DOLLARS REQUESTED	
03/10/15	151	CASSIA COUNTY	\$36,950,000	passed
03/10/15	253	WEST JEFFERSON	\$900,000	passed
03/10/15	273	POST FALLS	\$19,500,000	passed
03/10/15	351	ONEIDA	\$12,500,000	failed
05/19/15	093	BONNEVILLE	\$56,100,000	failed
05/19/15	111	BUTTE COUNTY	\$330,000	passed
05/19/15	135	NOTUS	\$4,800,000	passed
08/25/15	232	WENDELL	\$1,600,000	failed
11/03/15	093	BONNEVILLE	\$55,300,000	passed
11/03/15	093	BONNEVILLE	\$8,200,000	passed
11/03/15	381	AMERICAN FALLS	\$10,435,000	failed
03/08/16	151	CASSIA COUNTY	\$14,900,000	failed
05/17/16	058	ABERDEEN	\$11,850,000	passed
05/17/16	285	POTLATCH	\$14,780,000	failed
05/17/16	314	DIETRICH	\$2,500,000	passed
05/17/16	381	AMERICAN FALLS	\$12,500,000	failed
05/17/16	381	AMERICAN FALLS	\$1,600,000	failed
05/17/16	414	KIMBERLY	\$14,000,000	passed
08/30/16	041	SAINT MARIES	\$6,500,000	failed
11/08/16	150	SODA SPRINGS	\$6,500,000	failed
03/14/17	001	BOISE	\$172,500,000	passed
03/14/17	003	KUNA	\$40,000,000	passed
03/14/17	252	RIRIE	\$825,000	passed
03/14/17	271	COEUR D'ALENE	\$35,500,000	passed
03/14/17	340	LEWISTON	\$59,800,000	passed
03/14/17	363	MARSING	\$13,500,000	passed
03/14/17	381	AMERICAN FALLS	\$8,950,000	passed
05/16/17	150	SODA SPRINGS	\$6,500,000	passed
05/16/17	322	SUGAR-SALEM	\$5,590,000	failed
08/29/17	148	GRACE	\$5,000,000	passed
08/29/17	312	SHOSHONE	\$6,000,000	failed
08/29/17	321	MADISON	\$26,935,000	passed
08/29/17	322	SUGAR-SALEM	\$2,000,000	passed
11/07/17	091	IDAHO FALLS	\$110,000,000	failed
11/07/17	312	SHOSHONE	\$6,000,000	failed
11/07/17	401	TETON	\$30,050,000	passed
11/07/17	401	TETON	\$7,230,000	passed
03/13/18	002	WEST ADA	\$95,000,000	passed
03/13/18	093	BONNEVILLE	\$35,319,840	passed
03/13/18	133	WILDER	\$5,000,000	failed
03/13/18	134	MIDDLETON	\$25,000,000	failed
03/13/18	137	PARMA	\$5,000,000	failed
03/13/18	221	EMMETT	\$20,400,000	failed
03/13/18	312	SHOSHONE	\$6,000,000	failed
08/28/18	091	IDAHO FALLS	\$86,200,000	failed
08/28/18	091	IDAHO FALLS	\$13,300,000	failed
08/28/18	133	WILDER	\$5,000,000	failed
08/28/18	134	MIDDLETON	\$28,800,000	failed
08/28/18	137	PARMA	\$5,000,000	passed
08/28/18	316	RICHFIELD	\$4,000,000	passed
08/28/18	251	JEFFERSON JOINT	\$36,000,000	passed
11/06/18	134	MIDDLETON	\$23,685,000	failed
11/06/18	134	MIDDLETON	\$2,750,000	failed
11/06/18	134	MIDDLETON	\$2,365,000	failed
03/12/19	033	BEAR LAKE	\$49,000,000	failed
03/12/19	139	VALLIVUE	\$65,300,000	passed
03/12/19	151	CASSIA COUNTY	\$56,700,000	failed
03/12/19	273	POST FALLS	\$19,000,000	passed
03/12/19	291	SALMON	\$25,600,000	failed
03/12/19	331	MINIDOKA	\$21,000,000	failed
03/12/19	351	ONEIDA	\$14,850,000	failed
03/12/19	351	ONEIDA	\$3,500,000	failed
03/12/19	371	PAYETTE	\$30,925,000	failed
03/12/19	413	FILER	\$9,900,000	failed
03/12/19	418	MURTAUGH	\$2,000,000	passed
05/21/19	331	MINIDOKA	\$21,000,000	failed
05/21/19	391	KELLOGG	\$7,900,000	failed

