

# Department of Education

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2020 Total App</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Approp</b>	<b>FY 2022 Request</b>	<b>FY 2022 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	40,530,000	32,943,900	11,735,800	11,316,000	11,286,500
Student Services	0	0	26,105,200	28,303,400	28,245,800
<b>Total:</b>	<b>40,530,000</b>	<b>32,943,900</b>	<b>37,841,000</b>	<b>39,619,400</b>	<b>39,532,300</b>
<b>BY FUND CATEGORY</b>					
General	15,520,600	15,349,800	12,664,900	12,805,800	12,768,100
Dedicated	10,368,400	4,383,300	10,456,700	9,973,600	9,960,900
Federal	14,641,000	13,210,800	14,719,400	16,840,000	16,803,300
<b>Total:</b>	<b>40,530,000</b>	<b>32,943,900</b>	<b>37,841,000</b>	<b>39,619,400</b>	<b>39,532,300</b>
Percent Change:		(18.7%)	14.9%	4.7%	4.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	14,281,200	12,515,800	12,619,900	11,942,900	11,855,800
Operating Expenditures	17,751,700	15,355,300	16,696,900	19,315,500	19,315,500
Capital Outlay	100,600	120,100	163,200	0	0
Trustee/Benefit	8,396,500	4,952,700	8,361,000	8,361,000	8,361,000
<b>Total:</b>	<b>40,530,000</b>	<b>32,943,900</b>	<b>37,841,000</b>	<b>39,619,400</b>	<b>39,532,300</b>
Full-Time Positions (FTP)	142.00	142.00	124.00	124.00	124.00

## Division Description

The State Department of Education is an executive agency of the State Board of Education and is established pursuant to Section 33-125, Idaho Code. The State Superintendent of Public Instruction serves as the executive officer of the department and has the responsibility for carrying out policies, procedures, and duties authorized by law or established by the board for all elementary and secondary school matters. To align the budget publications with Section 33-125, Idaho Code, legislative publications will be displayed as the Department of Education starting in 2021; the agency was formally listed as the Superintendent of Public Instruction.

During the 2020 legislative session, the Legislature established and funded a second program in the department for student services. There are two appropriated programs in the department.

1) Administration Program: Includes the functions of Accounting, Certification and Professional Standards, Communications, Human Resources, and Public School Finance.

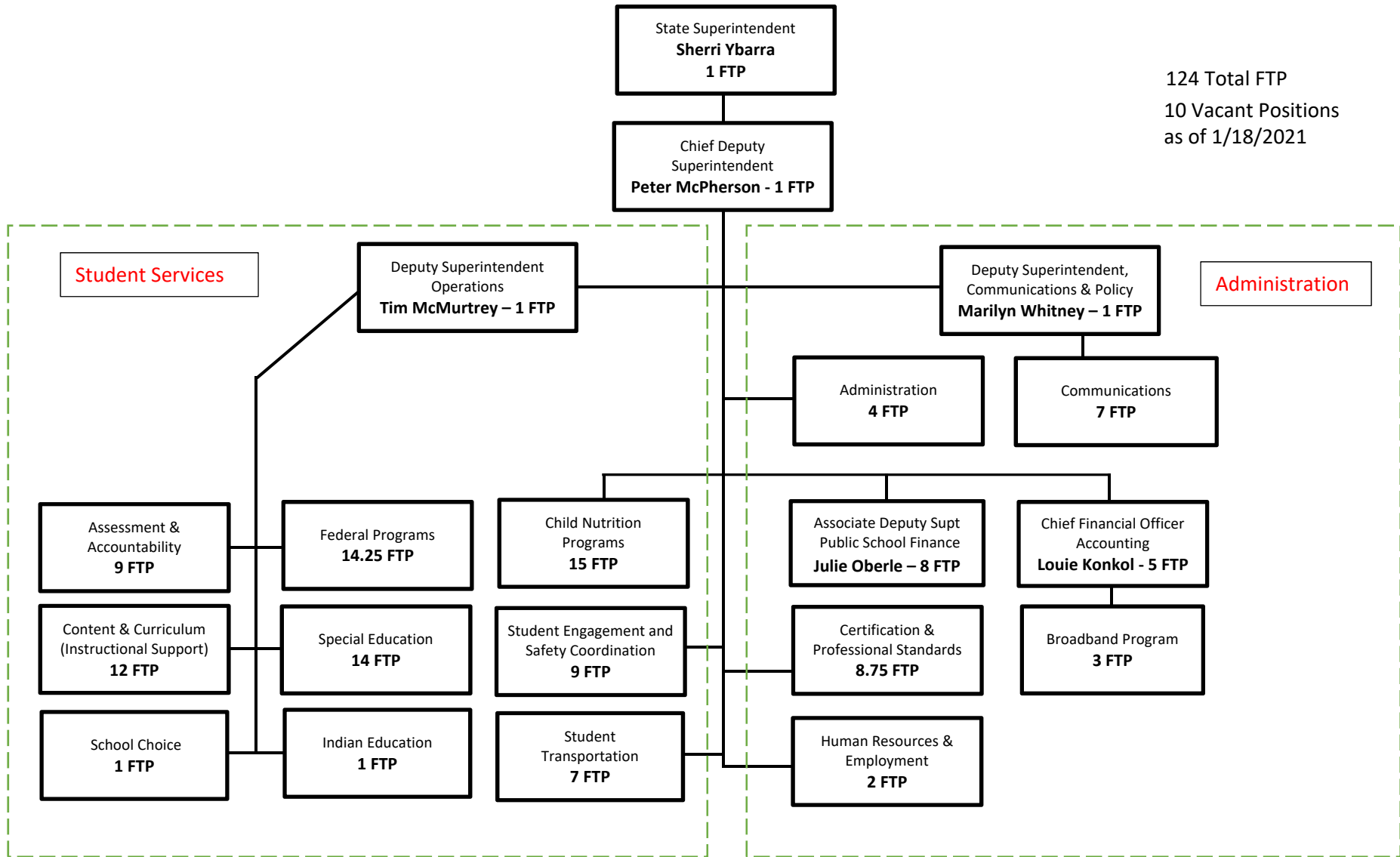
2) Student Services: Includes the functions of Assessment and Accountability, Child Nutrition Programs, Federal Programs, Indian Education, Instructional Support for Student-Centered Learning, Safety and Student Engagement, School Choice, Special Education, and Student Transportation.

