



Public School Finance 101

Idaho Senate Education Committee



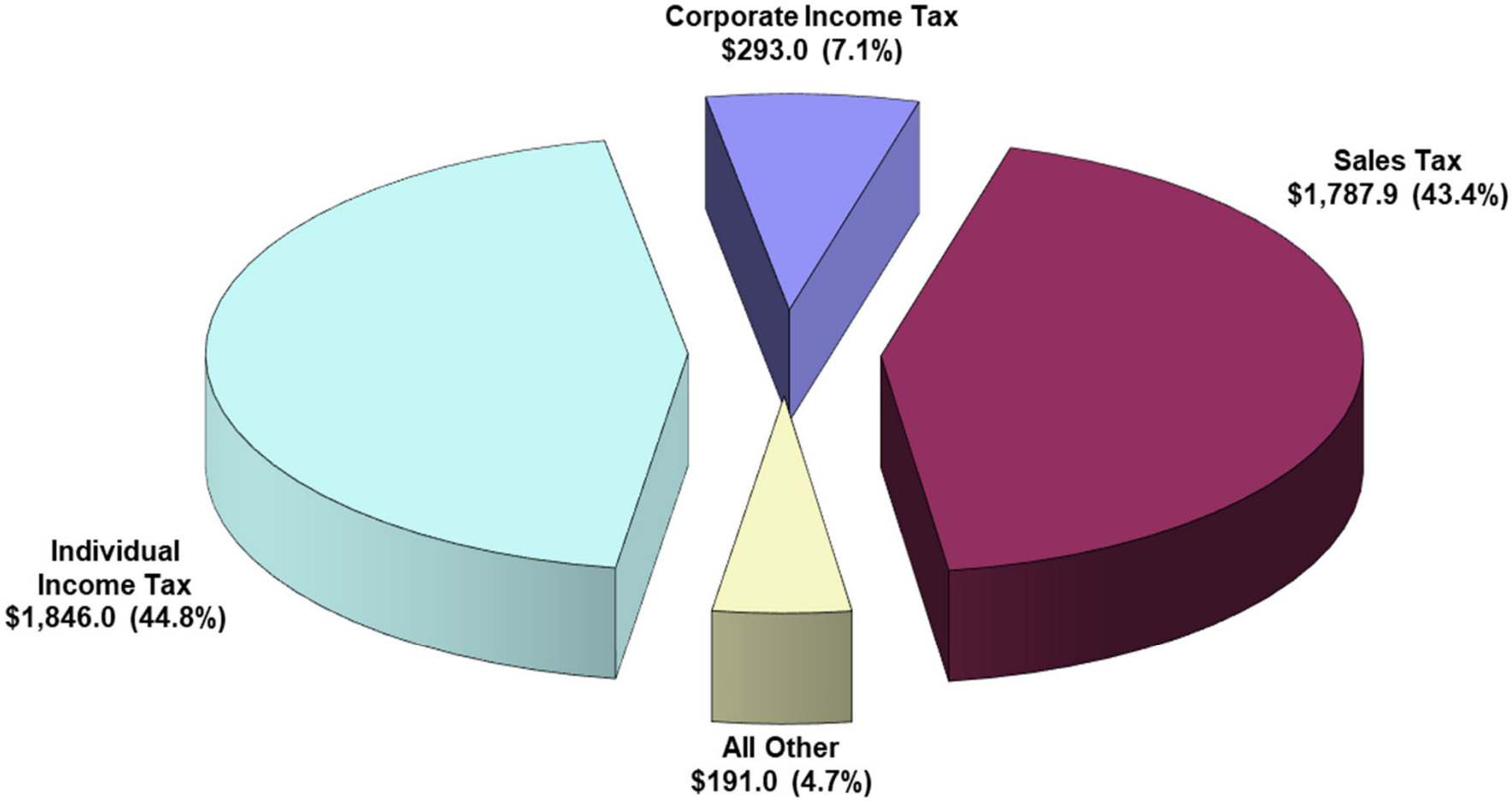
Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