Appendix 10—All Idaho Major Reserve Fund Balances**State of Idaho Major Reserve Fund Balances**

Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

In Millions of Dollars	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	TOTAL
1. Balance June 30, 2003	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	(\$ 0.218)	(\$ 0.218)
2. Balance June 30, 2004	\$ 0.000	\$ 7.135	\$ 0.000	\$ 22.872	\$ 0.000	\$ 0.154	\$ 30.161
3. Balance June 30, 2005	\$ 15.971	\$ 12.135	\$ 22.044	\$ 44.677	\$ 0.000	\$ 0.132	\$ 94.960
4. Balance June 30, 2006	\$ 108.648	\$ 7.771	\$ 24.632	\$ 67.436	\$ 0.000	\$ 0.281	\$ 208.768
5. Balance June 30, 2007	\$ 121.566	\$ 109.030	\$ 2.657	\$ 64.079	\$ 0.000	\$ 0.875	\$ 298.207
6. Balance June 30, 2008	\$ 140.625	\$ 112.046	\$ 66.133	\$ 70.207	\$ 0.000	\$ 3.337	\$ 392.349
7. Balance June 30, 2009	\$ 128.225	\$ 17.979	\$ 68.101	\$ 74.206	\$ 0.000	\$ 0.720	\$ 289.231
8. Balance June 30, 2010	\$ 30.820	\$ 23.174	\$ 48.847	\$ 76.967	\$ 0.000	\$ 0.792	\$ 180.600
9. Balance June 30, 2011	\$ 0.100	\$ 11.154	\$ 0.054	\$ 74.589	\$ 0.000	\$ 3.339	\$ 89.235
10. Balance June 30, 2012	\$ 23.869	\$ 36.968	\$ 0.056	\$ 14.156	\$ 0.367	\$ 4.233	\$ 79.648
11. Balance June 30, 2013	\$ 135.138	\$ 49.049	\$ 0.057	\$ 15.492	\$ 0.942	\$ 3.424	\$ 204.103
12. Balance June 30, 2014	\$ 161.514	\$ 72.851	\$ 0.057	\$ 20.235	\$ 3.227	\$ 3.373	\$ 261.256
13. Balance June 30, 2015	\$ 243.821	\$ 90.948	\$ 0.057	\$ 25.409	\$ 3.492	\$ 2.795	\$ 366.522
14. Balance June 30, 2016	\$ 259.444	\$ 88.551	\$ 20.092	\$ 29.787	\$ 3.064	\$ 2.567	\$ 403.505
15. Balance June 30, 2017	\$ 318.746	\$ 85.043	\$ 0.370	\$ 33.584	\$ 8.866	\$ 53.901	\$ 500.510
FY 2018 Actuals							
16. Interest Earnings and Revenues		0.676	0.076	0.479	0.076	4.483	5.789
17. Transfers In (Out)				4.728	1.337		6.064
18. Disbursements		(21.369)		(1.296)	(5.000)	(16.910)	(44.575)
19. Transfers from GF §57-814 Δ 8.21%	34.484						34.484
20. End-of-Year Surplus Eliminator	60.296						60.296
21. Balance June 30, 2018	\$ 413.526	\$ 64.350	\$ 0.446	\$ 37.494	\$ 5.278	\$ 41.474	\$ 562.569
General Fund Revenue = \$ 3,731.6 11.1% 1.7% 0.0% 1.0% 0.1% 1.1% 15.1%							
The balance in Idaho's major reserve funds at the end of FY 2018 (line 21) was \$562.6 million or 15.1% of the FY 2018 General Fund Revenue Collections.							
* FY 2019 Estimates							
22. Interest Earnings and Revenues		0.826	0.036	0.279	0.074	5.291	6.507
23. Transfers In (Out)		32.210		5.000	2.331		39.541
24. Disbursements		(16.635)	(0.442)	(1.500)		(16.824)	(35.401)
25. Transfers from GF §57-814 Δ .50%	(40.365)						(40.365)
26. Estimate* June 30, 2019	\$ 373.161	\$ 80.752	\$ 0.041	\$ 41.273	\$ 7.683	\$ 29.941	\$ 532.851
General Fund Revenue = \$ 3,750.3 10.0% 2.2% 0.0% 1.1% 0.2% 0.8% 14.2%							
The balance in Idaho's major reserve funds at the end of FY 2019 (line 26) is estimated to be \$532.9 million or 14.2% of the FY 2019 General Fund Revenue Estimate.							
* FY 2020 Estimates							
27. Interest Earnings and Revenues		0.826	0.036	0.407	0.088		1.358
28. Transfers In (Out)		12.000		5.000		2.000	19.000
29. Disbursements				(1.685)			(1.685)
30. Transfers from GF §57-814 Δ 8.19%							
31. Estimate* June 30, 2020	\$ 373.161	\$ 93.578	\$ 0.077	\$ 44.995	\$ 7.772	\$ 31.941	\$ 551.523
General Fund Revenue = \$ 4,057.4 9.2% 2.3% 0.0% 1.1% 0.2% 0.8% 13.6%							
The balance in Idaho's major reserve funds at the end of FY 2020 (line 31) is estimated to be \$551.5 million or 13.6% of the FY 2020 General Fund Revenue Estimate.							

