

Agency Summary And Certification

FY 2024 Request

Agency: Public School Support

500

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department Director:

Date:

			FY 2022 Total Appropriation	FY 2022 Total Expenditures	FY 2023 Original Appropriation	FY 2023 Estimated Expenditures	FY 2024 Total Request
Appropriation Unit							
	Administrators		110,555,300	110,555,300	119,177,000	119,177,000	125,362,300
	Central Services		13,667,600	13,667,600	12,587,600	12,587,600	14,587,600
	Children's Programs		1,049,042,500	1,049,042,500	970,112,100	978,658,100	837,771,500
	Facilities		61,331,900	61,331,900	71,467,000	71,467,000	68,910,900
	Operations		810,761,000	810,761,000	927,075,900	927,075,900	1,024,020,900
	Teachers		1,181,824,100	1,181,824,100	1,204,398,600	1,205,898,600	1,234,886,000
	Total		3,227,182,400	3,227,182,400	3,304,818,200	3,314,864,200	3,305,539,200
By Fund Source							
G	10000	General	2,098,429,400	2,098,429,400	2,305,031,300	2,315,077,300	2,473,770,800
D	31502	Dedicated	14,125,000	14,125,000	24,173,800	24,173,800	24,806,700
D	31503	Dedicated	21,000,000	21,000,000	31,687,500	31,687,500	29,625,000
F	34400	Federal	426,104,500	426,104,500	404,911,100	404,911,100	320,142,800
F	34430	Federal	36,705,800	36,705,800	36,473,700	36,473,700	36,473,700
F	34500	Federal	239,994,500	239,994,500	105,983,700	105,983,700	48,863,100
F	34800	Federal	324,000,000	324,000,000	324,000,000	324,000,000	299,000,000
D	48110	Dedicated	8,000,300	8,000,300	7,000,000	7,000,000	7,000,000
D	48154	Dedicated	4,024,900	4,024,900	4,024,900	4,024,900	4,324,900
D	48199	Dedicated	54,798,000	54,798,000	61,532,200	61,532,200	61,532,200
	Total		3,227,182,400	3,227,182,400	3,304,818,200	3,314,864,200	3,305,539,200
By Account Category							
	Operating Expense		13,667,600	13,667,600	12,587,600	12,587,600	14,587,600
	Trustee/Benefit		3,213,514,800	3,213,514,800	3,292,230,600	3,302,276,600	3,290,951,600
	Total		3,227,182,400	3,227,182,400	3,304,818,200	3,314,864,200	3,305,539,200

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

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Division: Administrators

DE2

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Administrators Division provides state support for grades K-12 for salaries and benefits of administrators (superintendents, assistant superintendents, principals, and assistant principals) in Idaho's school districts, public charter schools, and the COSSA Academy.

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

500

Division: Central Services

DE3

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Division of Central Services includes those programs and funds that are spent at the state level by the Superintendent of Public Instruction for the benefit of all school districts and charter schools. Funds are primarily used to contract for services and for program oversight and evaluation.

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

500

Division: Children's Programs

DE4

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school. Funding is provided from both state and federal funds.

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

500

Division: Facilities

DE5

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Division of Facilities includes moneys from the General Fund and funding provided from Idaho Lottery proceeds for both public school facility maintenance costs and for support of the Bond Levy Equalization Program.

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

500

Division: Operations

DE6

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Operations Division provides state and federal funding in support of the operation of Idaho's school districts and charter schools, grades K-12. This division includes pupil transportation, salaries and benefits for classified staff, technology, and discretionary funds that can be used for any educational support services or general operations.

Division Description

Request for Fiscal Year: 2024

Agency: Public School Support

500

Division: Teachers

DE7

Statutory Authority: Article IX, Section 1, of the Idaho Constitution, which reads:
"Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools."

The Teachers Division provides state and federal funding support for grades K-12 for instructional and pupil service staff salaries and benefits, and other programs specific to certificated instructors in Idaho's school districts, public charter schools, and the COSSA Academy.

Agency Revenues

Request for Fiscal Year: 2024

Agency: Public School Support

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		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimated Revenue	FY 24 Estimated Revenue	Significant Assumptions
Fund	48100 Income Funds						
	433 Fines, Forfeit & Escheats	1,021,178	1,147,098	1,143,232	1,000,000	1,100,000	
	459 City/County Grants & Contributions	19,221	0	0	0	0	
	460 Interest	3,763,295	695,621	608,219	1,400,000	1,000,000	
	463 Rent And Lease Income	3,598,786	3,881,353	3,976,266	3,400,000	3,700,000	
	470 Other Revenue	26,907	45,258	610,838	0	0	
	Income Funds Total	8,429,387	5,769,330	6,338,555	5,800,000	5,800,000	
Fund	48154 Income Funds: Tobacco Tax (Pub Sch Inc Fund)						
	460 Interest	22,124	5,721	5,686	0	0	
	Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total	22,124	5,721	5,686	0	0	
	Agency Name Total	8,451,511	5,775,051	6,344,241	5,800,000	5,800,000	

Appropriation Unit Revenues

Request for Fiscal Year: 2024

Agency: Public School Support

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Appropriation Unit: No Appropriation Unit Entered, Please Use Agency Revenue Report

		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimated Revenue	FY 24 Estimated Revenue	Significant Assumptions
Fund 4810	Income Funds						
0							
433	Fines, Forfeit & Escheats	1,021,178	0	0	0	0	
459	City/County Grants & Contributions	19,221	0	0	0	0	
460	Interest	3,763,295	0	0	0	0	
463	Rent And Lease Income	3,598,786	0	0	0	0	
470	Other Revenue	26,907	0	0	0	0	
	Income Funds Total	8,429,387	0	0	0	0	
Fund 4815	Income Funds: Tobacco Tax (Pub Sch Inc Fund)						
4							
460	Interest	22,124	0	0	0	0	
	Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total	22,124	0	0	0	0	
	Public School Support Total	8,451,511	0	0	0	0	

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Public School Support

500

Fund: Income Funds: Public School Income Fund (Misc)

48101

Sources and Uses:

Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include:

(a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;

(b) Proceeds of all state taxes levied for public school Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special progr

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate	
01. Beginning Free Fund Balance	8,915,831	4,123,453	2,899,285	34,052,881	2,295,959	
02. Encumbrances as of July 1	36,205,930	41,876,211	36,241,312	23,503,047	36,000,000	
021.	0	0	0	0	0	
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0	
03. Beginning Cash Balance	45,121,761	45,999,664	39,140,597	57,555,928	38,295,959	
04. Revenues (from Form B-11)	8,429,387	5,769,330	6,338,556	5,800,000	5,800,000	
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0	
06. Statutory Transfers In	1,875,832,400	0	0	0	0	
06. Statutory Transfers In	0	1,200,000	1,200,000	1,200,000	1,200,000	State Liquor Division
06. Statutory Transfers In	0	1,886,178,500	2,100,711,600	2,316,801,600	2,487,162,100	State of Idaho (General Fund Transfer)
07. Operating Transfers In	51,329,687	0	0	0	0	
07. Operating Transfers In	0	69,273	70,460	30,000	50,000	Idaho State Racing Commission (Parimutuel/Reg. Licenses)
07. Operating Transfers In	0	52,588,093	54,799,319	61,532,200	61,532,200	SOPI - Endowment
07. Operating Transfers In	0	20,401	37,003	10,000	15,000	State Tax Commission (Car Dealer Tax)
08. Total Available for Year	1,980,713,235	1,991,825,261	2,202,297,535	2,442,929,728	2,594,055,259	
09. Statutory Transfers Out	6,460,486	8,991,153	124,749	31,600,859	0	PESF Transfer
10. Operating Transfers Out	0	0	0	0	0	
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0	
12. Cash Expenditures for Prior Year Encumbrances	35,994,125	41,510,489	35,730,148	23,235,510	36,000,000	
13. Original Appropriation	1,953,346,500	0	0	0	0	
13. Original Appropriation	0	2,037,240,800	2,113,339,800	2,385,333,800	2,555,736,300	Original Appropriation
13. Original Appropriation	0	461,200	463,200	463,600	471,300	Original Appropriation - SOPI - 170 ISAS Program
14. Prior Year Reappropriations, Supplementals, Recessions	(8,400)	0	50,169,800	0	0	
15. Non-cogs, Receipts to Appropriations, etc.	(18,984,100)	(99,272,500)	0	0	0	
16. Reversions and Continuous Appropriations	(218,829)	(246,139)	(31,850,580)	0	0	
17. Current Year Reappropriation	0	0	0	0	0	
18. Reserve for Current Year Encumbrances	(41,876,211)	(36,000,339)	(23,235,510)	(36,000,000)	(36,000,000)	
19. Current Year Cash Expenditures	1,892,258,960	(135,518,978)	(4,916,290)	(36,000,000)	(36,000,000)	
19. Current Year Cash Expenditures	0	2,037,240,800	2,113,339,800	2,385,333,800	2,555,736,300	
19. Current Year Cash Expenditures	0	461,200	463,200	463,600	471,300	

Analysis of Fund Balances

Request for Fiscal Year: 2024

19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	1,934,135,171	1,938,183,361	2,132,122,220	2,385,797,400	2,556,207,600
20. Ending Cash Balance	45,999,664	39,140,597	57,555,928	38,295,959	37,847,659
21. Prior Year Encumbrances as of June 30	0	240,973	267,537	0	0
22. Current Year Encumbrances as of June 30	41,876,211	36,000,339	23,235,510	36,000,000	36,000,000
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	4,123,453	2,899,285	34,052,881	2,295,959	1,847,659
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	4,123,453	2,899,285	34,052,881	2,295,959	1,847,659
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Public School Support

500

Fund: Income Funds: Tobacco Tax (Pub Sch Inc Fund)

48154

Sources and Uses:

Sources of revenue include:

- 1) a fixed amount of \$3,315,000 of the 57 cent tax upon the purchase, storage, use, consumption, handling, distribution, or wholesale per pack of 20 cigarettes imposed by §63-2506;
- 2) fifty-percent (50%) of the five-percent Funds are to be utilized to facilitate and provide school safety and substance abuse prevention programs in the public school system.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate	
01. Beginning Free Fund Balance	736,373	737,670	1,062,988	1,210,694	1,062,794	
02. Encumbrances as of July 1	0	0	0	0	0	
021.	0	0	0	0	0	
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0	
03. Beginning Cash Balance	736,373	737,670	1,062,988	1,210,694	1,062,794	
04. Revenues (from Form B-11)	22,124	5,721	5,686	0	0	
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0	
06. Statutory Transfers In	0	0	0	0	0	
07. Operating Transfers In	4,641,891	0	0	0	0	
07. Operating Transfers In	0	3,315,000	3,315,000	3,315,000	3,315,000	Cigarette Tax Agy 352
07. Operating Transfers In	0	737,868	619,198	400,000	550,000	Lottery Withholding Transfer Agy 352
07. Operating Transfers In	0	925,151	852,257	850,000	850,000	Tobacco Products Tax Agy 352
08. Total Available for Year	5,400,388	5,721,410	5,855,129	5,775,694	5,777,794	
09. Statutory Transfers Out	580,000	0	0	0	0	
09. Statutory Transfers Out	0	300,000	300,000	300,000	300,000	Division of Building Safety - Agy 450 IC 33-5804(5)
09. Statutory Transfers Out	0	80,000	80,000	80,000	80,000	Hispanic Commission - Agy 441 IC 63-2552A(3)
09. Statutory Transfers Out	0	200,000	200,000	200,000	200,000	Idaho State Police - Agy 330 IC 63-2552A(3)
10. Operating Transfers Out	0	0	0	0	0	
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0	
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0	
13. Original Appropriation	4,125,700	4,126,900	4,128,900	4,132,900	4,434,500	
14. Prior Year Reappropriations, Supplementals, Recessions	(200)	0	0	0	0	
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0	
16. Reversions and Continuous Appropriations	(42,782)	(48,478)	(64,465)	0	0	
17. Current Year Reappropriation	0	0	0	0	0	
18. Reserve for Current Year Encumbrances	0	0	0	0	0	
19. Current Year Cash Expenditures	4,082,718	4,078,422	4,064,435	4,132,900	4,434,500	
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	4,082,718	4,078,422	4,064,435	4,132,900	4,434,500	

Analysis of Fund Balances

Request for Fiscal Year: 2024

20. Ending Cash Balance	737,670	1,062,988	1,210,694	1,062,794	763,294
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	737,670	1,062,988	1,210,694	1,062,794	763,294
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	737,670	1,062,988	1,210,694	1,062,794	763,294
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support								500
Division	Administrators								DE2
Appropriation Unit	Administrators								EDPA
FY 2022 Total Appropriation									
1.00	FY 2022 Total Appropriation								EDPA
	H0353								
	10000 General		0.00	0	0	0	106,228,100	106,228,100	
	OT 10000 General		0.00	0	0	0	2,820,800	2,820,800	
	OT 34430 Federal		0.00	0	0	0	1,506,400	1,506,400	
			0.00	0	0	0	110,555,300	110,555,300	
FY 2022 Actual Expenditures									
2.00	FY 2022 Actual Expenditures								EDPA
	10000 General		0.00	0	0	0	106,228,100	106,228,100	
	OT 10000 General		0.00	0	0	0	2,820,800	2,820,800	
	OT 34430 Federal		0.00	0	0	0	1,506,400	1,506,400	
			0.00	0	0	0	110,555,300	110,555,300	
FY 2023 Original Appropriation									
3.00	FY 2023 Original Appropriation								EDPA
	H0792 (includes FY 2022, FY 2023 appropriations), S1404 (supplemental for FY 2022), H0798, H0807								
	10000 General		0.00	0	0	0	119,177,000	119,177,000	
			0.00	0	0	0	119,177,000	119,177,000	
FY 2023 Total Appropriation									
5.00	FY 2023 Total Appropriation								EDPA
	10000 General		0.00	0	0	0	119,177,000	119,177,000	
			0.00	0	0	0	119,177,000	119,177,000	
FY 2023 Estimated Expenditures									
7.00	FY 2023 Estimated Expenditures								EDPA
	10000 General		0.00	0	0	0	119,177,000	119,177,000	
			0.00	0	0	0	119,177,000	119,177,000	
FY 2024 Base									
9.00	FY 2024 Base								EDPA
	10000 General		0.00	0	0	0	119,177,000	119,177,000	
			0.00	0	0	0	119,177,000	119,177,000	
Program Maintenance									
10.65	Public Schools								EDPA
	Salary Multiplier - Regular Employees (Administrative Staff). Salaries, Benefits								
	10000 General		0.00	0	0	0	1,199,900	1,199,900	
			0.00	0	0	0	1,199,900	1,199,900	
10.71	Nondiscretionary Adjustments - Division of Administrators Mid-term Growth								EDPA

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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This nondiscretionary adjustment provides funding for a projected increase of 280 mid-term support units for FY 2024, based on a 2% growth per year from the actual FY 2022 mid-term support units. These mid-term units are based on FTE Enrollment. The \$1,823,000 requested reflects the cost that is attributable to the administrators' portion of the salary-based apportionment funding formula and reflects the PERSI rate increase effective July 1, 2023 for administrators. Salaries \$1,520,000; Benefits \$303,000.