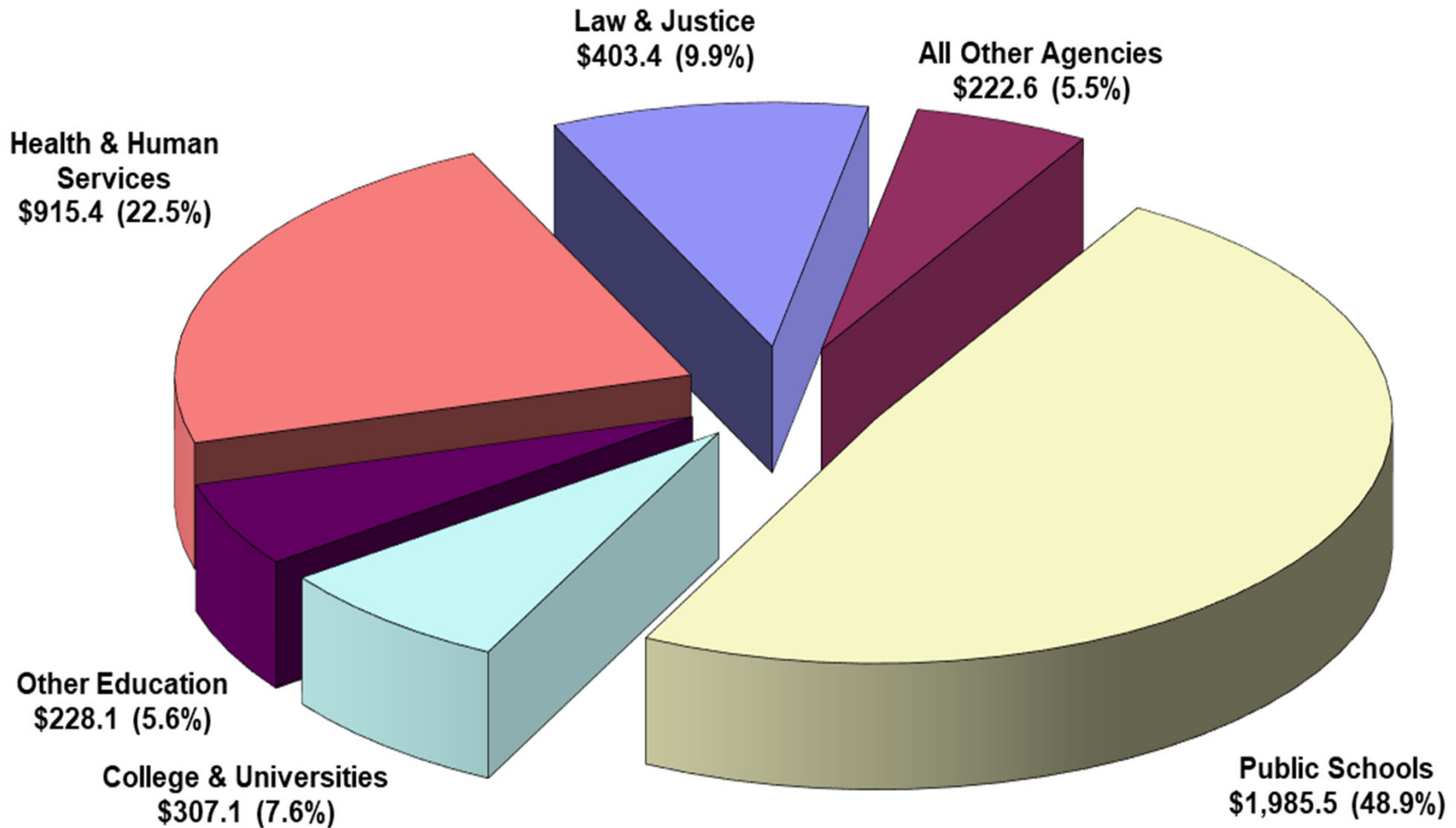
1/25/2021

- I. Where do Public School Funds come from?
- II. How are Public School funds distributed?
- III. How is Average Daily Attendance (ADA) calculated?
- IV. What is a Support Unit and how is it calculated?
- V. What is Salary-based Apportionment and how is it calculated?
- VI. How much is a Support Unit worth?
- VII. What is a Distribution Factor and how is it calculated?
- VIII. What is the Payment Distribution Schedule?
- IX. How is a School District's / Charter School's foundation payment calculated?
- X. What are the three main reasons that revenues per ADA vary?
- XI. Questions and Answers

