

**GENERAL FUND BUDGET UPDATE***Prepared by Legislative Services Office, Budget & Policy Analysis***FISCAL YEAR 2021**

<b>REVENUES</b>	<b>Gov's Revised Recommendation</b>	<b>Legislative Action</b>
1. Beginning Balance	\$ 186,311,600	\$ 186,311,600
2. Reappropriation	1,103,600	1,103,600
3. After Year-End Cash Reversions	60,416,200	60,416,200
4. Total Beginning Cash Balance	<u>247,831,400</u>	<u>247,831,400</u>
5. DFM January Revised Forecast 5.5% above FY 2020	4,254,259,000	4,254,592,800
6. H58 - Federal Tax Conformity	(59,984,100)	(26,159,900)
7. Placeholder for One-Time Tax Relief	(180,000,000)	0
8. Total Revenues	<u>4,014,274,900</u>	<u>4,228,432,900</u>
9. Total Revenues and Cash Balance (line 4 + 8)	\$ 4,262,106,300	\$ 4,476,264,300
10. 2020 Cash Transfers - H646, S1399, S1427	(56,505,500)	(56,505,500)
11. Transfers to Dedicated Funds for Building Idaho's Future	(289,899,200)	(304,217,500)
12. H11 & S1023 - Deficiency Warrants (Pests & HazMat)	(313,300)	(313,300)
13. H408 - Transfer to Permanent Building Fund - Carnegie Library	0	(2,300,000)
14. Public Safety Salary Reimbursement from CARES Act	141,397,000	120,749,400
15. S1022 - Legislative Legal Defense Fund	(5,640,000)	(4,000,000)
16. S1188 - Transfer to Ag BMP Fund (DEQ)	0	(284,700)
17. S1203 - Trailer to S1027 transfer out to Innocence Fund	0	(3,768,000)
18. S1214 - Transfer from Consumer Protection Fund	584,600	4,000,000
19. S1214 - Transfer to Budget Stabilization Fund	(106,000,000)	(214,000,000)
20. S1214 - Transfer to Public Education Stabilization Fund	(31,100,000)	(34,292,500)
21. Transfer in from Tax Relief Fund	180,000,000	0
22. Transfer to Fire Suppression Fund	(20,000,000)	0
23. Transfer to Risk Management Fund	(8,000,000)	0
24. Total Transfers in (out)	<u>(195,476,400)</u>	<u>(494,932,100)</u>
25. NET REVENUES (Line 9 + 24)	\$ 4,066,629,900	\$ 3,981,332,200
<b>EXPENDITURES</b>		
26. FY 2021 Original Appropriation	\$ 4,062,091,300	\$ 4,062,091,300
27. Reappropriations	1,103,600	1,103,600
Supplementals/Rescissions:		
28. Building Idaho's Future (BIF)	332,040,700	305,734,000
29. DFM - Legal Notices for Rule Making	17,000	0
30. Public School Support - BOE Change / ADA Rule Change	0	0
31. Special Programs - Reversion Correction	(52,200)	0
32. H18 - Legislative Services - Closed Captioning, A/V Support	277,000	277,000
33. H114 - State Treasurer - Payment Card Compliance	196,000	75,000
34. H206 - State Tax Commission - Rent Reduction	(647,200)	(647,200)
35. H216 - Medicaid - COVID MOE, Expansion Growth, Receipts	(35,812,000)	(35,812,000)
36. H365 - ISDA - Industrial Hemp Trailer to H126	0	150,000
37. H367 - State Controller - Local Government Reporting	208,500	88,000
38. H371 - ISP - State Capitol and Supreme Court Security Detail	0	30,000
39. S1008 - OSBE - IT Move from State Dept of Education	166,500	166,500
40. S1033 - Legislative Transfer	0	1,324,500
41. S1081 - Catastrophic Health Care Program - Claims Payments	6,000,000	5,999,900
42. S1144 - Labor - FEMA Reimbursement	1,000,000	1,000,000
43. Building Idaho's Future - Cash Transfer to Dedicated Funds	<u>(289,899,200)</u>	<u>(304,217,500)</u>
44. Total Supplementals/Rescissions	13,495,100	(25,831,800)
45. FY 2021 Total Appropriation (line 26 + 27 + 44)	\$ 4,076,690,000	\$ 4,037,363,100
46. H207 - 5% Rescission	(96,840,000)	(96,840,000)
47. Board of Examiners Reduction of K -12 Appropriation	<u>(98,707,300)</u>	<u>(98,707,300)</u>
48. Estimated Expenditures	\$ 3,881,142,700	\$ 3,841,815,800
49. FY 2021 ESTIMATED ENDING BALANCE (line 25 - 48)	\$ 185,487,200	\$ 139,516,400

STATE OF IDAHO - 2021 LEGISLATIVE SESSION  
**GENERAL FUND BUDGET UPDATE**

Status as of May. 13, 2021
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*Prepared by Legislative Services Office, Budget & Policy Analysis*

