

# Agency Summary And Certification

FY 2024 Request

Agency: Office of the State Board of Education

501

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:

*Walt Keema*

Date:

9/1/2022

			FY 2022 Total Appropriation	FY 2022 Total Expenditures	FY 2023 Original Appropriation	FY 2023 Estimated Expenditures	FY 2024 Total Request
<b>Appropriation Unit</b>							
IT and Data Management			2,891,400	2,700,900	3,136,300	3,276,200	3,175,586
OSBE Administration			103,577,900	18,035,200	29,791,000	30,366,100	79,309,008
School Safety and Security			1,076,900	753,400	1,114,600	1,114,600	1,005,247
<b>Total</b>			<b>107,546,200</b>	<b>21,489,500</b>	<b>34,041,900</b>	<b>34,756,900</b>	<b>83,489,841</b>
<b>By Fund Source</b>							
G	10000	General	9,690,700	8,585,000	9,428,100	10,194,500	10,902,373
D	12500	Dedicated	117,300	4,100	119,600	119,600	119,600
D	32500	Dedicated	15,000	0	15,000	15,000	15,000
D	32533	Dedicated	1,100	0	0	0	0
F	34400	Federal	30,809,300	0	19,700	19,700	30,000,000
F	34430	Federal	51,035,000	0	244,000	244,000	0
F	34500	Federal	8,284,000	6,137,700	16,621,600	16,621,600	35,000,000
F	34800	Federal	752,800	192,800	765,200	618,700	618,600
D	34900	Dedicated	6,511,300	6,401,900	6,510,800	6,510,800	6,512,535
D	34936	Dedicated	329,700	168,000	317,900	413,000	321,733
<b>Total</b>			<b>107,546,200</b>	<b>21,489,500</b>	<b>34,041,900</b>	<b>34,756,900</b>	<b>83,489,841</b>
<b>By Account Category</b>							
Personnel Cost			6,171,500	5,613,100	7,197,300	7,197,300	8,359,241
Operating Expense			35,788,300	4,781,700	3,884,300	4,329,600	3,905,600
Capital Outlay			6,152,400	6,120,100	6,238,700	6,508,400	6,125,000
Trustee/Benefit			59,434,000	4,974,600	16,721,600	16,721,600	65,100,000
<b>Total</b>			<b>107,546,200</b>	<b>21,489,500</b>	<b>34,041,900</b>	<b>34,756,900</b>	<b>83,489,841</b>
FTP Positions			57	57	61	61	72
<b>Total</b>			<b>57</b>	<b>57</b>	<b>61</b>	<b>61</b>	<b>72</b>

**Division Description****Request for Fiscal Year:** 2024**Agency:** Office of the State Board of Education

501

**Division:** Office of the State Board of Education

ED1

**Statutory Authority:** 33-101

The OSBE Administration Program provides support to the State Board of Education in the areas of fiscal management and overall program administration with respect to all educational institutions and agencies for which the Board is responsible. The Board staff also manages State Scholarship and Student Incentive Grant Programs and oversees graduate medical/professional program delivery. The Office of the State Board of Education provides administrative staff for the Board, which oversees Idaho's public college and universities (Lewis-Clark State College, University of Idaho, Boise State University, and Idaho State University), and coordinates with four community colleges (North Idaho College, College of Southern Idaho, College of Western Idaho, and College of Eastern Idaho). The Board also includes two other programs: IT and Data Management and School Safety and Security.

The Board also governs four other education-related agencies, each of which has an administrator and staff that reports directly to the Board: the Division of Vocational Rehabilitation, the Division of Career Technical Education, Idaho Public Television, and the Public Charter School Commission. The Board is comprised of the elected Superintendent of Public Instruction and seven members appointed by the Governor.

**KURT  
LIEBICH**  
President  
Boise, ID

**DR. Linda  
Clark**  
Vice President  
Boise, ID

**DR. David  
Hill**  
Secretary  
Boise, ID

**WILLIAM G.  
GILBERT, JR.**  
Boise, ID



**CALLY  
GRINDSTAFF  
ROACH**  
Fairfield, ID

**SHAWN  
KEOUGH**  
Sandpoint, ID

**CINDY  
SIDDOWNAY**  
Terreton, ID

**SHERRI  
YBARRA**  
Superintendent of  
Public Instruction  
Mountain Home, ID

**Idaho Constitution Article IX, Section 2 \***

**Idaho Code § 33-101, 107**

**EXECUTIVE AGENCIES**

**OFFICE OF THE STATE  
BOARD OF EDUCATION**  
Executive Director  
Matt Freeman  
Idaho Code § 33-102A

**STATE DEPARTMENT  
OF EDUCATION**  
Superintendent of Public  
Instruction  
Sherri Ybarra  
Idaho Code § 33-125

**AGENCIES**

**DIVISION OF CAREER  
TECHNICAL  
EDUCATION**  
Administrator  
Dr. Clay Long  
Idaho Code § 33-2205

**DIVISION OF  
VOCATIONAL  
REHABILITATION**  
Administrator  
Jane Donnellan  
Idaho Code § 33-2303

**IDAHO PUBLIC  
TELEVISION**  
General Manager  
Jeff Tucker  
S1454, S1476 (1982)

**IDAHO PUBLIC CHARTER  
SCHOOL COMMISSION**  
Director  
Jenn Thompson  
Idaho Code §33-5213

**FOUR-YEAR  
INSTITUTIONS**

**BOISE STATE  
UNIVERSITY**  
President  
Dr. Marlene Tromp  
Idaho Code § 33-4002

**IDAHO STATE  
UNIVERSITY**  
President  
Kevin Satterlee  
Idaho Code § 33-3003

**LEWIS-CLARK STATE  
COLLEGE**  
President  
Dr. Cynthia Pemberton  
Idaho Code § 33-3102

**UNIVERSITY OF IDAHO**  
President  
C. Scott Green  
Idaho Code § 33-2802

**COMMUNITY  
COLLEGES**

**COLLEGE OF EASTERN  
IDAHO**  
President  
Dr. Rick Aman  
Idaho Code § 33-101

**COLLEGE OF  
SOUTHERN IDAHO**  
President  
Dr. Dean Fisher  
Idaho Code § 33-101

**COLLEGE OF WESTERN  
IDAHO**  
President  
Gordon Jones  
Idaho Code § 33-101

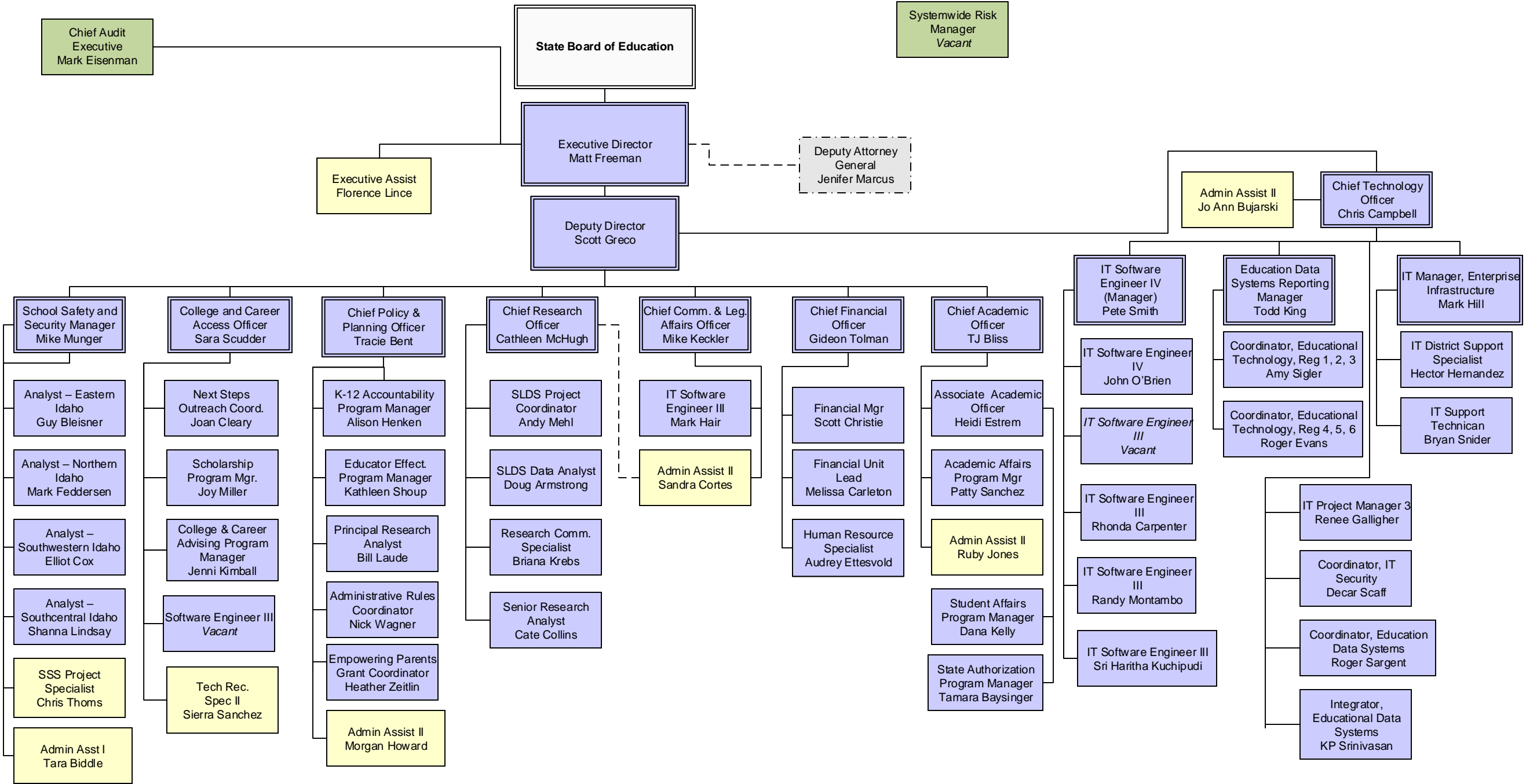
**NORTH IDAHO  
COLLEGE**  
President  
Dr. Nick Swayne  
Idaho Code § 33-101

**\* Idaho Constitution Article IX, Section 2**

*"The general supervision of the state educational institutions and public school system of the state of Idaho, shall be vested in a state board of education, the membership, powers and duties of which shall be prescribed by law."*

60.5 Total FTP  
7.5 classified  
53 non-classified  
2 vacant as of 8/26/2022

Office of the State Board of Education



Purple filled positions are non-classified; yellow-filled positions are classified positions. Unless specified all positions are 1.0 FTE

# Appropriation Unit Revenues

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

			FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimated Revenue	FY 24 Estimated Revenue	Significant Assumptions
<b>Fund</b>	1250	Indirect Cost Recovery-Swcap						
	0							
	450	Fed Grants & Contributions	0	0	0	0	0	
		Indirect Cost Recovery-Swcap Total	0	0	0	0	0	
<b>Fund</b>	3440	American Rescue Plan Act - ARPA						
	0							
	450	Fed Grants & Contributions	0	0	0	0	30,000,000	• Elementary and Secondary School Education Relief (ESSER) III State Set Aside funding: \$30,000,000 in fund 34400
		American Rescue Plan Act - ARPA Total	0	0	0	0	30,000,000	
<b>Fund</b>	3450	Cares Act - Covid 19						
	0							
	450	Fed Grants & Contributions		68,065,900		9,538,700	35,000,000	CARES Act FY 2024:
			0		9,606,620			• Leftover Education Assistance for Non-Public Schools (EANS) I funding, which rolled into the Governor's Emergency Education Relief (GEER) II bucket: \$13,000,000 in fund 34500
								• Projected leftover EANS II funding, which will also roll into the GEER II bucket: \$22,000,000 in fund 34500
	470	Other Revenue	0	0	0	0	0	
		Cares Act - Covid 19 Total	0	68,065,900	9,606,620	9,538,700	35,000,000	
<b>Fund</b>	3480	Federal (Grant)						
	0							
	450	Fed Grants & Contributions	0	0	0	0	0	
	470	Other Revenue	0	0	0	0	0	
		Federal (Grant) Total	0	0	0	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2024

Fund	3490	Miscellaneous Revenue					
	0						
410	License, Permits & Fees	117,600	128,700	117,100	107,600	107,600	Proprietary Schools
450	Fed Grants & Contributions	118,300	3,800	12,000	0	0	LUMINA grant
455	State Grants & Contributions	0	100,000	75,500	100,000	100,000	Cattle Fund
460	Interest	5,700	700	100	0	0	Interest
470	Other Revenue	6,167,900	6,167,900	6,191,500	6,196,500	6,196,500	INL Rent and Property Insurance
Miscellaneous Revenue Total		6,409,500	6,401,100	6,396,200	6,404,100	6,404,100	
Office of the State Board of Education Total		6,409,500	74,467,000	16,002,820	15,942,800	71,404,100	

## Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: Indirect Cost Recovery-Swcap

12500

## Sources and Uses:

The source of revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually. The money in this account is used to cover the administrative costs of accounting/human resources in the department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>464,700</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>464,700</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>
04. Revenues (from Form B-11)	0	0	0	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	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>464,700</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>
09. Statutory Transfers Out	0	0	0	0	0
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	157,800	117,300	117,300	119,600	119,600
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(154,100)	(112,400)	(113,162)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>3,700</b>	<b>4,900</b>	<b>4,138</b>	<b>119,600</b>	<b>119,600</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>3,700</b>	<b>4,900</b>	<b>4,138</b>	<b>119,600</b>	<b>119,600</b>
<b>20. Ending Cash Balance</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>	<b>212,762</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
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
<b>24. Ending Free Fund Balance</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>	<b>212,762</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>461,000</b>	<b>456,100</b>	<b>451,962</b>	<b>332,362</b>	<b>212,762</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

# Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: American Rescue Plan Act - ARPA

34400

Sources and Uses:

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
04. Revenues (from Form B-11)	0	0	0	0	30,000,000
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	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000,000</b>
09. Statutory Transfers Out	0	0	0	0	0
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	0	0	0	19,700	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	30,809,300	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(30,809,300)	(19,700)	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000,000</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
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
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000,000</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000,000</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:



## Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: ARPA State Fiscal Recovery Fund

34430

Sources and Uses:

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>(244,000)</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>(244,000)</b>
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	51,035,000	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>51,035,000</b>	<b>(244,000)</b>
09. Statutory Transfers Out	0	0	0	0	0
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	0	0	0	244,000	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	51,035,000	51,035,000	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	(51,035,000)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,279,000</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,279,000</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>(244,000)</b>	<b>(244,000)</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
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
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>(244,000)</b>	<b>(244,000)</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>0</b>	<b>51,035,000</b>	<b>(244,000)</b>	<b>(244,000)</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

## Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: Cares Act - Covid 19

34500

Sources and Uses:

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>65,079,933</b>	<b>65,079,943</b>	<b>57,997,033</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>65,079,933</b>	<b>65,079,943</b>	<b>57,997,033</b>
04. Revenues (from Form B-11)	0	68,065,900	9,606,620	9,538,690	35,000,000
05. Non-Revenue Receipts and Other Adjustments	0	65,080,000	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>133,145,900</b>	<b>74,686,553</b>	<b>74,618,633</b>	<b>92,997,033</b>
09. Statutory Transfers Out	0	0	3,468,900	0	0
13. Original Appropriation	0	0	28,284,000	16,621,600	0
15. Non-cogs, Receipts to Appropriations, etc.	0	86,482,167	0	0	0
16. Reversions and Continuous Appropriations	0	(18,416,200)	(22,146,290)	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>68,065,967</b>	<b>6,137,710</b>	<b>16,621,600</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>68,065,967</b>	<b>6,137,710</b>	<b>16,621,600</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>65,079,933</b>	<b>65,079,943</b>	<b>57,997,033</b>	<b>92,997,033</b>
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>65,079,933</b>	<b>65,079,943</b>	<b>57,997,033</b>	<b>92,997,033</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>65,079,933</b>	<b>65,079,943</b>	<b>57,997,033</b>	<b>92,997,033</b>

Note:

# Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: Federal (Grant)

34800

## Sources and Uses:

Revenue is derived from various federal grants from the Department of Justice (DOJ) and the Department of Health and Human Services (HHS). DOJ funds are used to: provide training for court personnel and others working with victims of domestic violence; increase victim safety and offender accountability through addressing gaps in the current process that restrict access to services for victim

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(57,900)</b>	<b>(577,400)</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(57,900)</b>	<b>(577,400)</b>
04. Revenues (from Form B-11)	0	0	192,800	245,700	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	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>0</b>	<b>192,800</b>	<b>187,800</b>	<b>(577,400)</b>
09. Statutory Transfers Out	0	0	0	0	0
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	2,744,200	502,100	752,800	765,200	765,200
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(2,744,200)	(502,100)	(502,100)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>250,700</b>	<b>765,200</b>	<b>765,200</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>250,700</b>	<b>765,200</b>	<b>765,200</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>0</b>	<b>(57,900)</b>	<b>(577,400)</b>	<b>(1,342,600)</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
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
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>(57,900)</b>	<b>(577,400)</b>	<b>(1,342,600)</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>0</b>	<b>(57,900)</b>	<b>(577,400)</b>	<b>(1,342,600)</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

# Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: Miscellaneous Revenue

34900

## Sources and Uses:

Livestock Fund for Higher Education  
INL Lease Payment  
Proprietary Schools State Authorizers Reciprocity  
Proprietary Schools

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>561,800</b>	<b>1,592,500</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
02. Encumbrances as of July 1	0	10,900	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>561,800</b>	<b>1,603,400</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
04. Revenues (from Form B-11)	6,528,900	6,400,800	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	3,900	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>7,090,700</b>	<b>8,008,100</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
09. Statutory Transfers Out	0	0	0	0	0
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	7,382,200	6,434,100	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	(300)	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(1,883,700)	(136,200)	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	(10,900)	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>5,487,300</b>	<b>6,297,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>5,498,200</b>	<b>6,297,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>1,603,400</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	10,900	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
<b>24. Ending Free Fund Balance</b>	<b>1,592,500</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>1,592,500</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>	<b>1,710,200</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

## Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Fund: Miscellaneous Revenue: Misc Rev-School Security Assessment

34936

## Sources and Uses:

H514 (2016) created the Office of School Safety and Security to provide training and technical assistance on best practices and resources for school safety and security. This fund receives all of its revenue from an annual transfer of three hundred thous This fund is used to administer the duties of the Office of School Safety and Security, and conduct annual assessments for consistency with the school safety and security guidelines developed by the Idaho School Safety and Security Advisory Board

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
<b>01. Beginning Free Fund Balance</b>	<b>0</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
<b>03. Beginning Cash Balance</b>	<b>0</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	236,200	0	0	0
07. Operating Transfers In	0	0	0	0	0
<b>08. Total Available for Year</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
09. Statutory Transfers Out	0	0	0	0	0
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	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>20. Ending Cash Balance</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
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
<b>24. Ending Free Fund Balance</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
<b>24a. Investments Direct by Agency (GL 1203)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24b. Ending Free Fund Balance Including Direct Investments</b>	<b>0</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>	<b>236,200</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Office of the State Board of Education							501
Division	Office of the State Board of Education							ED1
Appropriation Unit	OSBE Administration							EDAA
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							EDAA
S1202,S1008,S1091								
	10000	General	29.06	3,146,100	2,062,000	0	0	5,208,100
	OT 10000	General	0.00	0	7,800	1,900	1,100,000	1,109,700
	12500	Dedicated	0.73	33,400	83,900	0	0	117,300
	32533	Dedicated	0.00	0	1,100	0	0	1,100
	OT 34400	Federal	0.00	0	30,809,300	0	0	30,809,300
	OT 34430	Federal	1.00	35,000	1,000,000	0	50,000,000	51,035,000
	34500	Federal	0.00	0	0	0	8,284,000	8,284,000
	34800	Federal	0.83	161,800	340,300	0	0	502,100
	34900	Dedicated	1.13	154,100	182,200	6,125,000	50,000	6,511,300
			32.75	3,530,400	34,486,600	6,126,900	59,434,000	103,577,900
1.21	Account Transfers							EDAA
	10000	General	0.00	0	(270,000)	270,000	0	0
	34500	Federal	0.00	0	3,041,000	0	(3,041,000)	0
	34900	Dedicated	0.00	0	(50,000)	0	50,000	0
			0.00	0	2,721,000	270,000	(2,991,000)	0
1.61	Reverted Appropriation Balances							EDAA
	10000	General	0.00	(122,800)	0	(200)	0	(123,000)
	OT 10000	General	0.00	0	(3,200)	(1,900)	(23,100)	(28,200)
	12500	Dedicated	0.00	(33,400)	(79,800)	0	0	(113,200)
	32533	Dedicated	0.00	0	(1,100)	0	0	(1,100)
	OT 34400	Federal	0.00	0	(30,809,300)	0	0	(30,809,300)
	34430	Federal	0.00	0	0	0	0	0
	OT 34430	Federal	0.00	(35,000)	(1,000,000)	0	(50,000,000)	(51,035,000)
	34500	Federal	0.00	0	(809,300)	0	(1,337,000)	(2,146,300)
	34800	Federal	0.00	(161,800)	(340,300)	0	0	(502,100)
	34900	Dedicated	0.00	(53,600)	(42,500)	(5,000)	(8,300)	(109,400)
			0.00	(406,600)	(33,085,500)	(7,100)	(51,368,400)	(84,867,600)
1.71	Legislative Reappropriation							EDAA
	OT 10000	General	0.00	0	0	0	(100,000)	(100,000)
			0.00	0	0	0	(100,000)	(100,000)
1.81	CY Executive Carry Forward							EDAA
	OT 10000	General	0.00	0	0	0	0	0
			0.00	0	0	0	0	0

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General		0.00	0	(305,400)	(269,700)	0	(575,100)
			0.00	0	(305,400)	(269,700)	0	(575,100)
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							EDAA
10000	General		29.06	3,023,300	1,486,600	100	0	4,510,000
OT 10000	General		0.00	0	4,600	0	976,900	981,500
12500	Dedicated		0.73	0	4,100	0	0	4,100
32533	Dedicated		0.00	0	0	0	0	0
OT 34400	Federal		0.00	0	0	0	0	0
34430	Federal		0.00	0	0	0	0	0
OT 34430	Federal		1.00	0	0	0	0	0
34500	Federal		0.00	0	2,231,700	0	3,906,000	6,137,700
34800	Federal		0.83	0	0	0	0	0
34900	Dedicated		1.13	100,500	89,700	6,120,000	91,700	6,401,900
			32.75	3,123,800	3,816,700	6,120,100	4,974,600	18,035,200
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							EDAA
H0809,S1292,S1403								
10000	General		33.06	3,802,700	2,061,900	0	0	5,864,600
12500	Dedicated		0.73	35,700	83,900	0	0	119,600
OT 34400	Federal		0.00	0	0	19,700	0	19,700
OT 34430	Federal		1.00	100,000	50,000	0	0	150,000
OT 34500	Federal		0.00	0	0	0	16,621,600	16,621,600
34800	Federal		0.83	164,400	340,300	0	0	504,700
34900	Dedicated		1.13	160,800	125,000	6,125,000	100,000	6,510,800
			36.75	4,263,600	2,661,100	6,144,700	16,721,600	29,791,000
FY 2023Total Appropriation								
5.00	FY 2023 Total Appropriation							EDAA
10000	General		33.06	3,802,700	2,061,900	0	0	5,864,600
12500	Dedicated		0.73	35,700	83,900	0	0	119,600
OT 34400	Federal		0.00	0	0	19,700	0	19,700
OT 34430	Federal		1.00	100,000	50,000	0	0	150,000
OT 34500	Federal		0.00	0	0	0	16,621,600	16,621,600
34800	Federal		0.83	164,400	340,300	0	0	504,700
34900	Dedicated		1.13	160,800	125,000	6,125,000	100,000	6,510,800
			36.75	4,263,600	2,661,100	6,144,700	16,721,600	29,791,000
Appropriation Adjustments								
6.11	Executive Carry Forward (ECF)							EDAA
FY 2022 Encumbrances								
10000	General		0.00	0	305,400	269,700	0	575,100
			0.00	0	305,400	269,700	0	575,100

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
7.00	FY 2023 Estimated Expenditures							EDAA
	10000	General	33.06	3,802,700	2,367,300	269,700	0	6,439,700
	12500	Dedicated	0.73	35,700	83,900	0	0	119,600
	OT 34400	Federal	0.00	0	0	19,700	0	19,700
	OT 34430	Federal	1.00	100,000	50,000	0	0	150,000
	OT 34500	Federal	0.00	0	0	0	16,621,600	16,621,600
	34800	Federal	0.83	164,400	340,300	0	0	504,700
	34900	Dedicated	1.13	160,800	125,000	6,125,000	100,000	6,510,800
			36.75	4,263,600	2,966,500	6,414,400	16,721,600	30,366,100

Base Adjustments

8.41

Removal of One-Time Expenditures

EDAA

This decision unit removes one-time appropriation for FY 2023.