**STATE OF IDAHO
FY 2021 GENERAL FUND
Dollars in Millions (% of total)**



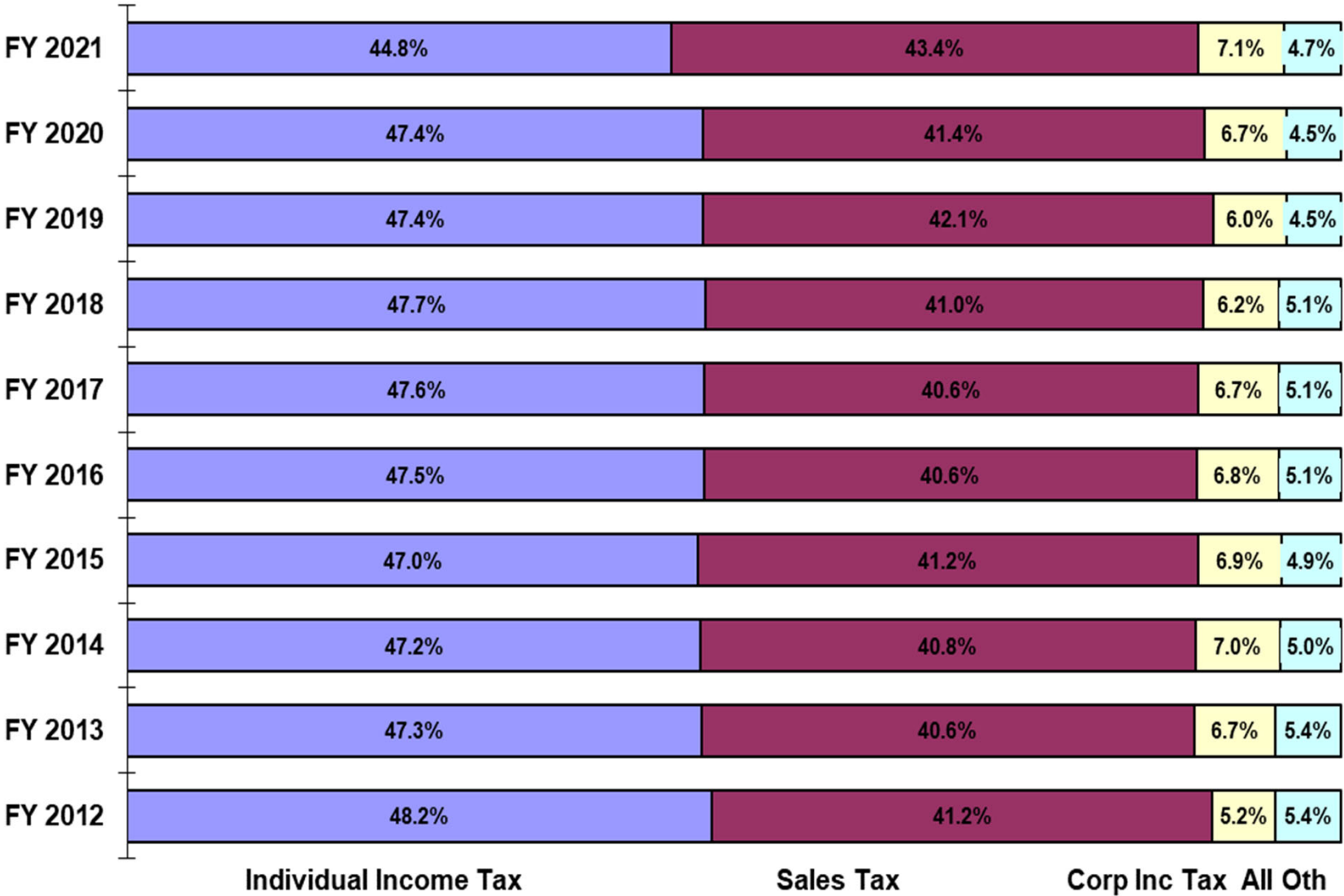
Total Estimated Revenue - \$4,117.9



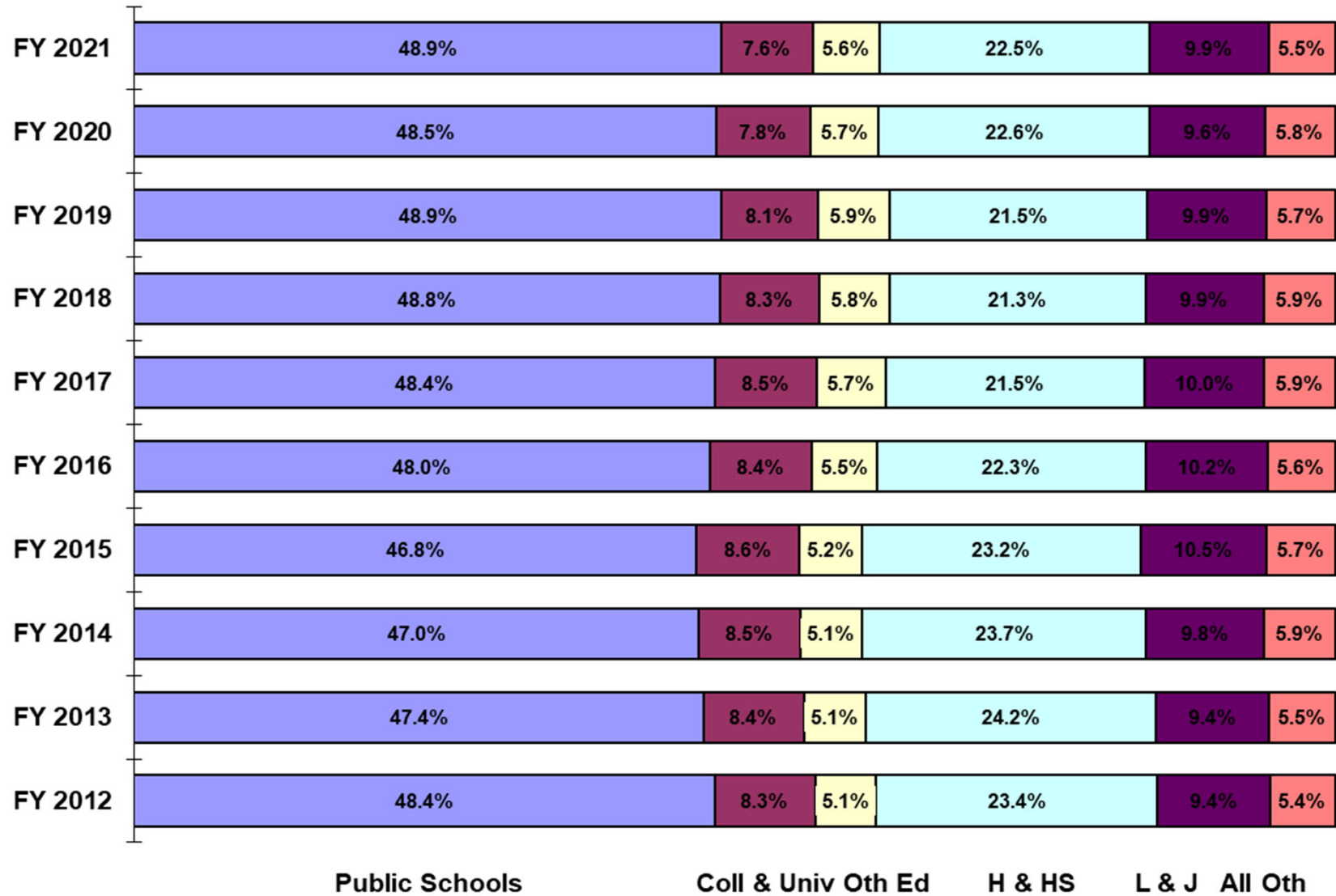
Total Appropriations - \$4,062.1

(Other Education includes funding for Career Technical Education, Community Colleges, Ag Research & Extension Service, Special Programs, Health Education Programs, SDE, Voc. Rehabilitation, SBOE, and Idaho Public Television)

PERCENTAGE SOURCE OF GENERAL FUND REVENUES



PERCENTAGE DISTRIBUTION OF ORIGINAL GENERAL FUND APPROPRIATIONS



Original IDAPA 08.02.01.250

Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME. (Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME.