# DEPARTMENT OF EDUCATION

## Organizational Chart

Analyst: Tatro

124 Total FTP  
10 Vacant Positions  
as of 1/18/2021



Pursuant to Section 67-1902(1), Idaho Code, the seven constitutional officers are not required to submit annual Performance Reports to DFM.

# Department of Education

## FY 2020 Actual Expenditures by Division

Analyst: Tatro

		FTP	PC	OE	CO	T/B	LS	Total
<b>0.30 FY 2020 Original Appropriation</b>								
0001-00	Gen	69.63	6,653,100	5,512,900	0	3,524,600	0	15,690,600
0125-00	Ded	8.00	795,900	1,463,800	48,900	0	0	2,308,600
0319-00	Ded	2.37	190,200	151,200	1,200	2,113,300	0	2,455,900
0321-00	Ded	0.00	0	0	0	2,700,000	0	2,700,000
0325-00	Ded	6.75	838,700	978,800	15,400	11,400	0	1,844,300
0349-00	Ded	3.48	313,100	184,900	3,500	0	0	501,500
0481-10	Ded	0.88	97,800	362,400	1,600	0	0	461,800
0481-54	Ded	1.04	100,800	0	0	0	0	100,800
0348-00	Fed	49.85	5,319,500	9,219,600	30,000	82,200	0	14,651,300
<b>Totals:</b>		142.00	14,309,100	17,873,600	100,600	8,431,500	0	40,714,800
<b>0.44 Rescissions</b>								
0001-00	Gen	0.00	(13,100)	0	0	0	0	(13,100)
0125-00	Ded	0.00	(1,600)	0	0	0	0	(1,600)
0319-00	Ded	0.00	(300)	0	0	0	0	(300)
0325-00	Ded	0.00	(1,600)	0	0	0	0	(1,600)
0349-00	Ded	0.00	(600)	0	0	0	0	(600)
0481-10	Ded	0.00	(200)	0	0	0	0	(200)
0481-54	Ded	0.00	(200)	0	0	0	0	(200)
0348-00	Fed	0.00	(10,300)	0	0	0	0	(10,300)
<b>Totals:</b>		0.00	(27,900)	0	0	0	0	(27,900)
<b>0.45 Omnibus Decisions</b>								
0001-00	Gen	0.00	0	(121,900)	0	(35,000)	0	(156,900)
<b>Totals:</b>		0.00	0	(121,900)	0	(35,000)	0	(156,900)
<b>1.00 FY 2020 Total Appropriation</b>								
0001-00	Gen	69.63	6,640,000	5,391,000	0	3,489,600	0	15,520,600
0125-00	Ded	8.00	794,300	1,463,800	48,900	0	0	2,307,000
0319-00	Ded	2.37	189,900	151,200	1,200	2,113,300	0	2,455,600
0321-00	Ded	0.00	0	0	0	2,700,000	0	2,700,000
0325-00	Ded	6.75	837,100	978,800	15,400	11,400	0	1,842,700
0349-00	Ded	3.48	312,500	184,900	3,500	0	0	500,900
0481-10	Ded	0.88	97,600	362,400	1,600	0	0	461,600
0481-54	Ded	1.04	100,600	0	0	0	0	100,600
0348-00	Fed	49.85	5,309,200	9,219,600	30,000	82,200	0	14,641,000
<b>Totals:</b>		142.00	14,281,200	17,751,700	100,600	8,396,500	0	40,530,000
<b>1.21 Net Object Transfer</b>								
0001-00	Gen	0.00	0	(77,000)	77,000	0	0	0
0325-00	Ded	0.00	0	(50,800)	1,200	49,600	0	0
<b>Totals:</b>		0.00	0	(127,800)	78,200	49,600	0	0