10000	General	0.00	0	0	0	1,823,000	1,823,000
		0.00	0	0	0	1,823,000	1,823,000

10.72 Nondiscretionary Adjustments - Division of Administrators -PERSI Increase EDPA

This nondiscretionary adjustment provides funding for a PERSI employer obligation increase (effective July 1, 2023) for Administrative staff, increasing the rate from 11.94% to 12.69%. Benefits \$762,600.

10000	General	0.00	0	0	0	762,600	762,600
		0.00	0	0	0	762,600	762,600

FY 2024 Total Maintenance

11.00 FY 2024 Total Maintenance EDPA

10000	General	0.00	0	0	0	122,962,500	122,962,500
		0.00	0	0	0	122,962,500	122,962,500

Line Items

12.09 Administrators - Administrative Base Salary EDPA

This line item request of \$2,399,800 would provide funding for a 2% increase to the Administrative Base Salary in addition to the CEC included in Decision Unit 10.6. Adding the 1% CEC salary multiplier (Decision Unit 10.6) would bring the total base salary increase to 3%. The Administrative Base Salary is \$41,491 for FY 2023. This 2% increase, when combined with the 1% CEC, would result in an Administrative Base Salary of \$42,736 for FY 2024. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$2,001,400; Benefits \$398,400.

10000	General	0.00	0	0	0	2,399,800	2,399,800
		0.00	0	0	0	2,399,800	2,399,800

FY 2024 Total

13.00 FY 2024 Total EDPA

10000	General	0.00	0	0	0	125,362,300	125,362,300
		0.00	0	0	0	125,362,300	125,362,300

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Central Services							DE3
Appropriation Unit	Central Services							EDPB
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							EDPB
	HO358							
	10000 General		0.00	0	11,817,600	0	0	11,817,600
	OT 34500 Federal		0.00	0	1,850,000	0	0	1,850,000
			0.00	0	13,667,600	0	0	13,667,600
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							EDPB
	10000 General		0.00	0	11,817,600	0	0	11,817,600
	OT 34500 Federal		0.00	0	1,850,000	0	0	1,850,000
			0.00	0	13,667,600	0	0	13,667,600
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							EDPB
	H0795							
	10000 General		0.00	0	12,587,600	0	0	12,587,600
			0.00	0	12,587,600	0	0	12,587,600
FY 2023 Total Appropriation								
5.00	FY 2023 Total Appropriation							EDPB
	10000 General		0.00	0	12,587,600	0	0	12,587,600
			0.00	0	12,587,600	0	0	12,587,600
FY 2023 Estimated Expenditures								
7.00	FY 2023 Estimated Expenditures							EDPB
	10000 General		0.00	0	12,587,600	0	0	12,587,600
			0.00	0	12,587,600	0	0	12,587,600
FY 2024 Base								
9.00	FY 2024 Base							EDPB
	10000 General		0.00	0	12,587,600	0	0	12,587,600
			0.00	0	12,587,600	0	0	12,587,600
FY 2024 Total Maintenance								
11.00	FY 2024 Total Maintenance							EDPB
	10000 General		0.00	0	12,587,600	0	0	12,587,600
			0.00	0	12,587,600	0	0	12,587,600

Line Items

12.10 Central Services - Professional Development EDPB

This request will address the increased demand for professional development to support districts and schools implementing the new content standards adoption of Math, Science and English Language Arts in March 2022. In addition, due to higher teacher turnover and shortages,

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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and the pivot required of teachers in response to the COVID-19 pandemic to teach virtually, either fully online or blended, the need for professional development has greatly increased. Many districts are hiring teachers who have not completed traditional teacher certification programs and need additional support for them. Most teachers have not been trained in virtual classroom methods and strategies and need support that can be provided through mentoring and coaching, to acquire this much needed and timely skill. This request increases funding from \$2,500,000 to \$4,500,000 for professional development and will enable the State Department of Education to increase the number of contracted Content Specialists in each region of Idaho. Specialist provide direct support to districts and schools at the local level.

10000	General	0.00	0	2,000,000	0	0	2,000,000
		0.00	0	2,000,000	0	0	2,000,000

FY 2024 Total

13.00 FY 2024 Total EDPB

10000	General	0.00	0	14,587,600	0	0	14,587,600
		0.00	0	14,587,600	0	0	14,587,600

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Children's Programs							DE4
Appropriation Unit	Children's Programs							EDPC
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							EDPC
	H0356, H0388, H0398							
	10000	General	0.00	0	0	0	90,768,300	90,768,300
	OT 34400	Federal	0.00	0	0	0	426,104,500	426,104,500
	OT 34500	Federal	0.00	0	0	0	215,144,500	215,144,500
	34800	Federal	0.00	0	0	0	239,000,000	239,000,000
	OT 34800	Federal	0.00	0	0	0	74,000,000	74,000,000
	OT 48110	Dedicated	0.00	0	0	0	300	300
	48154	Dedicated	0.00	0	0	0	4,024,900	4,024,900
			0.00	0	0	0	1,049,042,500	1,049,042,500

FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							EDPC
	10000	General	0.00	0	0	0	90,768,300	90,768,300
	OT 34400	Federal	0.00	0	0	0	426,104,500	426,104,500
	OT 34500	Federal	0.00	0	0	0	215,144,500	215,144,500
	34800	Federal	0.00	0	0	0	239,000,000	239,000,000
	OT 34800	Federal	0.00	0	0	0	74,000,000	74,000,000
	OT 48110	Dedicated	0.00	0	0	0	300	300
	48154	Dedicated	0.00	0	0	0	4,024,900	4,024,900
			0.00	0	0	0	1,049,042,500	1,049,042,500

FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							EDPC
	H0788, H0634 (FY 2022 supplemental), S1403 (FY 2022 supplemental)							
	10000	General	0.00	0	0	0	142,192,400	142,192,400
	OT 34400	Federal	0.00	0	0	0	404,911,100	404,911,100
	OT 34500	Federal	0.00	0	0	0	105,983,700	105,983,700
	34800	Federal	0.00	0	0	0	239,000,000	239,000,000
	OT 34800	Federal	0.00	0	0	0	74,000,000	74,000,000
	48154	Dedicated	0.00	0	0	0	4,024,900	4,024,900
			0.00	0	0	0	970,112,100	970,112,100

Appropriation Adjustment
 4.32 Division of Children's Services - Supplemental - Maintenance of State Support EDPC

Under the regulations of IDEA, 34 C.F.R. § 300.163(a), a State must not reduce the amount of State financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year, know as State Maintenance of Financial support (MFS). It was determined by the Federal Office of Special Education Programs (OSEP) in August 2022, that in FY 2021, the State of Idaho did not meet the State Maintenance of Financial Support requirement under the Individuals with Disabilities Education Act (IDEA) by \$8,545,992. Reducing discretionary State funding specifically affects the federally approved maintenance of State financial support calculation for special education funding for Idaho. The State of Idaho reduced the public school appropriations for FY 2021 to avoid potential revenue shortfalls. Reducing State discretionary funds lowered the funding distributed to schools. Idaho House Bill 355 of the 2021 Legislative Session, Section 11, FISCAL YEAR 2021 DISCRETIONARY FUNDS revised the support unit calculation from \$28,887 to \$22,810. Because these funds were no longer distributed, it reduced the level of the Maintenance of State Financial Support (MFS) made available by the Idaho State Department of Education. If a State fails to maintain the required level of financial support for special education and related services,

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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under 34 CFR §300.163(b); the U.S. Secretary of Education reduces the allocation of funds under section 611 of the IDEA for any fiscal year following the fiscal year in which the State fails to comply with the requirement of 34 CFR §300.163(a) by the same amount by which the State fails to meet the requirement. Because of this reduction in State School funding, this led to Idaho failing the state maintenance of Financial Support. As a result, the FY 2024 federal IDEA Part B 611 federal grant allocation for Idaho students with disabilities will be reduced by \$8,545,992, which is 15% of the annual special education funding distributed to Idaho school districts to support the needs of special education students. If the requested waiver under 34 C.F.R. § 300.163(c) has not been approved or is denied by the Secretary of Education and Office of Special Education Programs at the time the FY 2023 supplemental is approved, the Superintendent of Public Schools requests the funds be re-appropriated to ensure the dollars can be used, and that Idaho students with disabilities are not adversely affected by the reduction to federal funding.

OT 10000	General	0.00	0	0	0	8,546,000	8,546,000
		0.00	0	0	0	8,546,000	8,546,000

FY 2023 Total Appropriation

5.00		FY 2023 Total Appropriation						EDPC
10000	General	0.00	0	0	0	142,192,400	142,192,400	
OT 10000	General	0.00	0	0	0	8,546,000	8,546,000	
OT 34400	Federal	0.00	0	0	0	404,911,100	404,911,100	
OT 34500	Federal	0.00	0	0	0	105,983,700	105,983,700	
34800	Federal	0.00	0	0	0	239,000,000	239,000,000	
OT 34800	Federal	0.00	0	0	0	74,000,000	74,000,000	
48154	Dedicated	0.00	0	0	0	4,024,900	4,024,900	
		0.00	0	0	0	978,658,100	978,658,100	

FY 2023 Estimated Expenditures

7.00		FY 2023 Estimated Expenditures						EDPC
10000	General	0.00	0	0	0	142,192,400	142,192,400	
OT 10000	General	0.00	0	0	0	8,546,000	8,546,000	
OT 34400	Federal	0.00	0	0	0	404,911,100	404,911,100	
OT 34500	Federal	0.00	0	0	0	105,983,700	105,983,700	
34800	Federal	0.00	0	0	0	239,000,000	239,000,000	
OT 34800	Federal	0.00	0	0	0	74,000,000	74,000,000	
48154	Dedicated	0.00	0	0	0	4,024,900	4,024,900	
		0.00	0	0	0	978,658,100	978,658,100	

Base Adjustments

8.41	Removal of One-Time Expenditures - Division of Children's Programs - ESSER III Funds						EDPC
	This decision unit removes one-time appropriation for FY 2023.						
OT 34400	Federal	0.00	0	0	0	(389,501,400)	(389,501,400)
		0.00	0	0	0	(389,501,400)	(389,501,400)
8.42	Removal of One-Time Expenditures - Division of Children's Programs - ESSER II Funds						EDPC
	This decision unit removes the one-time appropriation for FY 2023 for ESSER II Federal funds.						
OT 34500	Federal	0.00	0	0	0	(104,204,500)	(104,204,500)
		0.00	0	0	0	(104,204,500)	(104,204,500)
8.43	Removal of One-Time Expenditures - Division of Children's Programs - ESSER I Funds						EDPC
	This decision unit removes the one-time appropriation for FY 2023 for ESSER III Federal funds.						
OT 34500	Federal	0.00	0	0	0	(1,779,200)	(1,779,200)
		0.00	0	0	0	(1,779,200)	(1,779,200)
8.44	Removal of One-Time Expenditures - Division of Children's Programs - IDEA Part B Federal Funds						EDPC

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
This decision unit removes the one-time appropriation for FY 2023 for IDEA Part B Federal funds.								
OT 34400	Federal	0.00	0	0	0	(12,068,800)	(12,068,800)	
		0.00	0	0	0	(12,068,800)	(12,068,800)	
8.45	Removal of One-Time Expenditures - Division of Children's Programs - IDEA Part B Pre-K Federal Funds							EDPC
This decision unit removes the one-time appropriation for FY 2023 for IDEA Part B Pre-K Federal funds.								
OT 34400	Federal	0.00	0	0	0	(1,069,600)	(1,069,600)	
		0.00	0	0	0	(1,069,600)	(1,069,600)	
8.46	Removal of One-Time Expenditures - Division of Children's Programs - Homeless Children Support Federal Funds							EDPC
This decision unit removes the one-time appropriation for FY 2023 for Homeless Children Support Federal funds.								
OT 34400	Federal	0.00	0	0	0	(2,271,300)	(2,271,300)	
		0.00	0	0	0	(2,271,300)	(2,271,300)	
8.47	Removal of One-Time Expenditures - Division of Children's Programs - School Nutrition Program							EDPC
This decision unit removes the one-time appropriation for FY 2023 for School Nutrition Program Federal funds.								
OT 34800	Federal	0.00	0	0	0	(74,000,000)	(74,000,000)	
		0.00	0	0	0	(74,000,000)	(74,000,000)	
8.48	Removal of One-Time Expenditures - Division of Children's Programs - Supplemental Maintenance of State Support							EDPC
This decision unit removes one-time appropriation for FY 2023.								
OT 10000	General	0.00	0	0	0	(8,546,000)	(8,546,000)	
		0.00	0	0	0	(8,546,000)	(8,546,000)	
FY 2024 Base								
9.00	FY 2024 Base							EDPC
	10000	General	0.00	0	0	142,192,400	142,192,400	
	OT 10000	General	0.00	0	0	0	0	
	OT 34400	Federal	0.00	0	0	0	0	
	OT 34500	Federal	0.00	0	0	0	0	
	34800	Federal	0.00	0	0	239,000,000	239,000,000	
	OT 34800	Federal	0.00	0	0	0	0	
	48154	Dedicated	0.00	0	0	4,024,900	4,024,900	
			0.00	0	0	385,217,300	385,217,300	
Program Maintenance								
10.71	Nondiscretionary Adjustments - Division of Children's Programs - Advanced Opportunities							EDPC
A total budget of \$27,000,000.00 in the public school's budget is being requested to support the anticipated expenditures of the Advanced Opportunities program. This is a decrease of \$5,968,400.00 from the previous fiscal year. The decrease in the requested budget is due to a plateauing of student participation after continuous years of extensive growth. This plateauing could be due to various external factors, including maturation of participant cohorts (now that our most recent graduating class was eligible for participation in their 7th grade year), or the potential of saturation of opportunities in aligning high school coursework with post-secondary eligible courses and certificates (as was described in a recent State Board of Education commissioned study on the Idaho Advanced Opportunities Program in finding one).								
	10000	General	0.00	0	0	(5,968,400)	(5,968,400)	
			0.00	0	0	(5,968,400)	(5,968,400)	
10.72	Nondiscretionary Adjustments - Division of Children's Programs - IDLA							EDPC
This nondiscretionary adjustment provides funding for the Idaho Digital Learning Academy (IDLA). The \$1,143,000 increase to \$18,059,200 is based on a statutory formula that takes salary-based apportionment plus career ladder per support unit and as well as the overall state appropriation for public schools and estimated IDLA and public school attendance into consideration.								
	10000	General	0.00	0	0	1,143,000	1,143,000	
			0.00	0	0	1,143,000	1,143,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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10.73 Nondiscretionary Adjustments - Division of Children's Programs - Safe & Drug Free EDPC

Revenues from tobacco and cigarette taxes and lottery income taxes have increased slightly over the past several years and have surpassed prior year appropriations, resulting in an undistributed fund balance of \$1,210,695 at June 30, 2022. The requested amount of \$4,324,900 includes an increase of \$300,000 from the FY 2023 appropriation. This will allow us to bring down the balance in the account by increasing allocations to Idaho's public schools. The intent is to bring the balance down over several years in an attempt to prevent one or two years of significant increase followed by a subsequent drop in allocations.