OT 34400	Federal	0.00	0	0	(19,700)	0	(19,700)
OT 34430	Federal	(1.00)	(100,000)	(50,000)	0	0	(150,000)
OT 34500	Federal	0.00	0	0	0	(16,621,600)	(16,621,600)
		(1.00)	(100,000)	(50,000)	(19,700)	(16,621,600)	(16,791,300)

FY 2024 Base

9.00	FY 2024 Base							EDAA
	10000	General	33.06	3,802,700	2,061,900	0	0	5,864,600
	12500	Dedicated	0.73	35,700	83,900	0	0	119,600
	OT 34400	Federal	0.00	0	0	0	0	0
	OT 34430	Federal	0.00	0	0	0	0	0
	OT 34500	Federal	0.00	0	0	0	0	0
	34800	Federal	0.83	164,400	340,300	0	0	504,700
	34900	Dedicated	1.13	160,800	125,000	6,125,000	100,000	6,510,800
			35.75	4,163,600	2,611,100	6,125,000	100,000	12,999,700

Program Maintenance

10.11	Change in Health Benefit Costs							EDAA
10000	General	0.00	40,550	0	0	0	40,550	
34400	Federal	0.00	0	0	0	0	0	
34430	Federal	0.00	0	0	0	0	0	
34900	Dedicated	0.00	1,325	0	0	0	1,325	
		0.00	41,875	0	0	0	41,875	
10.12	Change in Variable Benefit Costs							EDAA
10000	General	0.00	(9,283)	0	0	0	(9,283)	
34400	Federal	0.00	0	0	0	0	0	
34430	Federal	0.00	0	0	0	0	0	
34900	Dedicated	0.00	(550)	0	0	0	(550)	
		0.00	(9,833)	0	0	0	(9,833)	

10.23	Contract Inflation Adjustments							EDAA
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Contract inflation for Western Interstate Commission for Higher Education							
	10000 General	0.00	0	5,000	0	0	5,000
		0.00	0	5,000	0	0	5,000
10.61	Salary Multiplier - Regular Employees						EDAA
	10000 General	0.00	33,155	0	0	0	33,155
	34400 Federal	0.00	0	0	0	0	0
	34430 Federal	0.00	0	0	0	0	0
	34900 Dedicated	0.00	960	0	0	0	960
		0.00	34,115	0	0	0	34,115
<b>FY 2024 Total Maintenance</b>							
11.00	FY 2024 Total Maintenance						EDAA
	10000 General	33.06	3,867,122	2,066,900	0	0	5,934,022
	12500 Dedicated	0.73	35,700	83,900	0	0	119,600
	34400 Federal	0.00	0	0	0	0	0
	OT 34400 Federal	0.00	0	0	0	0	0
	34430 Federal	0.00	0	0	0	0	0
	OT 34430 Federal	0.00	0	0	0	0	0
	OT 34500 Federal	0.00	0	0	0	0	0
	34800 Federal	0.83	164,400	340,300	0	0	504,700
	34900 Dedicated	1.13	162,535	125,000	6,125,000	100,000	6,512,535
		35.75	4,229,757	2,616,100	6,125,000	100,000	13,070,857
<b>Line Items</b>							
12.03	Financial Specialist						EDAA
The OSBE financial team consists of four staff who handle all financial and human resources responsibilities. One of those four—the Human Resource Specialist—splits her time between OSBE and CTE. The OSBE staff has doubled in the last few years due to Legislative action with no additional support for the financial and human resources functions. The workload is unsustainable and an additional staff member is needed to process the day-to-day financial transactions, assist with budget tracking and reporting, as well as other financial and human resources support.							
	10000 General	1.00	72,151	0	0	0	72,151
		1.00	72,151	0	0	0	72,151
12.04	Audit Staff Transfer						EDAA
One of the 2017 Task Force for Higher Education recommendations was to create efficiencies and provide a higher level of service in back-office functions by migrating from the current federated institutions system to a more integrated, centralized, and student-centric system. Audit is one of those back-office functions. A chief audit executive position was appropriated in FY 2023, and this request includes the rest of the audit team—moving them from the four-year institutions to the Office of the State Board of Education in a budget-neutral transfer.							
	10000 General	10.00	1,099,700	66,300	0	0	1,166,000
		10.00	1,099,700	66,300	0	0	1,166,000
12.05	College & Career Advising Professional Development Platform						EDAA
Repurpose \$120,000 on-going in administrator training funds (Operating Expenditures) for renewing Texas OnCourse Academy – an online professional development tool for college and career advisors in Idaho.							
	10000 General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
12.06	COVID Relief Funding Spending Authority						EDAA
This request is for federal fund spending authority for three buckets of COVID relief funding:							
<ul style="list-style-type: none"> <li>Leftover Education Assistance for Non-Public Schools (EANS) I funding, which rolled into the Governor's Emergency Education Relief (GEER) II bucket: \$13,000,000 in fund 34500</li> <li>Projected leftover EANS II funding, which will also roll into the GEER II bucket: \$22,000,000 in fund 34500</li> <li>Elementary and Secondary School Education Relief (ESSER) III State Set Aside funding: \$30,000,000 in fund 34400</li> </ul>							

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 34400	Federal		0.00	0	0	0	30,000,000	30,000,000
OT 34500	Federal		0.00	0	0	0	35,000,000	35,000,000
			0.00	0	0	0	65,000,000	65,000,000
FY 2024 Total								
13.00	FY 2024 Total							EDAA
10000	General		44.06	5,038,973	2,133,200	0	0	7,172,173
12500	Dedicated		0.73	35,700	83,900	0	0	119,600
34400	Federal		0.00	0	0	0	0	0
OT 34400	Federal		0.00	0	0	0	30,000,000	30,000,000
34430	Federal		0.00	0	0	0	0	0
OT 34430	Federal		0.00	0	0	0	0	0
OT 34500	Federal		0.00	0	0	0	35,000,000	35,000,000
34800	Federal		0.83	164,400	340,300	0	0	504,700
34900	Dedicated		1.13	162,535	125,000	6,125,000	100,000	6,512,535
			46.75	5,401,608	2,682,400	6,125,000	65,100,000	79,309,008

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Office of the State Board of Education							501
Division	Office of the State Board of Education							ED1
Appropriation Unit	IT and Data Management							EDAC
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							EDAC
S1202,S1008,S1091								
	10000	General	18.00	1,911,300	965,100	0	0	2,876,400
	32500	Dedicated	0.00	0	15,000	0	0	15,000
			18.00	1,911,300	980,100	0	0	2,891,400
1.61	Reverted Appropriation Balances							EDAC
	10000	General	0.00	(3,500)	(32,100)	0	0	(35,600)
	32500	Dedicated	0.00	0	(15,000)	0	0	(15,000)
			0.00	(3,500)	(47,100)	0	0	(50,600)
1.81	CY Executive Carry Forward							EDAC
FY2022 Encumbrances								
	10000	General	0.00	0	(139,900)	0	0	(139,900)
			0.00	0	(139,900)	0	0	(139,900)
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							EDAC
	10000	General	18.00	1,907,800	793,100	0	0	2,700,900
	32500	Dedicated	0.00	0	0	0	0	0
			18.00	1,907,800	793,100	0	0	2,700,900
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							EDAC
H0809,S1292,S1403								
	10000	General	18.00	2,062,200	965,100	0	0	3,027,300
	32500	Dedicated	0.00	0	15,000	0	0	15,000
OT 34430	Federal	0.00	0	0	94,000	0	94,000	
			18.00	2,062,200	980,100	94,000	0	3,136,300
FY 2023Total Appropriation								
5.00	FY 2023 Total Appropriation							EDAC
	10000	General	18.00	2,062,200	965,100	0	0	3,027,300
	32500	Dedicated	0.00	0	15,000	0	0	15,000
OT 34430	Federal	0.00	0	0	94,000	0	94,000	
			18.00	2,062,200	980,100	94,000	0	3,136,300
Appropriation Adjustments								
6.11	Executive Carry Forward (ECF)							EDAC
FY 2022 Encumbrances								
	10000	General	0.00	0	139,900	0	0	139,900
			0.00	0	139,900	0	0	139,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2023 Estimated Expenditures								
7.00	FY 2023 Estimated Expenditures							EDAC
	10000	General	18.00	2,062,200	1,105,000	0	0	3,167,200
	32500	Dedicated	0.00	0	15,000	0	0	15,000
	OT 34430	Federal	0.00	0	0	94,000	0	94,000
			18.00	2,062,200	1,120,000	94,000	0	3,276,200
Base Adjustments								
8.41	Removal of One-Time Expenditures							EDAC
	This decision unit removes one-time appropriation for FY 2023.							
	OT 34430	Federal	0.00	0	0	(94,000)	0	(94,000)
			0.00	0	0	(94,000)	0	(94,000)
FY 2024 Base								
9.00	FY 2024 Base							EDAC
	10000	General	18.00	2,062,200	965,100	0	0	3,027,300
	32500	Dedicated	0.00	0	15,000	0	0	15,000
	OT 34430	Federal	0.00	0	0	0	0	0
			18.00	2,062,200	980,100	0	0	3,042,300
Program Maintenance								
10.11	Change in Health Benefit Costs							EDAC
	10000	General	0.00	22,500	0	0	0	22,500
			0.00	22,500	0	0	0	22,500
10.12	Change in Variable Benefit Costs							EDAC
	10000	General	0.00	(10,994)	0	0	0	(10,994)
			0.00	(10,994)	0	0	0	(10,994)
10.61	Salary Multiplier - Regular Employees							EDAC
	10000	General	0.00	17,974	0	0	0	17,974
			0.00	17,974	0	0	0	17,974
FY 2024 Total Maintenance								
11.00	FY 2024 Total Maintenance							EDAC
	10000	General	18.00	2,091,680	965,100	0	0	3,056,780
	32500	Dedicated	0.00	0	15,000	0	0	15,000
	OT 34430	Federal	0.00	0	0	0	0	0
			18.00	2,091,680	980,100	0	0	3,071,780
Line Items								
12.02	ISEE Coordinator							EDAC
	OSBE is requesting an ongoing FTP to add an ISEE Coordinator to provide assistance to LEAs with required state reporting. The current IT and Data Management team workload is unsustainable, and additional staff support is needed.							
	10000	General	1.00	103,806	0	0	0	103,806

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			1.00	103,806	0	0	0	103,806
FY 2024 Total								
13.00	FY 2024 Total							EDAC
10000	General		19.00	2,195,486	965,100	0	0	3,160,586
32500	Dedicated		0.00	0	15,000	0	0	15,000
OT 34430	Federal		0.00	0	0	0	0	0
			19.00	2,195,486	980,100	0	0	3,175,586

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Office of the State Board of Education								501
Division	Office of the State Board of Education								ED1
Appropriation Unit	School Safety and Security								EDAE
FY 2022 Total Appropriation									
1.00	FY 2022 Total Appropriation								EDAE
S1202,S1008,S1091									
10000	General		2.20	220,500	33,700	0	0	254,200	
OT 10000	General		0.00	48,800	193,500	0	0	242,300	
34800	Federal		1.00	209,800	40,900	0	0	250,700	
34936	Dedicated		2.80	250,700	53,500	0	0	304,200	
OT 34936	Dedicated		0.00	0	0	25,500	0	25,500	
			6.00	729,800	321,600	25,500	0	1,076,900	
1.21	Account Transfers								EDAE
OT 34936	Dedicated		0.00	0	25,500	(25,500)	0	0	
			0.00	0	25,500	(25,500)	0	0	
1.61	Reverted Appropriation Balances								EDAE
10000	General		0.00	(7,500)	(33,700)	0	0	(41,200)	
OT 10000	General		0.00	0	(62,700)	0	0	(62,700)	
34800	Federal		0.00	(50,700)	(7,200)	0	0	(57,900)	
34936	Dedicated		0.00	(90,100)	(46,100)	0	0	(136,200)	
OT 34936	Dedicated		0.00	0	(25,500)	0	0	(25,500)	
			0.00	(148,300)	(175,200)	0	0	(323,500)	
FY 2022 Actual Expenditures									
2.00	FY 2022 Actual Expenditures								EDAE
10000	General		2.20	213,000	0	0	0	213,000	
OT 10000	General		0.00	48,800	130,800	0	0	179,600	
34800	Federal		1.00	159,100	33,700	0	0	192,800	
34936	Dedicated		2.80	160,600	7,400	0	0	168,000	
OT 34936	Dedicated		0.00	0	0	0	0	0	
			6.00	581,500	171,900	0	0	753,400	
FY 2023 Original Appropriation									
3.00	FY 2023 Original Appropriation								EDAE
H0809,S1292,S1403									
10000	General		4.62	387,500	148,700	0	0	536,200	
34800	Federal		0.00	219,600	40,900	0	0	260,500	
34936	Dedicated		1.88	264,400	53,500	0	0	317,900	
			6.50	871,500	243,100	0	0	1,114,600	
FY 2023Total Appropriation									
5.00	FY 2023 Total Appropriation								EDAE
10000	General		4.62	387,500	148,700	0	0	536,200	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
34800	Federal	0.00	219,600	40,900	0	0	260,500
34936	Dedicated	1.88	264,400	53,500	0	0	317,900
		6.50	871,500	243,100	0	0	1,114,600

**Appropriation Adjustments**

6.31 Program Transfer EDAE

This decision unit reflects a program transfer

10000	General	(0.47)	0	0	0	0	0
34936	Dedicated	0.47	0	0	0	0	0
		0.00	0	0	0	0	0

6.32 Program Transfer EDAE

This decision unit reflects a program transfer

10000	General	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	0	0
34936	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

**FY 2023 Estimated Expenditures**

7.00 FY 2023 Estimated Expenditures EDAE

10000	General	4.15	387,500	148,700	0	0	536,200
34800	Federal	0.00	219,600	40,900	0	0	260,500
34936	Dedicated	2.35	264,400	53,500	0	0	317,900
		6.50	871,500	243,100	0	0	1,114,600

**Base Adjustments**

8.11 FTP or Fund Adjustments EDAE

This decision unit aligns the agency's FTP allocation by fund.

The School Safety and Security program has been partially funded with federal grants that are expiring. This request is to finish out a transfer that was begun in the FY 23 budget cycle to move federally funded employees onto other fund sources. This is the remaining piece to complete the transition.

10000	General	(0.47)	0	0	0	0	0
34936	Dedicated	0.47	0	0	0	0	0
		0.00	0	0	0	0	0

**FY 2024 Base**

9.00 FY 2024 Base EDAE

10000	General	4.15	387,500	148,700	0	0	536,200
34800	Federal	0.00	219,600	40,900	0	0	260,500
34936	Dedicated	2.35	264,400	53,500	0	0	317,900
		6.50	871,500	243,100	0	0	1,114,600

**Program Maintenance**

10.11 Change in Health Benefit Costs EDAE

10000	General	0.00	5,562	0	0	0	5,562
34936	Dedicated	0.00	2,937	0	0	0	2,937
		0.00	8,499	0	0	0	8,499

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.12	Change in Variable Benefit Costs							EDAE
	10000	General	0.00	(1,450)	0	0	0	(1,450)
	34936	Dedicated	0.00	(1,433)	0	0	0	(1,433)
			0.00	(2,883)	0	0	0	(2,883)
10.61	Salary Multiplier - Regular Employees							EDAE
	10000	General	0.00	3,302	0	0	0	3,302
	34936	Dedicated	0.00	2,329	0	0	0	2,329
			0.00	5,631	0	0	0	5,631

FY 2024 Total Maintenance

11.00	FY 2024 Total Maintenance							EDAE
	10000	General	4.15	394,914	148,700	0	0	543,614
	34800	Federal	0.00	219,600	40,900	0	0	260,500
	34936	Dedicated	2.35	268,233	53,500	0	0	321,733
			6.50	882,747	243,100	0	0	1,125,847

Line Items

12.01	Expiring Federal Grants							EDAE
The School Safety and Security program has been partially funded with federal grants that are expiring. This request is to finish out a transfer that was begun in the FY 23 budget cycle to move federally funded employees onto other fund sources. This is the remaining piece to complete the transition. The School Safety and Security program has been partially funded with federal grants that are expiring. This request is to finish out a transfer that was begun in the FY 23 budget cycle to move federally funded employees onto other fund sources. This is the remaining piece to complete the transition.								
10000	General	0.00	26,000	0	0	0	26,000	
34800	Federal	0.00	0	0	0	0	0	
34936	Dedicated	0.00	0	0	0	0	0	
		0.00	26,000	0	0	0	26,000	

FY 2024 Total

13.00	FY 2024 Total							EDAE
	10000	General	4.15	420,914	148,700	0	0	569,614
	34800	Federal	0.00	219,600	40,900	0	0	260,500
	34936	Dedicated	2.35	268,233	53,500	0	0	321,733
			6.50	908,747	243,100	0	0	1,151,847



Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

513.01

EDAE

Decision Unit Number	12.01	Descriptive Title	Expiring Federal Grants				
				General	Dedicated	Federal	Total
Personnel Cost							
	500	Employees		26,000	0	0	26,000
	512	Employee Benefits		0	0	0	0
	513	Health Benefits		0	0	0	0
		Personnel Cost Total		26,000	0	0	26,000
				26,000	0	0	26,000

**Explain the request and provide justification for the need.**  
The School Safety and Security program has been partially funded with federal grants that are expiring. This request is to finish out a transfer that was begun in the FY 23 budget cycle to move federally funded employees onto other fund sources. This is the remaining piece to complete the transition.

**If a supplemental, what emergency is being addressed?**  
N/A

**Specify the authority in statute or rule that supports this request.**  
N/A

**Indicate existing base of PC, OE, and/or CO by source for this request.**  
\$78,000 General Fund Personnel Costs

**What resources are necessary to implement this request?**  
Additional General Fund and dedicated fund spending authority for Personnel Costs.

**List positions, pay grades, full/part-time status, benefits, terms of service.**  
School Security Analyst, Pay Grade N, full-time

The additional General Fund will allow the Central Idaho School Security Analyst position to be fully funded; it is partially funded with a federal grant, which expires in FY 2023.

**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.**

**Describe method of calculation (RFI, market cost, etc.) and contingencies.**  
Based on current employee salary.

**Provide detail about the revenue assumptions supporting this request.**  
This budget request assumes a General Fund appropriation to support it.

**Who is being served by this request and what is the impact if not funded?**  
The School Safety and Security program and the entities it serves will benefit from this request. If it is not funded, hours and service-level will be scaled back to meet the current budget of a three-quarter-time FTP. The primary impact will be in the Magic Valley/Central Idaho schools and districts resulting in a low level of support for school safety initiatives and improvements since that position is currently partially paid with federal grant funding.

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

Decision Unit Number	12.02	Descriptive Title	ISEE Coordinator				
				General	Dedicated	Federal	Total
Personnel Cost							
500	Employees			75,000	0	0	75,000
512	Employee Benefits			15,056	0	0	15,056
513	Health Benefits			13,750	0	0	13,750
Personnel Cost Total				103,806	0	0	103,806
Full Time Positions							
	FTP - Permanent			1.00	0.00	0.00	1.00
Full Time Positions Total				1	0	0	1
				103,806	0	0	103,806

Explain the request and provide justification for the need.

OSBE is requesting an ongoing FTP to add an ISEE Coordinator to provide assistance to LEAs with required state reporting. The current IT and Data Management team workload is unsustainable, and additional staff support is needed.