Appendix 11—Public Education Stabilization Fund (PESF) Balances

Public Education Stabilization Fund Balances

	FY 2008	FY 2009	FY 2010	FY 2011*	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Education Stabilization Fun	\$112,046,000	\$17,979,000	\$23,174,100	\$11,154,000	\$36,967,900	\$ 49,049,300	\$ 72,850,700	\$ 90,947,800	\$ 88,551,200	\$ 85,042,700	\$ 64,349,700	\$ 80,292,600	\$ 61,700,000
PESF Balance as a % of the Gen	8.2%	1.3%	1.9%	0.9%	3.0%	3.8%	5.6%	6.6%	6.0%	5.4%	3.8%	4.5%	3.2%

Appendix 12—K-12 Budget Recession Backfill**Public Schools budget inflation v. appropriation--FY 09 to FY 20**

Inflation Increases							
Fiscal Year	Total General Fund	CPI	Total General Fund with Inflation	Total All Funds	CPI	Total All Funds with Inflation	
2009	\$ 1,418,542,700	0.1%	\$ 1,419,961,243	\$ 1,898,305,400	0.1%	\$ 1,900,203,705	
2010	\$ 1,419,961,243	2.7%	\$ 1,458,300,196	\$ 1,900,203,705	2.7%	\$ 1,951,509,205	
2011	\$ 1,458,300,196	1.5%	\$ 1,480,174,699	\$ 1,951,509,205	1.5%	\$ 1,980,781,844	
2012	\$ 1,480,174,699	3.0%	\$ 1,524,579,940	\$ 1,980,781,844	3.0%	\$ 2,040,205,299	
2013	\$ 1,524,579,940	1.7%	\$ 1,550,497,799	\$ 2,040,205,299	1.7%	\$ 2,074,888,789	
2014	\$ 1,550,497,799	1.5%	\$ 1,573,755,266	\$ 2,074,888,789	1.5%	\$ 2,106,012,121	
2015	\$ 1,573,755,266	0.8%	\$ 1,586,345,308	\$ 2,106,012,121	0.8%	\$ 2,122,860,218	
2016	\$ 1,586,345,308	0.7%	\$ 1,597,449,725	\$ 2,122,860,218	0.7%	\$ 2,137,720,239	
2017	\$ 1,597,449,725	2.1%	\$ 1,630,996,170	\$ 2,137,720,239	2.1%	\$ 2,182,612,364	
2018	\$ 1,630,996,170	2.1%	\$ 1,665,247,089	\$ 2,182,612,364	2.1%	\$ 2,228,447,224	
2019	\$ 1,665,247,089	1.9%	\$ 1,696,886,784	\$ 2,228,447,224	1.9%	\$ 2,270,787,721	

Appropriation				
Fiscal Year	Total General Fund	% change	Total All Funds	% change
2009	\$ 1,418,542,700	3.7%	\$ 1,898,305,400	2.6%
2010	\$ 1,224,117,600	-13.7%	\$ 1,905,416,500	0.4%
2011	\$ 1,214,280,400	-0.8%	\$ 1,840,528,500	-3.4%*
2012	\$ 1,223,580,400	0.8%	\$ 1,819,269,300	-1.2%
2013	\$ 1,279,818,600	4.6%	\$ 1,832,313,100	0.7%
2014	\$ 1,308,365,400	2.2%	\$ 1,863,656,500	1.7%
2015	\$ 1,374,598,400	5.1%	\$ 1,942,134,300	4.2%
2016	\$ 1,475,784,000	7.4%	\$ 2,130,311,900	9.7%
2017	\$ 1,584,669,400	7.4%	\$ 2,248,504,100	5.5%
2018	\$ 1,685,262,200	6.3%	\$ 2,376,238,400	5.7%
2019	\$ 1,785,265,900	5.9%	\$ 2,460,615,100	3.6%
2020	\$ 1,898,407,200	6.3%	\$ 2,600,808,000	5.7%