06. Average Daily Attendance. Average daily attendance will be computed by averaging the full-time equivalent enrollment by week for students receiving instruction. To be considered as a student receiving instruction the student must have regular contact with the applicable instructional or pupil service staff member and be completing assignments as applicable to the grade range and course the student is enrolled in. For funding purposes full-time equivalent enrollment in an alternative summer school program shall be based on the student attending two hundred twenty-five (225) hours or more or the proportional share of hours up to one (1) average day of attendance. In a given school year, the average daily attendance for a given school is the aggregate scheduled days of attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (12-7-20)T

07. Full-Time Equivalent (FTE) Enrollment Reporting

a. Kindergarten students enrolled in one (1) LEA for a total number of courses that equal six hundred (600) or more minutes per week shall equal zero point five (0.5) FTE. Grade one (1) through grade twelve (12) students enrolled in one (1) LEA for a total number of courses that equal one thousand two hundred (1,200) or more minutes per week shall equal one (1) FTE. (12-7-20)T

b. Kindergarten students enrolled in one (1) or more LEAs for a total number of courses at all LEAs that equal six hundred (600) minutes per week or less, the FTE shall be based on the percentage of time each student's courses are of six hundred (600) minutes. Grade one (1) through grade twelve (12) students enrolled in one (1) or more LEAs for a total number of courses at all LEAs that equal one thousand two hundred (1,200) minutes per week or less, the FTE shall be based on the percentage of time each student's courses are of one thousand two hundred (1,200) minutes. (12-7-20)T

c. Kindergarten students enrolled in more than one (1) LEA for a total number of courses at all LEAs that equal six hundred (600) or more minutes per week and less than or equal to seven hundred fifty (750) minutes the FTE shall be fractionalized based on percentage of time for which the student is enrolled. Grade one (1) through grade twelve (12) students enrolled in more than one (1) LEA for a total number of courses at all LEAs that equal one thousand two hundred (1,200) or more minutes per week and less than or equal to the respective amounts in the following subsections the FTE shall be fractionalized based on percentage of time for which the student is enrolled:

- i. Kindergarten: seven hundred fifty (750) minutes.
- ii. Grade one (1) through grade three (3): one thousand three hundred fifty (1,350) minutes.
- iii. Grade four (4) through grade eight (8): one thousand five hundred (1,500) minutes.
- iv. Grade nine (9) through grade twelve (12): one thousand six hundred fifty (1,650) minutes. (12-7-20)T

Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME.

07. Full-Time Equivalent (FTE) Enrollment Reporting (continued)

d. Students enrolled in more than one (1) LEA for a total number of courses at all LEAs that equal more than the following minutes the FTE shall be based on the percentage of time for which the student is enrolled:

- i. Grade one (1) through grade three (3): one thousand three hundred fifty (1,350) minutes.
- ii. Grade four (4) through grade eight (8): one thousand five hundred (1,500) minutes.
- iii. Grade nine (9) through grade twelve (12): one thousand six hundred fifty (1,650) minutes. (12-7-20)T

e. Courses in LEAs with block scheduling that results in students attending courses for a period greater than one (1) week in order to encompass all courses the student is enrolled in for the term will use average minutes per week over the applicable time period to determine the courses minutes per week. (12-7-20)T

f. Students enrolled in an alternative summer school or alternative night school program of two hundred twenty-five (225) or more hours of instruction may be counted as an additional zero point two five (.25) FTE. Alternative summer school enrollment will be included in the October 1 reporting period. (12-7-20)T

g. Students enrolled in an alternative summer school or night school program of less than two hundred twenty-five (225) hours FTE will be determined based on the proportional share of two hundred twenty-five (225) hours the program consists of. (12-7-20)T

h. Students enrolled in more than one LEA in grade seven (7) through grade twelve (12) shall count enrollment at all LEAs for determining eligibility of overload courses identified in Section 33-4601 and 33-4602, Idaho Code. (12-7-20)T

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40	1 or more as computed
31 --- 40.99 ADA.....	---	1
26 --- 30.99 ADA.....	--- .....	.85
21 --- 25.99 ADA.....	--- .....	.75
16 --- 20.99 ADA.....	--- .....	.6
8 --- 15.99 ADA.....	--- .....	.5
1 --- 7.99 ADA.....	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
.....	23 ...grades 4,5,& 6....	
.....	20 ...grades 1,2,& 3....	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.09 ADA	15	4.0
33.6 to 51.69 ADA	13	2.8
16.6 to 33.59 ADA	12	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 --- 749.99 ADA.....	16.....	28
300 --- 399.99 ADA.....	14.5.....	22
200 --- 299.99 ADA.....	13.5.....	17
100 --- 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7--12.....	.....	8
Grades 9--12.....	.....	6
Grades 7-- 9.....	.....	1 per 14 ADA
Grades 7-- 8.....	.....	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