The Idaho System for Educational Excellence (ISEE) is the comprehensive K-12 data system that houses all of the data used by the Office of the State Board of Education (OSBE) and the State Department of Education (SDE) to meet state and federal reporting and accountability requirements. In addition, this system holds and processes the data that is used to determine K-12 funding, which accounts for approximately half of Idaho's annual general fund expenditure, in addition to federal funding.

When ISEE was first implemented, the SDE assigned four ISEE Coordinators to assist Local Education Agencies (LEAs) with their reporting. These Coordinators worked directly with LEA staff to provide professional development, reporting assistance, and to help identify reporting issues that require correction. Over the years, the number of Charter Schools, Cooperative Service Agencies, and Career Technical Schools has grown rapidly, resulting in an increase from 154 reporting entities in 2010, to 191 reporting entities in 2022 – an increase of 24%. These additional reporting entities are primarily brand new, with new staff that require additional support and training beyond what existing LEA staff require. This growth, coupled with a reduction in ISEE Coordinator staffing over the years that ISEE was under the SDE, leaves only two ISEE Coordinators to support these 191 reporting entities. Additionally, LEA staff turnover over the last few years has resulted in increased demand from LEAs for training and assistance. This workload is unsustainable for the existing ISEE team.

If a supplemental, what emergency is being addressed?

N/A

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

N/A

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

N/A

What resources are necessary to implement this request?

This request is for one FTP for an ISEE Coordinator to support the ISEE team and LEAs with required reporting. In addition to the FTP, we will need \$3,000 in one-time CO for computer workstation and equipment to support the position in addition to \$3,000 in ongoing OE to cover travel to support LEAs, but because of the 3% budget cap, those items will be funded within the existing base budget. Depending on the location of the individual hired, they may be eligible to work from home, or may utilize an existing space in our current office that already has a desk and chair available. Training will be done in-house by our ISEE team and will not result in additional expense.

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

Position Title: ISEE Coordinator  
Pay Grade: M  
Status: Full-time  
Benefit Eligibility: Eligible  
Anticipated Hire Date: July 2023  
Terms of Service: Permanent

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

No existing staff will be re-directed, but the Education Data Systems Reporting Manager will be able to dedicate more of his time to improving the data system rather than providing support coverage when the ISEE Coordinators are unable to keep up. The ISEE Coordinator will be an essential member of the ISEE team, working closely with the Education Data Systems Reporting Manager, the two existing ISEE Coordinators, CTO, Application Developers, and numerous program staff from SDE and OSBE. This individual will report to the Education Data Systems Reporting Manager.

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

\$3,000 in one-time CO for a computer and workstation.

\$3,000 in ongoing OE for travel to support LEAs.

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

PC is based on the median salaries of the two existing ISEE Coordinators.

OE was based on an estimate of anticipated travel based on the current travel of the existing ISEE Coordinators.

**Provide detail about the revenue assumptions supporting this request.**

This request is for an ongoing, permanent FTP and ongoing OE to support travel for this FTP. One-time CO is being requested to provide for a computer, workstation, and equipment for this new position. ISEE supports the needs of Idaho's education stakeholders including state agencies, LEAs, and Idaho's legislature. The rapidly increasing number of ISEE reporting entities considerably increases the demand for support resources at the same time that increased state and federal funding to LEAs have required additional accountability and reporting requirements without a corresponding increase in support staff to assist LEAs with this effort.

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

The ISEE system provides essential information to agencies including OSBE, SDE, the Idaho Public Charter School Commission (IPCSC), the Division of Career and Technical Education (CTE), and additional agencies including the Department of Juvenile Corrections and the Department of Health and Welfare. This data is used to provide the calculations for the K-12 funding formula which accounts for approximately 50% of Idaho's annual general fund appropriation. Additionally, this information is used to provide the required accountability data for both federal and state requirements. Virtually all reports and estimates of K-12 funding or accountability that are provided to policy makers are sourced from this system.

The data that are used for funding calculations and reporting are only as good as the data that enter the ISEE system from the LEAs. In order to improve data quality and ensure that what is reported is appropriate, LEAs need training and professional development to understand state and federal requirements as well as how their data systems interact with the state system. ISEE Coordinators are essential to ensuring that LEAs are adequately trained and able to provide data to the state. These Coordinators don't simply provide LEA training, but they are a valuable resource to the state program staff as well.

The current workload is more than two ISEE Coordinators can support. If this position is not funded, LEAs will not receive the necessary training that they require, which will disproportionately impact new Charter Schools and any LEAs that have experienced recent staff turnover. With the amount of turnover experienced by LEAs during the pandemic, new LEA staff are deficient in their ability to report appropriate data to the state and are desperate for assistance. We have seen a decrease in data quality over the last two years as staff turnover has increased.

Without an additional Coordinator, existing Coordinators will not only be unable to meet the demands for LEA support, but will be unable to spend an adequate amount of time working on Data Quality and compliance. This will impact the quality of the data in the system that is available to support calculations and provide reports to policy makers. Additionally, it is these individuals that catch the vast majority of reporting errors that can result in overpayment to LEAs. These individuals have directly impacted improved data quality and have saved the state millions of dollars over the last few years.

Agency: Office of the State Board of Education

501

Appropriation OSBE Administration

EDAA

Unit:

Decision Unit Number		12.03	Descriptive Title	Financial Specialist				
					General	Dedicated	Federal	Total
Personnel Cost								
500	Employees				48,500	0	0	48,500
512	Employee Benefits				9,901	0	0	9,901
513	Health Benefits				13,750	0	0	13,750
Personnel Cost Total					72,151	0	0	72,151
Full Time Positions								
FTP - Permanent					1.00	0.00	0.00	1.00
Full Time Positions Total					1	0	0	1
					72,151	0	0	72,151

**Explain the request and provide justification for the need.**

The OSBE financial team consists of four staff who handle all financial and human resources responsibilities. One of those four—the Human Resource Specialist—splits her time between OSBE and CTE. The OSBE staff has doubled in the last few years due to Legislative action with no additional support for the financial and human resources functions. The workload is unsustainable and an additional staff member is needed to process the day-to-day financial transactions, assist with budget tracking and reporting, as well as other financial and human resources support.

**If a supplemental, what emergency is being addressed?**

N/A

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

N/A

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

There is no existing funding in the base for this position. The financial team consists of the Chief Financial Officer, Financial Manager, Financial Unit Supervisor, and Human Resource Specialist.

**What resources are necessary to implement this request?**

Personnel Costs and an additional FTP.

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

Title	Pay Grade	Salary	Benefits	FT or PT	Benefit Elig	Date of Hire
Financial Specialist	K	\$48,500	\$24,000	FT	Yes	07/01/23

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

The Financial Specialist will take on some of the work currently done by the other financial team members, which will provide a more manageable workload for existing team members and allow them to focus on responsibilities within their assigned job duties rather than day-to-day transactions.

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

Capital Outlay: OSBE will need to provide computer equipment for this positions, but due to the 3% budget cap, OSBE will come up with that funding internally.

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

To determine the appropriate job descriptions necessary to staff the agency, we evaluated workload across the agency and matched it to a Division of Human Resources job description. We used the Budget Development Manual to identify 80% of the policy of that paygrade.

**Provide detail about the revenue assumptions supporting this request.**

This budget request assumes a General Fund appropriation to support it.

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

The Office of the State Board of Education and the entities it serves will be served by this request. Those entities include the four-year and two-year institutions, the Public Charter School Commission, Idaho Public Television, Division of Vocational Rehabilitation, Division of Career Technical Education, Special Education Programs, Health Education Programs, and the Department of Education. If this request is not funded, the OSBE financial operations will continue to operate at a strained level and efficiency and effectiveness will continue to suffer while the staff manages an unsustainable workload.

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Decision Unit Number	12.04	Descriptive Title	Audit Staff Transfer	General	Dedicated	Federal	Total
Personnel Cost							
500	Employees			1,099,710	0	0	1,099,710
		Personnel Cost Total		1,099,710	0	0	1,099,710
Operating Expense							
598	Employee In State Travel Costs			66,300	0	0	66,300
		Operating Expense Total		66,300	0	0	66,300
				1,166,010	0	0	1,166,010

**Explain the request and provide justification for the need.**

One of the 2017 Task Force for Higher Education recommendations was to create efficiencies and provide a higher level of service in back-office functions by migrating from the current federated institutions system to a more integrated, centralized, and student-centric system. Audit is one of those back-office functions. A chief audit executive position was appropriated in FY 2023, and this request includes the rest of the audit team—moving them from the four-year institutions to the Office of the State Board of Education in a budget-neutral transfer.

**If a supplemental, what emergency is being addressed?**

N/A

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

N/A

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

1.0 FTP and \$177,500 in General Fund Personnel Costs for a Chief Audit Executive position as well as \$15,000 in ongoing General Fund Operating Expenditures that were appropriated in the FY 2023 budget.

**What resources are necessary to implement this request?**

The positions with their accompanying salaries and benefits are necessary to implement this request and are shown in the B8-1 attachment.

OSBE requests that this be added as a new program in the budget, brining the total to four: Administration, IT and Data Management, School Safety and Security, and Audit.

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

Title	Salary	FT or PT	Benefit Elig	Date of Hire
Audit Manager	\$95,000	FT	Yes	07/01/23
Audit Manager	\$125,000	FT	Yes	07/01/23
Audit Manager	\$127,000	FT	Yes	07/01/23
Senior Auditor II	\$80,000	FT	Yes	07/01/23
Senior Auditor	\$70,000	FT	Yes	07/01/23
IT Auditor	\$80,000	FT	Yes	07/01/23
Staff Auditor	\$52,000	FT	Yes	07/01/23
Staff Auditor	\$54,000	FT	Yes	07/01/23
Staff Auditor	\$53,000	FT	Yes	07/01/23
Staff Auditor	\$52,000	FT	Yes	07/01/23
Group Positions (Student Staff)	\$26,900	PT	No	07/01/23

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

The 10.0 FTP will stay on their respective campuses but will become OSBE staff.

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

Operating Expenditures: travel costs, computer software, and training

Capital Outlay: The 10.0 employees are currently using institution computer equipment. That equipment will be returned to the institutions when the employees come under OSBE, and OSBE will need to provide computer equipment. It was not deemed appropriate to ask the institutions to cover the costs of the new equipment, and due to the 3% budget cap, OSBE will come up with that funding internally.

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

These are the current rounded salaries of the 10.0 FTP.

**Provide detail about the revenue assumptions supporting this request.**

This is a budget-neutral General Fund transfer from the four-year institutions' budgets.

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

The higher education system and State of Idaho are being served by this request. If it is not funded, the current federated system of audit management will continue, and the state will not benefit from the efficiencies of a coordinated system.



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# INTERNAL AUDIT RESTRUCTURE PLAN

November, 2021

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# EXECUTIVE SUMMARY

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## **PURPOSE**

This document outlines a plan for consolidating the individual internal audit functions at Boise State University, Idaho State University, Lewis-Clark State College and the University of Idaho into a single internal audit function administered from the Office of the State Board of Education

## **CONSOLIDATION TIMELINE**

This plan consolidates the internal audit function by the start of FY 2023. Most aspects of consolidation are underway and are anticipated to be in place by the start of FY 2022. Because of state processes, internal audit budgets and positions will be moved to the Office of the State Board of Education in phases. The Chief Audit Executive position will be moved, state budget approval, to the Office of State Board of Education starting in FY 2022. Other audit positions and budget will be transferred at the start of FY 2023, pending state budget approval. Until that time, the Universities will be required to provide budget and administrative resources for auditors across the system.

## **PLAN APPROVAL**

If approved by the Audit Committee, this plan will serve as the roadmap for the consolidation of the internal audit function. Changes to the plan might be made throughout the implementation. The Chief Audit Executive will be authorized to make these changes, but will bring material deviations to the Audit Committee for approval.

## **PLAN BENEFITS**

This plan delivers a high-quality consolidated internal audit function that meets the internal audit objectives of the Board and the Campus Presidents (see pages 2-3 for detail). The consolidated audit function will also establish a foundation for improving governance, risk management and compliance efforts across the system. In addition the plan achieves cost efficiencies (see page 17).



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# I. OVERVIEW

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This plan was prepared by Mark Eisenman, Chief Audit Executive and Todd Kilburn, Chief Financial Officer. In preparing this plan, the following was performed:

- Conducted interviews with key stakeholders. Interviews included:
  - Audit Committee members (August 2021)– Mr. Bill Gilbert, Ms. Joey Hale and Mr. Stephen Speidel
  - Mr. Kurt Liebich, State Board of Education President
  - University Presidents - Mr. Scott Green, Dr. Cynthia Pemberton, Mr. Kevin Satterlee and Dr. Marlene Tromp.
  - Board Office Staff – Mr. Todd Kilburn, Chief Financial Officer; Ms. Jenifer Marcus, Deputy Attorney General; Ms. Audrey Ettesvold, Human Resource Specialist
  - University CFOs - Ms. Julie Crea, Mr. Brian Foisy, Mr. Mark Heil, Ms. Jennifer Steele.
  - Current Internal Audit Directors – Mr. Reese Jensen and Mr. Brad White
  - Current Institution Internal Audit Staff – Ms. Lichun He, Ms. Rene Irwin, Mr. Ismael Sandoval and Mr. Nick Shiosaki.
- Reviewed Quality Assurance Reviews performed for each audit function performed in 2016/2017.
- Reviewed current audit workpaper systems and worked with current Internal Audit Directors to assess the feasibility of implementing various audit workpaper solutions.
- Reviewed physical space provided to internal audit groups at each campus.
- Benchmarked audit staffing against data from the Association of College and University Auditors and peer institutions for each campus
- Compared internal audit staffing levels to campus growth in assets, revenues, SEFA expenditures, enrollment and number of employees.
- Reviewed historical staffing at each audit shop.
- Prepared a salary analysis of the internal audit function.
- Reviewed cost and placement of existing campus external reporting hotlines.
- Reviewed annual internal audit reports submitted to the audit committee from FY15 through FY20.
- Reviewed sample engagement reports prepared by each internal audit shop.
- Reviewed current budgets for each internal audit group
- Sought input from Mr. Larry Harmon, retired BSU Chief Audit Executive (BSU Emeritus) on the proposed plan.
- Sought input from Mr. Steve Skaggs, Chief Audit Officer – St. Luke’s Health System

## II. OBJECTIVES

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This restructuring plan is based around eight objectives. Some of these objectives were identified as part of systemization discussions amongst the State Board of Education and its committees, the University Presidents and Board Office staff. Additional objectives were distilled from one-on-one discussions between Mark Eisenman, Chief Audit Executive and key stakeholders.

1. **Independence and Lines of Authority** – The new internal audit structure must reinforce the independence of the internal audit function and must provide clear and unambiguous lines of authority for the internal audit.
2. **Governance, Risk Management and Compliance** – The internal audit function, through providing audit service, will help improve governance, risk management and compliance throughout the system.
3. **Campus Connections** – The systemwide internal audit function must maintain connections to campuses so as to maintain the established collaborative working relationships between internal audit and campus leadership. These connections are also help ensure that internal audit services remain relevant to Idaho higher education.
4. **Collaborative** - The internal audit function should not be viewed as “external” to the individual campuses nor should it take on a compliance orientation and should instead continue to deliver services that help management improve operations. The function should ensure that auditors are accessible, approachable and trusted.
5. **Consistency and Standardization** – The internal audit function will utilize a common audit universe and risk assessment methodology. Criteria for assessing audit findings will be common across the system and the internal audit function will provide a consistent audit experience across the system.
6. **Comprehensive Internal Audit Service** – In addition to fulfilling its attestation role for the Audit Committee and University Presidents, the internal audit function will provide value added advisory services to the State Board of Education, the Board Office and to campus leadership teams. Internal audit will help the State Board improve governance, risk management and compliance efforts across the system. The internal audit function will continue to provide investigative services related to fraud, waste and abuse.
7. **Future Systemization Efforts** – Internal audit will help identify potential areas for standardization of processes and procedures across the system and with assist the State Board and Universities in planned systemization efforts.
8. **Cost Efficiencies** – The new internal audit structure will help realize cost efficiencies within internal audit and within the higher education system. Such efficiencies might not be in the form of a reduction to the overall internal audit budget or employee headcount, but might instead be recognized through more efficient use of audit resources or through efficiencies realized at the campus or system levels as a result of internal audit work.

### III. BENEFITS REALIZED

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Adoption of the restructure plan achieves the following:

- **Enhanced Independence and Authority** - Increases the independence of the internal audit function and reinforces lines of authority between the internal audit function and the Audit Committee.
- **Preserves Collaborative Campus Relationships** – Ensures that Internal Audit is accessible and available to campuses and maintains a collaborative working relationship with campus leadership teams.
- **Improves systemwide Governance, Risk Management and Compliance** – Creates opportunities for the State Board of Education to better capitalize on Internal Audit to improve systemwide governance, risk management and compliance initiatives.
- **Breadth of Service** - Provides for a robust internal audit function that has sufficient qualified staff to perform required attestation work as well as providing advisory services and investigative services to the State Board and Universities.
- **Information Technology Coverage** – Provides for increased IT audit coverage and provides a path to increase coverage going forward if needed.
- **Board Audit Hours** – Allocates direct audit hours for areas of Board interest.
- **Future Board Systemization Efforts** - Positions Internal Audit to assist the State Board with future systemization initiatives and efforts
- **Systemwide Processes and Procedures** - Positions Internal Audit to help identify potential standardization of processes and procedures across the system to improve operational efficiency and effectiveness across all campuses.
- **Adaptability and Scalability** – Provides the foundation for Internal Audit to adapt to future changes within the system. Audit staffing can be adjusted in size and placement to meet the audit needs of the system. Deployment of resources can be changed to focus on areas of greatest need.
- **Cost Efficiencies** – See Budget at Page 18.
- **Student Audit Program** - Continues the student auditor program, which has given practical work experience student auditors.
- **Decreased Audit Committee Administration** – Under the new structure, the Audit Committee will be administering one function instead of four. This simplifies audit committee reporting and reduces administrative time for the Audit Committee, Board staff and Internal Audit.
- **Staff Development** – Establishes a staffing plan to recruit, retain and develop internal audit staff. This will increase auditor proficiency which will translate into more efficient and effective audits.
- **Corrects Historical Issues** – Corrects some historical issues with internal audit that are created by the current structure.
- **External Reporting Lines and Compliance Consistency** - Centralizes external reporting hotlines and lays the groundwork for creating consistency in compliance activities across the system.

## IV. STRENGTHS, CHALLENGES & HISTORICAL ISSUES

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This section identifies strengths and challenges with the current structure. Strengths are those items that will have a positive impact on the success of restructure efforts, while challenges represent items that might impede restructuring efforts. Historical challenges have also been identified. These are items that have, in the past, limited internal audit in some capacity. The restructuring creates an opportunity to address these issues.

### STRENGTHS

- **Support for the Internal Audit Function** – The State Board of Education and the University Presidents are very supportive of internal audit and of having a strong internal audit function.
- **Familiarity with Audit** – Internal audit has existed on all campuses for many years. The Presidents and campus communities are familiar with internal audit and are used to having internal audits performed.
- **Audit Committee Proficiency** – The audit committee is comprised of members who possess a deep understanding of internal audit as well as governance, risk management and compliance.
- **Audit Staff Institutional Knowledge & Proficiency** – Current staff are very proficient and well qualified. These staff bring a diverse skillset to the audit function and also possess significant institutional knowledge that cannot be easily replaced. Current staff bring 75 combined years of internal audit experience in the Idaho university system. They bring an additional 21 years of non-audit higher education experience (15 years of which are in the Idaho system) and 77 years of combined related experience. This additional experience includes database administration, fraud examination, government auditing and administration, grants and research administration, Greek life operations, public accounting, private industry and graphic design and publishing.
- **Remote Work** – The COVID pandemic has normalized remote work and has forced the campuses to change processes to facilitate remote work. This makes it easier for audits to be performed remotely. Additionally, both auditors and clients within the system have grown accustomed to performing audits in this fashion.
- **Quality Assurance Reviews** - The three larger internal audit functions have completed quality assurance reviews as required by internal audit standards. All three of the larger functions have been found to be in general conformance with internal audit standards.

### CHALLENGES

- **Board Office Culture vs. Campus Culture** – In general, campuses view the Board Office as an external state agency focused on oversight and compliance. There is also a general view that the board office is somewhat disconnected from the campus environments. Additional effort will be required to ensure the internal audit function isn't viewed as adversarial or compliance oriented and of reduced value to the institutions. This view will result in less cooperation from campuses and diminish the effectiveness and efficiency of having internal audit placed at the Board Office.
- **Campus Differences** – Although part of the same system, each campus is unique. Each campus has a different mission. Campuses also have different cultures, student demographics, community dynamics, leadership structures, organizational structures, financial systems, human

## IV. STRENGTHS, CHALLENGES & HISTORICAL ISSUES

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resource processes, student systems, compliance structures and policies and procedures. This creates a more challenging environment in which to audit.

- **Staff Recruitment and Retention** – Accountants and auditors are in high demand and internal audit faces competition from many different employers to attract quality staff. Although there is pressure from other higher education institutions, most of the competition comes from public accounting firms, private businesses and other government agencies. Outside employers typically offer much higher salaries and more opportunities for promotional advancement. The Universities have been able to offer internal audit salaries that are at the lower end of market, but that are offset by generous benefits and a more flexible working environment. In general, being a part of the mission of the universities is also desirable. This has helped the universities attract and retain qualified individuals to internal audit. However, pressures from outside employers are always present and increasing.
- **Cost of Living** – The cost of living has increased substantially, especially for housing. This is especially true in the Boise area. This can impact the recruitment and retention of employees. It also makes it cost prohibitive for current experienced staff to relocate.
- **Geography** – The distance between campuses creates operational impediments and can create hurdles towards building a team and creating a connection with the Board Office.