**FISCAL YEAR 2022**

<b><u>REVENUES</u></b>	<b><u>Gov's Revised Recommendation</u></b>	<b><u>Legislative Action</u></b>
1. Estimated Beginning Balance	\$ 185,487,200	\$ 139,516,400
2. DFM Original Forecast 3.5% above FY 2021 Forecast	4,401,589,600	4,403,997,600
3. Proposed Executive Legislation - POST (Liquor Dist.)	(400,000)	0
4. H58 - Proposed Executive Legislation (Federal Tax Conformity)	(55,174,300)	(26,033,400)
5. H232 - Strong Beer Distribution	0	(37,400)
6. H276 - Bonus Depreciation Add-Back	0	(250,000)
7. H362 - Sales Tax Distribution @4.5% to TECM (ITD)	0	(68,356,400)
8. H380 - Income Tax Relief	(160,000,000)	(162,900,000)
9. H380 - Transfer from Tax Relief Fund	104,823,400	110,000,000
10. H389 - Property Tax Relief (Circuit Breaker Expansion)	0	(2,000,000)
11. Total Revenues	4,290,838,700	4,254,420,400
12. Total Revenues and Estimated Beginning Balance	\$ 4,476,325,900	\$ 4,393,936,800
13. Transfer to Budget Stabilization Fund	(108,000,000)	0
14. Legislative Transfers	(585,000)	0
15. H337 - Transfer to POST	0	(400,000)
16. S1160 - Transfer to Fire Suppression Fund	0	(20,000,000)
17. S1172 - Permanent Building Fund (Earmarked for BIF in 2021)	0	(7,000,000)
18. S1188 - Transfer to Ag BMP Fund (DEQ)	0	(1,000,000)
19. S1188 - Transfer to Water Pollution Control Fund (DEQ)	0	(8,181,700)
20. S1214 - Attorney General Transfers	335,300	335,300
21. S1214 - Transfer to 27th Payroll Fund	(15,000,000)	(15,000,000)
22. S1214 - Transfer to Business Info Infrastructure Fund (State Cor	0	(3,000,000)
23. S1214 - Transfer to Tax Rebate Fund	0	(40,000,000)
24. Total Transfers in (out)	(123,249,700)	(94,246,400)
25. NET REVENUES (line 12+ 24)	\$ 4,353,076,200	\$ 4,299,690,400
 <b><u>APPROPRIATIONS</u></b>		
26. FY 2022 Original Appropriations	\$ 4,215,401,700	\$ 4,222,572,600
27. FY 2022 ESTIMATED ENDING BALANCE (line 25 - 26)	\$ 137,674,500	\$ 77,117,800