# Department of Education

## FY 2020 Actual Expenditures by Division

Analyst: Tatro

		FTP	PC	OE	CO	T/B	LS	Total
<b>1.61</b>	<b>Reverted Appropriation</b>							
0001-00	Gen	0.00	(700)	(135,000)	(100)	(35,000)	0	(170,800)
0125-00	Ded	0.00	(149,600)	(1,173,200)	(46,900)	0	0	(1,369,700)
0319-00	Ded	0.00	(97,300)	(86,500)	(1,200)	(1,051,900)	0	(1,236,900)
0321-00	Ded	0.00	0	0	0	(2,355,800)	0	(2,355,800)
0325-00	Ded	0.00	(249,700)	(347,300)	0	(17,700)	0	(614,700)
0349-00	Ded	0.00	(100)	(142,800)	(3,500)	0	0	(146,400)
0481-10	Ded	0.00	0	(217,200)	(1,600)	0	0	(218,800)
0481-54	Ded	0.00	(42,800)	0	0	0	0	(42,800)
0348-00	Fed	0.00	(1,225,200)	(166,600)	(5,400)	(33,000)	0	(1,430,200)
<b>Totals:</b>		0.00	(1,765,400)	(2,268,600)	(58,700)	(3,493,400)	0	(7,586,100)

### 2.00 FY 2020 Actual Expenditures

0001-00	Gen	69.63	6,639,300	5,179,000	76,900	3,454,600	0	15,349,800
	General		6,639,300	5,179,000	76,900	3,454,600	0	15,349,800
0125-00	Ded	8.00	644,700	290,600	2,000	0	0	937,300
	Indirect Cost Recovery		644,700	290,600	2,000	0	0	937,300
0319-00	Ded	2.37	92,600	64,700	0	1,061,400	0	1,218,700
	Driver's Training		92,600	64,700	0	1,061,400	0	1,218,700
0321-00	Ded	0.00	0	0	0	344,200	0	344,200
	Broadband Infrastructure		0	0	0	344,200	0	344,200
0325-00	Ded	6.75	587,400	580,700	16,600	43,300	0	1,228,000
	Public Instruction		587,400	580,700	16,600	43,300	0	1,228,000
0349-00	Ded	3.48	312,400	42,100	0	0	0	354,500
	Miscellaneous Revenue		312,400	42,100	0	0	0	354,500
0481-10	Ded	0.88	97,600	145,200	0	0	0	242,800
	Public Schools Other Income		97,600	145,200	0	0	0	242,800
0481-54	Ded	1.04	57,800	0	0	0	0	57,800
	Cigarette, Tobacco and Lottery Income Taxes		57,800	0	0	0	0	57,800
0348-00	Fed	49.85	4,084,000	9,053,000	24,600	49,200	0	13,210,800
	Federal Grant		4,084,000	9,053,000	24,600	49,200	0	13,210,800
<b>Totals:</b>		142.00	12,515,800	15,355,300	120,100	4,952,700	0	32,943,900

# Department of Education

## FY 2020 Actual Expenditures by Division

Analyst: Tatro

	FTP	PC	OE	CO	T/B	LS	Total
<b>Difference: Actual Expenditures minus Total Appropriation</b>							
0001-00 Gen		(700)	(212,000)	76,900	(35,000)	0	(170,800)
General		0.0%	(3.9%)	N/A	(1.0%)	N/A	(1.1%)
0125-00 Ded		(149,600)	(1,173,200)	(46,900)	0	0	(1,369,700)
<b>Indirect Cost Recovery</b>		(18.8%)	(80.1%)	(95.9%)	N/A	N/A	(59.4%)
0319-00 Ded		(97,300)	(86,500)	(1,200)	(1,051,900)	0	(1,236,900)
<b>Driver's Training</b>		(51.2%)	(57.2%)	(100.0%)	(49.8%)	N/A	(50.4%)
0321-00 Ded		0	0	0	(2,355,800)	0	(2,355,800)
<b>Broadband Infrastructure</b>		N/A	N/A	N/A	(87.3%)	N/A	(87.3%)
0325-00 Ded		(249,700)	(398,100)	1,200	31,900	0	(614,700)
Public Instruction		(29.8%)	(40.7%)	7.8%	279.8%	N/A	(33.4%)
0349-00 Ded		(100)	(142,800)	(3,500)	0	0	(146,400)
Miscellaneous Revenue		0.0%	(77.2%)	(100.0%)	N/A	N/A	(29.2%)
0481-10 Ded		0	(217,200)	(1,600)	0	0	(218,800)
Public Schools Other Income		0.0%	(59.9%)	(100.0%)	N/A	N/A	(47.4%)
0481-54 Ded		(42,800)	0	0	0	0	(42,800)
Cigarette, Tobacco and Lottery Income Taxes		(42.5%)	N/A	N/A	N/A	N/A	(42.5%)
0348-00 Fed		(1,225,200)	(166,600)	(5,400)	(33,000)	0	(1,430,200)
<b>Federal Grant</b>		(23.1%)	(1.8%)	(18.0%)	(40.1%)	N/A	(9.8%)
<b>Difference From Total Approp</b>		<b>(1,765,400)</b>	<b>(2,396,400)</b>	<b>19,500</b>	<b>(3,443,800)</b>	<b>0</b>	<b>(7,586,100)</b>
<b>Percent Diff From Total Approp</b>		<b>(12.4%)</b>	<b>(13.5%)</b>	<b>19.4%</b>	<b>(41.0%)</b>	<b>N/A</b>	<b>(18.7%)</b>