48154	Dedicated	0.00	0	0	0	300,000	300,000
		0.00	0	0	0	300,000	300,000

FY 2024 Total Maintenance

11.00 FY 2024 Total Maintenance EDPC

10000	General	0.00	0	0	0	137,367,000	137,367,000
OT 10000	General	0.00	0	0	0	0	0
OT 34400	Federal	0.00	0	0	0	0	0
OT 34500	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	239,000,000	239,000,000
OT 34800	Federal	0.00	0	0	0	0	0
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	380,691,900	380,691,900

Line Items

12.08 Children's - Content & Curriculum EDPC

This nondiscretionary adjustment restores the holdback reduction in FY 2021 that was continued into FY 2022 and FY 2023, reducing Content & Curriculum from \$1,600,000 to \$0. Federal pandemic relief funds were available to schools in those years to help with general expenses, including expenses related to purchasing digital curriculum. Many schools will have fully expended these relief funds prior to FY 2024 (2023-2024 school year) and will need these Content & Curriculum funds to continue to meet the increasing demand for schools to offer hybrid and fully online options. Therefore, full restoration is being requested. Failure to begin addressing this trend by restoring these dollars will negatively impact the ability of Idaho's schools to meet this demand. These dollars are fully distributed to school districts and charter schools.

10000	General	0.00	0	0	0	1,600,000	1,600,000
		0.00	0	0	0	1,600,000	1,600,000

12.11 Children's - Professional Development for Gifted & Talented EDPC

This discretionary adjustment restores the holdback reduction in FY 2021 that was continued into FY 2022 and FY 2023 that reduced Professional Development related to Gifted and Talented from \$1,000,000 to \$0. Pandemic relief funds were available to schools in those years to help with general expenses, including those related to Professional Development. Many schools will have fully expended these relief funds, and therefore restoration is being requested. The request of \$1,000,000 is for the restoration of the 5% holdback in response to the Covid-19 pandemic. Schools will need a specific line-item funding moving forward to provide programming and evaluation, identification, and professional development for Idaho's Gifted and Talented students, teachers, and facilitators as mandated in IDAPA code 08.02.03.171.

10000	General	0.00	0	0	0	1,000,000	1,000,000
		0.00	0	0	0	1,000,000	1,000,000

12.12 Children's - "Traditional" Federal Funds EDPC

This ongoing request is to increase the "traditional" (non-Covid) federal flow through funds to districts and charter schools by \$49,000,000 to \$288,000,000.

34800	Federal	0.00	0	0	0	49,000,000	49,000,000
		0.00	0	0	0	49,000,000	49,000,000

12.13 Children's - CRRSA ESSER II EDPC

The ESSER II funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). The grant guidance also required that these dollars be based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Not all school districts and charter schools qualify to receive Title I funds and therefore did not received ESSER II flow-through funds. During the budget process in the 2021 Legislative session, the full amount (\$196 million) of the ESSER II funds were appropriated and made available to schools for the 2020-2021 school year and were appropriated for the 2021-2022

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ESSER II award at the time the FY 2024 budget is set.

OT 34500 Federal	0.00	0	0	0	48,863,100	48,863,100
	0.00	0	0	0	48,863,100	48,863,100

12.14 Children's - ARP ESSER III EDPC

The ARP ESSER III funds, received from the US Department of Education, were required to be allocated and made available to the recipients (Idaho's qualifying public schools) within 60 days of the grant being awarded. The grant guidance also required that these dollars be based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Not all school districts and charter schools qualify to receive Title I funds and therefore did not received ESSER III flow-through funds. During the budget process in the 2021 Legislative session, the full amount (\$440 million) of the ARP ESSER III funds were appropriated and made available to schools for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2024. Because schools can expend these dollars through FY 2025, it is unknown what spending authority will be required for these dollars in FY 2024. For that reason, the full amount of unspent dollars, as of the date of the Superintendent's budget is being requested for FY 2024. The Superintendent will provide the most current balance for this federal ARP ESSER III award at the time the FY 2024 budget is set.

OT 34400 Federal	0.00	0	0	0	345,291,600	345,291,600
	0.00	0	0	0	345,291,600	345,291,600

12.15 Children's - ESSER Homeless EDPC

The ARP ESSER Homeless funds, received from the US Department of Education, were required to be allocated and made available to the recipients (Idaho's qualifying public schools). Not all school districts and charter schools qualify to receive ARP ESSER Homeless funds. This request is to appropriate the remaining unspent funds for continued distributions to LEAs through the life of the grant, September 30, 2024. The request is for the entire remaining balance. However, all funds must be obligated by no later than September 30, 2024 and fully liquidated by January 28, 2025. The Superintendent will provide the most current balance for this federal ESSER II award at the time the FY 2024 budget is set.

OT 34400 Federal	0.00	0	0	0	2,006,000	2,006,000
	0.00	0	0	0	2,006,000	2,006,000

12.16 Children's - ARP IDEA Part B EDPC

The one-time ARPA IDEA Part B School Aged funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). These funds are provided to state educational agencies and lead agencies to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The grant formula also required that these dollars are 100% flow through to LEA's, with no State set aside funding or administration costs allowable. During the budget process in the 2021 Legislative session, the full amount (\$13,232,706 million, 21% supplemental increase of annual funding) of the ARPA IDEA Part B School Aged funds were appropriated and made available to schools for the 2021-2022 school year and were appropriated for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ARPA IDEA Part B award at the time the FY 2024 budget is set. This funding is crucial to alleviating the impact to school districts' general funds as the annual costs to serve students with disabilities increases 9% while federal IDEA Part B Special Education funding typically increases by 1.3%. This request is for the remaining balance of \$8,847,700 in T&B (on 8/31/2021).

OT 34400 Federal	0.00	0	0	0	8,487,700	8,487,700
	0.00	0	0	0	8,487,700	8,487,700

12.17 Children's - ARP IDEA Part B Pre K EDPC

The one-time ARPA IDEA Part B Preschool Aged funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). These funds are provided to state educational agencies and lead agencies to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The grant formula also required that these dollars are 100% flow through to LEA's, with no State set aside funding or administration costs allowable. During the budget process in the 2021 Legislative session, the full amount (\$1,156,111 million, 51% supplemental increase of annual funding) of the ARPA IDEA Part B Preschool Aged funds were appropriated and made available to schools for the 2021-2022 school year and were appropriated for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ARPA IDEA Part B award at the time the FY 2024 budget is set. This funding is crucial to alleviating the impact to school districts' general funds as the annual costs to serve students with disabilities increases 9% while federal IDEA Part B Special Education funding typically increases by 1.3%. This request is for the remaining balance of \$831,200 in T&B (on 8/31/2021).

OT 34400 Federal	0.00	0	0	0	831,200	831,200
	0.00	0	0	0	831,200	831,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.91	Budget Law Exemptions/Other Adjustments						EDPC
	Reappropriation of Special Education IDEA Part B supplemental appropriation						
10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
FY 2024 Total							
13.00	FY 2024 Total						EDPC
10000	General	0.00	0	0	0	139,967,000	139,967,000
OT 10000	General	0.00	0	0	0	0	0
OT 34400	Federal	0.00	0	0	0	356,616,500	356,616,500
OT 34500	Federal	0.00	0	0	0	48,863,100	48,863,100
34800	Federal	0.00	0	0	0	288,000,000	288,000,000
OT 34800	Federal	0.00	0	0	0	0	0
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	837,771,500	837,771,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Facilities						DE5
Appropriation Unit	Facilities						EDPF
FY 2022 Total Appropriation							
1.00	FY 2022 Total Appropriation						EDPF
	H0357						
	10000 General	0.00	0	0	0	26,206,900	26,206,900
	31502 Dedicated	0.00	0	0	0	14,125,000	14,125,000
	31503 Dedicated	0.00	0	0	0	21,000,000	21,000,000
		0.00	0	0	0	61,331,900	61,331,900
FY 2022 Actual Expenditures							
2.00	FY 2022 Actual Expenditures						EDPF
	10000 General	0.00	0	0	0	26,206,900	26,206,900
	31502 Dedicated	0.00	0	0	0	14,125,000	14,125,000
	31503 Dedicated	0.00	0	0	0	21,000,000	21,000,000
		0.00	0	0	0	61,331,900	61,331,900
FY 2023 Original Appropriation							
3.00	FY 2023 Original Appropriation						EDPF
	H0796						
	10000 General	0.00	0	0	0	15,605,700	15,605,700
	31502 Dedicated	0.00	0	0	0	24,173,800	24,173,800
	31503 Dedicated	0.00	0	0	0	31,687,500	31,687,500
		0.00	0	0	0	71,467,000	71,467,000
FY 2023 Total Appropriation							
5.00	FY 2023 Total Appropriation						EDPF
	10000 General	0.00	0	0	0	15,605,700	15,605,700
	31502 Dedicated	0.00	0	0	0	24,173,800	24,173,800
	31503 Dedicated	0.00	0	0	0	31,687,500	31,687,500
		0.00	0	0	0	71,467,000	71,467,000
FY 2023 Estimated Expenditures							
7.00	FY 2023 Estimated Expenditures						EDPF
	10000 General	0.00	0	0	0	15,605,700	15,605,700
	31502 Dedicated	0.00	0	0	0	24,173,800	24,173,800
	31503 Dedicated	0.00	0	0	0	31,687,500	31,687,500
		0.00	0	0	0	71,467,000	71,467,000
FY 2024 Base							
9.00	FY 2024 Base						EDPF
	10000 General	0.00	0	0	0	15,605,700	15,605,700
	31502 Dedicated	0.00	0	0	0	24,173,800	24,173,800
	31503 Dedicated	0.00	0	0	0	31,687,500	31,687,500

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
0.00	0	0	0	71,467,000	71,467,000

Program Maintenance

10.71 Nondiscretionary Adjustments - Division of Facilities - Bond Levy Equalization Program EDPF

This nondiscretionary adjustment provides funding for the Bond Levy Equalization Support Program (BLESP). The overall estimated BLESP distribution (33-906, Idaho Code) for FY 2024 is \$24,806,700, a \$655,200 decrease from the FY 2023 appropriation of \$25,461,900. The estimated FY 2024 BLESP lottery dividend plus the available cash balance in the Bond Levy Building Fund (0315-02) is sufficient to pay the estimated FY 2024 distribution. No General Funds will be required. The FY 2023 General Fund appropriation was \$1,288,100. These funds, included in the base, are not needed for the FY 2024 distribution and will instead be replaced by the available cash balance in the Bond Levy Building Fund. The overall increase requested in Bond Levy Building Funds for the BLESP is \$632,900 [overall decrease of (\$655,200) + \$1,288,100 to replace prior year general funds with dedicated bond levy funds].

10000	General	0.00	0	0	0	(1,288,100)	(1,288,100)
31502	Dedicated	0.00	0	0	0	632,900	632,900
		0.00	0	0	0	(655,200)	(655,200)

10.72 Nondiscretionary Adjustments - Division of Facilities - School Facilities Maintenance Lottery EDPF

This nondiscretionary adjustment provides funding for Facilities Maintenance - Lottery per sections 33-905 and 33-1019, Idaho Code. The FY 2024 appropriation request is for \$29,625,500 and includes an estimated annual Lottery dividend from the Idaho Lottery Commission of \$27,750,000 and undistributed FY 2023 Lottery dividends of \$1,875,000 from FY 2023, a \$2,062,500 reduction from the \$31,687,500 appropriated for FY 2023. The FY 2023 lottery dividend appropriation was \$31,687,500 (\$25,500,000 in estimated dividends + \$6,187,500 in cash balance). The actual lottery dividend received for FY 2023 was \$27,375,000, \$1,875,000 higher than originally estimated. The \$1,875,000 was not distributed and is included as part of the amount requested for FY 2024. (Lottery distributions are limited to the lesser of the amount appropriated or available funds.)

31503	Dedicated	0.00	0	0	0	(2,062,500)	(2,062,500)
		0.00	0	0	0	(2,062,500)	(2,062,500)

10.73 Nondiscretionary Adjustments - Division of Facilities - School Facilities Maintenance Match EDPF

This nondiscretionary adjustment reflects an increase in General Funds required for School Facilities Maintenance Match of \$161,600. 33-1019, Idaho Code, states that the order of funding sources to meet the State of Idaho funding requirements is first School Facilities Funding - Lottery. The estimated School Facilities Funding - Lottery dollars decreased for FY 2024 due to a projected decrease in lottery dividends and undistributed dollars available from FY 2023, increasing the need for School Facilities Maintenance Match funds to satisfy the match required from the State of Idaho. It is important to note that an increase or decrease in lottery dividends does not result in a dollar for dollar change in needed additional state match dollars. The calculations for the distribution of lottery dividends (33-905, Idaho Code, based on prior year average daily attendance) and additional state match dollars (33-1019, Idaho Code, based on the individual district/charter school's square footage, value index, and actual lottery distribution) are done for each individual school district and charter school. If the lottery dividend distribution satisfies the state match requirement, no additional dollars are distributed. If additional dollars are required to meet the state match requirement, additional state match dollars are distributed.