# General Fund Comparison

## Original Approp to Governor's Rec & JFAC Action

Department/Agency	FY 2021 Orig Approp	FY 2022 Gov's Revised Rec	from 2021 Orig	FY 2022 JFAC Action	Dollar Diff. from Gov	Dollar Difference from FY 2021	Chng from 2021 Orig
<b>Education</b>							
Public School Support	1,985,451,000	2,059,066,000	3.7%	2,060,066,000	1,000,000	74,615,000	3.8%
Ag Research & Extension Service	32,108,400	32,695,100	1.8%	32,695,100	0	586,700	1.8%
College and Universities	307,079,600	315,209,200	2.6%	313,109,200	(2,100,000)	6,029,600	2.0%
Community Colleges	48,174,200	50,799,600	5.4%	51,799,600	1,000,000	3,625,400	7.5%
Charter School Commission	0	0	n/a	174,100	174,100	174,100	n/a
Education, Office of the State Board	7,994,200	8,680,700	8.6%	8,582,900	(97,800)	588,700	7.4%
Health Education Programs	21,880,900	23,166,800	5.9%	23,166,800	0	1,285,900	5.9%
Career Technical Education	68,075,700	68,382,500	0.5%	73,007,500	4,625,000	4,931,800	7.2%
Public Television, Idaho	2,678,300	2,719,200	1.5%	2,719,200	0	40,900	1.5%
Special Programs	26,427,700	26,516,700	0.3%	26,516,700	0	89,000	0.3%
Department of Education	12,664,900	12,768,100	0.8%	13,457,100	689,000	792,200	6.3%
Vocational Rehabilitation	8,125,600	8,202,200	0.9%	8,202,200	0	76,600	0.9%
<b>Health &amp; Human Services</b>							
Catastrophic Health Care Program	3,500,600	8,500,600	142.8%	8,500,600	0	5,000,000	142.8%
Health & Welfare, Department of	177,886,300	177,412,900	(0.3%)	177,652,900	240,000	(233,400)	(0.1%)
Medicaid	723,971,900	769,819,600	6.3%	769,728,500	(91,100)	45,756,600	6.3%
Public Health Districts	9,821,300	9,881,600	0.6%	6,846,800	(3,034,800)	(2,974,500)	(30.3%)
Independent Living Council, State	226,200	228,200	0.9%	228,200	0	2,000	0.9%
<b>Public Safety</b>							
Correction, Department of	281,270,100	283,102,800	0.7%	283,102,800	0	1,832,700	0.7%
Judicial Branch	50,419,000	52,282,700	3.7%	52,211,700	(71,000)	1,792,700	3.6%
Juvenile Corrections, Department of	42,296,400	43,396,700	2.6%	43,396,700	0	1,100,300	2.6%
Police, Idaho State	29,432,500	34,325,300	16.6%	36,051,400	1,726,100	6,618,900	22.5%
<b>Natural Resources</b>							
Environmental Quality, Department of	22,215,700	22,388,500	0.8%	22,388,500	0	172,800	0.8%
Lands, Department of	6,440,900	7,485,000	16.2%	7,166,700	(318,300)	725,800	11.3%
Parks & Recreation, Department of	3,410,900	3,488,600	2.3%	3,488,600	0	77,700	2.3%
Water Resources, Department of	18,957,600	19,564,800	3.2%	20,564,800	1,000,000	1,607,200	8.5%
<b>Economic Development</b>							
Agriculture, Department of	14,557,700	14,702,400	1.0%	15,092,400	390,000	534,700	3.7%
Commerce, Department of	5,950,900	6,036,200	1.4%	6,036,200	0	85,300	1.4%
Industrial Commission	294,000	294,000	0.0%	294,000	0	0	0.0%
Labor, Department of	529,800	538,100	1.6%	538,100	0	8,300	1.6%
<b>Self-Governing Agencies</b>							
Hispanic Affairs, Commission	248,500	250,300	0.7%	250,300	0	1,800	0.7%
Historical Society	3,864,300	3,923,700	1.5%	3,923,700	0	59,400	1.5%
Libraries, State Commission for	4,153,200	4,557,200	9.7%	4,250,200	(307,000)	97,000	2.3%
Public Defense Commission	11,274,900	11,290,800	0.1%	11,290,800	0	15,900	0.1%
State Appellate Public Defender	3,164,700	3,171,600	0.2%	3,171,600	0	6,900	0.2%
Veterans Services, Division of	1,213,300	1,228,100	1.2%	1,228,100	0	14,800	1.2%
<b>General Government</b>							
Administration, Department of	6,348,600	6,364,200	0.2%	6,364,200	0	15,600	0.2%
Attorney General	24,512,500	25,526,600	4.1%	25,526,600	0	1,014,100	4.1%
Controller, State	11,095,900	13,696,600	23.4%	13,263,600	(433,000)	2,167,700	19.5%
<b>Office of the Governor</b>							
Aging, Commission on	4,519,000	4,530,200	0.2%	4,530,200	0	11,200	0.2%
Arts, Commission on the	874,800	883,400	1.0%	883,400	0	8,600	1.0%
Blind, Commission for the	1,504,400	1,522,800	1.2%	1,522,800	0	18,400	1.2%
Drug Policy, Office of	332,000	339,100	2.1%	339,100	0	7,100	2.1%
Financial Management, Division of	1,980,100	1,985,900	0.3%	1,985,900	0	5,800	0.3%
Governor, Executive Office of the	2,268,100	2,305,500	1.6%	2,305,500	0	37,400	1.6%
Information Technology, Office of	3,182,900	1,764,000	(44.6%)	1,764,000	0	(1,418,900)	(44.6%)
Military Division	7,148,700	7,312,600	2.3%	7,312,600	0	163,900	2.3%
Species Conservation, Office of	1,608,200	1,629,000	1.3%	1,629,000	0	20,800	1.3%
STEM Action Center	3,047,100	3,056,100	0.3%	3,056,100	0	9,000	0.3%
Wolf Depredation Control Board	392,000	392,000	0.0%	392,000	0	0	0.0%
<b>Legislative Transfer</b>							
Legislative Services Office	6,755,000	6,755,000	0.0%	8,761,000	2,006,000	2,006,000	29.7%
Office of Performance Evaluations	950,200	983,800	3.5%	983,800	0	33,600	3.5%
Redistricting Commission	444,900	171,800	(61.4%)	171,800	0	(273,100)	(61.4%)
Lieutenant Governor	182,100	183,100	0.5%	183,100	0	1,000	0.5%
Board of Tax Appeals	634,500	644,400	1.6%	644,400	0	9,900	1.6%
State Tax Commission	37,312,000	38,054,800	2.0%	37,874,800	(180,000)	562,800	1.5%
Secretary of State	3,911,300	3,615,700	(7.6%)	3,615,700	0	(295,600)	(7.6%)
State Treasurer	1,444,800	1,455,200	0.7%	1,455,200	0	10,400	0.7%
<b>Total General Fund Appropriations</b>	<b>4,062,091,300</b>	<b>4,215,401,700</b>	<b>3.8%</b>	<b>4,222,572,600</b>	<b>7,170,900</b>	<b>160,481,300</b>	<b>4.0%</b>