### HISTORICAL ISSUES

- **Direct Interaction with Audit Committee & Board Office** – Generally, interaction between Internal Auditors and the Audit Committee has been limited to scheduled Audit Committee meetings. Interaction between Internal Audit and board office staff has also been limited. As a result, Internal Audit has not been able to develop close working relationships with the Audit Committee or the board staff. Building those relationships would increase effectiveness of the internal audit function.
- **Resourcing** – All four audit departments have experienced periods of time where the internal audit budget has been used to address larger budget issues of the universities. This has resulted in some audit positions going unfilled for long periods of time, salaries being cut for some positions, loss of salary savings from open positions, specialized positions (e.g. IT audit positions) being replaced with staff level positions, reduced training budgets, etc. This has had a long-term impact on the efficiency and effectiveness of all the audit shops.
- **Staff Turnover** – Internal audit has a small staff, with the larger campuses having 3-4 auditors and the loss of one auditor results in significant disruption to completion of the audit plan. In addition to the lost audit hours, additional time must be spent on recruiting and training a replacement.
- **Over-Reliance on Student Auditors** – This issue is closely related to the issue of resourcing noted above. Student auditors have been used to provide additional audit hours which is beneficial to internal audit. The student audit program provides valuable learning experiences to student auditors and creates a direct tie between internal audit and the academic missions of the Universities. However, there have been times when there has been an over-reliance on the use of student auditors. Typically this has occurred when student auditors are used to fill gaps in

## IV. STRENGTHS, CHALLENGES & HISTORICAL ISSUES

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hours during periods of turnover or budget cuts. Student auditors are not as proficient as experienced auditors and cannot provide the same level of work as experienced auditors. This limits the breadth of services they can provide. Student auditors also require a significant amount of time to train, supervise and manage which detracts from the work of more experienced auditors. Last, there is not long-term benefit to the department from this time investment because student auditors leave each year.

- **Information Technology Audit Coverage** – Resources have not always been provided to provide adequate information technology coverage.
- **External Audits/Reviews** – The Board and campuses have arranged for outside audits and reviews in different areas. Sometimes, these engagements have even been arranged at a department level on the campus. Internal Audit has not always been included in planning discussions for these audits and reviews or even been notified of these arrangements. This has limited the ability of Internal Audit to incorporate these reviews into a broader audit coverage plan. This practice can also create inefficiency and inconsistency across campuses.
- **Investigative Time** – Responding to allegations of fraud, waste and abuse and providing investigative support has been prioritized for Internal Audit. Because of staffing limitations, there have been times where these engagements have prevented Internal Audit from completing other planned work.

# V. VISION, MISSION, CORE VALUES

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## **VISION**

Internal Audit and Advisory Services will be known for providing high quality internal audit services to both the Board of Education and to campus leadership teams. Internal Audit and Advisory Services will be a trusted advisor on ethics, governance, risk management and internal controls.

## **MISSION**

Internal Audit and Advisory Services provides independent and objective assurance and advisory services to the Idaho State Board of Education and to Boise State University, Idaho State University, Lewis-Clark State College and the University of Idaho. Internal Audit and Advisory Services seeks to proactively identify risks, evaluate controls and make recommendations that will strength higher education operations both at the campus level and system-wide.

## **CORE VALUES**

### ***Collaboration and Transparency***

Auditors will work collaboratively with the State Board of Education and campus communities to address audit issues and to identify ways to improve operations on individual campuses and systemwide. Auditors will also facilitate collaboration across campuses to improve ethics, governance, risk management, and internal controls.

Internal Audit will work to include the Universities in the audit process and to openly communicate throughout the audit process. Internal Audit will also facilitate open and constructive dialogue between campuses and the Audit Committee regarding audit issues.

### ***Integrity***

Auditors will perform their work with honesty, diligence and responsibility. Auditors will observe the law and shall not knowing be party to any illegal activity or engage in acts that are discreditable to the internal auditing profession, the State Board of Education or Idaho universities. Auditors will contribute to the ethical objectives of the State Board of Education and campus communities.

### ***Objectivity***

Auditors will not participate in any activity that might impair or be presumed to impair their unbiased assessment. This includes participation in activities or relationships that might conflict with interests of the State Board of Education and campus communities.

### ***Confidentiality***

Auditors will be prudent in use and protection of information acquired in the course of performing duties. Auditors will not use information for personal gain or that would be contrary to law or to ethical objectives of the State Board of Education and campus communities.



## V. VISION, MISSION, CORE VALUES

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### ***Competency***

Auditors will adhere to the International Standards for the Practice of Internal Auditing and will only perform services for which they have the necessary knowledge, skills and experience. Auditors will continually improve their proficiency and the effectiveness and quality of services.

### ***Tact and Diplomacy***

Auditors will be sensitive to how they communicate and interact with audit clients. Auditors will be respectful, professional and non-confrontational in their dealings.

## VI. PLANNED AUDIT SERVICES

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The consolidated internal audit function will provide a broad range of attestation (audit) and advisory (consulting) services. The following categories of services been determined based on discussions with the Audit Committee, University Presidents, University CFOs, the Board Office CFO and current Audit Directors.

**Board Requested Projects** – This includes Board requested audits (communicated through the Audit Committee) as well as advisory services related to Board initiatives. Advisory services could pertain to governance, risk management and compliance related initiatives and assistance provided in relation to future systemization efforts.

**Functional Audits** – These will be periodic in-depth audits of campus-wide processes (e.g. Accounts Payable, Purchasing, Human Resources, Payroll, etc.). When practical, these will be conducted across the system under a single audit engagement. As future systemization efforts are realized these audits will focus on systemwide processes.

**Recurring** – These will be focused audits of key controls within functional activities. These will be conducted annually or biennially to provide audit coverage of large processes between functional audits. This category will also include the establishment of self-monitoring activities. Internal Audit will assist management in developing processes to self-monitor key controls and will validate the self-monitoring work.

**Colleges/Auxiliaries/Centers** – These will be in-depth audits of colleges, auxiliaries and large Centers.

**Information Technology** – Audits will be performed of information technology processes and activities. These will include a mix of in-depth audits (similar to functional audits) and recurring audits.

**Consulting** – This will include consulting activities similar to what internal audit has provided in the past (e.g. policy reviews, participation on key committees, providing advice to management on proposed system or procedural changes, etc.). It will also include regular meetings with campus leadership and other activities designed to maintain connections to campus.

**Fraud, Waste and Abuse Investigation** – Investigation of suspected or alleged instances of fraud, waste and abuse.

**Special Topic Engagements** – Audits and advisory services related to specific processes, procedures or areas of concern that are identified by the Board, the Board Office, Presidents and/or campus communities. This work is often the most valued by senior leadership and performance will help maintain collaborative relationships with campuses.

**Follow-Up Audits** – Audits to verify that corrective action has been taken by management in response to audits performed.

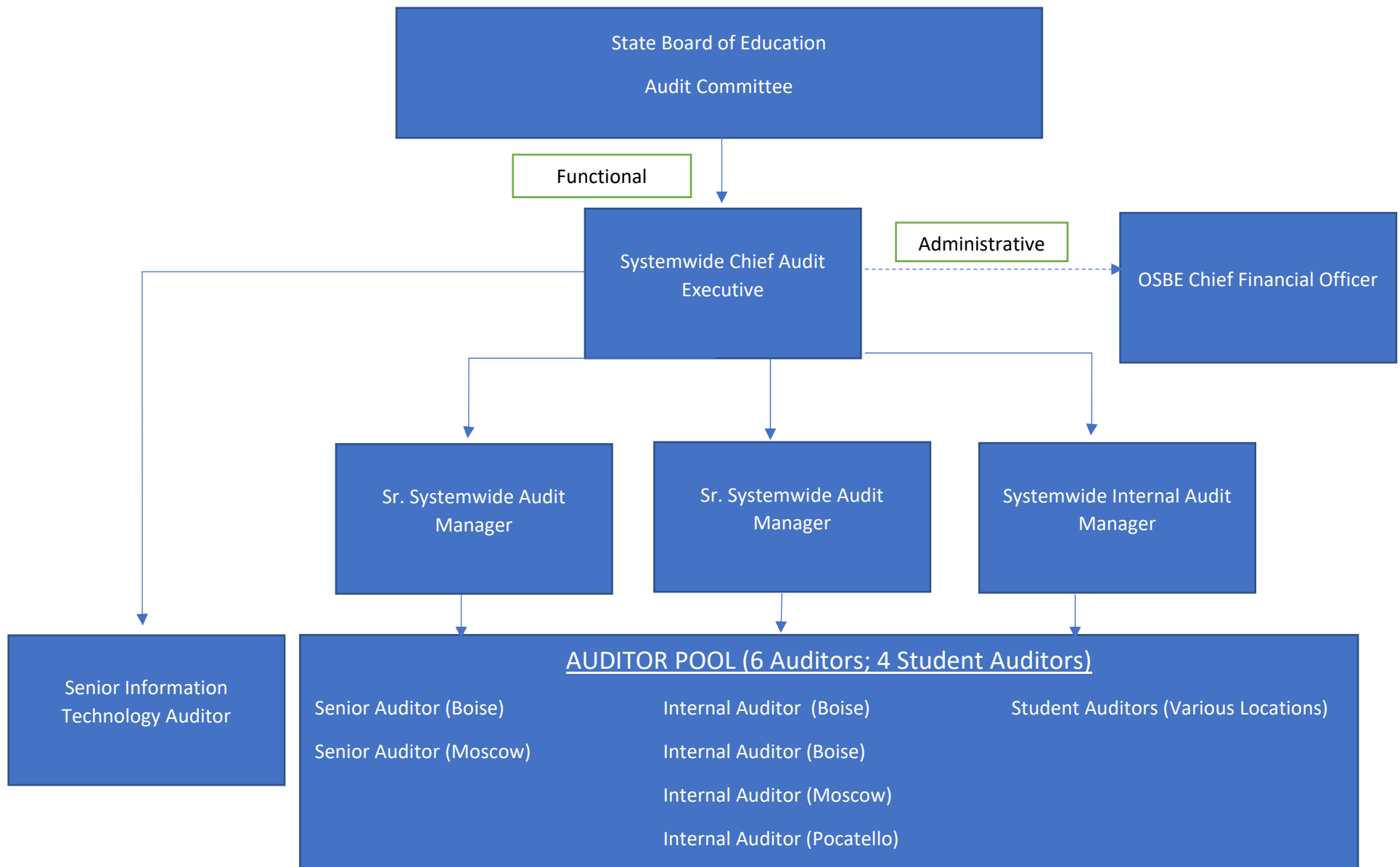
## VII. STRUCTURE

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Internal audit will initially be consolidated under the following structure:

- The internal audit function will operate under a single audit charter, a single audit risk assessment and a single audit plan.
- The Chief Audit Executive will oversee the entire internal audit function and be the primary point of contact with the audit committee and board office. The Chief Audit Executive will be available and will work directly with the University Presidents and campus leadership teams when needed.
- There will be three “offices” for Internal Audit and Advisory Services. These offices will be located in Boise (either at Boise State University or the Board Office), Moscow and Pocatello.
- Audit coverage for LCSC will be provided primarily out of the Moscow office with additional resources being provided from the Boise office.
- Current staff will be retained. Their positions and titles will be changed according to a staffing plan (see page 13). The plan will provide for staffing consistency across the system.
- Three Systemwide Managers will supervise individual audit engagements and be responsible for the day-to-day administration of physical offices located in Boise, Moscow and Pocatello. The Systemwide Managers will serve as the primary point of contact for campus executive teams (within constraints established by the Chief Audit Executive).
- The current ISU IT Auditor will be reassigned to serve as the systemwide IT Auditor and will report directly to the Chief Audit Executive.
- A pool of auditors comprised of staff and senior level auditors will be developed. Auditors will be physically assigned to one of the office locations, but will be available to work on any project throughout the system. Physical assignments will be adjusted over time to meet the needs of the system and to align with future systemization efforts.
- Campuses will be prohibited from hiring their own internal auditors or from establishing functions/positions that perform the same/similar work to Internal Audit and Advisory Services. Should the need arise, University Presidents can work with the Chief Audit Executive to request additional staff to be added at a campus location.

## VII. STRUCTURE



## VIII. STAFFING

### General

Staffing is a critical component of developing a solid internal audit function. A staffing plan must not only consider staff size, but must also include the staff quality and placement. Factors effecting staff quality include years of audit experience, type of audit experience, industry experience, specialized skills, professional certifications and formal education. Qualified staff are able to provide a broader range of services and are able to work with improved effectiveness and efficiency. Staff size, quality and placement depend on the structure of the organization (industry, organizational structure, systems, etc.) and the desired audit coverage.

### Current Staffing

<u>Position</u>	<u>Name</u>	<u>Idaho Higher Education Internal Audit</u>	<u>Additional Higher Education Industry</u>	<u>Other Relevant Experience</u>	<u>Education</u>	<u>Certifications</u>
Chief Audit Executive	Mark Eisenman	16 years	None	2 years Idaho Legislative Auditors  2 years of public accounting  8 years Credit Union Board Member  Charter Member, Board Member and past President – Boise Chapter of the Association of Certified Fraud Examiners  Board Member – Idaho Association for the Education of Young Children  Served on 6 Quality Assurance Review teams	Masters of Accountancy  Bachelors Accounting and Finance	Certified Public Accountant (CPA)  Certified Fraud Examiner (CFE)
Audit Director	Reese Jensen	16 years	None	3 years Alaska State Auditors  7 years of Controller Experience Private Industry  5 years software quality engineer  3 Supervisory Committee Chair Credit Union	Masters of Accountancy  Bachelors of Accounting	Certified Public Accountant (CPA)  Certified Fraud Examiner (CFE)

## VIII. STAFFING

<u>Position</u>	<u>Name</u>	<u>Years in Idaho Higher Education Internal Audit</u>	<u>Additional Experience in Higher Education</u>	<u>Other Relevant Experience</u>	<u>Education</u>	<u>Certifications</u>
Audit Director	Brad White	9 years	2 years as Scholarship and Loan Officer	17 years Washington State Auditor	Masters of Accountancy  Bachelors Accountancy	Certified Public Accountant (CPA)
Sr. Auditor	Lichen He	16 years	2 years Financial Specialist	12 years various financial positions with the Peoples Republic of China	Bachelors of Accounting	Certified Internal Auditor (CIA)  Certified Government Auditing Professional (CGAP)
Sr. Auditor II	Rene Irwin	7 years	4 years Greek Life Consultant	None	Bachelors – Accounting and Finance	Certified Internal Auditor (CIA)
IT Auditor	Nick Shiosaki	9 years	10 years various grant positions at ISU	7 years database engineer and graphic artist.	Masters of Business Administration  Bachelors Accounting  Bachelors Information Technology	Certified Information Systems Auditor (CISA)
Ismael Sandoval	Internal Auditor II	2 years	3 years BSU Campus Operations	2 years private business owner/operator	Bachelors of Accounting	None – Currently a CFE candidate
Leslie Bingham	Internal Auditor	0 years	0 years	7 years Oregon Department of Revenue Policy Analyst and Tax Auditor  2 years Internal Audit in Banking  Published two books	Bachelors in Journalism & Communication  Accounting Certificate	None

## VIII. STAFFING

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### **Staffing Level**

The restructure plan calls for 11 full-time auditors (including the Chief Audit Executive) and 4 student auditors. This level of staffing will provide sufficient hours for Board initiatives and projects, system-wide audits, information technology audits and campus-specific audits. The size of the internal audit staff can be adjusted according to system and campus needs.

We have benchmarked this staff size against 2018 data (the most recent available) from the Association of College and University Auditors (ACUA). We have also benchmarked against peer institutions. Based on the ACUA data, the system benchmarks at 13-14 auditors. This includes 3-4 auditors at each of the large campuses and 1-2 auditors at LCSC.

Peer institutions had wider variation. Variations were related to the complexity of an institution (e.g. volume of research, medical programs, etc.), the general structure (system vs. non-system), etc. Peer institutions for ISU, UofI and BSU had between 1 and 7 auditors while peer institutions for LCSC had between 1 and 3 auditors. This would place the total auditors at approximately 13 auditors.

### **Hours Delivered**

The following table summarizes the estimated hours delivered under this proposed staffing level. It also shows a possible allocation of those hours to illustrate the possible level of audit coverage. The actual allocation of hours will continue to be determined by the Chief Audit Executive through an annual audit risk assessment and planning process and approved by the Audit Committee of the State Board of Education.

<b><u>POSSIBLE AUDIT COVERAGE</u></b>	
<b><u>Category of Audit</u></b>	<b><u>Initial Structure</u></b>
Board Projects	2,000
Functional Audits	2,500
Functional Recurring	2,000
Colleges/Auxiliaries/Centers	2,500
Information Technology	1,500
Special Topic	1,750
Consulting	1,500
Investigations	2,000
Follow-Up Audits	789
<b>Total Direct Hours</b>	<b>16,539</b>

## VIII. STAFFING

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### **Job Families & Compensation**

A job family will be prepared for the internal audit function. The job family will establish levels for Chief Audit Executive, Sr. Systemwide Audit Manager, Systemwide Audit Manager, Senior Auditor I & II and Internal Auditor I & II. The job family will define roles and responsibilities for auditors at each level and will serve as the basis for job descriptions and compensation levels. This will provide consistency in job duties, titles and compensation across the system. It will also provide a structure for career growth, with the ultimate goal of attracting and retaining qualified staff. All existing positions will be reset to fit into the job family, with some existing auditors being promoted to new roles within the system.

Compensation ranges will be established for each position. These ranges have been benchmarked against salary information from the Association of College and University Auditors (industry salaries) and against Robert Half International (market). Compensation for current staff will be adjusted based on this schedule.

### **Employee Development Plan**

Internal audit standards require that professional development be provided to auditors. This includes providing professional CPE for certified staff members. Such training helps ensure that auditors develop and retain skillsets needed to provide relevant audit services, to improvement effectiveness and efficiency of audit work and to improve overall quality of audit output. Additionally, most employers cover ongoing training and development. A failure to provide this, can impact staff retention.

A formal training and development plan will be developed for the function as well as for individual auditors. Training and development opportunities will include formal continuing professional education, campus provided training opportunities, support for seeking certification and support for participation in professional organizations. We will also support outside volunteer activities that allow employees to develop skills that benefit internal audit.



## IX. OTHER OPERATING NEEDS

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In order to operate, the internal audit function requires non-staff resources. Except where noted, the operating budget presented on page 18 should cover other operating needs. These include:

**Audit Workpaper Solution** – Auditors are required to document their work in audit workpapers. This is often done using software specifically designed for this purpose. These products can also be used for performing analytics and for aligning with risk management. Two campuses, ISU and UofI, already use a workpaper solution. Expanding use of this software across the system will require an upfront implementation fee and approximately \$30,000 to \$40,000 per year in annual licensing costs. Other products have similar prices. We have decided to utilize homegrown workpapers, which would provide cost savings (i.e. the budget presented does not include the cost of a purchased workpaper solution).

**Training & Memberships** – Ongoing professional development and training is required by standards. As noted above, our budget provides for a staff development plan. Professional memberships provide the internal audit function with a variety of resources to improve overall audit quality as well as discounts on training.

**Travel** – We anticipate that most audit work can be performed remotely. However, some travel will still be required. This includes CAE travel to the campuses, travel associated with IT audits, travel to agricultural extensions and travel to the LCSC campus (which will not initially have an assigned auditor).

**Office Space** – Currently this cost is covered by the institutions and is not paid for directly from internal audit budgets. However, this might change following consolidation. Space will either need to be provided by the institutions or the Board will have to pay for space on campus. The presented budget does not include charges for office space.

**Computers** – Each auditor will require a standardized computer setup in order to perform audit work.

**Office Equipment** – This includes copiers, shredders, phones another basic equipment needed to conduct work.

**Office Supplies** – This includes basic office supplies needed to conduct work.

**Quality Assurance Review** – Internal audit standards require that a quality assurance review is required to be performed every five years. Currently, the system can take advantage of volunteers through the Association of College and University Auditors for this review.

## X. BUDGET & DIRECT HOURS DELIVERED

PROPOSED BUDGET			
	<u>Current Budgets</u>		<u>Proposed Budget</u>
Regular Salaries (Full Auditors)	\$	925,631	\$ 901,626
Irregular Salaries (Student Auditors)		17,216	27,000
Fringe		331,025	325,665
Operating Expenses		59,771	77,000
<b>Total Budget</b>	<b>\$</b>	<b>1,333,643</b>	<b>\$ 1,331,291</b>
<b>Total Budget Change</b>			<b>\$ (2,352)</b>

DIRECT HOUR DELIVERY AND COST PER DIRECT HOUR			
# Full Auditors		11	11
# Interns		3	4
Total Hours		24,140	24,680
Vacation		(2,112)	(2,112)
Sick		(880)	(880)
Holiday		(968)	(968)
Training		(440)	(550)
Available Hours		19,740	20,170
Administrative Hours		(3,948)	(3,631)
<b>Direct Hours Delivered</b>		<b>15,792</b>	<b>16,539</b>
<b>Change in Direct Hours Delivered</b>			<b>747</b>
<b>Direct Hour Percentage</b>		<b>80%</b>	<b>82%</b>
<b>Cost Per Direct Hour</b>	<b>\$</b>	<b>84.45</b>	<b>\$ 80.49</b>
<b>Change in Direct Hour Cost</b>			<b>\$ (3.96)</b>

COST EFFICIENCIES			
Reduction in Budget (ongoing)	\$		2,352
Reduction in Direct Hour Cost (ongoing)	\$		62,536
One Time Savings	\$		57,000

# XI. ENTERPRISE RISK MANAGEMENT

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## **General**

Enterprise Risk Management (ERM) is a strategic process within an organization and is used to identify, assess and respond to potential events that might affect achievement of the organization's objectives and to manage risk within the organization's risk appetite. While all employees have a responsibility for risk management, some organizations have a dedicated unit to manage ERM activities. The Board and University leadership have overall responsibility for ensuring that risks are identified and managed.

As with other processes, Internal Audit should not be in a position to administer the ERM process. Internal Audit should not be setting the risk appetite for the organization, implementing the risk management process, making decisions regarding risk responses, etc. However, Internal Audit can provide assurance on the ERM process. Internal Audit can also perform advisory services to assist management in implementing ERM. In addition, a structured ERM process can be used by Internal Audit to improve alignment of the internal audit plan with risks of the organization. This helps improve the effectiveness and efficiency of internal audit.

## **Status**

The SBOE has created a Risk Manager position in the OSBE Office. In addition to administering system-wide insurance activities, this position will also be responsible for ERM. Internal Audit, will coordinate with the Risk Manager to implement an ERM structure throughout the system. Once in place, Internal Audit will utilize ERM processes to help develop its annual audit plans. The Risk Manager position is not included in the budget detailed on Page 17.