*\$7,269,000 difference between FY 11 approp in FY 10 budget and FY 11 approp in FY 11 budget

year all funds appropriation caught up with inflation
 year General Fund appropriation caught up with inflation

<https://www.usinflationcalculator.com/inflation/consumer-price-index-and-annual-percent-changes-from-1913-to-2008/>

Appendix 13—Public School Support Original Appropriations for FY o8 to FY 20

Public School Support Original Appropriations for FY 2008 - FY 2020														
		FY 2008	FY 2009	FY 2010	FY 2011*	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1	General Fund	\$1,367,363,800	\$1,418,542,700	\$1,231,386,600	\$1,274,214,400	\$1,223,580,400	\$1,279,818,600	\$1,308,365,400	\$1,374,598,400	\$1,475,784,000	\$1,584,669,400	\$1,685,262,200	\$1,785,265,900	\$1,894,611,000
2	Dedicated Funds	\$62,334,600	\$62,405,700	\$64,146,200	\$91,054,700	\$68,547,400	\$66,873,400	\$74,567,600	\$86,812,400	\$74,189,400	\$77,496,200	\$91,637,700	\$91,010,700	\$105,062,300
3	Federal Funds	\$215,000,000	\$215,000,000	\$415,321,500	\$302,813,900	\$268,941,500	\$220,121,100	\$215,223,500	\$215,223,500	\$264,338,500	\$264,338,500	\$264,338,500	\$264,338,500	\$264,338,500
4	TOTAL APPROPRIATIONS	\$1,644,698,400	\$1,695,948,400	\$1,710,854,300	\$1,668,083,000	\$1,561,069,300	\$1,566,813,100	\$1,598,156,500	\$1,676,634,300	\$1,814,311,900	\$1,926,504,100	\$2,041,238,400	\$2,140,615,100	\$2,264,011,800
5	General Fund % Change from Previous Year:	5.9%	3.7%	-13.2%	3.5%	-4.0%	4.6%	2.2%	5.1%	7.4%	7.4%	6.3%	5.9%	6.1%
6	Total Funds % Change from Previous Year:	8.3%	3.1%	0.4%	-2.5%	-6.4%	0.4%	2.0%	4.9%	8.2%	6.2%	6.0%	4.9%	5.8%
	Public Education Stablization Fund Balance (PESF)	\$ 112,046,000	\$ 17,979,000	\$ 23,174,100	\$ 11,154,000	\$ 36,967,900	\$ 49,049,300	\$ 72,850,700	\$ 90,947,800	\$ 88,551,200	\$ 85,042,700	\$ 64,349,700	\$ 80,292,600	\$ 92,292,600
	PESF Balance as a % of the General Fund Approp	8.2%	1.3%	1.9%	0.9%	3.0%	3.8%	5.6%	6.6%	6.0%	5.4%	3.8%	4.5%	4.9%
7	PROGRAM DISTRIBUTIONS													
8	Statutory Requirements													
9	Transportation	\$67,032,300	\$72,277,700	\$74,001,600	\$67,601,600	\$68,953,600	\$69,973,600	\$67,941,100	\$69,281,800	\$71,521,900	\$71,152,000	\$71,643,800	\$73,010,000	\$75,334,700
10	Border Contracts	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,300,000	1,300,000	1,100,000	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000
11	Exceptional Contracts/Tuition Equivalents	6,075,000	5,884,300	5,884,300	5,884,300	5,884,300	5,943,300	5,396,000	5,065,600	5,065,600	5,065,600	5,390,900	5,390,900	5,761,000
12	Program Adjustments/Expectant Mothers	480,000	550,000	550,000										
13	Salary-based Apportionment (Steps and Lanes)	774,788,600	802,743,400	782,650,200	748,436,300	736,480,600	743,437,200	767,632,000	781,570,700	226,108,500	186,979,800	195,929,000	203,518,300	213,050,600
14	State Paid Employee Benefits (Steps and Lanes)	139,771,900	144,314,800	140,690,200	135,698,600	133,861,100	135,116,100	146,619,800	148,363,900	42,992,800	35,470,000	36,834,700	38,180,000	41,289,200