2021 LEGISLATIVE SESSION  
**LEGISLATION WITH GENERAL FUND FISCAL IMPACT**  
*Prepared by Legislative Services, Budget & Policy Analysis*

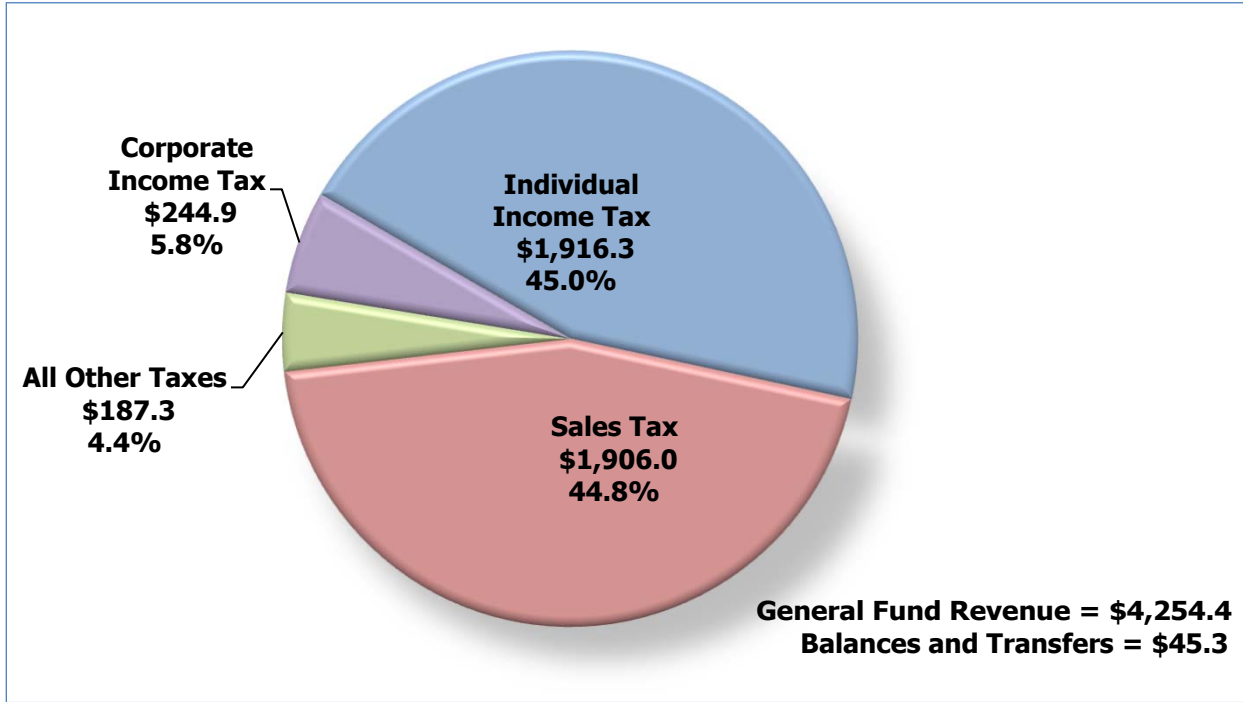
**Explanation of Bill Categories:** Bills listed in the "**Bills w/ Fiscal Impact on Revenue (REV)**" category can either add (+) to or subtract (-) from revenues contributing to the General Fund and are moved to the "General Fund Budget Update" after passing both houses. Bills listed in the "**Bills that could Require an Appropriation (APP)**" and "**Non-JFAC Appropriation in Bill (NJA)**" categories expend (-) or save (+) funds and are included on the "General Fund Budget Update" after passage by JFAC, or after passage by both the House Appropriations Committee and the Senate Finance Committee.