## XII. EXTERNAL REPORTING LINES & COMPLIANCE

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### **Background – Compliance**

In 2012, the Audit Committee established a requirement that all Universities identify a Chief Compliance Officer. At this time, the Audit Committee discussed placing compliance responsibilities with Internal Audit. However, because of potential independence impairments and the broad range of compliance needs on each campus, all of the internal audit functions recommended placing compliance outside of Internal Audit. The Universities opted to place compliance with their General Counsel, with Boise State University later developing a separate Compliance Office.

### **Investigation Processes**

Universities require investigative services in a number of areas. In addition to investigating allegations of fraud, waste and abuse, Universities also perform investigations involving Title IX violations, HR policy violations, conflicts of interest, academic misconduct, student conduct violations, safety issues and research policy violations. The Universities have established processes and procedures for conducting these types of investigations. The Universities also have staff who possess the specialized training needed to conduct investigations. Internal Audit reviews controls over all compliance areas, but primarily performs investigative work in response to instances of fraud, waste and abuse. Internal Audit also performs investigative work to support Compliance Officers when there are financial aspects to other compliance violations.

### **External Reporting Hotlines**

All four campuses have operated reporting hotlines for many years. Initially, these were operated in-house and were gradually changed to externally operated hotlines. Currently, each campus pays for its own external hotline and responsibilities for administering the hotlines vary by campus.

In FY 2021, the Idaho Division of Human Resources (DHR) implemented a statewide reporting hotline. This hotline is administered by DHR and the Universities currently do not visibility into reports submitted via the hotline. The Universities are currently working with DHR to determine how campus efforts will be coordinated with tips received on the DHR hotline and to determine if DHR has the required staff to perform they types of investigations typically performed in higher education institutions.

### **Restructure Plan**

Internal Audit will continue to have responsibility for monitoring allegations of fraud, waste and abuse. Internal Audit will develop a common set of procedures for investigating fraud, waste and abuse. Internal Audit will also develop a common fiscal misconduct policy for the system as a whole.

Other types of investigations will be continue to be administered through the designated campus Compliance Officers, with Internal Audit providing attestation that compliance processes are in place and functioning on each campus.

Internal Audit is currently working with the Office of the State Board of Education to consolidate external reporting lines. The consolidated reporting line will be administered from the Office of the State Board of Education.

## XIII. OTHER RESTRUCTURE ITEMS

<u>ITEM</u>	<u>CURRENT STATUS &amp; FUTURE PLANS</u>	<u>Target Completion Date</u>
<b>Consolidated Audit Charter</b> Develop and implement an internal audit charter	<b>In Progress</b> – The CAE has drafted a consolidated audit charter and will seek approval of the audit charter at the November AC meeting.	<b>November, 2021</b>
<b>Updates to Audit Committee Charter</b> Update the Audit Committee charter	<b>Not Started</b> – The CAE will review the Audit Committee Charter and identify potential changes. These will be brought to the Audit Committee for approval.	<b>July, 2022</b>
<b>Internal Audit Budget</b> Develop and implement a centralized internal audit budget	<b>In Progress</b> – The CAE and OSBE CFO have developed a preliminary budget (see page 18). Once this has been approved by the Audit Committee, the CAE and the OSBE CFO will work with the State and the Universities to implement the budget. Eventually, the internal audit budget will be administered from the OSBE office.	<b>December, 2022</b>
<b>Current Year (FY 2022) Audit Plans</b> Current year audit plans will be consolidated into a single plan. Some planned audits will be re-prioritized. If needed, the plan will be modified or adjusted.	<b>In progress</b> – The CAE has discussed FY 2022 audit plans with the current Directors and has begun consolidating individual plans into a single audit plan. This consolidation will include a re-evaluation of current year projects.  The CAE has implemented a requirement that a formal scope memo be prepared and approved prior to starting any new audit projects.	<b>December, 2021</b>
<b>Audit Project Management</b> Boise State project management procedures will be implemented across the system.	<b>Complete</b> – The CAE has implemented a procedure to review project statuses every two weeks. This procedure includes implementation of a formal project tracking tool as well as regular meetings to discuss projects. Specifically, the CAE is meeting with the Directors weekly and the an all staff meeting has been setup for every other week beginning on 11/16/21.	<b>Complete</b>
<b>Campus Connection Plan</b> A formal plan for maintaining connections on campus will be implemented.	<b>In Progress</b> – The CAE is preparing a schedule of regular meetings between Internal Audit and key campus leaders. Internal Audit will also develop a plan to be purposeful in efforts to build networks on campus.	<b>July, 2022</b>

## XIII. OTHER RESTRUCTURE ITEMS

<u>ITEM</u>	<u>CURRENT STATUS &amp; FUTURE PLANS</u>	<u>Target Completion Date</u>
<b>Current Year Quality Assurance Reviews (QAR)</b> All three larger institutions are scheduled to have a QAR performed this year.	<b>In Progress</b> – BSU has completed its QAR. Uofl and ISU will have a QAR performed this fiscal year, targeting spring 2022. We have a tentative agreement from the BSU QAR lead to also lead QARs for Uofl and ISU. LSCS never completed a QAR and will be left off of this cycle.	<b>July, 2022</b>
<b>Consolidated Audit Universe</b> The Audit Universe will be consolidated into a single audit universe.	<b>In progress</b> - A preliminary consolidated audit universe has been established. The ISU IT Auditor is developing a preliminary IT Audit Universe for the system. As part of the FY23 audit risk assessment, we will verify the adequacy of the audit universe.	<b>January, 2022</b>
<b>Audit Risk Assessment</b> A common audit risk assessment process will be developed and implemented.	<b>In progress</b> – A preliminary risk assessment process is under development. The risk assessment process will incorporate a targeted survey (borrowed from BSU). We plan to distribute this in December, 2021 or January, 2022.	<b>January, 2022</b>
<b>Assurance Mapping</b> Develop an assurance map to identify outsourced audits and reviews to determine how they might impact audit coverage.  Determine if outsourced audits/reviews should be centralized with the Board Office.	<b>Not Started</b> – Will incorporate this into the FY23 risk assessment and audit planning process.	<b>July, 2022</b>
<b>Audit Workpaper Solution</b> Implement a common audit work paper system across the internal audit function.	<b>In progress</b> – The CAE and Directors have explored various workpaper solutions. Due to budget limitations, an in-house workpaper structure based on the BSU process will be used.	<b>July, 2022</b>

## XIII. OTHER RESTRUCTURE ITEMS

<u>ITEM</u>	<u>CURRENT STATUS &amp; FUTURE PLANS</u>	<u>Target Completion Date</u>
<b>Access to Information Systems</b> Obtain access for auditors to appropriate systems at each campus.  Setup each auditor with access to OSBE systems.  Determine best way to secure data used in audits.	<b>In Progress</b> – The CAE is currently working with IT Staff at OSBE on this topic. The CAE has also discussed access with the BSU Office of Information Technology, and will contact other campuses prior to year-end.	<b>July, 2022</b>
<b>Audit Findings – Assessment Methodology</b> Develop a common methodology for assessing audit findings so that they are consistent across the system and are reported to the appropriate level of management.	<b>In Progress</b> – The CAE has started development of an audit findings methodology for the system.	<b>December, 2021</b>
<b>Audit Follow Up Process</b> Establish a clear audit follow-up process to ensure audit observations are addressed by management.	<b>In Progress</b> – The CAE has started development of a follow-up process for audit observations. These procedures will include a process for escalating issues through management and to the Audit Committee (when necessary).	<b>December, 2021</b>
<b>Revise Audit Reports – Audit Committee</b> The various audit committee reports will be revised.	<b>Not Started (anticipated start December, 2021)</b> – Reports will be revised and implemented for FY23.	<b>March, 2022</b>
<b>Revise Audit Reports – Campus</b> A common report format will be implemented across all campuses.	<b>Not Started (anticipated start December, 2021)</b> – Reports will be revised and implemented in FY23.	<b>July, 2022</b>
<b>Audit Written Procedures</b> A common set of audit procedures will be developed. These will establish procedures for conducting audits and audit activities across the system.	<b>Not Started (anticipated start January, 2022)</b> – Will be started after November Audit Committee meeting	<b>July, 2022</b>

## XIII. OTHER RESTRUCTURE ITEMS

<u>ITEM</u>	<u>CURRENT STATUS &amp; FUTURE PLANS</u>	<u>Target Completion Date</u>
<b>Training and Development Plan</b> A formal training plan will be developed and implemented.	<b>Not Started (anticipated start January, 2022)</b> – The CAE will develop a formal training plan for the office as well as for each individual auditor.	<b>April, 2022</b>
<b>External Reporting Lines</b> External reporting lines will be brought into the Board Office.	<b>In progress</b> – The CAE has gathered information about the reporting lines. The CAE will meet with the OSBE attorney and campus compliance officers to discuss logistics. The CAE will work the OSBE CFO to assess cost. A plan will be prepared and submitted to the Audit Committee for approval.	<b>June, 2022</b>
<b>Fraud Investigation Procedures &amp; Policies</b> Common investigations procedures will be established for use across all campuses.	<b>In progress</b> - Current procedures and policies have been gathered from all campuses. The CAE has started work with OSBE legal counsel to develop common procedures. The CAE will work with the OSBE Policy Director and/or Universities to implement or modify policies as needed. Procedures will be established internally.	<b>June, 2022</b>
<b>Compliance</b> Establish procedures for internal audit interaction with compliance officers/units at each campus.  Review compliance risk assessments at each campus.	<b>Not Started (anticipated Start March, 2022)</b> – Will be started after November Audit Committee meeting.	<b>July, 2022</b>
<b>Enterprise Risk Management</b> The Board is establishing a risk management function. Internal Audit will help facilitate establishment of this process and will establish procedures for working with the new function.	<b>In Progress</b> – The CAE is participating on the search committee for a Risk Manager. Future participation will be discussed with the OSBE CFO.	<b>July, 2022</b>



## XIII. OTHER RESTRUCTURE ITEMS

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ITEM	CURRENT STATUS & FUTURE PLANS	Target Completion Date
<p><b>Internal Audit Culture</b> The creation of a consolidated function will require a cultural shift within each audit function, on each campus as well as at the board office. The CAE will work to establish practices that reinforce the concept that Internal Audit is an independent function that reports to the SBOE, but has a directive to work collaboratively and in partnership with the University Presidents.</p>	<p><b>In Progress</b> – The CAE has started working on a plan to address this item.</p>	<p><b>July, 2022</b></p>
<p><b>Internal Audit Websites</b> Each internal department maintains its own website. These will be taken down at each University and will be replaced with a single website administered from the Board Office. The webpage will be linked directly from the University President websites.</p>	<p><b>In Progress</b> – The CAE has started discussions with Board Office staff to formulate a plan to setup the board administered website.</p>	<p><b>January, 2022</b></p>
<p><b>New Jobs and Transfer of Employees</b> A job family will be established along with a compensation schedule.  Positions will have to be setup at the Board Office and employees transferred into those positions.</p>	<p><b>In Progress</b> – Preliminary job family and compensation schedule has been developed. It is being reviewed by the OSBE CFO and HR Director.</p>	<p><b>June, 2024</b></p>

**Agency:** Office of the State Board of Education

501

**Appropriation Unit:** OSBE Administration

EDAA

Decision Unit Number	12.05	Descriptive Title	College & Career Advising Professional Development Platform	General	Dedicated	Federal	Total
Operating Expense							
	590	Computer Services		0	0	0	0
		Operating Expense Total		0	0	0	0
				0	0	0	0

**Explain the request and provide justification for the need.**

The Office of the Idaho State Board of Education (OSBE), working through the Next Steps Idaho Ambassador program, continues to receive indications of inconsistent or limited professional development opportunities provided to career counselors/advisors contributing to gaps in career exploration for Idaho students.

Additionally, these positions are often notoriously isolating, as career counselors/advisors are often the only person in a school or district who does what they do. Meaning, there is no peer-network of similarly-tasked professionals who can provide informal support. Career counselors/advisors need assistance. Which is why OSBE recommends Idaho implement Texas OnCourse's college and career advising professional development curriculum – Texas Academy. This curriculum comes in a ready-made online interface.

The accessibility and 24/7 availability of a structured, online professional development platform proactively solves any transportation, time zone, and scheduling obstacles that would have made in-person PD events challenging and costly. This at-your-own-pace opportunity empowers the career counselors/advisors to gain competencies in tandem to regularly scheduled on-boarding tasks.

Texas Academy offers over 20 hours of continuing professional education (CPE) credit for completing the training modules. Users can earn badges to signify their advancement through the material and mastery of the opportunities described therein. Community chat boards can serve as impromptu Professional Learning Communities (PLC).

Following is an outline of the curriculum offered:

Career Pathways  
 Career Pathways: Foundational Knowledge  
 Career Exploration – Assessments  
 Academic Planning  
 Career Planning  
 Career Learning Experience – Work Based Learning

Financial Aid  
 Foundational Knowledge  
 Financial Aid Application Process  
 Scholarship Application Process  
 College Costs

Postsecondary Pathways  
 Advising Foundational Knowledge  
 Admissions and Application Process  
 Entrance & Placement Exams  
 Postsecondary Research

Specialties  
 Advising Highly Mobile Populations  
 Transitions Advising for Students with Disabilities  
 Middle School College & Career

Success in Higher Education  
 College Finances & Beyond  
 Holistic College Ready Advising

Texas has successfully implemented this resource to unify staff from hundreds of schools across a wildly diverse geographic footprint and has also shared this tool with Delaware and Michigan to use in support of their career counselors/advisors. Idaho, too, can leverage this approach to professional development and formally introduce all career counselors/advisors to the entire continuing education and career landscape.

**If a supplemental, what emergency is being addressed?**

N/A

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

N/A

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

Repurpose \$120,000 on-going in administrator training funds (Operating Expenditures) for renewing Texas OnCourse Academy – an online professional development tool for college and career advisors in Idaho.

**What resources are necessary to implement this request?**

Repurpose \$120,000 on-going in administrator training funds for renewing Texas OnCourse Academy – an online professional development tool for college and career advisors in Idaho.

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

Repurpose \$120,000 on-going in administrator training funds (Operating Expenditures) for renewing annual license of Texas OnCourse Academy – an online professional development tool for up to 1,000 college and career advisors in Idaho.

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

As with the current pilot, current College & Career Access staff will continue to use a portion of their time promote and provide training to counselors and career advisors on the benefits and uses of this college and career advising professional development platform.

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

\$120,000 in on-going reallocation of administrator training funds (Operating Expenditures).

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

Continued costs for this program are based on the providing access to 1,000 Idaho users annually and is based on the current year's pilot contract costs.

**Provide detail about the revenue assumptions supporting this request.**

This is a budget neutral request as the \$120,000 would be a reallocation of administrator training funds (Operating Expenditures).

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

The Office of the Idaho State Board of Education (OSBE), working through the Next Steps Idaho Ambassador program, continues to receive indications of inconsistent or limited professional development opportunities provided to career counselors/advisors contributing to gaps in career exploration for Idaho students.

Additionally, these positions are often notoriously isolating, as career counselors/advisors are often the only person in a school or district who does what they do. Meaning, there is no peer-network of similarly-tasked professionals who can provide informal support.

Career counselors/advisors need assistance. Which is why OSBE recommends Idaho implement Texas OnCourse's college and career advising professional development curriculum – Texas Academy. This curriculum comes in a ready-made online interface and would provide 1,000 college and career advisors in both secondary and postsecondary with: accessibility and 24/7 availability of a structured, online professional development platform proactively solves any transportation, time zone, and scheduling obstacles that would have made in-person PD events challenging and costly.

This at-your-own-pace opportunity empowers the career counselors/advisors to gain competencies in tandem to regularly scheduled on-boarding tasks.

Without funding Idaho students will continue to receive inconsistent college and career advising and staff employed in these positions will continue to experience decreased job satisfaction as they struggle to advise students with little to few professional development training opportunities available to them.

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Decision Unit Number	12.06	Descriptive Title	Resource Officer		General	Dedicated	Federal	Total
Personnel Cost								
	500	Employees			0	0	50,000	50,000
	512	Employee Benefits			0	0	10,037	10,037
	513	Health Benefits			0	0	13,750	13,750
		Personnel Cost Total			0	0	73,787	73,787
Full Time Positions								
		FTP - Permanent			0.00	0.00	1.00	1.00
		Full Time Positions Total			0	0	1	1
					0	0	73,787	73,787

Explain the request and provide justification for the need.

If a supplemental, what emergency is being addressed?

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

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

What resources are necessary to implement this request?

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

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

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

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

Provide detail about the revenue assumptions supporting this request.

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

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

513.06

EDAA

Decision Unit Number	12.06	Descriptive Title	COVID Relief Funding Spending Authority			
			General	Dedicated	Federal	Total
Trustee/Benefit						
857		Federal Payments To Subgrantees	0	0	65,000,000	65,000,000
		Trustee/Benefit Total	0	0	65,000,000	65,000,000
			0	0	65,000,000	65,000,000

Explain the request and provide justification for the need.

This request is for federal fund spending authority for three buckets of COVID relief funding:

- Leftover Education Assistance for Non-Public Schools (EANS) I funding, which rolled into the Governor’s Emergency Education Relief (GEER) II bucket: \$13,000,000 in fund 34500
- Projected leftover EANS II funding, which will also roll into the GEER II bucket: \$22,000,000 in fund 34500
- Elementary and Secondary School Education Relief (ESSER) III State Set Aside funding: \$30,000,000 in fund 34400

Leftover EANS I and II/GEER II funding has been allocated to revamp the Idaho System for Educational Excellence (ISEE), and that project is underway.

ESSER III State Set Aside funding has been allocated to various projects such as an accelerated math learning collaborative, dyslexia handbook, summer and after school programs, and additional funding for the ISEE project.

These requested spending authority levels may be lowered as projects move forward and funding is spent.

If a supplemental, what emergency is being addressed?

NA

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

N/A

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

N/A

What resources are necessary to implement this request?

Trustee/Benefit payment funding for continued use of COVID relief funding.

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

N/A

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

N/A

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

N/A

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

Based on federal award amounts and projected use.

Provide detail about the revenue assumptions supporting this request.

This budget request assumes a spending authority appropriation to use federally awarded funding.

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

Public Schools and the state are served by this request. If spending authority is not appropriated, the Office of the State Board of Education will not be able to continue to spend the federal funding on the state's behalf.



State of Idaho

## **DIVISION OF HUMAN RESOURCES**

Executive Office of the Governor

BRAD LITTLE  
Governor  
LORI A. WOLFF  
Administrator

Idaho Personnel Commission  
Mike Brassey, Chair  
Mark Holubar  
Sarah E. Griffin  
Amy Manning  
Nancy Merrill

August 26, 2022

Gideon Tolman  
Chief Financial Officer  
Idaho State Board of Education  
650 W. State St., Ste 307  
Boise, ID 83702

Dear Gideon:

This letter is in response to your FY 2024 Budget request. Your initial request was received August 4, 2022, and listed the following requested items for your FY 2024 budget:

1. Transfer of 10.0 FTPs<sup>1</sup> – These 10 FTPs will remain on their respective campuses but become OSBE staff reporting to the Audit division.
2. New 1.0 FTP – Financial Specialist, non-classified, \$23.31 per hour. This position is intended to provide additional support to the fiscal department as OSBE staff have doubled in the last few years.
3. Additional funding for the School Safety and Security Program in the amount of \$26,000.
4. New 0.5 FTP – Higher Education Research Council Coordinator (HERC), non-classified, \$32.88 per hour. This position is intended to provide support to the council as they currently have no staff.
5. New 1.0 FTP – Academic Technologist, non-classified, \$35.63 per hour. This position is intended to support academic technology, including Online Idaho.
6. New 1.0 FTP – Apply Idaho Project Manager, non-classified, \$32.88 per hour. This position is intended to support the program being available year-round to all high school students.
7. New 1.0 FTP – Idaho System for Educational Excellence (ISEE) Coordinator, non-classified, \$36.06 per hour. This position is intended to provide assistance to Local Education Agencies with required state reporting.

The positions you have requested are not classified positions, so DHR does not have the ability to confirm the position, title and pay align with other similar classified positions. However, the descriptions provided include enough justification that the titles and pay chosen align with other non-classified, professional positions at the state board. Therefore, DHR concurs with submitting the following:

1. 10.0 FTPs transferring to the OSBE Audit division
2. 1.0 FTP Financial Specialist
3. 0.5 FTP HERC Coordinator
4. 1.0 FTP Academic Technologist
5. 1.0 FTP Apply Idaho Project Manager

<sup>1</sup> 3 Audit Managers, 1 IT Auditor, 1 Senior Auditor, 1 Senior Auditor 2, 4 Staff Auditors.

6. 1.0 FTP ISEE Coordinator

DHR cannot speak to additional funding requests so is unable to attest for the following:

1. Additional \$26,000 for the School Safety and Security Program

This letter attests that OSBE's requests are in alignment with Division of Human Resources (DHR) policies. Please include this letter with your final budget submission to the Division of Financial Management (DFM).

If you have any questions or concerns about your requests, please do not hesitate to contact me.