10000	General	0.00	0	0	0	161,600	161,600
		0.00	0	0	0	161,600	161,600

FY 2024 Total Maintenance

11.00 FY 2024 Total Maintenance EDPF

10000	General	0.00	0	0	0	14,479,200	14,479,200
31502	Dedicated	0.00	0	0	0	24,806,700	24,806,700
31503	Dedicated	0.00	0	0	0	29,625,000	29,625,000
		0.00	0	0	0	68,910,900	68,910,900

FY 2024 Total

13.00 FY 2024 Total EDPF

10000	General	0.00	0	0	0	14,479,200	14,479,200
31502	Dedicated	0.00	0	0	0	24,806,700	24,806,700
31503	Dedicated	0.00	0	0	0	29,625,000	29,625,000
		0.00	0	0	0	68,910,900	68,910,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support								500
Division	Operations								DE6
Appropriation Unit	Operations								EDPO
FY 2022 Total Appropriation									
1.00	FY 2022 Total Appropriation								EDPO
	HO355, HO386								
	10000 General		0.00	0	0	0	702,240,800	702,240,800	
	OT 10000 General		0.00	0	0	0	19,598,700	19,598,700	
	OT 34430 Federal		0.00	0	0	0	12,123,500	12,123,500	
	OT 34500 Federal		0.00	0	0	0	14,000,000	14,000,000	
	48110 Dedicated		0.00	0	0	0	8,000,000	8,000,000	
	48199 Dedicated		0.00	0	0	0	54,798,000	54,798,000	
			0.00	0	0	0	810,761,000	810,761,000	
FY 2022 Actual Expenditures									
2.00	FY 2022 Actual Expenditures								EDPO
	10000 General		0.00	0	0	0	702,240,800	702,240,800	
	OT 10000 General		0.00	0	0	0	19,598,700	19,598,700	
	OT 34430 Federal		0.00	0	0	0	12,123,500	12,123,500	
	OT 34500 Federal		0.00	0	0	0	14,000,000	14,000,000	
	48110 Dedicated		0.00	0	0	0	8,000,000	8,000,000	
	48199 Dedicated		0.00	0	0	0	54,798,000	54,798,000	
			0.00	0	0	0	810,761,000	810,761,000	
FY 2023 Original Appropriation									
3.00	FY 2023 Original Appropriation								EDPO
	H0797 (includes FY 2022, FY 2023 appropriations), S1404 (FY 2022 appropriation), H0798, H0807								
	10000 General		0.00	0	0	0	858,543,700	858,543,700	
	48110 Dedicated		0.00	0	0	0	7,000,000	7,000,000	
	48199 Dedicated		0.00	0	0	0	61,532,200	61,532,200	
			0.00	0	0	0	927,075,900	927,075,900	
FY 2023 Total Appropriation									
5.00	FY 2023 Total Appropriation								EDPO
	10000 General		0.00	0	0	0	858,543,700	858,543,700	
	48110 Dedicated		0.00	0	0	0	7,000,000	7,000,000	
	48199 Dedicated		0.00	0	0	0	61,532,200	61,532,200	
			0.00	0	0	0	927,075,900	927,075,900	
FY 2023 Estimated Expenditures									
7.00	FY 2023 Estimated Expenditures								EDPO
	10000 General		0.00	0	0	0	858,543,700	858,543,700	
	48110 Dedicated		0.00	0	0	0	7,000,000	7,000,000	
	48199 Dedicated		0.00	0	0	0	61,532,200	61,532,200	
			0.00	0	0	0	927,075,900	927,075,900	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Base							
9.00	FY 2024 Base						EDPO
	10000 General	0.00	0	0	0	858,543,700	858,543,700
	48110 Dedicated	0.00	0	0	0	7,000,000	7,000,000
	48199 Dedicated	0.00	0	0	0	61,532,200	61,532,200
		0.00	0	0	0	927,075,900	927,075,900
Program Maintenance							
10.65	Public Schools						EDPO
	Salary Multiplier - Regular Employees (Classified Staff). Salaries, Benefits						
	10000 General	0.00	0	0	0	1,893,200	1,893,200
		0.00	0	0	0	1,893,200	1,893,200
10.71	Nondiscretionary Adjustments - Division of Operations - Best 28 Week Support Unit Growth						EDPO
	This nondiscretionary adjustment provides discretionary funding for a projected increase of 337 best 28 weeks support units for FY 2024, based on an estimated 2% increase in support units for both FY 2023 and FY 2024 from the actual best 28 week support units in FY 2022. This methodology was discussed in a meeting with Legislative Services staff and Division of Financial Management staff. The \$12,106,400 increase is equal to 337 support units multiplied by the FY 2023 Distribution Factor of \$35,924.						
	10000 General	0.00	0	0	0	12,106,400	12,106,400
		0.00	0	0	0	12,106,400	12,106,400
10.72	Nondiscretionary Adjustments - Division of Operations - Support Unit Growth (Classified)						EDPO
	This nondiscretionary adjustment provides funding for a projected increase of 280 mid-term support units for FY 2024, based on an estimated 2% increase in support units for both FY 2023 and FY 2024 from the actual mid-term support units in FY 2022. This methodology was discussed in a meeting with Legislative Services staff and Division of Financial Management staff in July 2022. The \$2,448,300 requested reflects the cost that is attributable to the classified staff portion of the salary-based apportionment funding formula for growth. Salaries \$2,069,200; Benefits \$379,100.						
	10000 General	0.00	0	0	0	2,448,300	2,448,300
		0.00	0	0	0	2,448,300	2,448,300
10.73	Nondiscretionary Adjustments - Division of Operations - Pupil Transportation						EDPO
	This nondiscretionary adjustment provides funding for a projected increase of \$1,694,600 for Transportation. This increases the FY 2023 appropriation of \$98,573,100 to \$100,267,600.						
	10000 General	0.00	0	0	0	1,694,600	1,694,600
		0.00	0	0	0	1,694,600	1,694,600
10.74	Nondiscretionary Adjustments - Division of Operations - PERSI Decrease						EDPO
	This nondiscretionary adjustment is for a PERSI employer obligation decrease (effective July 1, 2023) for most Classified staff, decreasing the rate from 11.94% to 11.18. Benefits (\$1,149,700).						
	10000 General	0.00	0	0	0	(1,149,700)	(1,149,700)
		0.00	0	0	0	(1,149,700)	(1,149,700)
FY 2024 Total Maintenance							
11.00	FY 2024 Total Maintenance						EDPO
	10000 General	0.00	0	0	0	875,536,500	875,536,500
	48110 Dedicated	0.00	0	0	0	7,000,000	7,000,000
	48199 Dedicated	0.00	0	0	0	61,532,200	61,532,200
		0.00	0	0	0	944,068,700	944,068,700

Line Items

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.02	Operations - Classified Base Salary						EDPO
This line item would provide \$14,221,800 funding for a 7.5% increase to the Classified Base Salary. Adding the 1% CEC salary multiplier (Decision Unit 10.61) would bring the total Classified Base Salary increase to 8.5%. The appropriated Classified Base Salary is \$24,841 for FY 2023. The requested increase (1% + 7.5%) would result in a Classified Base Salary of \$26,952 for FY 2024. Classified staff includes a variety of positions, many of which are in the areas of Information Technology and Fiscal Management. In FY 2022, \$231.8 million was paid by Idaho's public schools to classified staff compared to \$144.1 million in salary apportionment. This equates to Idaho's school districts and charter schools spending \$87.7 million, or 61% more than what was appropriated. Salaries: \$11,999,100. Benefits \$2,222,700.							
10000	General	0.00	0	0	0	14,221,800	14,221,800
		0.00	0	0	0	14,221,800	14,221,800
12.03	Operations - Discretionary Funding - Health Insurance						EDPO
The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.2% increase to the Health Insurance portion, based on DFM's Health Insurance Premium appropriation placeholder of \$13,750 per full-time position for purposes of budget development (Budget Development Manual, page 2) Per the Staff Ratios in 33-1004, Idaho Code, the allowance for each support unit is 1.021 for Instructional staff, 0.079 for Pupil Services staff, 0.075 for Administrative staff, and 0.375 for classified staff, a combined total allowance of 1.55 FTE per support unit.							
10000	General	0.00	0	0	0	27,904,000	27,904,000
		0.00	0	0	0	27,904,000	27,904,000
12.04	Operations - Discretionary Funding - Inflation						EDPO
The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.5% increase to the other discretionary expenditures portion, increasing the other discretionary expenditures portion from \$16,226 to \$17,605. A total of \$23,826,400 is requested for this line item, based on an estimated 17,278 support units. The percentage increase for inflation is based on the most recent annualized Consumer Price Index (CPI). (July 2022) Please note, numbers were not rounded until the final calculation.							
10000	General	0.00	0	0	0	23,826,400	23,826,400
		0.00	0	0	0	23,826,400	23,826,400
12.05	Operations - Technology (Restoration of Holdback)						EDPO
This discretionary adjustment restores the \$10,000,000 holdback reduction from FY 2021 that was carried into FY 2022 and FY 2023, reducing Technology (Classroom, Wireless Infrastructure, IMS Maintenance) from \$36,500,000 to \$26,500,000. Federal pandemic relief funds were widely used by schools to help with the equipment needed for student learning. Many schools will have fully expended these relief funds and therefore restoration is being requested. Schools will use these additional dollars to maintain, update, and replace their current technology equipment.							
10000	General	0.00	0	0	0	10,000,000	10,000,000
		0.00	0	0	0	10,000,000	10,000,000
12.07	Operations - IT Staffing (Restoration of Holdback)						EDPO
This discretionary adjustment restores the \$4,000,000 holdback reduction from FY 2021 that was carried into FY 2022 and FY 2023, reducing IT Staffing from \$8,000,000 to \$4,000,000. Pandemic relief funds were heavily used by schools to address student learning in those years, including a heavier emphasis on the use of technology. Many schools will have fully expended these relief funds and therefore restoration is being requested. Schools will continue to rely heavily on their IT Staff to assist with their technology needs and the ever changing landscape of the classroom.							
10000	General	0.00	0	0	0	4,000,000	4,000,000
		0.00	0	0	0	4,000,000	4,000,000
FY 2024 Total							
13.00	FY 2024 Total						EDPO
10000	General	0.00	0	0	0	955,488,700	955,488,700
48110	Dedicated	0.00	0	0	0	7,000,000	7,000,000
48199	Dedicated	0.00	0	0	0	61,532,200	61,532,200
		0.00	0	0	0	1,024,020,900	1,024,020,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Teachers							DE7
Appropriation Unit	Teachers							EDPT
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							EDPT
	HO385							
	10000	General	0.00	0	0	0	1,138,748,200	1,138,748,200
	OT 34430	Federal	0.00	0	0	0	23,075,900	23,075,900
	OT 34500	Federal	0.00	0	0	0	9,000,000	9,000,000
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
			0.00	0	0	0	1,181,824,100	1,181,824,100
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							EDPT
	10000	General	0.00	0	0	0	1,138,748,200	1,138,748,200
	OT 34430	Federal	0.00	0	0	0	23,075,900	23,075,900
	OT 34500	Federal	0.00	0	0	0	9,000,000	9,000,000
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
			0.00	0	0	0	1,181,824,100	1,181,824,100
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							EDPT
	H0793, S1404 (supplemental for FY 2022), H0634 (supplemental for FY 2022), H0805							
	10000	General	0.00	0	0	0	1,156,924,900	1,156,924,900
	OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
			0.00	0	0	0	1,204,398,600	1,204,398,600
Appropriation Adjustment								
4.31	Division of Teachers - Supplemental for Professional Development - Dyslexia Training							EDPT
	Funding being requested is \$1,500,000. This will address Section 33-1811(4), Idaho Code, for professional development the school districts and charter schools must provide for teachers on evidence-based dyslexia screening, identifying characteristics of dyslexia, and understanding the pedagogy for instructing students with dyslexia.							
	10000	General	0.00	0	0	0	1,500,000	1,500,000
			0.00	0	0	0	1,500,000	1,500,000
FY 2023 Total Appropriation								
5.00	FY 2023 Total Appropriation							EDPT
	10000	General	0.00	0	0	0	1,158,424,900	1,158,424,900
	OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
			0.00	0	0	0	1,205,898,600	1,205,898,600
FY 2023 Estimated Expenditures								
7.00	FY 2023 Estimated Expenditures							EDPT
	10000	General	0.00	0	0	0	1,158,424,900	1,158,424,900
	OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34800	Federal	0.00	0	0	0	11,000,000	11,000,000
		0.00	0	0	0	1,205,898,600	1,205,898,600

Base Adjustments

8.41 Removal of One-Time Expenditures - Division of Teachers EDPT

This decision unit removes one-time appropriation for FY 2023 of Federal Funds for one-time additional compensation for Instructional/Pupil Service Staff.

OT 34400	Federal	0.00	0	0	0	(36,473,700)	(36,473,700)
		0.00	0	0	0	(36,473,700)	(36,473,700)

FY 2024 Base

9.00 FY 2024 Base EDPT

10000	General	0.00	0	0	0	1,158,424,900	1,158,424,900
OT 34400	Federal	0.00	0	0	0	(36,473,700)	(36,473,700)
OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700
34800	Federal	0.00	0	0	0	11,000,000	11,000,000
		0.00	0	0	0	1,169,424,900	1,169,424,900

Program Maintenance

10.71 Nondiscretionary Adjustments - Division of Teachers Instructional/Pupil Service - Career Ladder EDPT

This nondiscretionary adjustment provides for a projected increase in career ladder funding for instructional and pupil services staffing in FY 2024 in the amount of \$31,504,500 in salaries and \$11,869,900 in benefits, totaling \$43,374,400. This is in addition to the \$941,093,700 FY 2023 appropriation for salaries and \$185,956,600 for benefits for a combined total of \$1,127,050,300 appropriated for FY 2023 and \$1,170,424,700 requested for FY 2024. Both FY 2023 and FY 2024 amounts are based on FTE enrollment based support units. The PERSI employer contribution increase to 12.69% (from 11.94%) for Instructional and Pupil Service Staff has been included in the benefits request.

10000	General	0.00	0	0	0	43,374,400	43,374,400
		0.00	0	0	0	43,374,400	43,374,400

10.72 Nondiscretionary Adjustments - Division of Teachers - Math & Science EDPT

This nondiscretionary adjustment provides funding for Math and Science Requirement per section 33-1021, Idaho Code. The \$277,700 increase is based on estimated growth using a three-year rolling average.

10000	General	0.00	0	0	0	277,700	277,700
		0.00	0	0	0	277,700	277,700

10.73 Nondiscretionary Adjustments - Division of Teachers - Master Educator Premiums EDPT

No funds are requested for Master Educator Premiums for FY 2024. 33-1004I - Master Educator Premiums expires July 1, 2024.