<u>Bill #</u>	<u>Cat.</u>	<u>Bills with Fiscal Impact</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Status</u>	<u>Passed</u>	<u>Budgeted</u>
H0022	APP	Support Unit Cap for Charter Schools	(6,137,700)	0	0	Law	Both	yes
H0027	APP	New District Court Judge - Canyon	0	(273,700)	(273,700)	Law	Both	yes
H0058	REV	Federal Tax Conformity	(26,159,900)	(26,033,400)	(4,004,200)	Law	Both	yes
H0073	APP	Local Gvmt Accountability/Transparency	(88,000)	(1,592,500)	(1,502,500)	Law	Both	yes
H0126	APP	Industrial Hemp	(150,000)	(150,000)	(150,000)	Law	Both	yes
H0127	APP	Broadband Board Fund	(35,000,000)	0	0	Law	Both	yes
H0222	APP	Continuous Improvement Plans	0	(15,000)	(15,000)	Law	Both	yes
H0232	REV	Beer Tax Distributions	0	(37,400)	(89,200)	Law	Both	yes
H0265	APP	School Transportation	(3,192,500)	(3,192,500)	(3,192,500)	Law	Both	yes
H0276	REV	Bonus Depreciation Add-Back	0	(250,000)	(250,000)	Law	Both	yes
H0316	APP	Medically Indigent Eligibility	0	4,900,000	18,300,000	Law	Both	yes
H0336	APP	Children in Foster Care Group Homes	0	(240,000)	(400,000)	Law	Both	yes
H0362	REV	TECM Increase to 4.5%	0	(68,356,400)	(70,048,000)	Law	Both	yes
H0380	REV	Income Tax Reduction	(40,000,000)	(52,900,000)	(68,500,000)	Law	Both	yes
H0389	REV	Property Tax	0	(2,000,000)	(8,100,000)	Law	Both	yes
HCR08	APP	PILT - Federalism Committee	0	(250,000)	0	Law	Both	yes
S1027	APP	Wrongful Conviction Act	(3,768,000)	0	0	Law	Both	yes
S1033	REV	Transfer to Legislative Account	(1,324,500)	(1,756,000)	(1,756,000)	Law	Both	yes
S1045	APP	Private Schools Advanced Opportunities	0	(750,000)	(750,000)	Law	Both	yes
S1084	APP	Sunrise Review Committee	0	(70,000)	(70,000)	Law	Both	yes
S1137	APP	Judicial Salary Increases	0	(556,900)	(556,900)	Law	Both	yes

# FY 2022 General Fund Revenue & Appropriations

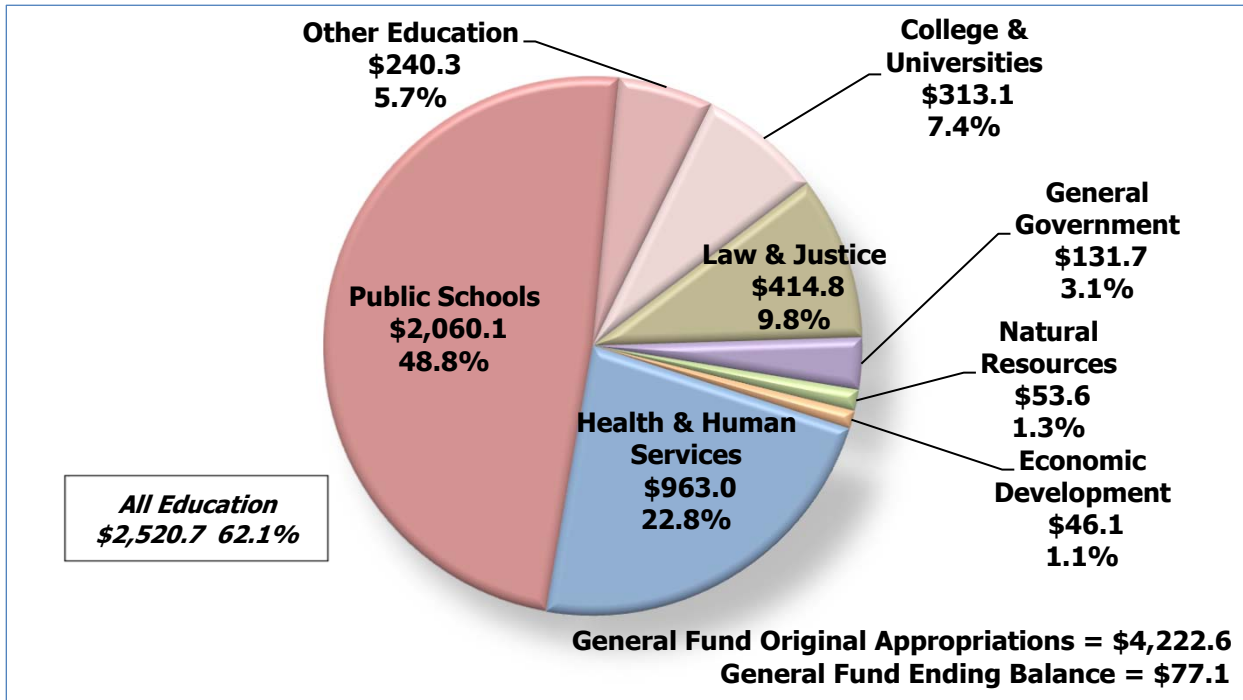
## "Where the money comes from ..."