Sincerely,



Michelle Peugh  
DHR Strategic Business Partner  
michelle.peugh@dhr.idaho.gov  
208-854-3073

Cc: Theresa Arnold, Division of Financial Management

Agency/Department:	<b>State Board of Education</b>	Agency Number:	<b>501</b>
Budgeted Division:	<b>Office of the State Board of Education</b>	Luma Fund Number	<b>34900</b>
Budgeted Program	<b>OSBE Administration</b>	Appropriation (Budget) Unit	<b>EDAA</b>
		Fiscal Year:	<b>2024</b>
Original Request Date:	<b>9/1/2022</b>	Fund Name:	<b>Miscellaneous Revenue</b>
Revision Date:		Historical Fund #:	<b>0349-00</b>
Revision #:		Budget Submission Page #	of

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FORM B6: WAGE & SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		1.13	117,300	19,400	24,100	160,800			
4.11		Appropriation Adjustments:									
		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		<b>FY 2023 TOTAL APPROPRIATION</b>		1.13	117,300	19,400	24,100	160,800			
		Expenditure Adjustments:									
6.31		Transfer between programs		0.00	0	0		0			0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00		<b>FY 2023 ESTIMATED EXPENDITURES</b>		1.13	117,300	19,400	24,100	160,800			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0
9.00		<b>FY 2024 BASE</b>		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
				1.13	117,300	19,400	24,100	160,800			
10.11		Change in Health Benefit Costs				1,300		1,300			
10.12		Change in Variable Benefits Costs					(600)	(600)			
		Indicator Code						0			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		800		200	1,000			
10.62		CEC for Temp/Group Positions	1.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		<b>FY 2024 PROGRAM MAINTENANCE</b>		1.13	118,100	20,700	23,700	162,500			
		Line Items:									
12.01								0			
12.02								0			
12.03								0			
13.00		<b>FY 2024 TOTAL REQUEST</b>		1.13	118,100	20,700	23,700	162,500			

[illegible]

## FORM B6: WAGE &amp; SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		<b>33.06</b>	<b>2,827,200</b>	<b>412,100</b>	<b>563,400</b>	<b>3,802,700</b>			
4.11		Appropriation Adjustments:									
		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
<b>5.00</b>		<b>FY 2023 TOTAL APPROPRIATION</b>		<b>33.06</b>	<b>2,827,200</b>	<b>412,100</b>	<b>563,400</b>	<b>3,802,700</b>			
		Expenditure Adjustments:									
6.31		Transfer between programs		0.00	0	0		0			0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0			0
<b>7.00</b>		<b>FY 2023 ESTIMATED EXPENDITURES</b>		<b>33.06</b>	<b>2,827,200</b>	<b>412,100</b>	<b>563,400</b>	<b>3,802,700</b>			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0
<b>9.00</b>		<b>FY 2024 BASE</b>		<b>FTP</b>	<b>FY 24 Salary</b>	<b>FY24 Health Ben</b>	<b>FY 24 Var Ben</b>	<b>FY 2024 Total</b>			
				<b>33.06</b>	<b>2,827,200</b>	<b>412,100</b>	<b>563,400</b>	<b>3,802,700</b>			
10.11		Change in Health Benefit Costs				40,600		40,600			
10.12		Change in Variable Benefits Costs					(7,400)	(7,400)			
		Indicator Code						0			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		27,700		5,700	33,400			
10.62		CEC for Temp/Group Positions	1.00%		100		0	100			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
<b>11.00</b>		<b>FY 2024 PROGRAM MAINTENANCE</b>		<b>33.06</b>	<b>2,855,000</b>	<b>452,700</b>	<b>561,700</b>	<b>3,869,400</b>			
		Line Items:									
12.01		Financial Specialist	1	1.00	48,500	12,500	11,200	72,200			
12.02		Audit Staff Transfer	1	10.00	814,900	125,000	159,800	1,099,700			
12.03								0			
<b>13.00</b>		<b>FY 2024 TOTAL REQUEST</b>		<b>44.06</b>	<b>3,718,400</b>	<b>590,200</b>	<b>732,700</b>	<b>5,041,300</b>			

Agency/Department:						<div>State Board of Education</div>											
Budgeted Division:						<div>Office of the State Board of Education</div>											
Budgeted Program:						<div>OSBE Administration</div>											
						Agency Number: <div>501</div>											
						Luma Fund Number <div>12500</div>											
						Appropriation (Budget) Unit <div>EDAA</div>											
						Fiscal Year: <div>2024</div>											
Original Request Date:						9/1/2022					Fund Name:	Indirect Cost Recovery		Historical Fund #:	0125-00		
Revision Date:						Revision #:								Budget Submission Page #		of	
PCN	CLASS CODE	DESCRIPTION			Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES				
		Totals from Wage and Salary Report (WSR):															
		Permanent Positions			1	0.00	0	0	0	0	0	0	0				
		Board & Group Positions			2		0	0	0	0							
		Elected Officials & Full Time Commissioners			3	0.00	0	0	0	0	0	0	0				
		TOTAL FROM WSR				0.00	0	0	0	0	0	0	0				
		FY 2023 ORIGINAL APPROPRIATION			35,700	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							
	Unadjusted Over or (Under) Funded:			Est Difference	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							
	Adjustments to Wage & Salary:																
	Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:																
		Retire Cd	Adjustment Description / Position Title														
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					Other Adjustments:												
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
					0.00	0	0	0	0	0	0	0					
		Estimated Salary Needs:															
		Permanent Positions			1	0.00	0	0	0	0	0	0	0				
		Board & Group Positions			2	0.00	0	0	0	0	0	0					
		Elected Officials & Full Time Commissioners			3	0.00	0	0	0	0	0	0					
		Estimated Salary and Benefits				0.00	0	0	0	0	0	0					
	Adjusted Over or (Under) Funding:			Orig. Approp	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							
				Est. Expend	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							
				Base	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							
				Personnel Cost Reconciliation - Relation to Zero Variance --->							#DIV/0!						
DU					Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change				
3.00		FY 2023 ORIGINAL APPROPRIATION			35,700	0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!							

			Rounded Appropriation		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
4.11			Appropriation Adjustments:									
			Reappropriation		0.00	0	0	0	0			
4.31			Supplemental		0.00	0	0	0	0			0
5.00			FY 2023 TOTAL APPROPRIATION		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
			Expenditure Adjustments:									
6.31			Transfer between programs		0.00	0	0		0			0
6.41			FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00			FY 2023 ESTIMATED EXPENDITURES		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
			Base Adjustments:									
8.31			Transfer Between Programs		0.00	0	0	0	0			0
8.41			Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51			Base Reduction		0.00	0	0	0	0			0
9.00			FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
10.11			Change in Health Benefit Costs		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
10.12			Change in Variable Benefits Costs				#DIV/0!		#DIV/0!			
				Indicator Code								
10.51			Annualization			0	0	0	0			
10.61			CEC for Permanent Positions	1.00%		#DIV/0!		#DIV/0!	#DIV/0!			
10.62			CEC for Temp/Group Positions	1.00%		#DIV/0!		#DIV/0!	#DIV/0!			
10.63			CEC for Elected Officials & Commissioners			0		0	0			
11.00			FY 2024 PROGRAM MAINTENANCE		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
			Line Items:									
12.01									0			
12.02									0			
12.03									0			
13.00			FY 2024 TOTAL REQUEST		0.73	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			

Agency/Department:	State Board of Education	Agency Number:	501
Budgeted Division:	Office of the State Board of Education	Luma Fund Number	34430
Budgeted Program	OSBE Administration	Appropriation (Budget) Unit	EDAA
		Fiscal Year:	2024
Original Request Date:	9/1/2022	Fund Name:	ARPA - State Fiscal Recovery
Revision Date:		Historical Fund #:	0344-30
Revision #:		Budget Submission Page #	of

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FORM B6: WAGE & SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		1.00	70,100	15,800	14,100	100,000			
4.11		Appropriation Adjustments:									
		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		<b>FY 2023 TOTAL APPROPRIATION</b>		1.00	70,100	15,800	14,100	100,000			
6.31		Expenditure Adjustments:									
		Transfer between programs		0.00	0	0		0			0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00		<b>FY 2023 ESTIMATED EXPENDITURES</b>		1.00	70,100	15,800	14,100	100,000			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		(1.00)	(72,200)	(12,500)	(15,300)	(100,000)			0
8.51		Base Reduction		0.00	0	0	0	0			0
9.00		<b>FY 2024 BASE</b>		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
				0.00	(2,100)	3,300	(1,200)	0			
10.11		Change in Health Benefit Costs				0		0			
10.12		Change in Variable Benefits Costs					0	0			
		Indicator Code						0			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		0		0	0			
10.62		CEC for Temp/Group Positions	1.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		<b>FY 2024 PROGRAM MAINTENANCE</b>		0.00	(2,100)	3,300	(1,200)	0			
		Line Items:									
12.01								0			
12.02								0			
12.03								0			
13.00		<b>FY 2024 TOTAL REQUEST</b>		0.00	(2,100)	3,300	(1,200)	0			

[illegible]



		Rounded Appropriation		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
4.11		Appropriation Adjustments:									
4.31		Reappropriation		0.00	0	0	0	0			
		Supplemental		0.00	0	0	0	0			0
5.00		FY 2023 TOTAL APPROPRIATION		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
6.31		Expenditure Adjustments:									
6.41		Transfer between programs		0.00	0	0		0			0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00		FY 2023 ESTIMATED EXPENDITURES		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
8.31		Base Adjustments:									
8.41		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0
9.00		FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
10.11		Change in Health Benefit Costs		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
10.12		Change in Variable Benefits Costs									
			Indicator Code								
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		#DIV/0!		#DIV/0!	#DIV/0!			
10.62		CEC for Temp/Group Positions	1.00%		#DIV/0!		#DIV/0!	#DIV/0!			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		FY 2024 PROGRAM MAINTENANCE		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
		Line Items:									
12.01								0			
12.02								0			
12.03								0			
13.00		FY 2024 TOTAL REQUEST		0.83	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			

[illegible]

## FORM B6: WAGE &amp; SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		18.00	1,520,400	228,200	313,600	2,062,200			
4.11		Appropriation Adjustments:									
		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		<b>FY 2023 TOTAL APPROPRIATION</b>		18.00	1,520,400	228,200	313,600	2,062,200			
6.31		Expenditure Adjustments:									
		Transfer between programs		0.00	0	0		0			0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00		<b>FY 2023 ESTIMATED EXPENDITURES</b>		18.00	1,520,400	228,200	313,600	2,062,200			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0
9.00		<b>FY 2024 BASE</b>		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
				18.00	1,520,400	228,200	313,600	2,062,200			
10.11		Change in Health Benefit Costs				22,500		22,500			
10.12		Change in Variable Benefits Costs					(11,000)	(11,000)			
		Indicator Code						0			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		15,000		3,100	18,100			
10.62		CEC for Temp/Group Positions	1.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		<b>FY 2024 PROGRAM MAINTENANCE</b>		18.00	1,535,400	250,700	305,700	2,091,800			
		Line Items:									
12.01		ISEE Coordinator	1	1.00	75,000	12,500	15,500	103,000			
12.02								0			
12.03								0			
13.00		<b>FY 2024 TOTAL REQUEST</b>		19.00	1,610,400	263,200	321,200	2,194,800			

[illegible]

## FORM B6: WAGE &amp; SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		<b>4.62</b>	<b>274,900</b>	<b>55,700</b>	<b>56,900</b>	<b>387,500</b>			
4.11		Appropriation Adjustments:									
4.31		Reappropriation		0.00	0	0	0	0			
		Supplemental		0.00	0	0	0	0			0
<b>5.00</b>		<b>FY 2023 TOTAL APPROPRIATION</b>		<b>4.62</b>	<b>274,900</b>	<b>55,700</b>	<b>56,900</b>	<b>387,500</b>			
6.31		Expenditure Adjustments:									
6.41		Transfer between programs		-47	37,610	6,625	7,113	51,348			0
		FTP or Fund Adjustment		0.53	0	0	0	0			0
<b>7.00</b>		<b>FY 2023 ESTIMATED EXPENDITURES</b>		<b>5.15</b>	<b>312,510</b>	<b>62,325</b>	<b>64,013</b>	<b>438,848</b>			
8.31		Base Adjustments:									
8.41		Transfer Between Programs		(0.53)	(37,610)	(6,625)	(7,113)	(51,348)			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		(0.47)	0	0	0	0			0
<b>9.00</b>		<b>FY 2024 BASE</b>		<b>FTP</b>	<b>FY 24 Salary</b>	<b>FY24 Health Ben</b>	<b>FY 24 Var Ben</b>	<b>FY 2024 Total</b>			
10.11		Change in Health Benefit Costs		4.15	274,900	55,700	56,900	387,500			
10.12		Change in Variable Benefits Costs				5,600		5,600			
			Indicator Code				(1,500)	(1,500)			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		2,700		600	3,300			
10.62		CEC for Temp/Group Positions	1.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
<b>11.00</b>		<b>FY 2024 PROGRAM MAINTENANCE</b>		<b>4.15</b>	<b>277,600</b>	<b>61,300</b>	<b>56,000</b>	<b>394,900</b>			
		Line Items:									
12.01		Transfer funding for federal grants to general fund			37,600	6,700	7,100	51,400			
12.02								0			
12.03								0			
<b>13.00</b>		<b>FY 2024 TOTAL REQUEST</b>		<b>4.15</b>	<b>315,200</b>	<b>68,000</b>	<b>63,100</b>	<b>446,300</b>			

Agency/Department:						<div>State Board of Education</div>							
Budgeted Division:						<div>Office of the State Board of Education</div>							
Budgeted Program:						<div>School Safety and Security Program</div>							
						<div>Fiscal Year: 2024</div>							
Original Request Date:						<div>9/1/2022</div>							
Revision Date:						<div>Revision #:</div>							
						<div>Fund Name: Federal Grant</div>							
						<div>Budget Submission Page #</div>							
						<div>Historical Fund #: 0348-00</div>							
						<div>of</div>							
PCN	CLASS CODE	DESCRIPTION		Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES	
		Totals from Wage and Salary Report (WSR):											
		Permanent Positions	1	1.38	107,363	17,250	21,869	146,482	1,725	(212)	1,513		
		Board & Group Positions	2		0	0	0	0					
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0		
		TOTAL FROM WSR		1.38	107,363	17,250	21,869	146,482	1,725	(212)	1,513		
		FY 2023 ORIGINAL APPROPRIATION		219,600	0.00	160,954	25,861	32,785	219,600				
	Unadjusted Over or (Under) Funded:		Est Difference	(1.38)	53,591	8,611	10,916	73,118	Calculated overfunding is 33.3% of Original Appropriation				
	Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:												
		Retire Cd	Adjustment Description / Position Title										
						0.00	0	0	0	0	0	0	
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					Other Adjustments:								
0701	08523	R7	Move PCN to General Funds	1	(1.00)	(76,648)	(12,500)	(15,371)	(104,519)	(1,250)	(15)	(1,265)	
0703	08523	R1	Move PCN to Dedicated Funds	1	(0.38)	(30,715)	(4,750)	(6,498)	(41,963)	(475)	227	(248)	
					0.00	0	0	0	0	0	0	0	
					0.00	0	0	0	0	0	0	0	
		Estimated Salary Needs:											
		Permanent Positions	1	(0.00)	0	0	0	0	0	(0)	(0)		
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0		
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0		
		Estimated Salary and Benefits		(0.00)	0	0	0	0	(0)	(0)			
		Adjusted Over or (Under) Funding:		Orig. Approp	0.00	175,680	0	43,920	219,600	Calculated overfunding is 100.0% of Original Appropriation			
				Est. Expend	0.00	68,337	(17,250)	22,031	73,118	Calculated overfunding is 100.0% of Est. Expenditures			
				Base	0.00	175,700	0	43,900	219,600	Calculated overfunding is 100.0% of the Base			
Personnel Cost Reconciliation - Relation to Zero Variance --->													
DU				Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change	
3.00		FY 2023 ORIGINAL APPROPRIATION		219,600	0.00	175,680	0	43,920	219,600				

			Rounded Appropriation		0.00	175,700	0	43,900	219,600			
			Appropriation Adjustments:									
4.11			Reappropriation		0.00	0	0	0	0			
4.31			Supplemental		0.00	0	0	0	0			0
5.00			FY 2023 TOTAL APPROPRIATION		0.00	175,700	0	43,900	219,600			
			Expenditure Adjustments:									
6.31			Transfer between programs		0.00	(107,363)	(17,250)	(21,869)	(146,482)			0
6.41			FTP or Fund Adjustment		0.00	0	0	0	0			0
7.00			FY 2023 ESTIMATED EXPENDITURES		0.00	68,337	(17,250)	22,031	73,118			
			Base Adjustments:									
8.31			Transfer Between Programs		0.00	107,363	17,250	21,869	146,482			0
8.41			Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51			Base Reduction		0.00	0	0	0	0			0
9.00			FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
10.11			Change in Health Benefit Costs		0.00	175,700	0	43,900	219,600			
10.12			Change in Variable Benefits Costs				0		0			
				Indicator Code				0	0			
10.51			Annualization			0	0	0	0			
10.61			CEC for Permanent Positions	1.00%		0		0	0			
10.62			CEC for Temp/Group Positions	1.00%		0		0	0			
10.63			CEC for Elected Officials & Commissioners			0		0	0			
11.00			FY 2024 PROGRAM MAINTENANCE		0.00	175,700	0	43,900	219,600			
			Line Items:									
12.01			Transfer funding for federal grants to GF and DF			(107,400)	(17,300)	(21,900)	(146,600)			
12.02			Resource Officer Program Manager	1	1.00	50,000	12,500	12,500	75,000			
12.03									0			
13.00			FY 2024 TOTAL REQUEST		1.00	118,300	(4,800)	34,500	148,000			

Agency/Department:						<div>State Board of Education</div>							
Budgeted Division:						<div>Office of the State Board of Education</div>							
Budgeted Program:						<div>School Safety and Security Program</div>							
Original Request Date:						9/1/2022		Fund Name:	Miscellaneous Revenue/ School Security Assessment	Historical Fund #:		0349-36	
Revision Date:						Revision #:							
						Budget Submission Page #	of						
PCN	CLASS CODE	DESCRIPTION		Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFI TCHANGES	
		Totals from Wage and Salary Report (WSR):											
		Permanent Positions	1	1.50	123,864	18,750	26,076	168,690	1,875	(917)	958		
		Board & Group Positions	2		0	0	0	0					
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0		
		TOTAL FROM WSR		1.50	123,864	18,750	26,076	168,690	1,875	(917)	958		
		FY 2023 ORIGINAL APPROPRIATION	264,400	1.88	194,140	29,388	40,871	264,400					
		Unadjusted Over or (Under) Funded:	Est Difference	0.38	70,276	10,638	14,795	95,710	Calculated overfunding is 36.2% of Original Appropriation				
		Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:											
			Retire Cd	Adjustment Description / Position Title									
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					0.00	0	0	0	0	0	0		
					Other Adjustments:								
0700	09047	R1	Move PCN from General Funds	1	0.10	9,131	1,250	1,932	12,313	125	(68)	57	
0703	08523	R1	Move PCN from General Funds	1	0.75	60,622	9,375	12,824	82,821	938	(449)	489	
							0	0	0	0	0	0	
							0	0	0	0	0	0	
		Estimated Salary Needs:											
		Permanent Positions	1	2.35	193,617	29,375	40,832	263,824	2,938	(1,433)	1,505		
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0		
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0		
		Estimated Salary and Benefits		2.35	193,617	29,375	40,832	263,824	2,938	(1,433)	1,505		
		Adjusted Over or (Under) Funding:		Orig. Approp	(0.47)	423	64	89	576	Calculated overfunding is .2% of Original Appropriation			
			Est. Expend	0.85	70,136	10,650	14,824	95,610	Calculated overfunding is 26.6% of Est. Expenditures				
			Base	0.00	383	25	68	476	Calculated overfunding is .2% of the Base				
		Personnel Cost Reconciliation - Relation to Zero Variance --->											
DU				Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change	
3.00		FY 2023 ORIGINAL APPROPRIATION		264,400	1.88	194,039	29,439	40,921	264,400				



## FORM B6: WAGE &amp; SALARY RECONCILIATION

		<b>Rounded Appropriation</b>		1.88	194,000	29,400	40,900	264,400			
4.11		Appropriation Adjustments:									
		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		<b>FY 2023 TOTAL APPROPRIATION</b>		1.88	194,000	29,400	40,900	264,400			
6.31		Expenditure Adjustments:									
		Transfer between programs		0.47	69,753	10,625	14,756	95,134			0
6.41		FTP or Fund Adjustment		0.85	0	0	0	0			0
7.00		<b>FY 2023 ESTIMATED EXPENDITURES</b>		3.20	263,753	40,025	55,656	359,534			
		Base Adjustments:									
8.31		Transfer Between Programs		(0.85)	(69,753)	(10,625)	(14,756)	(95,134)			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0
9.00		<b>FY 2024 BASE</b>		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total			
10.11		Change in Health Benefit Costs		2.35	194,000	29,400	40,900	264,400			
10.12		Change in Variable Benefits Costs				2,900		2,900			
			Indicator Code				(1,400)	(1,400)			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		1,900		400	2,300			
10.62		CEC for Temp/Group Positions	1.00%		0		0	0			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		<b>FY 2024 PROGRAM MAINTENANCE</b>		2.35	195,900	32,300	39,900	268,200			
		Line Items:									
12.01		Transfer funding for federal grants to dedicated fund			69,800	10,600	14,800	95,200			
12.02								0			
12.03								0			
13.00		<b>FY 2024 TOTAL REQUEST</b>		2.35	265,700	42,900	54,700	363,400			

## PCF Detail Report

Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	28.44	2,460,673	355,500	490,713	3,306,886
		Total from PCF	28.44	2,460,673	355,500	490,713	3,306,886
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>33.06</b>	<b>2,797,626</b>	<b>413,250</b>	<b>591,824</b>	<b>3,802,700</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>4.62</b>	<b>336,953</b>	<b>57,750</b>	<b>101,111</b>	<b>495,814</b>
<b>Adjustments to Wage and Salary</b>							
5010020	02913 R90	PROJECT COORDINATOR	1.00	55,474	12,500	11,735	79,709
5010031	30326 RO	OSB PROGRAM MRG	1.00	65,354	12,500	12,745	90,599
5010040	01716 R90	IT SOFTWARE ENGINEER III	1.00	76,149	12,500	16,109	104,758
NEWP-340856	05572 R90	BUREAU CHIEF	1.00	110,843	12,500	23,448	146,791
NEWP-772824	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	13,535	0	1,075	14,610
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	1.00	124,378	12,500	24,523	161,401
		Permanent Positions	31.44	2,657,650	393,000	531,302	3,581,952
		<b>Estimated Salary and Benefits</b>	<b>32.44</b>	<b>2,782,028</b>	<b>405,500</b>	<b>555,825</b>	<b>3,743,353</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.62</b>	<b>15,598</b>	<b>7,750</b>	<b>35,999</b>	<b>59,347</b>
		<b>Estimated Expenditures</b>	<b>.62</b>	<b>15,598</b>	<b>7,750</b>	<b>35,999</b>	<b>59,347</b>
		<b>Base</b>	<b>.62</b>	<b>15,598</b>	<b>7,750</b>	<b>35,999</b>	<b>59,347</b>