15	Salary-based Apportionment (Career Ladder)									591,548,100	673,145,000	726,236,400	761,566,200	803,392,400
16	State Paid Employee Benefits (Career Ladder)									112,216,700	127,695,600	136,532,400	142,869,800	155,697,400
17	Review of Career Ladder Teacher Evaluations									300,000				
18	National Board/Teacher Incentive Award	166,100	219,600	219,600				111,000	90,000	90,000	90,000	90,000	90,000	90,000
19	Early Retirement Program	4,750,000	4,000,000	2,000,000	1,000,000									
20	Bond Levy Equalization	11,200,000	16,500,000	17,900,000	17,900,000	17,400,000	17,400,000	17,400,000	19,600,000	19,400,000	22,400,000	20,500,000	23,184,500	23,387,900
21	Idaho Digital Learning Academy	2,800,000	3,129,500	5,000,000	5,000,000	6,000,000	5,031,000	6,526,900	6,664,400	7,152,600	8,365,300	9,122,000	9,788,500	11,854,200
22	School Facilities Funding (Lottery)	19,122,600	17,250,000					5,659,500	12,570,000	17,250,000	18,000,000	18,075,000	18,562,500	22,842,500
23	School Facilities Maintenance Match	2,300,000	3,000,000					858,000	1,716,000	5,485,000	3,479,500	3,827,500	3,905,000	4,104,000
24	Idaho Safe & Drug-Free Schools	7,000,000	7,000,000	7,000,000	318,600	318,600	318,600	368,600	2,534,300	4,421,400	4,024,900	4,024,900	4,024,900	4,024,900
25	Additional Math & Science Requirements					4,850,000	4,850,000	4,850,000	4,850,000	5,018,000	5,157,200	5,478,100	5,930,000	6,590,900
26	Severance Payment for 99% Protection					600,000								
27	Dual Credit Enrollment					842,400	842,400	250,000						
28	Classroom Technology (statutory)					13,173,900	13,613,900							
29	Technology Pilot Projects (statutory)							3,000,000						
30	Pay for Performance (salaries/benefits)						38,774,600							
31	Mobile Computing Devices/Maintenance						2,558,800							
32	Master Advancement Program (MAP)							250,000						
33	8 in 6 Program							140,600						
34	Advanced Opportunities								640,600	6,000,000	6,000,000	7,000,000	15,000,000	18,000,000
35	Charter School Facility Funding								2,100,000	4,200,000	5,531,000	6,084,100	7,893,700	8,840,000
36	Leadership Awards/Premiums								15,800,000	16,062,700	16,645,200	17,401,600	17,773,600	18,400,700
37	School District Continuous Improvement Planning								326,000	652,000	652,000	652,000	652,000	652,000
38	Mastery-Based System (H122)									400,000	1,400,000	1,400,000	1,400,000	1,400,000
39	Online Class Portal (managed by SDE)									150,000	150,000	150,000	150,000	0
40	Literacy Proficiency (Reading Initiative)										9,100,000	11,416,200	13,156,500	26,146,800
41	Academic & College/Career Advisors and Mentors										5,000,000	7,000,000	9,000,000	9,000,000
42	Innovation Schools										100,000	100,000	100,000	0
43	Master Educator Premiums													7,175,400
44	Sub-total -- Statutory Requirements	\$1,036,486,500	\$1,077,969,300	\$1,036,995,900	\$982,939,400	\$989,464,500	\$1,039,159,500	\$1,028,303,500	\$1,072,273,300	\$1,137,135,300	\$1,206,803,100	\$1,286,088,600	\$1,356,346,400	\$1,458,234,600