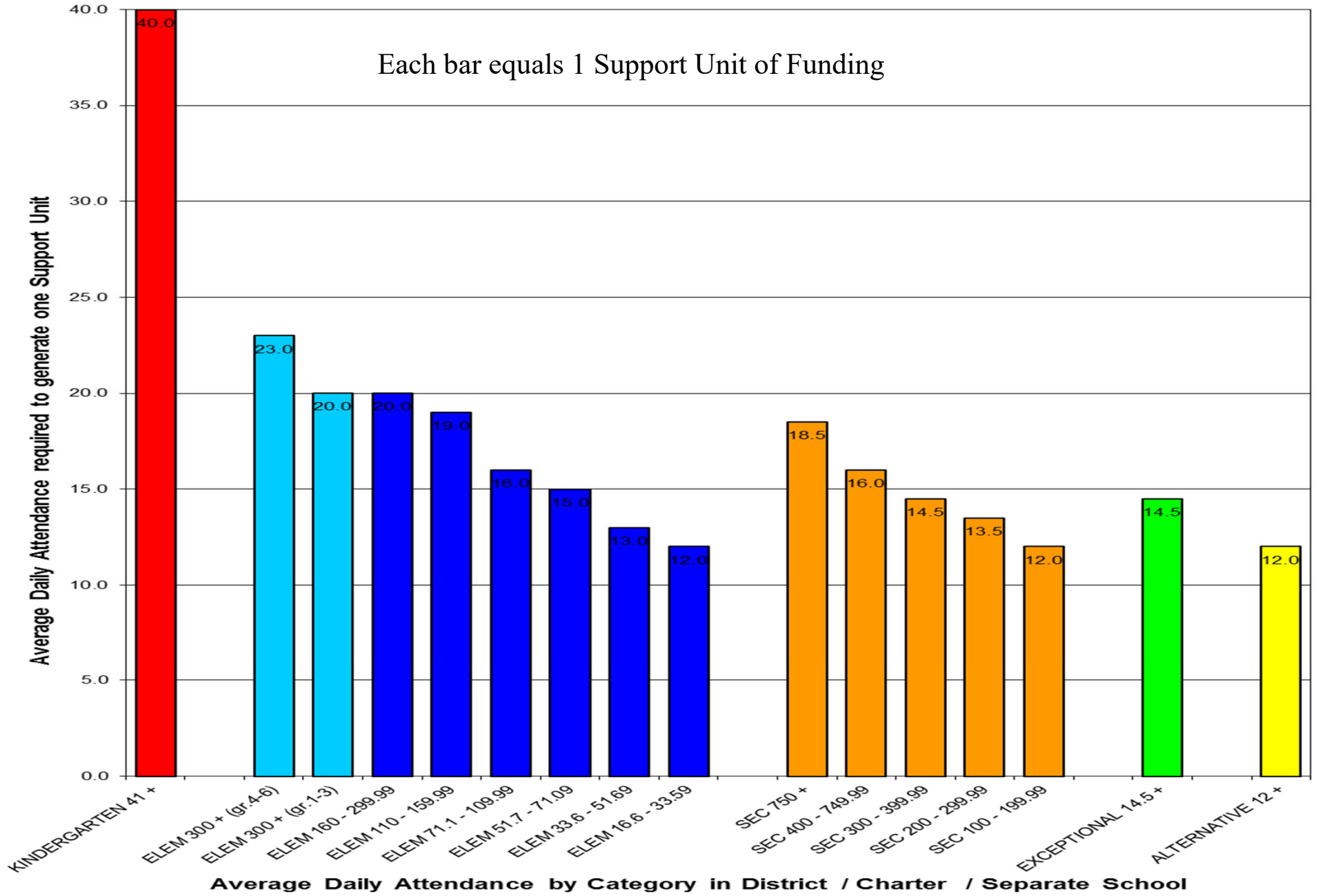
Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5	1 or more as computed
12 --- 13.99.....	---	1
8 --- 11.99.....	--- .....	.75
4 --- 7.99.....	--- .....	.5
.01 --- 3.99.....	--- .....	.25

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	1 or more as computed

Support Units

Each bar equals 1 Support Unit of Funding



School Year: 2019 - 2020

Report Type: Midterm Reporting Period

052 SNAKE RIVER DISTRICT

	Days/Sessions Midterm Reporting Period	Aggregate Attendance	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative	22.50	2,747.68	122.12		122.12 /	40.0	3.05
Elementary 1-3 Administrative	33.00	12,042.44	364.92	(30.06)	334.86 /	20.0	16.74
Elementary 4-6 Administrative	33.00	13,334.84	404.09	(25.14)	378.95 /	23.0	16.48
Secondary Administrative	33.00	27,878.28	844.80	(48.51)	796.29 /	18.5	47.00 Min
Exceptional Education							
Exceptional Preschool					6.54		
Exceptional Elementary					55.20		
Exceptional Secondary					48.51		
Exceptional Education Total					110.25 /	14.5	7.60
						Total Support Units	90.87
						Protected Support Unit Adjustment: -0.17%	-0.15
						Total Support Units (adjusted for protection)	90.72

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term	Average Daily Attendance (A.D.A.)	1st Rpt Period
Preschool (Special Ed)	6.54	Preschool (Special Ed)	6.54
Kindergarten	118.31	Kindergarten	122.12
Elementary	742.25	Elementary	713.81
Secondary	725.45	Secondary	796.29
Exceptional	103.71	Exceptional	103.71
Alternative Secondary		Alternative Secondary	
Total	1,696.26	Total	1,742.47
Summer Alternative Secondary		Summer Alternative Secondary	
Summer Juvenile Detention		Summer Juvenile Detention	