Highlighted funds are highlighted in the packet because the variance amount is consistently this percent or greater for each of the last 4 to 7 years.

**Assessment and Accountability**

The State Department of Education is responsible for a number of student assessments and accountability efforts. These include the following:

1. The Idaho Standards Achievement Test by Smarter Balance® (ISAT) that is aligned to the Idaho Content Standards in English/Language Arts (ELA) and Mathematics. The ISATs are administered in grades 3-8 and grade 10, and include interim assessments and the Digital Resource Library.
2. The Idaho Standards Achievement Test, which is aligned to the Idaho Content Standards in Science. Science assessments are administered in grades 5 and 7.
3. The Idaho Alternate Assessment (ISAT – ALT) in English/Language Arts, Mathematics, and Science. The ELA and Math tests were developed by the National Center and State Collaborative for students with the most significant cognitive disabilities and administered in grades 3-8 and grade 10. The alternate assessment in Science is a student portfolio completed in grades 5, 7, and 10.
4. The Idaho English Language Proficiency Assessment (ELPA) is the English language proficiency assessment administered to students in Kindergarten through grade 12 who have been identified as English Learners.
5. Idaho Reading Indicator (IRI), a screener and diagnostic assessment to determine early literacy skills, is administered in grades K-3.
6. Civics Assessment, which is administered any time after the grade 7, and is documented on the student transcript for the graduation requirement.
7. Biology End of Course Assessment, is tested after the completion of a high school biology course.
8. Chemistry End of Course Assessment, is tested after the completion of a high school chemistry course.
9. SAT, which is administered by the College Board in grade 11.
10. PSAT, which is administered by the College Board, and is traditionally given in grade 10.
11. National Assessment on Educational Progress (NAEP): Reading and Math assessments administered to a sample of Idaho students in grades 4, 8, and 12.

**ISAT Results for 2017, 2018, and 2019: Percentage of Students Proficient and Advanced**

Grade	English / Language Arts			Math		
	2017	2018	2019	2017	2018	2019
3	47%	50%	50%	50%	52%	53%
4	48%	50%	52%	47%	48%	50%
5	54%	55%	57%	42%	42%	45%
6	51%	54%	55%	40%	44%	43%
7	54%	54%	58%	42%	44%	46%
8	52%	54%	54%	39%	40%	41%
10	59%	59%	59%	32%	33%	33%

\*Due to COVID-19 disruptions, Idaho did not administer the summative ISAT assessments or spring IRI in 2020.

# Department of Education

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2021 Original Appropriation</b>	<b>124.00</b>	<b>12,664,900</b>	<b>37,841,000</b>	<b>124.00</b>	<b>12,664,900</b>	<b>37,841,000</b>
Executive Holdback	0.00	(633,300)	(633,300)	0.00	(633,300)	(633,300)
Noncognizable Funds and Transfers	0.00	0	2,021,700	0.00	0	2,021,700
<b>FY 2021 Estimated Expenditures</b>	<b>124.00</b>	<b>12,031,600</b>	<b>39,229,400</b>	<b>124.00</b>	<b>12,031,600</b>	<b>39,229,400</b>
Removal of Onetime Expenditures	0.00	0	(2,190,900)	0.00	0	(2,190,900)
Base Adjustments	0.00	0	(400,500)	0.00	0	(400,500)
Restore Rescissions	0.00	633,300	633,300	0.00	633,300	633,300
<b>FY 2022 Base</b>	<b>124.00</b>	<b>12,664,900</b>	<b>37,271,300</b>	<b>124.00</b>	<b>12,664,900</b>	<b>37,271,300</b>
Benefit Costs	0.00	94,500	223,000	0.00	15,700	36,800
Statewide Cost Allocation	0.00	5,100	3,400	0.00	5,100	3,400
Change in Employee Compensation	0.00	41,300	100,000	0.00	82,400	199,100
<b>FY 2022 Program Maintenance</b>	<b>124.00</b>	<b>12,805,800</b>	<b>37,597,700</b>	<b>124.00</b>	<b>12,768,100</b>	<b>37,510,600</b>
1. Prof Development - K-3 Disabled Students	0.00	0	819,700	0.00	0	819,700
2. ID-AWARE - Rural Mental Health Clinicians	0.00	0	1,202,000	0.00	0	1,202,000
<b>FY 2022 Total</b>	<b>124.00</b>	<b>12,805,800</b>	<b>39,619,400</b>	<b>124.00</b>	<b>12,768,100</b>	<b>39,532,300</b>
Change from Original Appropriation	0.00	140,900	1,778,400	0.00	103,200	1,691,300
% Change from Original Appropriation		1.1%	4.7%		0.8%	4.5%