10000	General	0.00	0	0	0	(2,903,600)	(2,903,600)
		0.00	0	0	0	(2,903,600)	(2,903,600)

FY 2024 Total Maintenance

11.00 FY 2024 Total Maintenance EDPT

10000	General	0.00	0	0	0	1,199,173,400	1,199,173,400
OT 34400	Federal	0.00	0	0	0	(36,473,700)	(36,473,700)
OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700
34800	Federal	0.00	0	0	0	11,000,000	11,000,000
		0.00	0	0	0	1,210,173,400	1,210,173,400

Line Items

12.01 Teachers - Additional Career Ladder Funding EDPT

This discretionary request asks that the FY 2025 base allocation dollar amounts from 33-1004B(9)(f) be used for FY 2024 Career Ladder

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
salary calculations. The language within in 33-1004B(9)(e), Idaho Code, will need to be amended to update the allocation values to match 33-1004B(9)(f). The estimated cost is \$15,712,600. Salaries \$13,056,800; Benefits \$2,655,800.							
10000	General	0.00	0	0	0	15,712,600	15,712,600
		0.00	0	0	0	15,712,600	15,712,600
12.06	Teachers - Professional Development Restoration						EDPT
This discretionary adjustment restores the \$9,000,000 holdback reduction to Professional Development in FY 2021 and continued for FY 2022 and FY 2023. Federal pandemic relief funds were available to schools in those years to help with general expenses, including expenses related to Professional Development. Many schools will have fully expended these relief funds and therefore restoration is being requested. These dollars are fully distributed to school districts and charter schools.							
10000	General	0.00	0	0	0	9,000,000	9,000,000
		0.00	0	0	0	9,000,000	9,000,000
FY 2024 Total							
13.00	FY 2024 Total						EDPT
10000	General	0.00	0	0	0	1,223,886,000	1,223,886,000
OT 34400	Federal	0.00	0	0	0	(36,473,700)	(36,473,700)
OT 34430	Federal	0.00	0	0	0	36,473,700	36,473,700
34800	Federal	0.00	0	0	0	11,000,000	11,000,000
		0.00	0	0	0	1,234,886,000	1,234,886,000

Agency: Public School Support

500

Appropriation Unit: Teachers

EDPT

Decision Unit Number 4.31 Descriptive Title Division of Teachers - Supplemental for Professional Development - Dyslexia Training

	General	Dedicated	Federal	Total
Trustee/Benefit				
876 Misc Pmts As Agent	1,500,000	0	0	1,500,000
Trustee/Benefit Total	1,500,000	0	0	1,500,000
	1,500,000	0	0	1,500,000

Explain the request and provide justification for the need.

Funding being requested is \$1,500,000. This will address Section 33-1811(4), Idaho Code, for professional development the school districts and charter schools must provide for teachers on evidence-based dyslexia screening, identifying characteristics of dyslexia, and understanding the pedagogy for instructing students with dyslexia.

If a supplemental, what emergency is being addressed?

Per IC 33-1811 4(a), (b) adopted in the 2022 Idaho Legislative session, each instructional staff member and instructional coach employed by a local education agency involved in the instruction of students in kindergarten through grade 12, including those providing special education instruction, shall be required to have received professional development specific to providing instruction and intervention to students with characteristics of dyslexia no later than the beginning of the 2023-2024 school year. This training must begin this 2022-2023 school year to meet this requirement. No money was appropriated in the 2022 Legislative Session to fund this required training. This request will begin funding that training.

Specify the authority in statute or rule that supports this request.

Section 4 of 33-1811, Idaho Code, mandates professional development programs must be provided by all LEAs to all instructional staff K-12 no later than the 2023-2024 school year.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$0 in the base.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Funding requested is based on an average of costs for professional development options. This request is for ongoing funding to allow LEAs to provide professional development.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 students in Idaho. If this request is not funded, the ability of schools to be able to provide this professional development as required 33-1811(4), Idaho Code, will be negatively impacted.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	4.32	Descriptive Title	Division of Children's Services - Supplemental - Maintenance of State Support			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	8,546,000	0	0	8,546,000
Trustee/Benefit Total			8,546,000	0	0	8,546,000
			8,546,000	0	0	8,546,000

Explain the request and provide justification for the need.

Under the regulations of IDEA, 34 C.F.R. § 300.163(a), a State must not reduce the amount of State financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year, known as State Maintenance of Financial Support (MFS). It was determined by the Federal Office of Special Education Programs (OSEP) in August 2022, that in FY 2021, the State of Idaho did not meet the State Maintenance of Financial Support requirement under the Individuals with Disabilities Education Act (IDEA) by \$8,545,992. Reducing discretionary State funding specifically affects the federally approved maintenance of State financial support calculation for special education funding for Idaho. The State of Idaho reduced the public school appropriations for FY 2021 to avoid potential revenue shortfalls. Reducing State discretionary funds lowered the funding distributed to schools. Idaho House Bill 355 of the 2021 Legislative Session, Section 11, FISCAL YEAR 2021 DISCRETIONARY FUNDS revised the support unit calculation from \$28,887 to \$22,810. Because these funds were no longer distributed, it reduced the level of the Maintenance of State Financial Support (MFS) made available by the Idaho State Department of Education. If a State fails to maintain the required level of financial support for special education and related services, under 34 CFR §300.163(b); the U.S. Secretary of Education reduces the allocation of funds under section 611 of the IDEA for any fiscal year following the fiscal year in which the State fails to comply with the requirement of 34 CFR §300.163(a) by the same amount by which the State fails to meet the requirement. Because of this reduction in State School funding, this led to Idaho failing the state maintenance of Financial Support. As a result, the FY 2024 federal IDEA Part B 611 federal grant allocation for Idaho students with disabilities will be reduced by \$8,545,992, which is 15% of the annual special education funding distributed to Idaho school districts to support the needs of special education students. If the requested waiver under 34 C.F.R. § 300.163(c) has not been approved or is denied by the Secretary of Education and Office of Special Education Programs at the time the FY 2023 supplemental is approved, the Superintendent of Public Schools requests the funds be re-appropriated to ensure the dollars can be used, and that Idaho students with disabilities are not adversely affected by the reduction to federal funding.

If a supplemental, what emergency is being addressed?

The FY 2024 Special Education federal allocation for Students with Disabilities will be reduced by \$8,546,000, which is approximately 13.5% of the entire State annual allocation. This would be catastrophic for LEAs, whose costs are currently only funded at approximately 20% by the federal allocation. By providing a state allocation of \$8,546,000, this will restore the Special Education funding that was lost for FY 2024, and school districts and charter schools will not be over stretched to provide the current service levels for students with disabilities.

Specify the authority in statute or rule that supports this request.

The Individuals with Disabilities Education Act, as amended in 2004 (IDEA 2004-PL 108-446), is a federal law governing special education services and federal funding for eligible infants, toddlers, children, and youth with disabilities across the country. Children and youth (ages 3-21) receive special education and related services under IDEA, Part B. The IDEA is a statute that authorizes grant programs that support special education and early intervention services for children with disabilities 20 U.S.C. § 1412(a)(18)(A) and 34 C.F.R. § 300.163(a). The federal IDEA regulations require a state may not reduce the amount of financial support for special education and related services for children with disabilities below the amount of support for the preceding fiscal year.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There zero dollars in the general funds in the base.

What resources are necessary to implement this request?

N/A. 100% flow through to LEAs.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A. 100% flow through to LEAs.

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A. 100% flow through to LEAs.

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A. 100% flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The original FY 2021 appropriation included discretionary/net state funding of \$457,022,100 (\$28,887 distribution factor x 15,821 support units). The amended FY 2021 appropriation included net state funding of \$366,646,80 (\$22,810 distribution factor x 16,074 support units), a net reduction of \$90,375,300, or 19.8% in Net State Support. The funding formula that the state is required to use in calculating these LEA allocations is outlined in 34 CFR §300.705. This State allocation will be distributed to all qualifying public school districts and Charter schools impacted by the loss of federal IDEA funds due to Idaho not meeting MFS. These state funds will be added to the federal award allocation as if there had not been a reduction. The \$8,546,000 will not be distributed via grant awards, but through state funding mechanisms. However the allocations will be determined under IDEA federal calculation methods mainly based on enrollment and low income status.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation. In accordance with 20 U.S.C. § 1412(a)(18)(C) and 34 C.F.R. § 300.163(c), Idaho may request a waiver of the MFS requirement for exceptional or uncontrollable circumstances on a year-to-year basis. The IDEA permits the Secretary to grant a waiver when it would be equitable due to exceptional or uncontrollable circumstances such as an unforeseen decline in the financial resources of the state. Idaho has applied for a waiver with the Secretary of Education, through the Office of Special Education (OSEP), and if granted will not require the use of this funding request.

Who is being served by this request and what is the impact if not funded?

Idaho students with disabilities are served with this request, as mandated under Individuals with Disabilities Education Act (IDEA) 34 CFR 300. Currently, LEA's receive approximately \$59,044,257 or 19% of the total costs to support Special Education Services from the Federal IDEA Part B 611 funds (calculating as \$310,996,093 approximate annual LEA cost of Special Education). The impact from a reduction to the federal funds by \$8,546,000 is that the State of Idaho students with disabilities would see a 15.5% decrease (from \$59,044,257 LEA Flow Thru to \$50,498,257) in the funding available to provide services required under IDEA, including providing Free Appropriate Public Education (FAPE). The added burden would fall on the local school districts out of their general funds, raising the LEA cost to provide Special Education to approximately \$230,980,146, or 74.3% of total average annual Special Education expense of \$310,996,093.

Agency: Public School Support

500

Appropriation Unit: Teachers

EDPT

Decision Unit Number	12.01	Descriptive Title	Teachers - Additional Career Ladder Funding			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	15,712,600	0	0	15,712,600
Trustee/Benefit Total			15,712,600	0	0	15,712,600
			15,712,600	0	0	15,712,600

Explain the request and provide justification for the need.

This discretionary request asks that the FY 2025 base allocation dollar amounts from 33-1004B(9)(f) be used for FY 2024 Career Ladder salary calculations. The language within in 33-1004B(9)(e), Idaho Code, will need to be amended to update the allocation values to match 33-1004B(9)(f). The estimated cost is \$15,712,600. Salaries \$13,056,800; Benefits \$2,655,800.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Sections 33-1004 and 33-1004B, Idaho Code.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$1,127,050,300 in the base, all from the General Fund. Salaries \$941,093,700; Benefits \$185,956,600.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The model used to estimate the FY 2024 budget request for Career ladder salaries and benefits was rerun using all of the same data by cell, but instead of using the FY 2024 Career Ladder cell allocation amounts from Idaho Code 33-1004(9)(e) as were used in the FY 2024 budget request, the FY 2025 Career Ladder cell allocation amounts from Idaho Code 33-1004(9)(f) were used. The difference between these two calculations is being requested here.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

The students, instructional and pupil service staff, and districts and charter schools of Idaho's public K-12 system are served by this request. The expectation is the additional funding generated would go into funding increases to the local salary schedules, incentivizing instructional and pupil service staff hiring and retention, which in turn helps provide Idaho's K-12 students with the educators needed to continue to support Idaho's growing needs. If this request is not funded, the distribution of Career Ladder salaries and benefits would still be made from the public school appropriation, but would be done using the current FY 2024 allocation amounts in Idaho Code 33-1004B(9)(e).

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

Decision Unit Number	12.02	Descriptive Title	Operations - Classified Base Salary			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	14,221,800	0	0	14,221,800
Trustee/Benefit Total			14,221,800	0	0	14,221,800
			14,221,800	0	0	14,221,800

Explain the request and provide justification for the need.

This line item would provide \$14,221,800 funding for a 7.5% increase to the Classified Base Salary. Adding the 1% CEC salary multiplier (Decision Unit 10.61) would bring the total Classified Base Salary increase to 8.5%. The appropriated Classified Base Salary is \$24,841 for FY 2023. The requested increase (1% + 7.5%) would result in a Classified Base Salary of \$26,952 for FY 2024. Classified staff includes a variety of positions, many of which are in the areas of Information Technology and Fiscal Management. In FY 2022, \$231.8 million was paid by Idaho's public schools to classified staff compared to \$144.1 million in salary apportionment. This equates to Idaho's school districts and charter schools spending \$87.7 million, or 61% more than what was appropriated. Salaries: \$11,999,100. Benefits \$2,222,700.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Sections 33-1004, 33-1004D, 33-1004E and 33-1004F, Idaho Code.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$189,413,100 in the base, all from the General Fund. Salaries \$158,387,000. Benefits \$31,026,100.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

To calculate the estimated cost of a 7.5% increase in base salaries above the 1% CEC for the Division of Operations (combined total of an 8.5% overall base salary increase), the difference of the 1% base salary increase (FY 2023 Classified base salary was \$24,841; with a 1% CEC, that would grow to \$25,089) and the full 8.5% base salary increase (including the 1% CEC) (\$24,841 x 1.085 = \$26,952, an increase of \$1,863 over the 1% CEC, was multiplied by the classified staff allowance (support unit growth is a separate line request, as is the 1% CEC) (16,941 appropriated FY 2023 support units x .375 Classified Staff Allowance per 33-1004(5), Idaho Code = 6,352.9) to arrive at the nonadjusted estimated increase of \$11,835,400 for salaries. To determine the benefit apportionment, this amount is then multiplied by 19.59% (FY 2023 rate) to arrive at \$2,318,600. These amounts must be adjusted for the effect of multiple variable factors (for FY 2024's request, these are growth, 1% CEC, and a 7.5% base increase) to arrive at the \$11,999,100 for salaries and \$2,222,700 for benefits. Two other adjustments must be noted that impact the actual amounts requested. First, the PERSI employer obligation decrease from 11.94% to 11.18% for most classified staff reduces the overall benefit apportionment request by \$1,149,700 for the Division of Operations request (DU 10.74). Second, slightly more was appropriated in FY 2023 than the funding formula will require based on the appropriated support units of 16,941 (DU 10.72). As in past years, the calculation worksheet has been shared with both the Division of Financial Management and Legislative Services. (Calculated amounts, using the amounts shown above, may differ from the overall total shown due to rounding.)

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

The public school students of the State of Idaho are served by this request. If this request is not funded, school districts and charter schools will most likely continue to pay salaries in excess of the Classified salary apportionment. In FY 2022, \$231.8 million was expended compared to

\$144.1 million in salary apportionment. This equates to spending \$87.7 million, or 61% more than what was appropriated.

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

Decision Unit Number	12.03	Descriptive Title	Operations - Discretionary Funding - Health Insurance			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	27,904,000	0	0	27,904,000
Trustee/Benefit Total			27,904,000	0	0	27,904,000
			27,904,000	0	0	27,904,000

Explain the request and provide justification for the need.