School Year: 2019 - 2020

Report Type: Best 28 Weeks

052 SNAKE RIVER DISTRICT

	Days/Sessions		Aggregate Attendance	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
	Term	Best 28 Weeks						
Kindergarten Administrative	128.50	96.50	11,539.33	119.58		119.58 /	40.0	2.99
Elementary 1-3 Administrative	139.00	105.00	43,152.76	410.98	(30.06)	380.92 /	20.0	19.05
Elementary 4-6 Administrative	139.00	102.00	41,012.22	402.08	(25.14)	376.94 /	23.0	16.39
Secondary Administrative	137.92	106.00	87,737.76	827.71	(48.51)	779.20 /	18.5	47.00 Min
Exceptional Education								
Exceptional Preschool						6.54		
Exceptional Elementary						55.20		
Exceptional Secondary						48.51		
Exceptional Education Total						110.25 /	14.5	7.60
							Total Support Units	93.03
							Protected Support Unit Adjustment: -0.11%	-0.1
							Total Support Units (adjusted for protection)	92.93

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term	Average Daily Attendance (A.D.A.)	Best 28 Weeks
Preschool (Special Ed)	6.54	Preschool (Special Ed)	6.54
Kindergarten	118.31	Kindergarten	119.58
Elementary	742.25	Elementary	757.86
Secondary	725.45	Secondary	779.20
Exceptional	103.71	Exceptional	103.71
Alternative Secondary		Alternative Secondary	
Total	1,696.26	Total	1,766.89
Summer Alternative Secondary		Summer Alternative Secondary	
Summer Juvenile Detention		Summer Juvenile Detention	

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. (1) Each administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

Years	BA	BA + 12	BA + 24	MA BA + 36	MA + 12 BA + 48	MA + 24 BA + 60	MA + 36 ES / DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

(2) In determining the experience factor, the actual years of certificated service as pupil personnel services staff, teaching and administrative service for administrator certificate holders in a public school, in an accredited private or parochial school, or beginning in the 2005-06 school year and thereafter in an accredited college or university shall be credited.

(3) In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by a body recognized by the state board of education, shall be allowed; however, successful completion of a state approved evaluation training and proof of proficiency shall be counted as up to three (3) transcribed credits for determination of the education factor and meeting recertification requirements.

(4) In determining the statewide average multiplier for administrative staff, no multiplier in excess of 1.86643 shall be used. If the actual statewide average multiplier for administrative staff, as determined by this section, exceeds 1.86643, then each school district's administrative staff multiplier shall be multiplied by the result of 1.86643 divided by the actual statewide average multiplier for administrative staff.

Salary Based Apportionment and Benefit Apportionment
Computation

School Year: 2019 - 2020

District 052 SNAKE RIVER DISTRICT

Statewide Information:

Statewide Administrative Staff Index	1.83884	
Statewide Administrative Staff Index Cap	1.86643	100.00%
PERSI, FICA, MEDICARE Rate	19.59%	

District Information:

District Administrative Staff Index	1.90786
District Admin. Staff Index (adjusted for cap)	1.90786

District Mid-Term Support Units:	90.72
Instructional / Pupil Service Staffing Percent	9.5%

	Staff Allowance Ratio	Staff Allowance FTE	< 40 Units then + 0.5	< 20 Units then + 0.5	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Staff Index	Base Salary	Average Salary	Certified Preliminary Salary Based Apportionment
	(Units x a)	(Units x a)	c	d	e	(b + c + d + e)	g	h	i	j	(i x j)	(h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administrative	0.075	6.80400	0.00000			6.80400	8.47400	6.80400	1.90786	37,272.00	71,109.87	483,831.55
Instructional	1.021	92.62512	0.00000	0.00000	0.00000	92.62512	94.12600	92.62512			47,048.79	4,357,899.49
Pupil Services	0.079	7.16688				7.16688	3.90000	7.16688			46,512.82	333,351.80
Subtotal Instructional and Pupil Services						99.79200	98.02600	99.79200				
Non-Certified	0.375	34.02000				34.02000	24.88760	34.02000		22,315.00		
TOTAL:						140.61600	131.38760	140.61600				
	Noncertified Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment & Allowances		
	(h x j)	(l + m + n)	q	Smaller: o or q	r x 19.59%	(Max 15%)	u	v	w	x		
	m	o	q	r	s	t	u	v	w	x		
Administrative		483,831.55	681,448.98					483,831.55	483,831.55	483,831.55		483,831.55
Instructional		4,357,899.49	4,772,755.50			0.00	0.00	4,357,899.49	4,357,899.49	4,357,899.49		4,357,899.49
Pupil Services		333,351.80	222,482.70				0.00	333,351.80	333,351.80	333,351.80		333,351.80
Subtotal Instructional and Pupil Services		4,691,251.29	4,995,238.20			0.00	0.00	4,691,251.29	4,691,251.29	4,691,251.29		4,691,251.29
Non-Certified	759,156.30	759,156.30	747,606.20					747,606.20	759,156.30	759,156.30		759,156.30
TOTAL:		5,934,239.14	6,424,293.38	5,934,239.14	1,162,517.45	0.00	0.00					5,934,239.14