Dollars In Millions (Percent of Revenue)



## "Where the money goes ..."

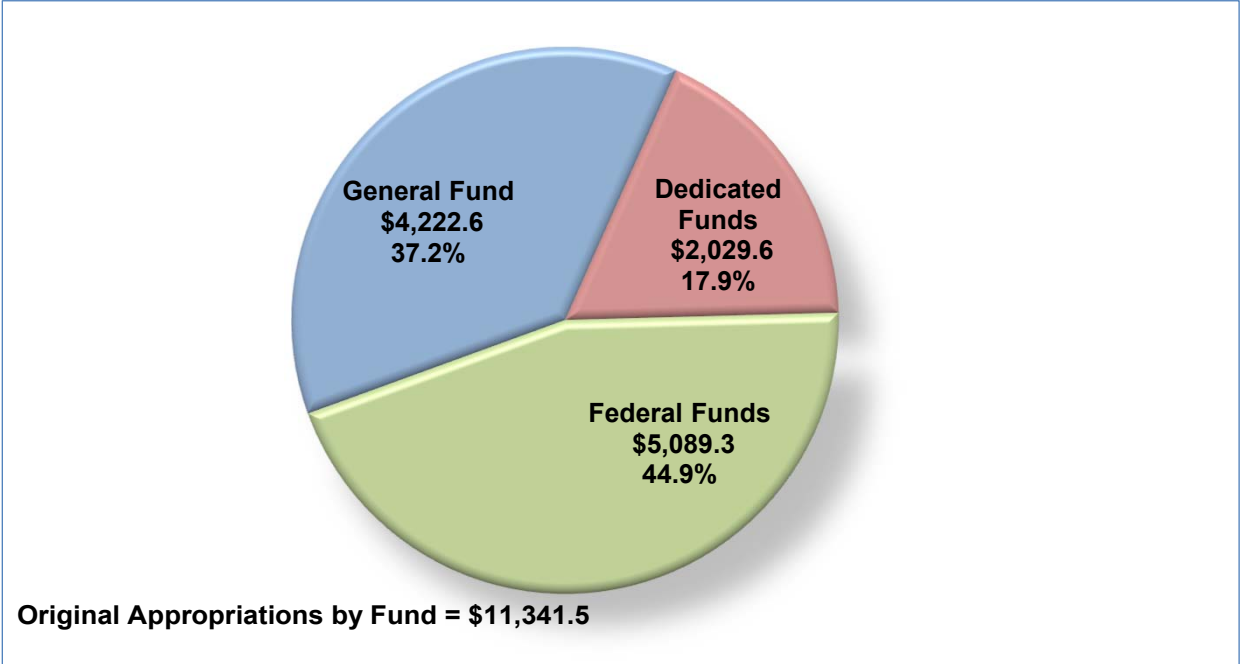
Dollars In Millions (Percent of Appropriations)