# Department of Education

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2021 Original Appropriation</b>					
The Legislature approved three line items for FY 2021: 1) moved \$26,105,200 from the Administration Program into the newly created Student Services Program; 2) transferred \$2,714,800 from the department to the Office of State Board of Education for IT and data management; and 3) reduced \$100,000 for unspent online class portal funds.					
	124.00	12,664,900	10,456,700	14,719,400	37,841,000

### Executive Holdback

This adjustment reflects a 5% temporary reduction in General Fund spending authority (holdback) for FY 2021 issued through Executive Order No. 2020-14. This reduction is restored as a base adjustment in FY 2022, below.

Agency Request	0.00	(633,300)	0	0	(633,300)
Governor's Recommendation	0.00	(633,300)	0	0	(633,300)

### Noncognizable Funds and Transfers

Reallocates FTP authority by fund and program for the Department of Education; changes net to zero. The department also received a noncognizable adjustment of \$2,021,700 for the ID-AWARE and the State Personnel Development Grants; more information is included in line items 1 and 2 below.

Agency Request	0.00	0	0	2,021,700	2,021,700
Governor's Recommendation	0.00	0	0	2,021,700	2,021,700

<b>FY 2021 Estimated Expenditures</b>					
Agency Request	124.00	12,031,600	10,456,700	16,741,100	39,229,400
Governor's Recommendation	124.00	12,031,600	10,456,700	16,741,100	39,229,400

### Removal of Onetime Expenditures

Removes onetime appropriations from FY 2021.

Agency Request	0.00	0	(140,300)	(2,050,600)	(2,190,900)
Governor's Recommendation	0.00	0	(140,300)	(2,050,600)	(2,190,900)

### Base Adjustments

The department requests an appropriation reduction of \$400,500 from the Indirect Cost Recovery Fund, and an ongoing adjustment that transfers \$1,000,000 in federal funds from personnel costs to operating expenditures.

Agency Request	0.00	0	(400,500)	0	(400,500)
Governor's Recommendation	0.00	0	(400,500)	0	(400,500)

### Restore Rescissions

This adjustment restores the 5% General Fund holdback removed as a current year expenditure adjustment, above.

Agency Request	0.00	633,300	0	0	633,300
Governor's Recommendation	0.00	633,300	0	0	633,300

<b>FY 2022 Base</b>					
Agency Request	124.00	12,664,900	9,915,900	14,690,500	37,271,300
Governor's Recommendation	124.00	12,664,900	9,915,900	14,690,500	37,271,300

### Benefit Costs

Employer-paid benefit changes include an 11% increase (or \$1,280 per eligible FTP) for health insurance, bringing the total appropriation to \$12,930 per FTP. Also included is a restoration of the unemployment insurance rate, a partial restoration of the unused sick leave rate, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	94,500	38,600	89,900	223,000
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The Governor recommends no increase for health insurance due to fewer claims than expected and a one-year holiday for employers who contribute to the PERSI-managed sick leave plan.

Governor's Recommendation	0.00	15,700	6,100	15,000	36,800
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# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$5,600, risk management costs will decrease by \$4,100, State Controller fees will increase by \$2,600, and State Treasurer fees will decrease by \$700, for a net increase of \$3,400.					
Agency Request	0.00	5,100	(1,300)	(400)	3,400
Governor's Recommendation	0.00	5,100	(1,300)	(400)	3,400

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	41,300	20,400	38,300	100,000
<i>The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	82,400	40,200	76,500	199,100

<b>FY 2022 Program Maintenance</b>					
Agency Request	124.00	12,805,800	9,973,600	14,818,300	37,597,700
Governor's Recommendation	124.00	12,768,100	9,960,900	14,781,600	37,510,600