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Estimated Average Index 2020-2021	(C) Base Salaries FY 2021 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) x (C)	(E) Statewide Average Salary Apportionment Per Unit (A) x (D)	(F) Benefit Apportionment Per Unit (E) x 19.59%
Instructional Staff	1.021	NA	NA			
Pupil Service Staff	0.079	NA	NA			
Instructional and Pupil Service Staff	1.100	NA	NA	\$48,636	\$53,500	\$10,481
Administrative Staff	0.075	1.83905	\$38,017	\$69,915	\$5,244	\$1,027
Classified Staff	0.375	N/A	\$22,761	\$22,761	\$8,535	\$1,672
Total					\$67,279	\$13,180

<u>Benefit Apportionment</u>	
PERSI Employer Rate	11.94%
Social Security	6.20%
Medicare	1.45%
	<u>19.59%</u>

	Original Appropriation	Original 5% Holdback	(Using Gov. Estimate) Revised 5% Holdback	(Using Current Estimate) Revised 5% Holdback
<u>Estimated Per Unit Dollar Equivalent</u>				
Statewide Ave. Salary Apportionment	\$67,279	\$65,603	\$67,774	\$67,334
Benefit Apportionment	13,180	12,851	13,271	13,190
Entitlement (Distribution Factor FY 2021)	28,887	27,556	21,730	22,810
Total	\$109,346	\$106,010	\$102,775	\$103,334
Mid-term Support Units Used:	15,861	15,861	16,143	16,074

PUBLIC SCHOOL FOUNDATION PROGRAM (excludes IESDB)		Original Appropriation 2019-2020	Appropriation (less 5% holdback) 2020-2021	\$ Change	% Change
1	REVENUES				
a.	General Fund	\$1,887,420,200	\$1,875,439,500	(\$11,980,700)	-0.6%
	STATE DEDICATED REVENUE				
b.	Endowment / Lands	\$51,260,000	\$52,586,400	\$1,326,400	2.6%
c.	Miscellaneous	11,156,500	8,000,000	(3,156,500)	-28.3%
d.	Lottery Dividend	22,842,500	24,187,500	1,345,000	5.9%
e.	Bond Levy Equalization Fund	15,448,900	16,609,900	1,161,000	7.5%
f.	Cigarette and Lottery Taxes	4,024,900	4,024,900	0	0.0%
	TOTAL STATE DEDICATED REVENUE	\$104,732,800	\$105,408,700	\$675,900	0.6%
	TOTAL STATE REVENUES	\$1,992,153,000	\$1,980,848,200	(\$11,304,800)	-0.6%
g.	FEDERAL REVENUES	\$264,115,000	\$250,000,000	(\$14,115,000)	-5.3%
	TOTAL REVENUES	\$2,256,268,000	\$2,230,848,200	(\$25,419,800)	-1.1%
2	STATUTORY EXPENDITURES				
a.	Transportation	\$75,334,700	\$83,040,000	\$7,705,300	10.2%
b.	Border Contracts	1,200,000	1,484,100	284,100	23.7%
c.	Exceptional Contracts and Tuition Equivalents	5,761,000	5,833,400	72,400	1.3%
d.	Salary-based Apportionment (Administrators, Classified)	213,050,600	216,140,300	3,089,700	1.5%
e.	Employer's Benefit Obligations (Administrators, Classified)	41,289,200	41,888,000	598,800	1.5%
f.	Career Ladder Salaries	806,572,300	826,265,900	19,693,600	2.4%
g.	Career Ladder Employer's Benefit Obligations	156,313,700	160,013,800	3,700,100	2.4%
h.	Master Educator Premiums	7,175,400	7,175,400	0	0.0%
i.	Leadership Premiums	18,400,700	0	(18,400,700)	-100.0%
j.	Teacher Incentive Award (Nat'l Bd Cert)	90,000	90,000	0	0.0%
k.	Idaho Safe and Drug-Free Schools	4,024,900	4,024,900	0	0.0%
l.	Bond Levy Equalization Support Program	23,387,900	25,406,500	2,018,600	8.6%
m.	Charter School Facilities	8,840,000	10,372,600	1,532,600	17.3%
n.	Idaho Digital Learning Academy	11,854,200	12,078,400	224,200	1.9%
o.	School Facilities Funding (lottery)	22,842,500	24,187,500	1,345,000	5.9%
p.	School Facilities Maintenance Match	4,104,000	1,972,200	(2,131,800)	-51.9%
q.	Advanced Opportunities	18,000,000	20,000,000	2,000,000	11.1%
r.	Math and Science Requirement	6,590,900	6,502,600	(88,300)	-1.3%
s.	Continuous Improvement Plans and Training	652,000	652,000	0	0.0%
t.	Mastery-Based Education	1,400,000	1,400,000	0	0.0%
u.	College and Career Advisors and Student Mentors	9,000,000	9,000,000	0	0.0%
v.	Literacy Intervention	26,146,800	26,146,800	0	0.0%
3	NON-STATUTORY EXPENDITURES				
a.	Technology (Classroom, Wireless Infrastructure, IMS Maintenance)	36,500,000	26,500,000	(10,000,000)	-27.4%
b.	IT Staffing	8,000,000	4,000,000	(4,000,000)	-50.0%
c.	Student Achievement Assessments	2,258,500	2,258,500	0	0.0%
d.	Math Initiative	1,817,800	1,817,800	0	0.0%
e.	Remediation / Waiver (non Title I)	5,456,300	5,456,300	0	0.0%
f.	English Language Learners	4,870,000	4,870,000	0	0.0%
g.	Professional Development (Reading Coaches, District Funding, G/T)	21,550,000	12,550,000	(9,000,000)	-41.8%
h.	Content and Curriculum	6,350,000	4,750,000	(1,600,000)	-25.2%
i.	Central Services Reduction (to be determined)	0	(1,000,000)	(1,000,000)	NA
4	FEDERAL EXPENDITURES	264,115,000	250,000,000	(14,115,000)	-5.3%
	TOTAL EXPENDITURES	\$1,812,948,400	\$1,794,877,000	(\$18,071,400)	-1.0%
5	PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	NA
6	NET STATE FUNDING	\$443,319,600	\$435,971,200	(\$7,348,400)	-1.7%
7	SUPPORT UNITS	15,601	15,821	220	1.4%
8	DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	\$28,416	\$27,556	(\$860)	-3.0%