**PCF Summary Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	33.06	2,797,626	413,250	591,824	3,802,700
5.00	FY 2023 TOTAL APPROPRIATION	33.06	2,797,626	413,250	591,824	3,802,700
7.00	FY 2023 ESTIMATED EXPENDITURES	33.06	2,797,626	413,250	591,824	3,802,700
9.00	FY 2024 BASE	33.06	2,797,626	413,250	591,824	3,802,700
10.11	Change in Health Benefit Costs	0.00	0	40,550	0	40,550
10.12	Change in Variable Benefit Costs	0.00	0	0	(9,283)	(9,283)
10.61	Salary Multiplier - Regular Employees	0.00	27,684	0	5,471	33,155
11.00	FY 2024 PROGRAM MAINTENANCE	33.06	2,825,310	453,800	588,012	3,867,122
12.03	Financial Specialist	1.00	48,500	13,750	9,901	72,151
12.04	Audit Staff Transfer	0.00	1,099,700	0	0	1,099,700
13.00	FY 2024 TOTAL REQUEST	34.06	3,973,510	467,550	597,913	5,038,973

# PCF Detail Report

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Indirect Cost Recovery-Swcap

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>.73</b>	<b>21,935</b>	<b>9,125</b>	<b>4,640</b>	<b>35,700</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.73</b>	<b>21,935</b>	<b>9,125</b>	<b>4,640</b>	<b>35,700</b>
		<b>Adjusted Over or (Under) Funding</b>					
		<b>Original Appropriation</b>	<b>.73</b>	<b>21,935</b>	<b>9,125</b>	<b>4,640</b>	<b>35,700</b>
		<b>Estimated Expenditures</b>	<b>.73</b>	<b>21,935</b>	<b>9,125</b>	<b>4,640</b>	<b>35,700</b>
		<b>Base</b>	<b>.73</b>	<b>21,935</b>	<b>9,125</b>	<b>4,640</b>	<b>35,700</b>

**PCF Summary Report**Request for Fiscal Year: 202  
4**Agency:** Office of the State Board of Education

501

**Appropriation Unit:** OSBE Administration

EDAA

**Fund:** Indirect Cost Recovery-Swcap

12500

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	0.73	21,935	9,125	4,640	35,700
5.00	FY 2023 TOTAL APPROPRIATION	0.73	21,935	9,125	4,640	35,700
7.00	FY 2023 ESTIMATED EXPENDITURES	0.73	21,935	9,125	4,640	35,700
9.00	FY 2024 BASE	0.73	21,935	9,125	4,640	35,700
11.00	FY 2024 PROGRAM MAINTENANCE	0.73	21,935	9,125	4,640	35,700
13.00	FY 2024 TOTAL REQUEST	0.73	21,935	9,125	4,640	35,700

## PCF Detail Report

Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: ARPA State Fiscal Recovery Fund

34430

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2023 ORIGINAL APPROPRIATION			1.00	72,222	12,500	15,278	100,000
Unadjusted Over or (Under) Funded:			1.00	72,222	12,500	15,278	100,000
Adjustments to Wage and Salary							
501006 0	02913 R90	PROJECT COORDINATOR	1.00	55,500	12,500	11,741	79,741
Estimated Salary Needs							
Permanent Positions			1.00	55,500	12,500	11,741	79,741
Estimated Salary and Benefits			1.00	55,500	12,500	11,741	79,741
Adjusted Over or (Under) Funding							
Original Appropriation			.00	16,722	0	3,537	20,259
Estimated Expenditures			.00	16,722	0	3,537	20,259
Base			(1.00)	(83,278)	0	3,537	(79,741)

**PCF Summary Report**Request for Fiscal Year: 202  
4**Agency:** Office of the State Board of Education

501

**Appropriation Unit:** OSBE Administration

EDAA

**Fund:** ARPA State Fiscal Recovery Fund

34430

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	1.00	72,222	12,500	15,278	100,000
5.00	FY 2023 TOTAL APPROPRIATION	1.00	72,222	12,500	15,278	100,000
7.00	FY 2023 ESTIMATED EXPENDITURES	1.00	72,222	12,500	15,278	100,000
8.41	Removal of One-Time Expenditures	(1.00)	(100,000)	0	0	(100,000)
9.00	FY 2024 BASE	0.00	(27,778)	12,500	15,278	0
10.11	Change in Health Benefit Costs	0.00	0	0	0	0
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	0	0	0	0
11.00	FY 2024 PROGRAM MAINTENANCE	0.00	(27,778)	12,500	15,278	0
13.00	FY 2024 TOTAL REQUEST	0.00	(27,778)	12,500	15,278	0

**PCF Detail Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>.83</b>	<b>127,131</b>	<b>10,375</b>	<b>26,894</b>	<b>164,400</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.83</b>	<b>127,131</b>	<b>10,375</b>	<b>26,894</b>	<b>164,400</b>
		<b>Adjusted Over or (Under) Funding</b>					
		<b>Original Appropriation</b>	<b>.83</b>	<b>127,131</b>	<b>10,375</b>	<b>26,894</b>	<b>164,400</b>
		<b>Estimated Expenditures</b>	<b>.83</b>	<b>127,131</b>	<b>10,375</b>	<b>26,894</b>	<b>164,400</b>
		<b>Base</b>	<b>.83</b>	<b>127,131</b>	<b>10,375</b>	<b>26,894</b>	<b>164,400</b>



**PCF Summary Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	0.83	127,131	10,375	26,894	164,400
5.00	FY 2023 TOTAL APPROPRIATION	0.83	127,131	10,375	26,894	164,400
7.00	FY 2023 ESTIMATED EXPENDITURES	0.83	127,131	10,375	26,894	164,400
9.00	FY 2024 BASE	0.83	127,131	10,375	26,894	164,400
11.00	FY 2024 PROGRAM MAINTENANCE	0.83	127,131	10,375	26,894	164,400
13.00	FY 2024 TOTAL REQUEST	0.83	127,131	10,375	26,894	164,400

## PCF Detail Report

Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	1.06	80,128	13,250	16,446	109,824
		Total from PCF	1.06	80,128	13,250	16,446	109,824
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>1.13</b>	<b>121,064</b>	<b>14,125</b>	<b>25,611</b>	<b>160,800</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.07</b>	<b>40,936</b>	<b>875</b>	<b>9,165</b>	<b>50,976</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	1.06	80,128	13,250	16,446	109,824
		<b>Estimated Salary and Benefits</b>	<b>1.06</b>	<b>80,128</b>	<b>13,250</b>	<b>16,446</b>	<b>109,824</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.07</b>	<b>40,936</b>	<b>875</b>	<b>9,165</b>	<b>50,976</b>
		<b>Estimated Expenditures</b>	<b>.07</b>	<b>40,936</b>	<b>875</b>	<b>9,165</b>	<b>50,976</b>
		<b>Base</b>	<b>.07</b>	<b>40,936</b>	<b>875</b>	<b>9,165</b>	<b>50,976</b>

**PCF Summary Report**Request for Fiscal Year: 202  
4**Agency:** Office of the State Board of Education

501

**Appropriation Unit:** OSBE Administration

EDAA

**Fund:** Miscellaneous Revenue

34900

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	1.13	121,064	14,125	25,611	160,800
5.00	FY 2023 TOTAL APPROPRIATION	1.13	121,064	14,125	25,611	160,800
7.00	FY 2023 ESTIMATED EXPENDITURES	1.13	121,064	14,125	25,611	160,800
9.00	FY 2024 BASE	1.13	121,064	14,125	25,611	160,800
10.11	Change in Health Benefit Costs	0.00	0	1,325	0	1,325
10.12	Change in Variable Benefit Costs	0.00	0	0	(550)	(550)
10.61	Salary Multiplier - Regular Employees	0.00	801	0	159	960
11.00	FY 2024 PROGRAM MAINTENANCE	1.13	121,865	15,450	25,220	162,535
13.00	FY 2024 TOTAL REQUEST	1.13	121,865	15,450	25,220	162,535

## PCF Detail Report

Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	17.00	1,412,797	212,500	290,951	1,916,248
		Total from PCF	17.00	1,412,797	212,500	290,951	1,916,248
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	18.00	1,516,411	225,000	320,789	2,062,200
		<b>Unadjusted Over or (Under) Funded:</b>	1.00	103,614	12,500	29,838	145,952
<b>Adjustments to Wage and Salary</b>							
501041 2	01716 R90	IT SOFTWARE ENGINEER III	1.00	86,362	12,500	18,269	117,131
<b>Estimated Salary Needs</b>							
		Permanent Positions	18.00	1,499,159	225,000	309,220	2,033,379
		<b>Estimated Salary and Benefits</b>	18.00	1,499,159	225,000	309,220	2,033,379
<b>Adjusted Over or (Under) Funding</b>							
		Original Appropriation	.00	17,252	0	11,569	28,821
		Estimated Expenditures	.00	17,252	0	11,569	28,821
		Base	.00	17,252	0	11,569	28,821

**PCF Summary Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	18.00	1,516,411	225,000	320,789	2,062,200
5.00 FY 2023 TOTAL APPROPRIATION	18.00	1,516,411	225,000	320,789	2,062,200
7.00 FY 2023 ESTIMATED EXPENDITURES	18.00	1,516,411	225,000	320,789	2,062,200
9.00 FY 2024 BASE	18.00	1,516,411	225,000	320,789	2,062,200
10.11 Change in Health Benefit Costs	0.00	0	22,500	0	22,500
10.12 Change in Variable Benefit Costs	0.00	0	0	(10,994)	(10,994)
10.61 Salary Multiplier - Regular Employees	0.00	14,992	0	2,982	17,974
11.00 FY 2024 PROGRAM MAINTENANCE	18.00	1,531,403	247,500	312,777	2,091,680
12.02 ISEE Coordinator	1.00	75,000	13,750	15,311	104,061
13.00 FY 2024 TOTAL REQUEST	19.00	1,606,403	261,250	328,088	2,195,741

## PCF Detail Report

Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	3.15	232,097	43,125	47,926	323,148
		Total from PCF	3.15	232,097	43,125	47,926	323,148
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>4.62</b>	<b>272,173</b>	<b>57,750</b>	<b>57,577</b>	<b>387,500</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>1.47</b>	<b>40,076</b>	<b>14,625</b>	<b>9,651</b>	<b>64,352</b>
<b>Adjustments to Wage and Salary</b>							
501070 4	05274 R90	PROGRAM SPECIALIST	1.00	42,598	12,500	9,011	64,109
<b>Other Adjustments</b>							
	500	Employees	.00	0	0	0	0
	512	Employee Benefits	.00	0	0	0	0
	513	Health Benefits	.00	0	0	0	0
<b>Estimated Salary Needs</b>							
		Permanent Positions	4.15	274,695	55,625	56,937	387,257
		<b>Estimated Salary and Benefits</b>	<b>4.15</b>	<b>274,695</b>	<b>55,625</b>	<b>56,937</b>	<b>387,257</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>.47</b>	<b>(2,522)</b>	<b>2,125</b>	<b>640</b>	<b>243</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>48,878</b>	<b>2,125</b>	<b>640</b>	<b>51,643</b>
		<b>Base</b>	<b>.00</b>	<b>(2,522)</b>	<b>2,125</b>	<b>640</b>	<b>243</b>

**PCF Summary Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	4.62	272,173	57,750	57,577	387,500
5.00	FY 2023 TOTAL APPROPRIATION	4.62	272,173	57,750	57,577	387,500
6.31	Program Transfer	(0.47)	0	0	0	0
6.32	Program Transfer	0.00	51,400	0	0	51,400
7.00	FY 2023 ESTIMATED EXPENDITURES	4.15	323,573	57,750	57,577	438,900
8.11	FTP or Fund Adjustments	(0.47)	0	0	0	0
9.00	FY 2024 BASE	4.15	272,173	57,750	57,577	387,500
10.11	Change in Health Benefit Costs	0.00	0	5,562	0	5,562
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,450)	(1,450)
10.61	Salary Multiplier - Regular Employees	0.00	2,747	0	555	3,302
11.00	FY 2024 PROGRAM MAINTENANCE	4.15	274,920	63,312	56,682	394,914
12.01	Expiring Federal Grants	0.00	37,600	6,700	7,100	51,400
13.00	FY 2024 TOTAL REQUEST	4.15	312,520	70,012	63,782	446,314

**PCF Detail Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>.00</b>	<b>181,256</b>	<b>0</b>	<b>38,344</b>	<b>219,600</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>.00</b>	<b>181,256</b>	<b>0</b>	<b>38,344</b>	<b>219,600</b>
		<b>Adjusted Over or (Under) Funding</b>					
		<b>Original Appropriation</b>	<b>.00</b>	<b>181,256</b>	<b>0</b>	<b>38,344</b>	<b>219,600</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>34,756</b>	<b>0</b>	<b>38,344</b>	<b>73,100</b>
		<b>Base</b>	<b>.00</b>	<b>181,256</b>	<b>0</b>	<b>38,344</b>	<b>219,600</b>



**PCF Summary Report**Request for Fiscal Year: 202  
4

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	0.00	181,256	0	38,344	219,600
5.00	FY 2023 TOTAL APPROPRIATION	0.00	181,256	0	38,344	219,600
6.32	Program Transfer	0.00	(146,500)	0	0	(146,500)
7.00	FY 2023 ESTIMATED EXPENDITURES	0.00	34,756	0	38,344	73,100
9.00	FY 2024 BASE	0.00	181,256	0	38,344	219,600
11.00	FY 2024 PROGRAM MAINTENANCE	0.00	181,256	0	38,344	219,600
12.01	Expiring Federal Grants	0.00	(146,600)	0	0	(146,600)
12.06	Resource Officer	0.50	50,000	13,750	10,037	73,787
13.00	FY 2024 TOTAL REQUEST	0.50	84,656	13,750	48,381	146,787

# PCF Detail Report

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Miscellaneous Revenue: Misc Rev-School Security Assessment

34936

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	2.35	193,617	29,375	40,782	263,774
		Total from PCF	2.35	193,617	29,375	40,782	263,774
		<b>FY 2023 ORIGINAL APPROPRIATION</b>	<b>1.88</b>	<b>198,837</b>	<b>23,500</b>	<b>42,063</b>	<b>264,400</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>(.47)</b>	<b>5,220</b>	<b>(5,875)</b>	<b>1,281</b>	<b>626</b>
<b>Estimated Salary Needs</b>							
		Permanent Positions	2.35	193,617	29,375	40,782	263,774
		<b>Estimated Salary and Benefits</b>	<b>2.35</b>	<b>193,617</b>	<b>29,375</b>	<b>40,782</b>	<b>263,774</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>(.47)</b>	<b>5,220</b>	<b>(5,875)</b>	<b>1,281</b>	<b>626</b>
		<b>Estimated Expenditures</b>	<b>.00</b>	<b>100,320</b>	<b>(5,875)</b>	<b>1,281</b>	<b>95,726</b>
		<b>Base</b>	<b>.00</b>	<b>5,220</b>	<b>(5,875)</b>	<b>1,281</b>	<b>626</b>

# PCF Summary Report

Request for Fiscal Year: 2024

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Miscellaneous Revenue: Misc Rev-School Security Assessment

34936

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	1.88	198,837	23,500	42,063	264,400
5.00	FY 2023 TOTAL APPROPRIATION	1.88	198,837	23,500	42,063	264,400
6.31	Program Transfer	0.47	0	0	0	0
6.32	Program Transfer	0.00	95,100	0	0	95,100
7.00	FY 2023 ESTIMATED EXPENDITURES	2.35	293,937	23,500	42,063	359,500
8.11	FTP or Fund Adjustments	0.47	0	0	0	0
9.00	FY 2024 BASE	2.35	198,837	23,500	42,063	264,400
10.11	Change in Health Benefit Costs	0.00	0	2,937	0	2,937
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,433)	(1,433)
10.61	Salary Multiplier - Regular Employees	0.00	1,936	0	393	2,329
11.00	FY 2024 PROGRAM MAINTENANCE	2.35	200,773	26,437	41,023	268,233
12.01	Expiring Federal Grants	0.00	95,200	0	0	95,200
13.00	FY 2024 TOTAL REQUEST	2.35	295,973	26,437	41,023	363,433

Contract Inflation

Request for Fiscal Year: 2024  
501  
EDAA

Agency: Office of the State Board of Education  
OSBE Administration

Appropriation Unit:

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated Expenditures	Contract Dates	FY 2024 Contractual % Change	FY 2024 Total
Contract								
Western Interstate Commission for Higher Education	153,000	156,000	159,000	159,000	159,000	July 1, 2022 through Jun3 30, 2023	3	164,000
Total	153,000	156,000	159,000	159,000	159,000			164,000
Fund Source								
General	153,000	156,000	159,000	159,000	159,000			164,000
Total	153,000	156,000	159,000	159,000	159,000			164,000

Dear Commissioner Freeman,

I appreciate your partnership and guidance as the Western Interstate Commission for Higher Education (WICHE) has worked with our partners in Idaho to support the state's evolving higher education and workforce needs. Attached to this email is a notice seeking payment of Idaho state dues for Fiscal Year 2023 (due July 1, 2022), as approved by the WICHE Commission.

Additionally, the WICHE Commission met last week in Rapid City, South Dakota. During the business meeting, the Commission approved a compact member dues increase for the first time in three fiscal years with the following schedule:

FY 2024 \$164,000 (3.05% increase)

FY 2025 \$169,000 (2.96% increase)

I encourage you to reach out to me with any questions about our work in Idaho or the email attachments at 303.541.0201 or [dmichelau@wiche.edu](mailto:dmichelau@wiche.edu).

## FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

### AGENCY INFORMATION

AGENCY NAME:	Board of Education		
Division/Bureau:	Office of the State Board of Education		
Prepared By:	Scott Christie	E-mail Address:	<a href="mailto:scott.christie@osbe.idaho.gov">scott.christie@osbe.idaho.gov</a>
Telephone Number:	208-332-1581	Fax Number:	208-334-2632
DFM Analyst:	Theresa Arnold	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	7/8/2021	For Fiscal Year:	<b>2024</b>

### FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Len B. Jordan Building, Room 307		
City:	Boise	County:	Ada
Street Address:	650 W. State Street	Zip Code:	83702
Facility Ownership: (could be private or state-owned, use "X" to mark)	Private Lease (use "X" to mark):	State Owned (use "X" to mark):	X
		Lease Expires:	n/a

**FUNCTION/USE OF FACILITY:** Could be administrative use, client counseling, hearing rooms, field offices, etc. Address any specialized needs which require additional square feet.

Administrative Office space for the State Board of Education - director's office, internal support, Board conference rooms.

**COMMENTS:** Address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. & the amount of rent they pay for the use of your facility; or other comments which might be helpful.

Our Deputy Attorney General is included in our count for Temporary Employees, Contractors, Auditors, etc.

**SURPLUS PROPERTY:** Facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities. This could also include leased facilities if the leased facility is to be vacated prior to the expiration date of the lease.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Use "X" to mark the year facility would be surplus.						

**WORK AREAS:** Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in one building would be 3 work areas)

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	37	42	42	42	42	42
Full-Time Equivalent Positions:	37	41.5	41.5	41.5	41.5	41.5
Temp. Employees, Contractors, Auditors, etc.:	0	1	1	1	1	1

**SQUARE FEET:** Use "net rentable" sq ft if in a facility leased from a private party; use "usable" sq ft if in a State-owned facility. Typically, this will be the figure shown in the Lease Agreement if leased from a private party or in the MOU if state-owned.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	8,967	8,967	8,967	8,967	8,967	8,967

**FACILITY COST:** Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in the lease agreement, increase rent by 3%/yr. Increase all other facility-related costs by 3%/yr as well. Use "Calculation Sheet" tab below if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in sq ft leased and estimate a new market rate for the new facility. Do NOT use your old rate per sq ft – it may not be a realistic figure.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$116,122.65	\$116,122.65	\$116,122.65	\$116,122.65	\$116,122.65	\$116,122.65

### IMPORTANT NOTES:

1. Please fill in the white sections only! If you have any questions, please call Ruth @ 332-1933.
2. Upon completion, please send to Ruth Swan-Brown at the Division of Public Works via email to [Ruth.Swan-Brown@adm.idaho.gov](mailto:Ruth.Swan-Brown@adm.idaho.gov).
3. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
4. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request.

### AGENCY NOTES:

## FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

### AGENCY INFORMATION

AGENCY NAME:	Board of Education		
Division/Bureau:	IT and Data Management		
Prepared By:	Scott Christie	E-mail Address:	<a href="mailto:scott.christie@osbe.idaho.gov">scott.christie@osbe.idaho.gov</a>
Telephone Number:	208-332-1581	Fax Number:	208-334-2632
DFM Analyst:	Theresa Arnold	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	7/8/2021	For Fiscal Year:	2024

### FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Len B. Jordan Building				
City:	Boise	County:	Ada		
Street Address:	650 W. State Street			Zip Code:	83702
Facility Ownership: (could be private or state-owned, use "X" to mark)	Private Lease (use "X" to mark):		State Owned (use "X" to mark):	X	Lease Expires: n/a

**FUNCTION/USE OF FACILITY:** Could be administrative use, client counseling, hearing rooms, field offices, etc. Address any specialized needs which require additional square feet.

Data and IT Offices

**COMMENTS:** Address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. & the amount of rent they pay for the use of your facility; or other comments which might be helpful.

**SURPLUS PROPERTY:** Facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities. This could also include leased facilities if the leased facility is to be vacated prior to the expiration date of the lease.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Use "X" to mark the year facility would be surplus.						

**WORK AREAS:** Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in one building would be 3 work areas)

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	18	18	18	18	18	18
Full-Time Equivalent Positions:	18	18	18	18	18	18
Temp. Employees, Contractors, Auditors, etc.:	0	0	0	0	0	0

**SQUARE FEET:** Use "net rentable" sq ft if in a facility leased from a private party; use "usable" sq ft if in a State-owned facility. Typically, this will be the figure shown in the Lease Agreement if leased from a private party or in the MOU if state-owned.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	4,846	4,846	4,846	5,695	5,695	5,695

**FACILITY COST:** Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in the lease agreement, increase rent by 3%/yr. Increase all other facility-related costs by 3%/yr as well. Use "Calculation Sheet" tab below if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in sq ft leased and estimate a new market rate for the new facility. Do NOT use your old rate per sq ft – it may not be a realistic figure.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$51,579.85	\$51,579.85	\$51,579.85	\$60,616.44	\$60,616.44	\$60,616.44

### IMPORTANT NOTES:

1. Please fill in the white sections only! If you have any questions, please call Ruth @ 332-1933.
2. Upon completion, please send to Ruth Swan-Brown at the Division of Public Works via email to [Ruth.Swan-Brown@adm.idaho.gov](mailto:Ruth.Swan-Brown@adm.idaho.gov).
3. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
4. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request.