### 1. Prof Development - K-3 Disabled Students

### Student Services

The Department of Education requests \$819,700 in ongoing federal fund appropriation to implement a new multi-year federal State Personnel Development Grant (SPDG) for professional development services aimed at improving the delivery of reading instruction to K-3 students with disabilities. This is the same amount of funding that was approved for a noncognizable adjustment in FY 2021. Grant distributions vary by year and anticipated distributions are: \$819,700 for FY 2021 (see noncognizable adjustment above); \$616,800 for FY 2022; \$745,600 for FY 2023; \$830,300 for FY 2024; and \$914,200 for FY 2025. Grant requirements include the state spending at least 90 percent of awarded funds on professional development activities, including the recruitment and retention of qualified special education teachers, and no more than 10 percent on state activities. State activities may include reforming special education and regular education teacher certification (including recertification) or licensing requirements and carrying out programs that establish, expand, or improve alternative routes for state certification of special education teachers.

Agency Request	0.00	0	0	819,700	819,700
Governor's Recommendation	0.00	0	0	819,700	819,700

### 2. ID-AWARE - Rural Mental Health Clinicians

### Student Services

The Department of Education requests \$1,202,000 for the ID-AWARE Project (discretionary) grant with the objective of building a sustainable framework that will embed mental health clinicians in rural schools and improve school climate. This is the same amount of funding that was approved for a noncognizable adjustment in FY 2021. Grant distributions vary by year and anticipated distributions are: \$1,202,000 for FY 2021 (see noncognizable adjustment above); \$1,221,200 for FY 2022; \$1,166,500 for FY 2023; \$1,169,500 for FY 2024; and \$1,068,600 for FY 2025. The total five-year grant is for \$5,827,771; does not require a match from the state; will be piloted with three local education agencies (LEA) of Glens Ferry, Kimberly, and Marsing; and will serve about 500 people per year or 2,050 over the life of the grant. Funding is provided by the Substance Abuse and Mental Health Service Administration (SAMHSA). The grant will address three goals: 1) develop a sustainable infrastructure to coordinate mental health services for youth in the LEA; 2) expand access to mental health services by embedding trained clinicians and family counseling in each LEA; and 3) train school staff to foster safe and healthy environments within schools, families, and communities. According to grant materials Idaho's rural schools have an average student-to-counselor ratio of 400 to 1, in 2018 Idaho youth ranked third in the nation for suicide deaths per capita, families have higher poverty rates, lack comprehensive health care, and experience shortages in qualified health care, especially mental health care providers.

Agency Request	0.00	0	0	1,202,000	1,202,000
Governor's Recommendation	0.00	0	0	1,202,000	1,202,000

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2022 Total</b>					
Agency Request	124.00	12,805,800	9,973,600	16,840,000	39,619,400
<i>Governor's Recommendation</i>	<i>124.00</i>	<i>12,768,100</i>	<i>9,960,900</i>	<i>16,803,300</i>	<i>39,532,300</i>
Agency Request					
Change from Original App	0.00	140,900	(483,100)	2,120,600	1,778,400
% Change from Original App	0.0%	1.1%	(4.6%)	14.4%	4.7%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>103,200</i>	<i>(495,800)</i>	<i>2,083,900</i>	<i>1,691,300</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>0.8%</i>	<i>(4.7%)</i>	<i>14.2%</i>	<i>4.5%</i>