The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 per support unit into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.2% increase to the Health Insurance portion, based on DFM's Health Insurance Premium appropriation placeholder of \$13,750 per full-time position for purposes of budget development (Budget Development Manual, page 2) Per the Staff Ratios in 33-1004, Idaho Code, the allowance for each support unit is 1.021 for Instructional staff, 0.079 for Pupil Services staff, 0.075 for Administrative staff, and 0.375 for classified staff, a combined total allowance of 1.55 FTE per support unit.

To determine the health insurance allocation per support unit, this 1.55 FTE was multiplied by the \$13,750 placeholder for FY 2024. This is \$21,313/support unit. To determine the overall cost of \$368,246,000 for FY 2024, the best 28 week support unit estimate of 17,278 was multiplied by the increased distribution per support unit for health insurance. The overall increase for FY 2024 is \$27,904,000 (\$1,615 increase for FY 2024 health insurance x 17,278 FY 2024 estimated best 28 week support unit = \$27,904,000) This would increase the health insurance portion from \$16,698 to \$21,313 per best 28 week support unit for FY 2024. When combined, the overall requested appropriation for discretionary is \$63,836,800 [\$12,106,400 for growth (DU 10.71) + \$27,904,000 for an increase in health insurance (DU 12.03) + \$23,826,400 for an increase in general discretionary for inflation (DU 12.04)].

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Sections 33-1002 and 33-1009, Idaho Code.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$608,589,700 in the base, all from the General Fund. Of that amount, \$274.9 million is for other discretionary expenditures and \$333.7 million is for health insurance.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 per support unit into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.2% increase to the Health Insurance portion, based on DFM's Health Insurance Premium appropriation placeholder of \$13,750 per full-time position for purposes of budget development (Budget Development Manual, page 2) Per the Staff Ratios in 33-1004, Idaho Code, the allowance for each support unit is 1.021 for Instructional staff, 0.079 for Pupil Services staff, 0.075 for Administrative staff, and 0.375 for classified staff, a combined total allowance of 1.55 FTE per support unit.

To determine the health insurance allocation per support unit, this 1.55 FTE was multiplied by the \$13,750 placeholder for FY 2024. This is \$21,313/support unit. To determine the overall cost of \$368,246,000 for FY 2024, the best 28 week support unit estimate of 17,278 was multiplied by the increased distribution per support unit for health insurance. The overall increase for FY 2024 is \$27,904,000 (\$1,615 increase for FY 2024 health insurance x 17,278 FY 2024 estimated best 28 week support unit = \$27,904,000) This would increase the health insurance portion from \$16,698 to \$21,313 per best 28 week support unit for FY 2024. When combined, the overall requested appropriation for discretionary is \$63,836,800 [\$12,106,400 for growth (DU 10.71) + \$27,904,000 for an increase in health insurance (DU 12.03) + \$23,826,400 for an increase in general discretionary for inflation (DU 12.04)].

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

The public school students of the State of Idaho are served by this request. If this request is not funded, the school districts and charter schools will continue to use, if necessary, other funding sources such as local supplemental levies, to pay for discretionary expenditures.

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

Decision Unit Number	12.04	Descriptive Title	Operations - Discretionary Funding - Inflation			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	23,826,400	0	0	23,826,400
Trustee/Benefit Total			23,826,400	0	0	23,826,400
			23,826,400	0	0	23,826,400

Explain the request and provide justification for the need.

The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.5% increase to the other discretionary expenditures portion, increasing the other discretionary expenditures portion from \$16,226 to \$17,605. A total of \$23,826,400 is requested for this line item, based on an estimated 17,278 support units. The percentage increase for inflation is based on the most recent annualized Consumer Price Index (CPI). (July 2022) Please note, numbers were not rounded until the final calculation.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Sections 33-1002 and 33-1009, Idaho Code.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$608,589,700 in the base, all from the General Fund. Of that amount, \$274.9 million is for other discretionary expenditures and \$333.7 million is for health insurance.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The 2022 Legislature divided the FY 2023 Distribution Factor of \$35,924 into two parts: \$19,698 for Health Insurance, and \$16,226 for other discretionary expenditures. This line item request would provide for an 8.5% increase to the other discretionary expenditures portion, increasing the other discretionary expenditures portion from \$16,226 to \$17,605. This is based on the most recent annualized Consumer Price Index (CPI). (July 2022) Please note, numbers were not rounded until the final calculation.

The Consumer Price Index, as calculated and published by the U.S. Department of Labor's Bureau of Labor Statistics, was reviewed to determine the most recent inflationary calculation. This Consumer Price Index measures the average change in price over time in a fixed market basket of goods and services bought by consumers for day-to-day living. While they publish a variety of rates, the All Items CPI for the U.S. was used because, per the US Department of Labor's Bureau of Labor Statistics, it is the broadest, most comprehensive index, and is often quoted as the source for the "rate of inflation." At the time the budget was submitted, the amount was 8.5%. For more information on the CPI, see their website at https://data.bls.gov/pdq/SurveyOutputServlet?request_action=wh&graph_name=CU_cpibrief

When combined, the overall requested appropriation for discretionary is \$63,836,800 [\$12,106,400 for growth (DU 10.71) + \$27,904,000 for an increase in health insurance (DU 12.03) + \$23,826,400 for an increase in general discretionary for inflation (DU 12.04)].

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

The public school students of the State of Idaho are served by this request. If this request is not funded, the school districts and charter schools will continue to use, if necessary, other funding sources such as local supplemental levies, to pay for discretionary expenditures.

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

Decision Unit Number	12.05	Descriptive Title	Operations - Technology (Restoration of Holdback)			
			General	Dedicated	Federal	Total
Trustee/Benefit						
876		Misc Pmts As Agent	10,000,000	0	0	10,000,000
Trustee/Benefit Total			10,000,000	0	0	10,000,000
			10,000,000	0	0	10,000,000

Explain the request and provide justification for the need.

This discretionary adjustment restores the \$10,000,000 holdback reduction from FY 2021 that was carried into FY 2022 and FY 2023, reducing Technology (Classroom, Wireless Infrastructure, IMS Maintenance) from \$36,500,000 to \$26,500,000. Federal pandemic relief funds were widely used by schools to help with the equipment needed for student learning. Many schools will have fully expended these relief funds and therefore restoration is being requested. Schools will use these additional dollars to maintain, update, and replace their current technology equipment.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

NA

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$26,500,000 in the base, all from the General Fund.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No additional funds, resources or staffing are needed by the department to implement this request.

Detail any current one-time or ongoing OE or CO and any other future costs.

No additional funds, resources or staffing are needed by the department to implement this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

No additional dollars beyond those needed to restore the FY 2021 holdback are being requested.

Provide detail about the revenue assumptions supporting this request.

Funding will be from the General Fund and is categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 schools. If this request is not funded, the ability of schools to provide the necessary technology to maintain, update, and replace their current technology equipment could be negatively impacted. Schools will need to find other sources of revenues to address their technology needs, including discretionary dollars and supplemental levies.

Agency: Public School Support

500

Appropriation Unit: Teachers

EDPT

Decision Unit Number	12.06	Descriptive Title	Teachers - Professional Development Restoration	General	Dedicated	Federal	Total
Trustee/Benefit							
	876	Misc Pmts As Agent		9,000,000	0	0	9,000,000
Trustee/Benefit Total				9,000,000	0	0	9,000,000
				9,000,000	0	0	9,000,000

Explain the request and provide justification for the need.

This discretionary adjustment restores the \$9,000,000 holdback reduction to Professional Development in FY 2021 and continued for FY 2022 and FY 2023. Federal pandemic relief funds were available to schools in those years to help with general expenses, including expenses related to Professional Development. Many schools will have fully expended these relief funds and therefore restoration is being requested. These dollars are fully distributed to school districts and charter schools.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

NA

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$10,850,000 in the base, all from the General Fund.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

No additional dollars beyond those needed to restore the FY 2021 holdback are being requested.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 teachers and students in Idaho. If this request is not funded, the ability of school districts and charter schools to provide professional development that supports instructors and pupil service staff will be negatively impacted. These funds support training to increase student learning, mentoring, and collaboration as well as professional development efforts that are measurable, provide the instructors and pupil services staff with a clear understanding of their progress, and are incorporated into their performance evaluations included in the school district or public charter school continuous improvement plans required by Section 33-320, Idaho Code. Schools will have to find other sources of revenues to address their professional development needs, including discretionary dollars and supplemental levies.

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

Decision Unit Number	12.07	Descriptive Title	Operations - IT Staffing (Restoration of Holdback)			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	4,000,000	0	0	4,000,000
Trustee/Benefit Total			4,000,000	0	0	4,000,000
			4,000,000	0	0	4,000,000

Explain the request and provide justification for the need.

This discretionary adjustment restores the \$4,000,000 holdback reduction from FY 2021 that was carried into FY 2022 and FY 2023, reducing IT Staffing from \$8,000,000 to \$4,000,000. Pandemic relief funds were heavily used by schools to address student learning in those years, including a heavier emphasis on the use of technology. Many schools will have fully expended these relief funds and therefore restoration is being requested. Schools will continue to rely heavily on their IT Staff to assist with their technology needs and the ever changing landscape of the classroom.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

NA

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$4,000,000 in the base, all from the General Fund.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No additional funds, resources or staffing are needed by the department to implement this request.

Detail any current one-time or ongoing OE or CO and any other future costs.

No additional funds, resources or staffing are needed by the department to implement this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

No additional dollars beyond those needed to restore the FY 2021 holdback are being requested.

Provide detail about the revenue assumptions supporting this request.

Funding will be from the General Fund and is categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 students in Idaho. If this request is not funded, the ability of schools to provide the IT staffing necessary to serve the ever changing technology needs of their students and staff could be negatively impacted. Schools will need to find other sources of revenues, including discretionary dollars and supplemental levies.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.08	Descriptive Title	Children's - Content & Curriculum				
				General	Dedicated	Federal	Total
Trustee/Benefit							
	876	Misc Pmts As Agent		1,600,000	0	0	1,600,000
		Trustee/Benefit Total		1,600,000	0	0	1,600,000
				1,600,000	0	0	1,600,000

Explain the request and provide justification for the need.

This nondiscretionary adjustment restores the holdback reduction in FY 2021 that was continued into FY 2022 and FY 2023, reducing Content & Curriculum from \$1,600,000 to \$0. Federal pandemic relief funds were available to schools in those years to help with general expenses, including expenses related to purchasing digital curriculum. Many schools will have fully expended these relief funds prior to FY 2024 (2023-2024 school year) and will need these Content & Curriculum funds to continue to meet the increasing demand for schools to offer hybrid and fully online options. Therefore, full restoration is being requested. Failure to begin addressing this trend by restoring these dollars will negatively impact the ability of Idaho's schools to meet this demand. These dollars are fully distributed to school districts and charter schools.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Funds were last appropriated for distribution to schools in House Bill 222 in the 2019 Legislative Session.

Indicate existing base of PC, OE, and/or CO by source for this request.

No funds are included for agency staffing.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

No additional dollars beyond those needed to restore the holdback are being requested.

Provide detail about the revenue assumptions supporting this request.

Funding will be from the General Fund and is categorized as a lump sum appropriation. This request is for ongoing funding to allow LEAs to provide digital content and curricula.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 students in Idaho. If this request is not funded, the ability of districts to be able to provide relevant and current digital content could be negatively impacted, reducing the ability of schools to provide the resources necessary to respond to the new models of education such as online and hybrid classrooms. Not funding this request will require schools find other sources of revenues, including discretionary dollars and supplemental levies.

Agency: Public School Support

500

Appropriation Unit: Administrators

EDPA

Decision Unit Number	12.09	Descriptive Title	Administrators - Administrative Base Salary			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	2,399,800	0	0	2,399,800
Trustee/Benefit Total			2,399,800	0	0	2,399,800
			2,399,800	0	0	2,399,800

Explain the request and provide justification for the need.

This line item request of \$2,399,800 would provide funding for a 2% increase to the Administrative Base Salary in addition to the CEC included in Decision Unit 10.6. Adding the 1% CEC salary multiplier (Decision Unit 10.6) would bring the total base salary increase to 3%. The Administrative Base Salary is \$41,491 for FY 2023. This 2% increase, when combined with the 1% CEC, would result in an Administrative Base Salary of \$42,736 for FY 2024. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$2,001,400; Benefits \$398,400.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Sections 33-1004, 33-1004A, 33-1004C, 33-1004D, 33-1004E, and 33-1004F, Idaho Code.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently \$118,525,000 in the base, all from the General Fund. Salaries \$99,109,500; Benefits \$19,415,500.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

To calculate the estimated cost of a 2% administrative base salary increase above the 1% CEC for the Division of Administrators (combined total of a 3% overall base salary increase), the difference of the 1% base salary increase (FY 2023 administrative base salary was \$41,491; with a 1% CEC, that would grow by \$415 to \$41,906) and the full 3% base salary increase (including the 1% CEC) (\$41,491 at 3% = \$42,736; increase of \$830 over the 1% CEC) was multiplied by the FY 2023 Adjusted Staff Allowance (0.075 per support unit (33-1004(4), Idaho Code x 16,941 base support units + 27 for the Small School Allowance per 33-1004, Idaho Code = 1,297.6 Adjusted Staff Allowance) and the FY 2023 appropriated Administrative Staff Index of 1.83905 (\$830 administrative staff base salary increase x 1,297.6 adjusted staff allowance x 1.83905 index) to arrive at the nonadjusted estimated increase of \$1,980,600 for salaries. To determine the benefits apportionment, the \$1,980,600 is multiplied by 19.59% to arrive at \$388,000. These amounts must be adjusted for the effect of multiple variable factors (the FY 2024 request includes the following factors: growth, 1% CEC, and a 2% base salary increase in addition to the CEC) to arrive at the \$2,001,400 for salaries and \$398,400 for benefits included in Superintendent Ybarra's FY 2024 budget request. Two other adjustments must be noted that impact the actual amounts requested. First, the PERSI employer obligation increase from 11.94% to 12.69% for administrators adds \$762,600 to the overall benefit apportionment request for the Division of Administrators request. Second, slightly more was appropriated in FY 2023 than the funding formula will require based on the appropriated support units of 16,941 (DU 10.71). As in past years, the calculation worksheet has been shared with both the Division of Financial Management and Legislative Services. (Calculated amounts, using the amounts shown above, may differ from the overall total shown due to rounding.)

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

The public school students of the State of Idaho are served by this request. If this request is not funded, school districts and charter schools will most likely continue to pay salaries in excess of Administrative salary apportionment. In FY 2021, \$105.7 million was expended compared to \$86.1 million in salary apportionment. The equates to spending \$19.6 million, or 22.7% more than what was appropriated. The FY 2022 amounts are similar.