**STATE SCHOOL SUPPORT PROGRAM
DISTRIBUTION SCHEDULE (Idaho Code 33-1009)
2020-2021 School Year**

Distribution Date	Public School Support	Public School Income / Dedicated *	Total Available	Percent
Aug-14-2020 **	\$847,025,150		\$847,025,150	48.27%
Nov-13-2020 **	\$338,810,060		338,810,060	19.31%
Feb-12-2021	\$338,810,060	15,146,600	353,956,660	20.17%
May-14-2021	\$169,405,030	15,146,600	184,551,630	10.52%
Jul-15-2021		30,293,200	30,293,200	1.73%
	<u>\$1,694,050,300</u>	<u>\$60,586,400</u>	<u>\$1,754,636,700</u>	<u>100.00%</u>

SPECIAL DISTRIBUTIONS (General Fund only)

\$26,500,000	Technology (Classroom, Wireless Infrastructure, Instructional Management Systems)
26,146,800	Literacy
20,000,000	Advanced Opportunities
15,000,000	Charter School Advance Payments
12,350,000	Professional Development
12,078,400	Idaho Digital Learning Academy
10,739,000	Idaho Educational Services for the Deaf and Blind
10,372,600	Charter School Facilities
9,000,000	College and Career Advisors and Student Mentors
8,796,600	Bond Levy Equalization Support Program
7,175,400	Master Educator Premiums
6,502,600	High School Redesign - Math / Science
5,106,300	Remediation
4,870,000	Limited English Proficiency
4,450,000	Content and Curriculum
4,000,000	IT Staffing
2,258,500	Student Achievement Assessments
1,972,200	School Facilities Maintenance Match
1,717,800	Math Initiative
1,350,000	Mastery Based System Development
1,000,000	Unemployment
652,000	Continuous Improvement Plans and Training (Strategic Planning)
90,000	National Board Certified Incentives
<u>\$192,128,200</u>	Total

* Estimated revenues which may be available on the dates indicated.

** Payments made to school districts and charter schools in August and November are advance payments for the current year and will be based upon payments from the public school income fund for the preceeding school year. Each school district or charter school shall receive its proportionate share of the advance payments in the same ratio that its total payment for the preceding year was to the total payment to all school districts and charter schools for the preceding year.

**FOUNDATION PROGRAM CALCULATION
JULY 15, 2020**

Snake River School District # 052

1. SUPPORT UNITS		92.93
2. ENTITLEMENT @ \$28,090.00 per unit		\$2,610,403.70
3. SALARY APPORTIONMENT		5,934,239.14
4. BENEFIT APPORTIONMENT		1,162,517.45
5. BORDER CONTRACTS		0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED		1,295.13
7. TRANSPORTATION		516,726.00
8. ADJUSTMENTS		0.00
9. TOTAL SUPPORT (lines 2 through 8)		\$10,225,181.42
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT		\$10,225,181.42
11. CHARTER SCHOOL JULY ADVANCE PAYMENT		\$0.00
12. AUGUST 15 PAYMENT (General Funds)		4,889,248.00
13. NOVEMBER 15 PAYMENT (General Funds)		1,961,408.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)		1,965,507.60
15. MAY 15 PAYMENT (General Funds / Dedicated)		983,300.92
16. PAID-TO-DATE		\$9,799,464.52
17. AMOUNT DUE THIS PAYMENT		\$425,716.90
18. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)		4.2%
Bond Levy Equalization Support Program		\$376,467.14
Charter School Facilities		0.00
College and Career Advisors and Student Mentors		51,403.00
Content and Curriculum		7,386.00
Continuous Improvement Plans and Training		6,600.00
Early Graduation Scholarship		0.00
English Language		23,899.00
English Language Grant		0.00
Fast Forward		22,955.00
IT Staffing		34,222.00
Leadership Premiums		105,413.00
Literacy		169,690.00
Master Educator Premium		9,567.20
Mastery Based System Development		0.00
Math and Science Requirement		56,358.00
National Board Certification		0.00
Professional Development		80,164.00
Remediation		28,941.00
Safe & Drug-Free		23,691.00
School Buildings Maintenance (lottery)		134,789.00
School Buildings Maintenance Match		72,949.00
Technology (Classroom, Wireless, Instructional Management System)		172,726.00
Unemployment Insurance (paid directly to DOL)		247.12
TOTAL OTHER STATE SUPPORT		\$1,377,467.46
19. RATIO		0.0057882863

Public School Finance 101



Julie Oberle | Chief Financial Officer for Public Schools

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Supporting Schools and Students to Achieve

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