## State Board of Education, Department of Education FY 2014 - FY 2020 Variance Report

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		FY 2020	
<b>General 0001-00 Fund (Gen)</b>														
PC	0	0.0%	(16,100)	(0.4%)	(72,500)	(1.4%)	(36,100)	(0.6%)	(22,500)	(0.4%)	(45,300)	(0.7%)	(700)	0.0%
OE	(232,000)	(5.9%)	(142,800)	(3.6%)	(273,500)	(6.4%)	(108,100)	(2.1%)	(270,700)	(6.3%)	(258,500)	(5.3%)	(212,000)	(3.9%)
CO	92,800	N/A	102,400	6826.7%	65,100	4340.0%	84,200	N/A	271,000	N/A	191,500	324.0%	76,900	N/A
TB	140,000	569.1%	400	1.6%	(119,200)	(14.4%)	(291,700)	(10.7%)	(861,200)	(24.4%)	(500)	0.0%	(35,000)	(1.0%)
LS	0	N/A	(1,377,500)	(37.8%)	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>\$800</b>	<b>0.0%</b>	<b>(\$1,433,600)</b>	<b>(11.8%)</b>	<b>(\$400,100)</b>	<b>(3.9%)</b>	<b>(\$351,700)</b>	<b>(2.5%)</b>	<b>(\$883,400)</b>	<b>(6.2%)</b>	<b>(\$112,800)</b>	<b>(0.8%)</b>	<b>(\$170,800)</b>	<b>(1.1%)</b>
<b>Indirect Cost Recovery 0125-00 Fund (Ded)</b>														
PC	(62,800)	(9.4%)	(84,400)	(12.2%)	(15,800)	(2.2%)	(39,300)	(5.2%)	(6,000)	(0.8%)	0	0.0%	(149,600)	(18.8%)
OE	(487,800)	(93.1%)	(152,600)	(27.2%)	(422,400)	(75.2%)	(533,200)	(95.0%)	(904,000)	(61.9%)	(887,700)	(60.9%)	(1,173,200)	(80.1%)
CO	(41,400)	(23.0%)	0	N/A	0	N/A	0	N/A	42,600	N/A	0	0.0%	(46,900)	(95.9%)
TB	63,400	N/A	0	N/A	0	N/A	0	N/A	0	N/A	11,700	N/A	0	N/A
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>(\$528,600)</b>	<b>(38.5%)</b>	<b>(\$237,000)</b>	<b>(18.9%)</b>	<b>(\$438,200)</b>	<b>(34.4%)</b>	<b>(\$572,500)</b>	<b>(43.3%)</b>	<b>(\$867,400)</b>	<b>(39.0%)</b>	<b>(\$876,000)</b>	<b>(38.4%)</b>	<b>(\$1,369,700)</b>	<b>(59.4%)</b>
<b>Driver's Training 0319-00 Fund (Ded)</b>														
PC	(56,900)	(35.2%)	(71,600)	(42.8%)	(56,100)	(32.7%)	(52,100)	(28.7%)	(59,400)	(32.4%)	(67,100)	(36.3%)	(97,300)	(51.2%)
OE	(79,500)	(52.9%)	(11,000)	(7.3%)	(41,700)	(27.7%)	17,800	11.9%	(49,800)	(33.1%)	(39,700)	(26.4%)	(86,500)	(57.2%)
CO	(800)	(23.5%)	(3,900)	(72.2%)	(4,100)	(100.0%)	(2,200)	(88.0%)	(2,500)	(100.0%)	(1,100)	(40.7%)	(1,200)	(100.0%)
TB	(889,300)	(42.1%)	(1,049,400)	(49.7%)	(975,300)	(46.2%)	(886,800)	(42.0%)	(901,300)	(42.6%)	(1,052,700)	(49.8%)	(1,051,900)	(49.8%)
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>(\$1,026,500)</b>	<b>(42.3%)</b>	<b>(\$1,135,900)</b>	<b>(46.6%)</b>	<b>(\$1,077,200)</b>	<b>(44.2%)</b>	<b>(\$923,300)</b>	<b>(37.7%)</b>	<b>(\$1,013,000)</b>	<b>(41.4%)</b>	<b>(\$1,160,600)</b>	<b>(47.3%)</b>	<b>(\$1,236,900)</b>	<b>(50.4%)</b>
<b>Broadband Infrastructure 0321-00 Fund (Ded)</b>														
PC	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
OE	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
CO	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
TB	0	N/A	0	N/A	0	N/A	(2,700,000)	(100.0%)	(2,696,300)	(99.9%)	(2,601,700)	(96.4%)	(2,355,800)	(87.3%)
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>(\$2,700,000)</b>	<b>(100.0%)</b>	<b>(\$2,696,300)</b>	<b>(99.9%)</b>	<b>(\$2,601,700)</b>	<b>(96.4%)</b>	<b>(\$2,355,800)</b>	<b>(87.3%)</b>
<b>Public Instruction 0325-00 Fund (Ded)</b>														
PC	0	0.0%	(278,700)	(38.0%)	(199,500)	(26.4%)	(256,600)	(32.2%)	(285,000)	(35.3%)	(321,200)	(39.4%)	(249,700)	(29.8%)
OE	(250,900)	(29.6%)	(335,800)	(34.5%)	(433,400)	(44.5%)	(280,600)	(28.8%)	(284,600)	(29.2%)	180,500	18.5%	(398,100)	(40.7%)
CO	(14,500)	(83.3%)	(7,800)	(81.3%)	(11,600)	(61.7%)	9,500	46.8%	19,500	177.3%	(6,300)	(85.1%)	1,200	7.8%
TB	51,200	449.1%	58,000	508.8%	9,800	86.0%	3,500	30.7%	13,800	121.1%	(7,500)	(65.8%)	31,900	279.8%
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>(\$214,200)</b>	<b>(14.1%)</b>	<b>(\$564,300)</b>	<b>(32.6%)</b>	<b>(\$634,700)</b>	<b>(36.0%)</b>	<b>(\$524,200)</b>	<b>(29.1%)</b>	<b>(\$536,300)</b>	<b>(29.7%)</b>	<b>(\$154,500)</b>	<b>(8.5%)</b>	<b>(\$614,700)</b>	<b>(33.4%)</b>