Agency: Public School Support

500

Appropriation Unit: Central Services

EDPB

Decision Unit Number	12.10	Descriptive Title	Central Services - Professional Development			
			General	Dedicated	Federal	Total
Operating Expense						
	676	Miscellaneous Expense	2,000,000	0	0	2,000,000
Operating Expense Total			2,000,000	0	0	2,000,000
			2,000,000	0	0	2,000,000

Explain the request and provide justification for the need.

This request will address the increased demand for professional development to support districts and schools implementing the new content standards adoption of Math, Science and English Language Arts in March 2022. In addition, due to higher teacher turnover and shortages, and the pivot required of teachers in response to the COVID-19 pandemic to teach virtually, either fully online or blended, the need for professional development has greatly increased. Many districts are hiring teachers who have not completed traditional teacher certification programs and need additional support for them. Most teachers have not been trained in virtual classroom methods and strategies and need support that can be provided through mentoring and coaching, to acquire this much needed and timely skill. This request increases funding from \$2,500,000 to \$4,500,000 for professional development and will enable the State Department of Education to increase the number of contracted Content Specialists in each region of Idaho. Specialist provide direct support to districts and schools at the local level.

SDE professional development programs provide job-embedded training opportunities to Idaho schools through programs such as Regional Math Specialists, Idaho Science Coaches, SMART Coaches (K-3 Reading Coaches), Reading Coach Academy, Idaho Mentor Teachers, Math Taking Action Collaborative, regional workshops, and virtual professional development courses and conferences. In addition, these content specialists work with the SDE Content and Curriculum Coordinators to create open educational resources, both standard and digital, to support all Idaho teachers. Addressing these resources and expanding professional development opportunities are critical to successfully implementing not only new content standards but the ever changing teacher landscape.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Each year JFAC provides a line item appropriation along with intent language for professional development and teacher training. In addition, through the standards adoption process set forth in IDAPA, the Department is required to provide resources in implementing new standards. For FY 2024, these substantial changes to English Language Arts, Science and Math will be a significant effort for Idaho's public schools and require additional resources.

Indicate existing base of PC, OE, and/or CO by source for this request.

For FY 2023 \$2,500,000 of ongoing OE exists in the base. This is a request for an additional \$2,000,000 of ongoing OE funds putting the total support to \$4,500,000. The State Department of Education also has a team of dedicated educators to help support this work in the Content and Curriculum department.

What resources are necessary to implement this request?

While the SDE has a long-standing history of professional development support through the Central Services division of the Public Schools budget, it also has a team of department employees funded by the SOPI budget. Funding from this request specifically would provide additional resources, such as Content Specialists who would work with department staff. Increases in direct support would be as follows: These additional funds would provide direct support for local schools, increasing contracted Regional Math Specialists from 8.5 to 16.5 and increasing the contracted Idaho Science Coaches from 2.25 to 12. In response to the growing requests for training in the "science of teaching" reading, these funds would provide the resources to continue adding additional SMART Coaches. Of note, participation in the reading program (SMART) more than doubled this fiscal year and is now utilizing 15 coaches. These positions are contracted services. The Department estimates about \$400,000 will be utilized for state sponsored professional development events and programs such as Reading Coach Academy, Idaho Mentor Teachers, Math Taking Action Collaborative, regional workshops, and virtual professional development courses and conferences.

List positions, pay grades, full/part-time status, benefits, terms of service.

For FY 2023, the Department has seven full-time staff engaged in Content and Curriculum programs (including standards and professional development) in each of their specialty content areas that work directly with Content Specialists in the field. These Content Specialist provide support directly to school districts and charter schools. the department has 26 (8.5 Math, 15 Reading, 2.5 Science) Content Specialists across the state through contracts with universities, districts, organizations and individuals.

Our longest standing contracts are with the four universities to provide regional support in mathematics through the Regional Math Centers. The Regional Math Centers (RMC) provide contracted services to the SDE. Regional Math Specialists are full-time employees of the university or college that houses the center. They receive a salary set by the university for a full-time, eleven month contract comparable to local teacher salaries. They receive benefits through the universities. RMC contracts are renewed annually. This funding request will add to the funding allocated in the Math Initiative to increase the number of Regional Math Specialists.

Will staff be re-directed? If so, describe impact and show changes on org chart.

Existing staff will continue to support the professional development and coaching network even though the amount of support will grow under this request.

Detail any current one-time or ongoing OE or CO and any other future costs.

This is an ongoing request for \$2,000,000 to expand support.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Current costs for one Regional Math Specialist under contract through a university is about \$128,000. This includes average wages of \$72,000 along with university provided benefits, travel and indirect costs. Current costs for one full time Idaho Science Coach as an independent contractor is \$85,000 including travel costs. Smart Coaches have a similar cost. These salary amounts are consistent with local school districts highest paid teachers. These positions require master teacher level candidates. In addition, the Department does have support costs related to these contracts.

Provide detail about the revenue assumptions supporting this request.

An assumption inherent in this request is that the Content and Curriculum department will maintain FY 2023 positions and funding. Another assumption is that the Math Initiative budget will remain the same as FY 2023. A third assumption is that the requested increase will be ongoing so that Math Specialists, Idaho Science Coaches, and SMART Coaches will stay in their positions and build relationships with school for multiple school years.

Who is being served by this request and what is the impact if not funded?

This funding request benefits all K-12 students, elementary teachers and all elementary teachers, secondary math and science teachers. In the 2021-2022 School Year, there were 1936 secondary math teachers with 6-12 certification and 937 with certification in math for Grades 5-9. 74 of those secondary certified teachers were on alternate route certification, which means that they did not qualify for certification without additional coursework. There were 2659 secondary science teachers with 6-12 certification. 90 of those secondary certified teachers were on alternate route certification, which means that they did not qualify for certification without additional coursework. There were 15,929 K-8 all subjects teachers, who also teach mathematics and science. 204 of K-8 teachers in Idaho were on alternate route certification. It is anticipated that there will be a greater number of mathematics and science teachers with alternate route certifications for the 2022-2023 school year and in the future. This additional funding will benefit all secondary mathematics and science teachers and all K-8 teachers, especially those who were not traditionally prepared for teaching through a traditional teacher preparation program. It will also support all of Idaho's administrators by providing them extra support for mathematics and science leadership and professional development.

If this request is not funded, the Regional Math Centers, Idaho Science Coaches, and SMART Coaches will continue to support their regions with limited capacity. There are presently not enough Regional Math Specialists, Idaho Science Coaches, and SMART Coaches to adequately meet the needs of all K-8 and 9-12 schools in each region. Creating a core of skilled Math and Science instructors, as well as teachers educated and prepared in the science of teaching reading who can guide our students in becoming strong STEM graduates, will directly benefit Idaho industries and communities. Idaho students and industries will continue to fall behind other states in placing students in STEM related careers if teachers do not receive the support they need to make their instruction exemplary.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.11	Descriptive Title	Children's - Professional Development for Gifted & Talented			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	1,000,000	0	0	1,000,000
Trustee/Benefit Total			1,000,000	0	0	1,000,000
			1,000,000	0	0	1,000,000

Explain the request and provide justification for the need.

This discretionary adjustment restores the holdback reduction in FY 2021 that was continued into FY 2022 and FY 2023 that reduced Professional Development related to Gifted and Talented from \$1,000,000 to \$0. Pandemic relief funds were available to schools in those years to help with general expenses, including those related to Professional Development. Many schools will have fully expended these relief funds, and therefore restoration is being requested. The request of \$1,000,000 is for the restoration of the 5% holdback in response to the Covid-19 pandemic. Schools will need a specific line-item funding moving forward to provide programming and evaluation, identification, and professional development for Idaho's Gifted and Talented students, teachers, and facilitators as mandated in IDAPA code 08.02.03.171.

"• IDAPA code mandates process for Gifted and Talented Programs: Per code, districts shall comply with all governing gifted and talented education requirements which includes:

- 03. District Plan. "Each school district shall develop and write a plan for its gifted and talented program." The plan includes program options, identification procedures, and program evaluation.
- 04. Screening. The process for identifying G/T students includes screening all potential students to ensure opportunity. Those students meeting the criteria are required to have additional information gathered to determine their educational needs and then with that data, matched to the appropriate programming options.
- 05. Assessment. "Placement decisions shall not be determined by a single criterion. The district's identification process shall use multiple indicators of giftedness..."

The impact of the \$1,000,000 line item appropriated in House Bill 620 (2017), shows the number of students in the State of Idaho doubled from 8,207 identified gifted students to 17,804 identified gifted students, an increase from 2.75% students identified to 5.83%. Idaho identifies and tests children in all five areas of giftedness: Academic, Intellectual, Visual/Performing Arts, Creativity, and Leadership. The impact and results of the funding allows schools to test in multiple ways using multiple identification strategies. The funding allows for professional development in identification and appropriate screening measures. It gives teachers the opportunity for professional development in providing appropriate programming options for those identified. It also allows schools to ensure they have the ability and opportunity to comply with IDAPA.

- District Plans: In May of 2021 38% of traditional school districts have reported zero (0) gifted students in ISEE. Before the \$1,000,000 allocation, several lacked a coherent 3 Year Gifted and Talented Plan for their district and the data shows that this is happening again without the funding. Without a plan, schools have no direction.
- Community/Parent/Teacher Support: Gifted students in public education suffer a similar high school dropout rate as do students from the general or other "at risk" populations. Gifted and talented education has many times been misperceived as a luxury when in reality it is an intervention. If we fail to challenge these students, we may lose some of our brightest students due to disengagement, which would be a significant loss for Idaho. The overarching use of the \$1,000,00 allocation, as detailed in the required 3-year district plans, was used to identify students not receiving services and to help increase the number of teachers endorsed in gifted education. Several schools report purchasing materials to help identify gifted students using universal screeners of one grade level. This helps schools identify students who may not otherwise be tested for gifted services.
- Impact: schools need specific line item funding to provide programming for these students. Section 33-2003, Idaho Code, assigns responsibility for the education of gifted/talented children. Because no federal funding exists for gifted education, as it does for special education with reference to students with disabilities, our state and local schools face a great burden to recognize and meet the needs of these students.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

NA

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE, or CO. There is currently no Professional Development for Gifted and Talented in the base.

What resources are necessary to implement this request?

No additional funds, resources or staffing are needed by the department to implement this request.

List positions, pay grades, full/part-time status, benefits, terms of service.

No additional funds, resources or staffing are needed by the department to implement this request.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No additional funds, resources or staffing are needed by the department to implement this request.

Detail any current one-time or ongoing OE or CO and any other future costs.

No additional funds, resources or staffing are needed by the department to implement this request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

No additional dollars beyond those needed to restore the FY 2021 holdback are being requested.

Provide detail about the revenue assumptions supporting this request.

Funding will be from the General Fund and is categorized as a lump sum appropriation.

Who is being served by this request and what is the impact if not funded?

As of the most recent May 2021 ISEE count, Idaho has 240 educators endorsed in gifted education. However, only 171 are currently employed. The data places the total enrollment of Idaho traditional students at 272,167 and 13,709 have been identified as gifted (5.04%). In order to serve these students, each teacher would need to serve at least 80 of these students, which is not reasonable considering the number of small rural schools in Idaho. Gifted students present a high needs population who often require smaller class sizes, especially if the students are twice exceptional, students who are both gifted and have a learning disability (or disabilities) and who would be included in the gifted count and count of students with disabilities. In addition, gifted students often have unique emotional and behavioral needs not met in a larger classroom. As indicated in staffing reports, 69 gifted endorsed educators are not currently working in gifted education. Many schools who want to start a gifted program have trouble finding an endorsed educator to fill the position and must hire staff without an endorsement. Supporting teachers in getting their gifted and talented endorsement allows for the retention of highly qualified teachers in Idaho. Most schools that reported their use of the 2017 dollars specifically mentioned using these resources to assist a teacher with that gifted endorsement and we did see a significant increase in endorsed educators from 2017-2021.

The impact of the \$1,000,000 line-item appropriated in House Bill 620 (2017), shows the number of students in the State of Idaho doubled from 8,207 identified gifted students to 17,804 identified gifted students, an increase from 2.75% students identified to 5.83%. While funding dedicated to gifted and talented has benefited Idaho in many ways, schools have identified several needs for serving gifted students. Without it we have an unfunded mandate that schools are struggling to meet, especially rural schools. Gifted and talented funding allows schools to purchase identification and evaluation tools and screeners allowing for multiple assessment strategies per IDAPA (08.02.03.171.05). Gifted and talented funding language should require a 3 Year Gifted Plan, which is already in IDAPA (08.02.03.171) but not always followed or implemented by schools. Identified gifted and talented students are more likely to take advantage of advanced opportunities and funding allows payment of registration for students who cannot afford after school programs, such as technology, the arts, or enhanced reading experiences. Schools efforts to train all staff on self-directed learning practices such as curriculum compacting, flexible pacing, and other researched accelerated practices are needed moving forward.

Prior to the funding, a significant disparity for gifted education was the lack of support to schools in knowing how to test and identify children in all five areas. Often small schools used the ISAT as the sole measure to identify gifted children which is an assessment not intended for this purpose. Screeners and programming can be expensive especially in our smaller schools. Schools have identified several needs for serving gifted students. These include the need for endorsed gifted educators and the financial support for schools to aid in the efforts of identifying students in all five areas of giftedness. Once those students are identified, Idaho mandates those students meeting the screening criteria must also have additional information gathered to place them in the appropriate programming options. Identification, programming, and professional development all require financial support. The funding will increase the number of students identified, the number of teachers endorsed, and support the development and implementation of 3 Year Gifted Plans in school schools.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.12	Descriptive Title	Children's - "Traditional" Federal Funds	General	Dedicated	Federal	Total
Trustee/Benefit							
	876	Misc Pmts As Agent		0	0	49,000,000	49,000,000
Trustee/Benefit Total				0	0	49,000,000	49,000,000
				0	0	49,000,000	49,000,000

Explain the request and provide justification for the need.