K-12 Budget Review -- Stability and Strategic Alignment

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	FY 2008	FY 2009	FY 2010	FY 2011*	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
45	Other Program Distributions												
46	Classroom Technology	9,800,000	9,150,000	9,150,000			8,150,000	8,150,000	13,000,000	18,000,000	28,142,000	36,500,000	36,500,000
47	Technology (Wi-Fi)						2,250,000	2,250,000	2,063,200	2,100,000			
48	Technology Pilot Projects							3,000,000					
49	Idaho Reading Initiative (based on IRI)	2,800,000	2,800,000	2,800,000						2,316,200			
50	ISAT Remediation	5,000,000	5,000,000	5,000,000						5,456,300	5,456,300	5,456,300	5,456,300
51	Math Initiative	350,000	3,972,500	3,972,500						1,817,800	1,817,800	1,817,800	1,817,800
52	Math/Reading/Remediation				9,400,000	9,400,000	9,400,000	10,500,000	10,500,000	9,850,000			
53	Limited English Proficiency (LEP)	6,040,000	6,040,000	6,040,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	3,870,000	3,870,000	4,870,000	4,870,000
54	Gifted & Talented (Teacher Training)	1,000,000	1,000,000	1,000,000						1,000,000			
55	Classroom Supplies	5,180,000	5,379,500	4,686,300									
56	Textbook Allowance, Content and Curriculum	9,950,000	9,950,000	5,970,000				5,000,000	2,554,000	4,250,000	5,050,000	6,350,000	6,350,000
57	Development of Concurrent Credit Education		50,000	0									
58	Ag Replacement Phase-out	3,017,000	2,262,800	1,508,500	754,300								
59	Safe School Study	150,000	100,000				100,000						
60	Rural School Initiative	100,000	50,000										
61	Teacher Evaluation Task Force		50,000										
62	College Entrance Exams				963,500	963,500	963,500	963,500	963,500				
63	End of Course Science Exams and PSAT / Student Achieve Assessments						740,000	740,000	740,000	1,758,500	1,758,500	3,100,000	2,258,500
64	District IT Staffing					2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	7,500,000	8,000,000	8,000,000
65	Excellence in Achievement Awards/Prof. Develop.						21,000,000						
66	Administrative Evaluations of Teachers						300,000	300,000	300,000	300,000			
67	Instructional Management System (operation/maint.)						4,500,000	4,500,000	3,596,000	3,000,000			
68	Idaho Core Standards Professional Development						3,755,000	2,700,000	2,700,000	3,388,700			
69	Instructor Professional Development and Gift/Talented							9,455,000	10,625,000	13,000,000	20,950,000	21,550,000	21,550,000
70	Instructional Management System (prof. develop.)						150,000						
71	Deaf and Blind Services (Campus)		5,151,800	4,969,500	4,871,600	5,042,900	5,278,200	5,477,800	5,771,700	6,857,500	6,921,100	7,023,000	7,410,600
72	Deaf and Blind Services (Outreach)		2,643,000	2,596,300	2,596,300	2,674,100	2,704,800	3,283,200	3,089,500	3,454,800	3,963,200	3,956,400	4,129,400
73	Federal Funds for Local School Districts	215,000,000	215,000,000	269,383,000	295,203,500	268,820,500	220,000,000	215,000,000	215,000,000	264,115,000	264,115,000	264,115,000	264,115,000
74	Sub-total -- Other Distributions	\$258,387,000	\$260,804,800	\$317,305,100	\$316,923,600	\$290,651,900	\$244,580,500	\$281,891,500	\$277,819,500	\$325,867,900	\$337,184,800	\$349,543,900	\$362,457,600
75	TOTAL DISTRIBUTIONS (line 43 + line 73)	\$1,294,873,500	\$1,338,774,100	\$1,354,301,000	\$1,299,863,000	\$1,280,116,400	\$1,283,740,000	\$1,310,195,000	\$1,350,092,800	\$1,463,003,200	\$1,543,987,900	\$1,635,632,500	\$1,820,692,200
76	DISCRETIONARY FUNDS (line 4 - line 74)	\$349,824,900	\$357,174,300	\$356,553,300	\$308,286,000	\$280,952,900	\$283,073,100	\$287,961,500	\$326,541,500	\$351,308,700	\$382,516,200	\$405,605,900	\$443,319,600
77	ESTIMATED SUPPORT UNITS (Best 28 Weeks)	13,750	13,900	14,005	14,145	14,315	14,365	14,398	14,577	14,719	14,886	15,164	15,601
78	DISCRETIONARY \$/UNIT (line 75 / line 76)	\$25,442	\$25,696	\$25,459	\$21,795	\$19,626	\$19,706	\$20,000	\$22,401	\$23,868	\$25,696	\$26,748	\$28,416
79	Special MOE Discretionary Funds per S1207 (2011 Session)				\$59,934,000								
80	Actual Support Units				14,216.5								
81	Special Per Support Unit Amount				\$4,216								

Note: *FY 2011 shows the Total Appropriation that included a one-time supplemental appropriation of \$59.9 million (line 78) to comply with maintenance of effort (MOE) requirements of the American Recovery and Reinvestment Act of 2009 (ARRA)

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