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		FY 2020	
<b>Miscellaneous Revenue 0349-00 Fund (Ded)</b>														
PC	(355,800)	(40.4%)	(427,100)	(59.5%)	(200)	(0.1%)	(500)	(0.2%)	0	0.0%	0	0.0%	(100)	0.0%
OE	(1,351,700)	(33.2%)	(1,540,900)	(72.9%)	(121,600)	(66.1%)	(115,900)	(62.9%)	(124,500)	(67.5%)	(128,400)	(69.7%)	(142,800)	(77.2%)
CO	(7,800)	(100.0%)	(15,200)	(100.0%)	(9,400)	(100.0%)	(10,400)	(94.5%)	(5,900)	(54.1%)	(700)	(20.0%)	(3,500)	(100.0%)
TB	1,563,700	N/A	684,800	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>(\$151,600)</b>	<b>(3.1%)</b>	<b>(\$1,298,400)</b>	<b>(45.6%)</b>	<b>(\$131,200)</b>	<b>(27.7%)</b>	<b>(\$126,800)</b>	<b>(25.6%)</b>	<b>(\$130,400)</b>	<b>(26.3%)</b>	<b>(\$129,100)</b>	<b>(26.3%)</b>	<b>(\$146,400)</b>	<b>(29.2%)</b>
<b>Public School Income 0481-01 Fund (Ded)</b>														
PC	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
OE	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	(132,000)	N/A	0	N/A
CO	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
TB	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>(\$132,000)</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>
<b>Public Schools Other Income 0481-10 Fund (Ded)</b>														
PC	0	N/A	(1,200)	(1.4%)	(100)	(0.1%)	(500)	(0.5%)	0	0.0%	0	0.0%	0	0.0%
OE	0	N/A	(39,900)	(11.0%)	(167,000)	(46.1%)	(159,600)	(44.1%)	(159,900)	(44.2%)	0	0.0%	(217,200)	(59.9%)
CO	0	N/A	0	N/A	1,000	N/A	0	N/A	0	N/A	0	N/A	(1,600)	(100.0%)
TB	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>\$0</b>	<b>N/A</b>	<b>(\$41,100)</b>	<b>(9.1%)</b>	<b>(\$166,100)</b>	<b>(37.0%)</b>	<b>(\$160,100)</b>	<b>(35.2%)</b>	<b>(\$159,900)</b>	<b>(35.1%)</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$218,800)</b>	<b>(47.4%)</b>
<b>Cigarette, Tobacco and Lottery Income Taxes 0481-54 Fund (Ded)</b>														
PC	0	N/A	0	N/A	0	N/A	(5,400)	(5.6%)	(7,600)	(7.9%)	(6,600)	(6.7%)	(42,800)	(42.5%)
OE	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
CO	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
TB	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>\$0</b>	<b>N/A</b>	<b>(\$5,400)</b>	<b>(5.6%)</b>	<b>(\$7,600)</b>	<b>(7.9%)</b>	<b>(\$6,600)</b>	<b>(6.7%)</b>	<b>(\$42,800)</b>	<b>(42.5%)</b>
<b>Federal Grant 0348-00 Fund (Fed)</b>														
PC	(1,055,500)	(23.1%)	(1,193,300)	(25.6%)	(952,700)	(20.0%)	(972,900)	(19.2%)	(1,093,100)	(21.4%)	(1,197,700)	(23.2%)	(1,225,200)	(23.1%)
OE	(3,777,200)	(30.4%)	(3,169,100)	(26.0%)	(4,823,300)	(39.6%)	(5,274,600)	(43.2%)	(1,445,800)	(15.7%)	(1,542,100)	(16.8%)	(166,600)	(1.8%)
CO	6,700	37.2%	58,700	209.6%	0	0.0%	(4,100)	(12.3%)	20,300	128.5%	0	0.0%	(5,400)	(18.0%)
TB	15,800	19.2%	(57,200)	(69.6%)	(39,600)	(48.2%)	55,400	67.4%	(100)	(0.1%)	(37,500)	(45.6%)	(33,000)	(40.1%)
LS	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
<b>Fund Total</b>	<b>(\$4,810,200)</b>	<b>(28.1%)</b>	<b>(\$4,360,900)</b>	<b>(25.7%)</b>	<b>(\$5,815,600)</b>	<b>(34.1%)</b>	<b>(\$6,196,200)</b>	<b>(35.6%)</b>	<b>(\$2,518,700)</b>	<b>(17.5%)</b>	<b>(\$2,777,300)</b>	<b>(19.2%)</b>	<b>(\$1,430,200)</b>	<b>(9.8%)</b>
<b>Total</b>	<b>(\$6,730,300)</b>	<b>(18.9%)</b>	<b>(\$9,071,200)</b>	<b>(24.0%)</b>	<b>(\$8,663,100)</b>	<b>(25.6%)</b>	<b>(\$11,560,200)</b>	<b>(28.3%)</b>	<b>(\$8,813,000)</b>	<b>(22.7%)</b>	<b>(\$7,950,600)</b>	<b>(20.0%)</b>	<b>(\$7,586,100)</b>	<b>(18.7%)</b>