This ongoing request is to increase the "traditional" (non-Covid) federal flow through funds to districts and charter schools for the following programs:

- (ALN #) Program Name
- 10.541 Child Nutrition-Technology Innovation Grant
- 10.553 School Breakfast Program
- 10.555 National School Lunch Program
- 10.556 Special Milk Program for Children
- 10.558 Child and Adult Care Food Program
- 10.559 Summer Food Service Program for Children
- 10.579 Child Nutrition Discretionary Grants Limited Availability
- 10.582 Fresh Fruit and Vegetable Program
- 15.130 Indian Education - Assistance to Schools
- 84.010 Title I Grants to Local Educational Agencies
- 84.011 Migrant Education State Grant Program
- 84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth
- 84.027 Special Education Grants to States
- 84.144 Migrant Education Coordination Program
- 84.173 Special Education - Preschool Grants
- 84.196 Education for Homeless Children and Youth
- 84.287 Twenty-First Century Community Learning Centers
- 84.323 State Personnel Development Grant
- 84.334 Gaining Early Awareness and Readiness for Undergraduate Programs
- 84.358 Rural Education
- 84.365 English Language Acquisition State Grants
- 84.424 Student Support and Academic Enrichment Program
- 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance
- 93.778 Medical Assistance Program
- 93.994 Maternal and Child Health Services Block Grant to the States

The ongoing request of \$49,000,000 along with the \$239,000,000 is an estimate of how much the Department anticipates districts and charters will need in FY24 of the estimated total funds available to them of \$408,471,400.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

Each program has specific authorizations under United States Department of Agriculture (USDA), United States Department of Education (USED), Office of Indian Education (OIE) or Health and Human Services (HHS).

Indicate existing base of PC, OE, and/or CO by source for this request.

For FY23 the Department has \$239,000,000 in the base as ongoing for Trustee & Benefit distributions. An additional \$74,000,000 was appropriated as on-time for increased costs and policy changes associated for USDA Child Nutrition programs. The total request for FY24 is \$288,000,000.

What resources are necessary to implement this request?

These are flow through funds to districts and charters. Resources to manage the grants can be found in the SOPI budget request.

List positions, pay grades, full/part-time status, benefits, terms of service.

These are flow through funds to districts and charters. Resources to manage the grants can be found in the SOPI budget request. For FY24 the Department estimates 50 FTP will be necessary to manage these grants. Positions range from Administrative Assistants to Coordinators to Directors.

Will staff be re-directed? If so, describe impact and show changes on org chart.

The Department does not anticipate any changes to staffing needs however under time and effort time reporting policies each employee working under a federal program must report actual time spent under that specific program.

Detail any current one-time or ongoing OE or CO and any other future costs.

These are flow through funds to districts and charters. Resources to manage the grants can be found in the SOP1 budget request.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The Department uses award data from each federal program and estimates how much of the total available award districts and charter may use each year.

Provide detail about the revenue assumptions supporting this request.

The Department considers previous year's expenditure data, historical trends, known changes in funding levels, policy changes, inflation, growth and any other available data to calculate estimates.

Who is being served by this request and what is the impact if not funded?

Traditional federal funds provide about 10% of the overall support for public schools. The impact if not funded would reduce our ability to accept the total available funds for programs such as school lunches, title and special education programs, school safety and other valuable programs. In addition, districts and charters may still be required to provide a higher level of support without the funding.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.13	Descriptive Title	Children's - CRRSA ESSER II			
			General	Dedicated	Federal	Total
Trustee/Benefit						
876	Misc Pmts As Agent		0	0	48,863,100	48,863,100
Trustee/Benefit Total			0	0	48,863,100	48,863,100
			0	0	48,863,100	48,863,100

Explain the request and provide justification for the need.

The ESSER II funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). The grant guidance also required that these dollars be based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Not all school districts and charter schools qualify to receive Title I funds and therefore did not received ESSER II flow-through funds. During the budget process in the 2021 Legislative session, the full amount (\$196 million) of the ESSER II funds were appropriated and made available to schools for the 2020-2021 school year and were appropriated for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ESSER II award at the time the FY 2024 budget is set.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

CRRSA Act ESSER II, Sections 311 and 313 and 317; <https://www.congress.gov/bill/116th-congress/house-bill/133/text/enr>

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE and/or CO in this Public Schools request.

What resources are necessary to implement this request?

Administrative resources are necessary to implement the ESSER grant that will be included with the Superintendent of Public Instruction's budget request under ARP ESSER.

List positions, pay grades, full/part-time status, benefits, terms of service.

The request is for T&B appropriation to flow through to LEAs. A PC appropriation request can be found in the SOPI budget under ARP ESSER.

Will staff be re-directed? If so, describe impact and show changes on org chart.

The request is for T&B appropriation to flow through to LEAs.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request. The request is for T&B appropriation to flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

90% of the total ESSER II dollars are based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Federal set aside amounts were used to compensate non-Title and low-Title schools.

Provide detail about the revenue assumptions supporting this request.

Revenues are provided under CRRSA Act Sections 311 and 313.

Who is being served by this request and what is the impact if not funded?

Idaho students and educators are served by this request to appropriate the remaining unspent CRRSA Act ESSER II funds for continued distributions to LEAs to address the impact of COVID-19. The department has received feedback from many schools that they are planning to utilize these funds over the entire period of the grant to be better able to address COVID related impacted learning throughout the grant period.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.14	Descriptive Title	Children's - ARP ESSER III				
				General	Dedicated	Federal	Total
Trustee/Benefit							
	876	Misc Pmts As Agent		0	0	345,291,600	345,291,600
Trustee/Benefit Total				0	0	345,291,600	345,291,600
				0	0	345,291,600	345,291,600

Explain the request and provide justification for the need.

The ARP ESSER III funds, received from the US Department of Education, were required to be allocated and made available to the recipients (Idaho's qualifying public schools) within 60 days of the grant being awarded. The grant guidance also required that these dollars be based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Not all school districts and charter schools qualify to receive Title I funds and therefore did not receive ESSER III flow-through funds. During the budget process in the 2021 Legislative session, the full amount (\$440 million) of the ARP ESSER III funds were appropriated and made available to schools for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2024. Because schools can expend these dollars through FY 2025, it is unknown what spending authority will be required for these dollars in FY 2024. For that reason, the full amount of unspent dollars, as of the date of the Superintendent's budget is being requested for FY 2024. The Superintendent will provide the most current balance for this federal ARP ESSER III award at the time the FY 2024 budget is set.

If a supplemental, what emergency is being addressed?

NA

Specify the authority in statute or rule that supports this request.

ARP ESSER, Section 2001; <https://www.congress.gov/117/plaws/publ2/PLAW-117publ2.pdf>

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE and/or CO in this Public Schools request. A PC request of \$150,000 will be made in the SOPI budget request. A new appropriation request has been made for a one time \$20,000 in OE to continue supporting LEAs through the life of the grant, September 30, 2024. This grant does not have any other OE or CO funds.

What resources are necessary to implement this request?

Administrative resources are necessary to implement the ESSER grants that will be included with the Superintendent of Public Instruction's budget request.

List positions, pay grades, full/part-time status, benefits, terms of service.

The request is for T&B appropriation to flow through to LEAs. A PC appropriation request can be found in the SOPI budget.

Will staff be re-directed? If so, describe impact and show changes on org chart.

The request is for T&B appropriation to flow through to LEAs. A PC appropriation request can be found in the SOPI budget.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request. The request is for T&B appropriation to flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

90% of the total ARP ESSER dollars are based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Of these dollars, schools must use 20% for allowable activities addressing learning loss. The remaining dollars can be used at the school's discretion for allowable activities. Use of federal state set aside amounts are currently being reviewed.

Provide detail about the revenue assumptions supporting this request.

Revenues are provided under American Rescue Plan Section 2001; <https://www.congress.gov/117/plaws/publ2/PLAW-117publ2.pdf>

Who is being served by this request and what is the impact if not funded?

Idaho students and educators are served by this request to appropriate the remaining unspent ARP Act ESSER III funds for continued distributions to LEAs to address the impact of COVID-19. The department has received feedback from many schools that they are planning to utilize these funds over the entire period of the grant to be better able to address COVID related impacted learning throughout the grant period.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.15	Descriptive Title	Children's - ESSER Homeless				
				General	Dedicated	Federal	Total
Trustee/Benefit							
	876	Misc Pmts As Agent		0	0	2,006,000	2,006,000
Trustee/Benefit Total				0	0	2,006,000	2,006,000
				0	0	2,006,000	2,006,000

Explain the request and provide justification for the need.

The ARP ESSER Homeless funds, received from the US Department of Education, were required to be allocated and made available to the recipients (Idaho's qualifying public schools). Not all school districts and charter schools qualify to receive ARP ESSER Homeless funds. This request is to appropriate the remaining unspent funds for continued distributions to LEAs through the life of the grant, September 30, 2024. The request is for the entire remaining balance. However, all funds must be obligated by no later than September 30, 2024 and fully liquidated by January 28, 2025. The Superintendent will provide the most current balance for this federal ESSER II award at the time the FY 2024 budget is set.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

ARP ESSER 2001, Section (b)(1) and 34 CFR Chapter II RIN 1801-AA24, July 9, 2021, Federal Register Vol. 86, No. 129, consistent with section 722 (e)(2) of the McKinney-Vento Act.

Indicate existing base of PC, OE, and/or CO by source for this request.

None of the funds provided are used for PC, OE and/or CO in this Public Schools request.

What resources are necessary to implement this request?

Administrative and programmatic resources are necessary to implement the Homeless grant that will be included with the Superintendent of Public Instruction's budget request.

List positions, pay grades, full/part-time status, benefits, terms of service.

The request is for T&B appropriation to flow through to LEAs

Will staff be re-directed? If so, describe impact and show changes on org chart.

The request is for T&B appropriation to flow through to LEAs. A PC and OE appropriation request can be found in the SOPI budget.

Detail any current one-time or ongoing OE or CO and any other future costs.

There are no current one-time or ongoing OE or CO included in this request. The request is for T&B appropriation to flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

Revenues are provided under ARP ESSER, Section 2001 (b)(1).

Who is being served by this request and what is the impact if not funded?

Idaho students identified as homeless under McKinney-Vento and their educators are served by this request to appropriate the remaining unspent ARP ESSER HCY funds for continued distributions to LEAs to address the impact of COVID-19.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.16	Descriptive Title	Children's - ARP IDEA Part B	General	Dedicated	Federal	Total
Trustee/Benefit							
876	Misc Pmts As Agent			0	0	8,487,700	8,487,700
Trustee/Benefit Total				0	0	8,487,700	8,487,700
				0	0	8,487,700	8,487,700

Explain the request and provide justification for the need.

The one-time ARPA IDEA Part B School Aged funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). These funds are provided to state educational agencies and lead agencies to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The grant formula also required that these dollars are 100% flow through to LEA's, with no State set aside funding or administration costs allowable. During the budget process in the 2021 Legislative session, the full amount (\$13,232,706 million, 21% supplemental increase of annual funding) of the ARPA IDEA Part B School Aged funds were appropriated and made available to schools for the 2021-2022 school year and were appropriated for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ARPA IDEA Part B award at the time the FY 2024 budget is set. This funding is crucial to alleviating the impact to school districts' general funds as the annual costs to serve students with disabilities increases 9% while federal IDEA Part B Special Education funding typically increases by 1.3%. This request is for the remaining balance of \$8,487,700 in T&B (on 8/31/2021).

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

IDAPA 08.02.03.004, PL 108-446/117-2 PT-B – Grant to States Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 for Federal Grant Awards: H173X210030, H027X210088

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A for PC, OE, and CO. The current T&B budget is \$13,233,700.

What resources are necessary to implement this request?

N/A. 100% flow through to LEAs.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A. 100% flow through to LEAs.

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A. 100% flow through to LEAs.

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A. 100% flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The funding formula that the state is required to use in calculating these subawards is outlined in 34 CFR §300.705

Provide detail about the revenue assumptions supporting this request.

G5 Grant Award Notifications (GANS): H173X210030, H027X210088

Who is being served by this request and what is the impact if not funded?

Students with disabilities are served with this request, as mandated under Individuals with Disabilities Education Act (IDEA) 34 CFR 300. The impact if not funded is that the State of Idaho students with disabilities would not benefit from the supplemental funding awarded.

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

Decision Unit Number	12.17	Descriptive Title	Children's - ARP IDEA Part B Pre K			
			General	Dedicated	Federal	Total
Trustee/Benefit						
	876	Misc Pmts As Agent	0	0	831,200	831,200
Trustee/Benefit Total			0	0	831,200	831,200
			0	0	831,200	831,200

Explain the request and provide justification for the need.

The one-time ARPA IDEA Part B Preschool Aged funds, received from the US Department of Education were required to be allocated and made available to the recipients (Idaho's qualifying public schools). These funds are provided to state educational agencies and lead agencies to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The grant formula also required that these dollars are 100% flow through to LEA's, with no State set aside funding or administration costs allowable. During the budget process in the 2021 Legislative session, the full amount (\$1,156,111 million, 51% supplemental increase of annual funding) of the ARPA IDEA Part B Preschool Aged funds were appropriated and made available to schools for the 2021-2022 school year and were appropriated for the 2021-2022 school year as part of the public schools budget. The grant allows schools to determine the timing for expending their allocations. However, all funds must be obligated by no later than September 30, 2023 and fully liquidated by January 30, 2024. The Superintendent will provide the most current balance for this federal ARPA IDEA Part B award at the time the FY 2024 budget is set. This funding is crucial to alleviating the impact to school districts' general funds as the annual costs to serve students with disabilities increases 9% while federal IDEA Part B Special Education funding typically increases by 1.3%. This request is for the remaining balance of \$831,200 in T&B (on 8/31/2021).

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

IDAPA 08.02.03.004, PL 108-446/117-2 PT-B – Grant to States Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 for Federal Grant Awards: H173X210030, H027X210088

Indicate existing base of PC, OE, and/or CO by source for this request.

N/A for PC, OE, and CO. 100% flow through to LEAs. The current T&B budget is \$1,156,100.

What resources are necessary to implement this request?

N/A. 100% flow through to LEAs.

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A. 100% flow through to LEAs.

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A. 100% flow through to LEAs.

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A. 100% flow through to LEAs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

The funding formula that the state is required to use in calculating these subawards is outlined in 34 CFR §300.705

Provide detail about the revenue assumptions supporting this request.

G5 Grant Award Notifications (GANS): H173X210030, H027X210088

Who is being served by this request and what is the impact if not funded?

Pre-K students with disabilities are served with this request, as mandated under Individuals with Disabilities Education Act (IDEA) 34 CFR 300. The impact if not funded is that the State of Idaho students with disabilities would not benefit from the supplemental funding awarded.

PCF Detail Report

Request for Fiscal Year:

Agency:

Appropriation Unit:

Fund:

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
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PCF Summary Report

Request for Fiscal Year:

Agency:

Appropriation Unit:

Fund:

DU	FTP	Salary	Health	Variable Benefits	Total
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One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year:

Agency:

Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
Subtotal											

Inflationary Adjustments

Request for Fiscal Year:

Agency:

Appropriation Unit:

	Change	% Change	Remove One Time Funding	General Inflation DU 10.21	% Change	Medical Inflation DU 10.22	% Change
Total							

Contract Inflation

Request for Fiscal Year:

Agency:

Appropriation Unit:

Contract Dates

Total