# FY 2022 All Appropriations by Fund & Function

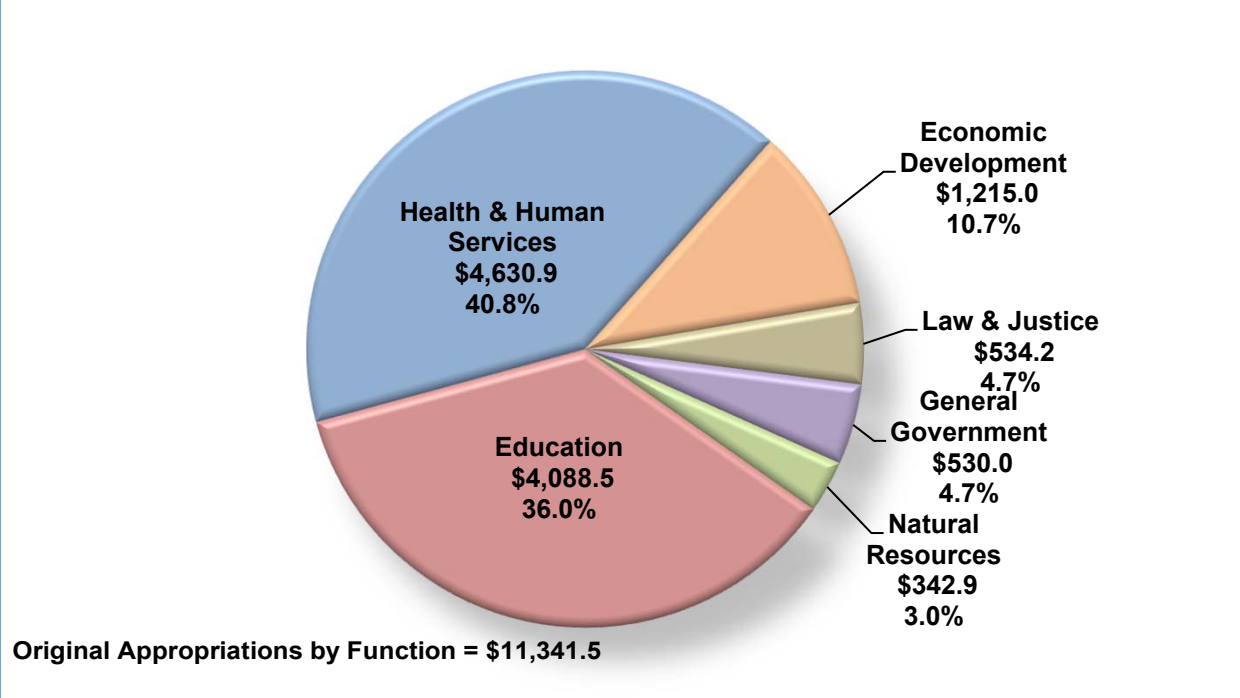
*"Where the money comes from . . ."*

*Dollars In Millions (Percent of Revenue)*



*"Where the money goes . . ."*

*Dollars In Millions (Percent of Appropriations)*



## **FY 2022 Public School Support Program Budget Highlights**

For FY 2022, The Public Schools Program Appropriation includes an additional \$74,615,000 in new General Funds when compared to the FY 2021 Original Appropriation, which equates to a 3.8% increase. From all funds (General, dedicated, and federal), there is an additional \$767,736,100 or a 32.8% increase. The **FY 2022** appropriation includes the following items:

- \$85,865,900 in new nondiscretionary adjustments:
  - Added \$44,906,800 for statutory-based Career Ladder growth
  - Increased discretionary funding by 2.27% or \$19,963,400
    - An increase of \$655 per support unit
  - Added \$9,700,000 for advanced opportunities bringing the total to \$29,700,000
- Full restoration of the 5% Board of Examiner’s reductions
- Provided \$696,908,300 in COVID-19 Relief Funds
  - Including full funding for ESSER II and ESSER III
- Provided \$20,000,000 to address learning loss related to the COVID-19 Pandemic
- Increased salaries for administrators and classified staff by 2%
- Increased health insurance funding for schools by 5.17% or \$10,575,100
- Shifted all requested reductions to federal COVID-19 relief funds
- Provided an additional \$1,000,000 in professional development for teachers

Language in the appropriation bills will allow the Legislature to better understand learning loss as a result of COVID-19; conduct an audit of the pupil transportation program funding formula; continue to evaluate contracts related to public schools, and support schools with continued professional development resources and content and curriculum materials.

**For FY 2021**, The Legislature approved additional adjustments for schools:

- Appropriated \$104 million in the current year from COVID-19 Relief Funds
- JFAC enhanced the Governor’s recommendation and appropriated COVID-19 Relief Funds for additional subjects beyond K-4 literacy learning loss (as recommended by the Governor) to also include all subjects impacted by the pandemic.
- Working collaboratively with education stakeholders, including the Board of Education, Department of Education and Governor’s staff - JFAC was able to ensure schools will be reimbursed in a timely manner (weekly) for federal COVID-19 Relief Fund reimbursement.
- Ensured learning loss from COVID-19 was addressed with adequate starter funds

### **Public Schools Appropriation Bills:**

Administrators (H353); Teachers (H385); Operations (H355 & H386); Children’s Programs (H356, H388, & H398); Facilities (H357); Central Services (H358); and Educational Services for the Deaf and Blind (H359).

FY 2022 PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2021 Original Appropriation	LEGISLATIVE ACTION	Div. of Admin.	Div. of Teachers	Div. of Operations	Div. of Children's Programs	Div. of Facilities	Div. of Central Services	Deaf & Blind Services
<b>FUND SOURCES</b>				<b>JFAC AMOUNTS</b>						
General Fund	\$1,985,451,000	\$2,060,066,000	\$106,228,100	\$1,113,186,900	\$702,240,800	\$88,810,300	\$26,206,900	\$11,817,600	\$11,575,400	
Dedicated Funds	\$105,717,600	\$102,153,900	\$0	\$0	\$62,798,000	\$4,024,900	\$35,125,000	\$0	\$206,000	
Federal Funds	\$250,223,500	\$946,908,300	\$0	\$20,000,000	\$14,000,000	\$911,058,300	\$0	\$1,850,000	\$0	
<b>TOTAL APPROPRIATION</b>	<b>\$2,341,392,100</b>	<b>\$3,109,128,200</b>	<b>\$106,228,100</b>	<b>\$1,133,186,900</b>	<b>\$779,038,800</b>	<b>\$1,003,893,500</b>	<b>\$61,331,900</b>	<b>\$13,667,600</b>	<b>\$11,781,400</b>	
<i>General Fund Percent Change:</i>		3.8%								
<i>Total Funds Percent Change:</i>		32.8%								
<b>I. DISTRIBUTIONS</b>		<b>\$767,736,100</b>								
<b>Statutory Requirements</b>										
1 Transportation	\$83,040,000	\$89,449,100			\$89,449,100					
2 Border Contracts	\$1,484,100	\$2,139,100				\$2,139,100				
3 Exceptional Contracts/Tuition Equivalents	\$5,833,400	\$6,204,900				\$6,204,900				
4 Salary-based Apportionment	\$220,436,600	\$228,848,800	\$88,281,700		\$140,567,100					
5 State Paid Employee Benefits	\$42,720,600	\$44,831,500	\$17,294,400		\$27,537,100					
6 Career Ladder Salaries	\$848,562,300	\$884,525,500		\$884,525,500						
7 Career Ladder Benefits	\$164,334,900	\$173,278,500		\$173,278,500						
8 Bond Levy Equalization	\$25,406,500	\$23,649,200					\$23,649,200			
9 Idaho Digital Learning Academy	\$12,078,400	\$14,034,500				\$14,034,500				
10 Idaho Safe & Drug-Free Schools	\$4,024,900	\$4,024,900				\$4,024,900				
11 Math and Science Requirement	\$6,502,600	\$6,882,100		\$6,882,100						
12 Advanced Opportunities	\$20,000,000	\$29,700,000				\$29,700,000				
13 National Board Teacher Certification	\$90,000	\$40,000		\$40,000						
14 Facilities (Lottery) & Interest Earned	\$24,187,500	\$21,000,000					\$21,000,000			
15 Facilities State Match (GF)	\$1,972,200	\$3,477,800					\$3,477,800			
16 Facilities - Charter School Funding	\$10,372,600	\$13,204,900					\$13,204,900			
17 Leadership Awards/Premiums	\$19,310,000	\$19,718,100		\$19,718,100						
18 Continuous Improvement Plans and Training	\$652,000	\$652,000	\$652,000							
19 Mastery Based System	\$1,400,000	\$1,400,000				\$1,050,000		\$350,000		
20 Literacy Proficiency/Interventions Based on IRI	\$26,146,800	\$26,146,800				\$26,146,800				
21 Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000		\$9,000,000						
22 Master Educator Premiums Salaries and Benefits	\$7,175,400	\$8,892,700		\$8,892,700						
<b>Sub-total -- Statutory Requirements</b>	<b>\$1,534,730,800</b>	<b>\$1,611,100,400</b>	<b>\$106,228,100</b>	<b>\$1,102,336,900</b>	<b>\$257,553,300</b>	<b>\$83,300,200</b>	<b>\$61,331,900</b>	<b>\$350,000</b>	<b>\$0</b>	
<b>Other Program Distributions</b>										
23 Math Initiative	\$1,817,800	\$1,817,800						\$1,817,800		
24 Limited English Proficiency (LEP)	\$4,870,000	\$4,870,000				\$4,820,000		\$50,000		
25 District IT Staffing	\$8,000,000	\$4,000,000			\$4,000,000					
26 Technology (Classroom, WiFi Contract/Distribute, IMS)	\$36,500,000	\$26,500,000			\$26,500,000					
27 Student Achievement Assessments	\$2,258,500	\$2,258,500						\$2,258,500		
28 Prof. Development	\$22,550,000	\$13,350,000		\$10,850,000		\$0		\$2,500,000		
29 Content and Curriculum / Learning Loss	\$11,806,300	\$9,556,300				\$4,715,000		\$4,841,300		
30 Bureau of Services for the Deaf & Blind (Campus)	\$7,727,000	\$7,557,000							\$7,557,000	
31 Bureau of Services for the Deaf & Blind (Outreach)	\$4,109,600	\$4,224,400							\$4,224,400	
32 Federal Funds for School Districts (excluding IESDB)	\$250,000,000	\$250,000,000		\$11,000,000		\$239,000,000				
33 COVID-19 Relief Funds		\$696,908,300		\$9,000,000	\$14,000,000	\$672,058,300		\$1,850,000		
<b>Sub-total -- Other Program Distributions</b>	<b>\$349,639,200</b>	<b>\$1,021,042,300</b>		<b>\$30,850,000</b>	<b>\$44,500,000</b>	<b>\$920,593,300</b>	<b>\$0</b>	<b>\$13,317,600</b>	<b>\$11,781,400</b>	
<b>TOTAL DISTRIBUTIONS (LINE ITEMS)</b>		<b>\$1,884,370,000</b>	<b>\$2,632,142,700</b>	<b>\$106,228,100</b>	<b>\$1,133,186,900</b>	<b>\$302,053,300</b>	<b>\$1,003,893,500</b>	<b>\$61,331,900</b>	<b>\$13,667,600</b>	<b>\$11,781,400</b>
<b>II. STATE DISCRETIONARY FUNDS</b>		<b>\$457,022,100</b>	<b>\$476,985,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$476,985,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>III. ESTIMATED SUPPORT UNITS (Best 28 weeks)</b>		<b>15,821</b>	<b>16,146</b>			<b>16,146</b>				
<b>IV. STATE DISCRETIONARY \$ PER SUPPORT UNIT</b>		<b>\$28,887</b>	<b>\$29,542</b>							
(The Discretionary Funds distribution includes \$300/support unit for safe school environments (§33-1002, Idaho Code)				<b>Percent Change in "Per Support Unit" amounts over FY 2021 Approp</b>				<b>2.27%</b>		