### AGENCY NOTES:

## FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

### AGENCY INFORMATION

AGENCY NAME:	Board of Education		
Division/Bureau:	Audit Services		
Prepared By:	Scott Christie	E-mail Address:	<a href="mailto:scott.christie@osbe.idaho.gov">scott.christie@osbe.idaho.gov</a>
Telephone Number:	208-332-1581	Fax Number:	208-334-2632
DFM Analyst:	Theresa Arnold	LSO/BPA Analyst:	Janet Jessup
Date Prepared:	7/8/2021	For Fiscal Year:	<b>2024</b>

### FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Len B. Jordan Building - Basement		
City:	Boise	County:	Ada
Street Address:	650 W. State Street	Zip Code:	83702
Facility Ownership: (could be private or state-owned, use "X" to mark)	Private Lease (use "X" to mark):	State Owned (use "X" to mark):	Lease Expires: n/a

**FUNCTION/USE OF FACILITY:** Could be administrative use, client counseling, hearing rooms, field offices, etc. Address any specialized needs which require additional square feet.

Audit Services Offices

**COMMENTS:** Address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. & the amount of rent they pay for the use of your facility; or other comments which might be helpful.

**SURPLUS PROPERTY:** Facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities. This could also include leased facilities if the leased facility is to be vacated prior to the expiration date of the lease.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Use "X" to mark the year facility would be surplus.						

**WORK AREAS:** Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in one building would be 3 work areas)

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	0	1	10	10	10	10
Full-Time Equivalent Positions:	0	1	10	10	10	10
Temp. Employees, Contractors, Auditors, etc.:	0	0	0	0	0	0

**SQUARE FEET:** Use "net rentable" sq ft if in a facility leased from a private party; use "usable" sq ft if in a State-owned facility. Typically, this will be the figure shown in the Lease Agreement if leased from a private party or in the MOU if state-owned.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	-	1,600	1,600	1,600	1,600	1,600

**FACILITY COST:** Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in the lease agreement, increase rent by 3%/yr. Increase all other facility-related costs by 3%/yr as well. Use "Calculation Sheet" tab below if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in sq ft leased and estimate a new market rate for the new facility. Do NOT use your old rate per sq ft – it may not be a realistic figure.

FISCAL YR:	ACTUAL 2022	ESTIMATE 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$0	\$17,030.08	\$17,030.08	\$17,030.08	\$17,030.08	\$17,030.08

### IMPORTANT NOTES:

1. Please fill in the white sections only! If you have any questions, please call Ruth @ 332-1933.
2. Upon completion, please send to Ruth Swan-Brown at the Division of Public Works via email to [Ruth.Swan-Brown@adm.idaho.gov](mailto:Ruth.Swan-Brown@adm.idaho.gov).
3. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
4. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request.

### AGENCY NOTES:

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Federal Funds Inventory Form  
As Required by Idaho Code 67-1917

Reporting Agency/Department: State Board of Education  
Contact Person/Title: Scott Christie

STARS Agency Code: 501  
Contact Phone Number: 332-1581

Fiscal Year: 2024  
Contact Email: [scott.christie@sbe.idaho.gov](mailto:scott.christie@sbe.idaho.gov)

CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant title	Description	Date of Expiration - If Known	Total Grant Amount	Pass Through Federal Money From Other State Agency	FY 2022 Available Funds	FY 2022 Actual Expenditures	FY 2023 Estimated Available Funds	FY 2024 Estimated Available Funds	State Approp [Y] Yearly or [C] Continuous	MOE or MOU (67-1917(1)(d))requirements? [Y] Yes or [N] No If Yes answer question 2.	Known Reductions; Plan for 10% or More Reduction	Will this Grant be reduced by 50% or more from the previous years funding? [Y] Yes or [N] No If yes then answer question 3.
84.334S Phase 1	C	USDE	GEAR UP	increase number of low-income students prepared for college	n/a	9,120,000		\$0.00	\$0	\$0	\$0		N	The scholarships that are awarded will be based on the availability of funds at that time, there would be no request for general funds to award additional GEARUP scholarships.	
84.334S Phase 2	C	USDE	GEAR UP	increase number of low-income students prepared for college	n/a	11,610,796		3,319,905	\$1,906,708	\$1,413,198	\$0	Y	N	The scholarships that are awarded will be based on the availability of funds at that time, there would be no request for general funds to award additional GEARUP scholarships.	N
84.334S Phase 3	C	USDE	GEAR UP	increase number of low-income students prepared for college	n/a	21,000,000		7,077,290	\$0	\$7,077,290	\$7,077,290	Y	N	The scholarships that are awarded will be based on the availability of funds at that time, there would be no request for general funds to award additional GEARUP scholarships.	N
16.839 2018-YS-BX-0059	C	USDJ	Statewide Tipline	Statewide Confidential Tipline	9/30/2022	195,465		37,761	\$17,028	\$20,733	\$0	Y	N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
16.839 2018-YS-BX-0022	C	USDJ	Threat Assessment	Threat Assessment Model for Schools	9/30/2022	344,970		118,619	\$7,058	\$111,561	\$0	Y	N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
16.839 2019-YS-BX-0086	C	USDJ	School Safety Center	Enhancing School Safety Center	9/30/2022	445,000		282,055	71,937	\$210,118	\$0	Y	Y	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
84.425 5425C200043	F	USDE	GEER I	Governor's Emergency Education Relief Fund	9/30/2022	15,676,340		4,368,968	3,230,076	\$1,138,892	\$0	Y	N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N

84.425 5425C210043	F	USDE	GEER II	Governor's Emergency Education Relief Fund	9/30/2023	6,857,039		6,858,052	2,907,634	\$3,950,418	\$0	Y	N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
21.027 SLRF	F	USDE	SLFRF	Empowering Parents		51,035,000	Governor	51,035,000	0	\$51,279,000	\$0		N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
84.425U ARP ESSER	F	USDE	ARP ESSER	ESSERE Funding		30,809,300	Governor	30,809,300	0	\$30,809,300	\$0		N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
21.019 Federal COVID-19 Relief	F	USDE	EANS Set Aside	GEER EANS		16,621,600	Governor	16,621,600	0	\$16,621,600	\$0		N	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds.	N
Total								\$120,528,550.84	\$8,140,440.46	\$112,632,110.38	\$7,077,290.20				

Total FY 2022 All Funds Appropriation (DU 1.00)

Federal Funds as Percentage of Funds

\$107,546,200
112.07%

\*\*\* Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

2. Identify below for each grant any obligatons, agreements, joint exercise of powers agreements, maintenance of efforts agreements, memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements

CFDA#/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts.
2018-Y5-BX-0059	Grant	State match 30.63%
2018-Y5-BX-0022	Grant	State match 27.52%

3. Provide a plan for each grant if notice of a reduction in federal funding of 50% of more from the previous year's funding to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources

CFDA#/Cooperative Agreement # /Identifying #	Plan for reduction or elimination of services.
2018-Y5-BX-0059	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds
2018-Y5-BX-0022	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds
2019-Y5-BX-0086	If grant funding is reduced by any amount, the reduction will be passed through to all sub-grantees. No request will be made to offset reductions with state General Funds

## Part I – Agency Profile

### Agency Overview

The Idaho Constitution, Article IX, Section 2, provides that the general supervision of the state educational institutions and public school system of the State of Idaho, “shall be vested in a state board of education, the membership, powers and duties of which shall be prescribed by law.” The State Board of Education envisions a student-centered education system that creates opportunities for all Idahoans to improve their quality of life.

The Idaho educational system, consisting of the diverse agencies, institutions, school districts, and charter schools governed by the State Board of Education; delivers public elementary, secondary, and postsecondary education, training, rehabilitation, outreach, information, and research services throughout the state. These public organizations collaborate to provide educational programs and services that are high quality, readily accessible, relevant to the needs of the state, and delivered in the most efficient manner. The State Board of Education endeavors to ensure our citizens are informed and educated in order to achieve a higher quality of life and effectively participate in a democratic society.

### Core Functions/Idaho Code

The State Board of Education (Board) is established in the Idaho Constitution, Article IX, Section 2, the membership, powers and duties of which are then prescribed in Idaho statutes. Pursuant to Section 33-101, Idaho Code, the Board is charged with the general supervision, governance and control of all educational institutions and agencies supported in whole or in part by state funds. This includes public schools, colleges and universities, and the agencies of the Board: Office of the State Board of Education, Department of Education, Division of Career Technical Education, Idaho Public Television, Division of Vocational Rehabilitation, and the Idaho Public Charter School Commission. The Board and the agencies of the Board are charged with enforcing and implementing the education laws of the state. More specific responsibilities are identified throughout Idaho Code, Title 33.

The Board is composed of eight members. Seven are citizen members appointed by the governor. The eighth is the state superintendent of public instruction who serves as an *ex officio* member.

The Board is responsible for general supervision and oversight of 26 agencies, institutions, health, and special programs; which are as follows:

- 1) Boise State University
  - a) Small Business Development Center
  - b) Tech Help
- 2) Idaho State University
  - a) Full Circle Health (FCH) formerly Family Medicine Residency
  - b) Idaho Dental Education Program
  - c) Museum of Natural History
- 3) Lewis-Clark State College
- 4) University of Idaho
  - a) WI (Washington-Idaho) Veterinary Medicine Program
  - b) WAMMI Medical Education
  - c) Agriculture Research and Extension
  - d) Forest Utilization Research
  - e) Idaho Geological Survey
- 5) College of Eastern Idaho
- 6) College of Southern Idaho
- 7) College of Western Idaho
- 8) North Idaho College
- 9) State Department of Education
- 10) Idaho Division of Career Technical Education
- 11) Idaho Public Television
- 12) Idaho Division of Vocational Rehabilitation

13) Idaho Public Charter School Commission

14) Special and Health Programs:

a) Special Programs, Scholarships and Grants

b) Health Programs: University of Utah School of Medicine, Boise Internal Medicine Residency, Eastern Idaho Psychiatry, Eastern Idaho Regional Medical Center Residency Programs, Full Circle Health formerly Family Medicine Residency of Idaho, Kootenai Clinic Family Medicine Coeur d'Alene Residency, and Western Idaho Psychiatry

### Revenue and Expenditures

Revenue	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	\$6,374,900	\$5,552,900	7,761,000	8,582,900
Federal Grant	\$2,740,100	\$2,744,200	502,100	9,036,800 <sup>1</sup>
Misc. Revenue	\$6,846,200	\$7,223,300	7,831,900	6,924,400
<b>Total</b>	<b>\$15,961,200</b>	<b>\$15,520,400</b>	<b>16,095,000</b>	<b>24,544,100</b>
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022
Personnel Costs	\$3,377,900	\$3,581,700	5,541,000	6,136,500
Operating Expenditures	\$9,877,000	\$9,220,700	8,979,000	6,924,400
Capital Outlay <sup>2</sup>	\$42,900	\$54,600	0	6,152,400
Trustee/Benefit Payments	\$2,663,400	\$2,663,400	1,575,000	8,334,000
<b>Total</b>	<b>\$15,961,200</b>	<b>\$15,520,400</b>	<b>16,095,000</b>	<b>24,544,100</b>

### Health Education Programs Revenue and Expenditures<sup>3</sup>

Revenue	FY 2019	FY 2020	FY 2021	FY 2022
University of Utah	\$1,694,900	\$2,049,800	2,098,500	2,446,600
FCH - Boise	\$2,770,000	\$3,010,000	2,859,500	3,010,000
FMR - Kootenai	\$650,000	\$740,000	703,000	740,000
Boise Internal Medicine	\$617,500	\$845,000	850,200	895,000
Eastern Idaho Medical	\$455,000	\$1,005,000	1,714,700	2,165,000
Bingham Internal Medicine	\$525,000	\$635,000	0	0
Psych Residency	\$397,800	\$397,800	567,900	837,800
<b>Total</b>	<b>\$7,110,200</b>	<b>\$7,110,200</b>	<b>8,793,800</b>	<b>10,094,400</b>
Expenditures	FY 2019	FY 2020	FY 2021	FY 2022
University of Utah	\$1,694,900	\$2,049,800	2,098,500	2,446,600
FCH - Boise	\$2,770,000	\$3,010,000	2,859,500	3,010,000
FMR - Kootenai	\$650,000	\$740,000	703,000	740,000
Boise Internal Medicine	\$617,500	\$845,000	850,200	895,000
Eastern Idaho Medical	\$455,000	\$1,005,000	1,714,700	2,165,000
Bingham Internal Medicine	\$525,000	\$635,000	0 <sup>4</sup>	0
Psych Residency	\$397,800	\$397,800	567,900	837,800
<b>Total</b>	<b>\$7,110,200</b>	<b>\$7,110,200</b>	<b>8,793,800</b>	<b>10,094,400</b>

<sup>1</sup> In fiscal year 2022, the State Board was designated as the passthrough entity for Governor's Emergency Education Relief (GEER) funding.

<sup>2</sup> No funds appropriated by legislature in fiscal year 2021. In 2022, new Governmental Accounting Standards Board requirement (GASB 87) shifted capitalized lease expenses from Operating Expenditures to Capital Outlay.

<sup>3</sup> Revenue and Expenditures for WWAMI, Idaho Dental Education Program and WI Vet Med are reported in agency performance reports.

<sup>4</sup> Lost accreditation, no funding provided.

**Profile of Cases Managed and/or Key Services Provided**

<b>Cases Managed and/or Key Services Provided</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
Student Aid Dollars	\$1,186,000	\$1,162,026	\$1,145,419	\$1,031,899
• Atwell Parry Work Study Program				
• Armed Forces and Public Safety Officer Scholarship	\$185,627	\$156,966	\$98,915	\$175,784
• GEAR UP Idaho Scholarship	\$2,679,543	\$2,697,098	\$3,061,617	\$1,960,264
• Opportunity Scholarship <sup>2</sup>	\$14,237,582	\$20,610,953	\$19,829,119	\$19,900,569
• Opportunity Scholarship for Adult Learners	\$104,564	\$348,670	\$329,082	\$224,434
• Postsecondary Credit Scholarship	\$113,550	\$114,450	\$109,479	\$72,950
Number of Scholarships Awarded				
• Armed Forces and Public Safety Officer Scholarship	13	12	9	13
• GEAR UP Idaho Scholarship	1,333	956	769	582
• Opportunity Scholarship <sup>2</sup>	4,254	6,301	6,144	6,147
• Opportunity Scholarship for Adult Learners	57	115	118	89
• Postsecondary Credit Scholarship	79	78	85	53
Public Postsecondary Annual Enrollment Headcount <sup>3</sup>				
• Career Technical	5,295	5,300	5,031	4,914
• Undergraduate	52,129	51,819	51,862	51,184
• Graduate	7,852	8,139	8,415	8,800
• Professional	409	427	550	527
Public Postsecondary Annual Credit Hours <sup>3</sup>				
• Career Technical	106,174	113,353	104,258	103,493
• Undergraduate	1,343,621	1,352,498	1,309,349	1,314,077
• Graduate	137,157	141,527	145,520	149,496
• Professional	14,221	14,750	18,093	22,070
Public Postsecondary Annual Full-Time Equivalent Students <sup>3</sup>				
• Career Technical	3,539	3,778	3,475	3,450
• Undergraduate	44,787	45,083	43,645	43,803
• Graduate	5,715	5,897	6,063	6,229
• Professional	430	447	565	545
Annual Advanced Opportunities Enrollment Headcount				
• Dual Credit <sup>3</sup>	34,852	35,961	34,342	37,767
• AP Enrollment <sup>4</sup>	8,169	7,991	7,354	7,774
• AP Examinations <sup>4</sup>	13,664	13,620	12,274	12,565
Health Education Compacts <sup>5</sup>				
• Idaho Sponsored Students Enrolled in University of Utah School of Medicine	41	40	40	40
Number of Residents in Training				
• FCH (Boise)	47	55	63	70
• Idaho State University FMR (Pocatello)	21	22	23	24
• Kootenai Clinic FMR (Coeur d'Alene)	18	18	18	25

Cases Managed and/or Key Services Provided	FY 2019	FY 2020	FY 2021	FY 2022
College Entrance Exams:				
• Number of Public School Seniors that Took the ACT During Their High School Years <sup>6</sup>	6,392	3,550	2,219	NA <sup>6</sup>
• Number of Public School Seniors That Took the SAT During Their High School Years <sup>4</sup>	20,739	20,624	19,211	NA
Postsecondary Employee FTE <sup>7</sup>				
• Faculty	1,900.68	1,917.02	1,937.22	1,902.12
• Executive/Administrative	127.32	133.98	139.49	132.77
• Managerial/Professional	1,220.79	1,336.05	1,446.70	1,463.30
• Classified	1,415.81	1,363.31	1,348.39	1,256.62
Percent of first-time, full-time freshman graduating within 100% of time <sup>8</sup> :				
• Two-year Institution	2017 2-Yr Cohort 2015 4-Yr Cohort 19.0%	2018 2-Yr Cohort 2016 4-Yr Cohort 18.6%	2019 2-Yr Cohort 2017 4-Yr Cohort 22.1%	2020 2-Yr Cohort 2018 4-Yr Cohort 22.7%
• Four-year Institution	28.7%	32.9%	35.2%	32.4%

<sup>1</sup> Preliminary numbers for most recent year, subject to change.

<sup>2</sup> Excludes students who were initially awarded a scholarship but received no actual funds due to tuition and fees being met by other grant or scholarship sources. Awarded dollars from fiscal reporting will not match publication reporting on annual academic years awards due to variant capture periods.

<sup>3</sup> State Postsecondary Student Enrollment Report (PSR), Annual.

<sup>4</sup> College Board: SAT data from Idaho SAT Suite of Assessments Annual Report; AP data from AP Program Participation and Performance Data

<sup>5</sup> WWAMI enrolled students reported in University of Idaho WWAMI Performance Report.

<sup>6</sup> ACT, Inc.: ACT State Profile Report. Publication discontinued in FY21, availability inconsistent or delayed.

<sup>7</sup> Four-year institutions; Boise State University, Idaho State University, Lewis-Clark State College, and the University of Idaho; excluding adjuncts (who are contracted, non-benefitted employees with variable class load).

<sup>8</sup> Variances in methodology for calculating enrollment numbers by each of the postsecondary institutions create discrepancies when numbers are aggregated at the state level for this measure. These discrepancies are being addressed and will be resolved by the FY 2023 reporting cycle.

**Part II – Performance Measures**

Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Goal 1: EDUCATIONAL SYSTEM ALIGNMENT						
Ensure that all components of the educational system are integrated and coordinated to maximize opportunities for all students.						
1. Percent of postsecondary first time freshmen who graduated from an Idaho high school in the previous year requiring remedial education in math and language arts. • Two-year Institution o English o Math • Four-year Institution o English o Math Goal 1 Objective B II	actual	Class of 2018 15.1%	Class of 2019 15.3%	Class of 2020 13.9%	Class of 2021 13.1%	
		41.7%	39.6%	29.9%	25.7%	
		15.2%	11.9%	10.6%	13.9%	
		34.9%	30.6%	26.1%	20.3%	
	target	Less than 55%	Less than 55%	Less than 55%	Less than 55%	Less than 55%
		Less than 20%	Less than 20%	Less than 20%	Less than 20%	Less than 20%
Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Goal 2: EDUCATIONAL READINESS						
Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community and postsecondary and workforce opportunities.						
2. High School Cohort Graduation Rate  Goal 2 Objective A III	actual	Class of 2019 80.7%	Class of 2020 82.1%	Class of 2021 80.1%	Class of 2022 N/A	
	target	87.3%	89.9%	89.9%	92.4%	95%
3. Percentage of Idaho high school graduates meeting college placement/entrance exam college readiness benchmarks. • ACT • SAT <sup>3</sup> Goal 2 Objective A IV	actual	Class of 2019 35% <sup>2</sup> 32%	Class of 2020 37% <sup>6</sup> 32%	Class of 2021 42% <sup>6</sup> 32%	Class of 2022 N/A <sup>6</sup> N/A	
	target	60% 60%	60% 60%	60% 60%	60% 60%	60% 60%
4. Percent of high school graduates who enroll in a postsecondary institution within 12 months of graduation. Goal 2 Objective A VII	actual	Class of 2018 52%	Class of 2019 49%	Class of 2020 42%	Class of 2021 N/A	
	target	60% of Idaho High School Graduates	60% of Idaho High School Graduates	60% of Idaho High School Graduates	60% of Idaho High School Graduates	60% of Idaho High School Graduates
Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Goal 3: EDUCATIONAL ATTAINMENT						
Ensure Idaho’s public colleges and universities will award enough degrees and certificates to meet the education and forecasted workforce needs of Idaho residents necessary to survive and thrive in the changing economy.						
5. Percentage of new full-time degree-seeking students who return (or who graduate) for second year in an Idaho postsecondary public institution. • Two-year Institution, New Student • Two-year Institution, Transfer • Four-year Institution, New Student • Four-year Institution, Transfer Goal 3 Objective A III	actual	55% 59%	59% 67%	61% 64%	58% 57%	
	target	75%	75%	75%	75%	75%
	actual	73% 75%	74% 77%	72% 74%	74% 74%	
	target	85%	85%	85%	85%	85%

Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>Goal 4: WORKFORCE READINESS</b>						
<i>Ensure the educational system provides an individualized environment that facilitates the creation of practical and theoretical knowledge leading to college and career readiness.</i>						
6. Percent of non - STEM to STEM baccalaureate degrees conferred in STEM fields Goal 4 Objective A III	actual	24%	26%	22%	22%	
	target	25%	25%	25%	25%	25%

### Performance Measure Explanatory Notes

<sup>1</sup> Preliminary numbers for most recent year, subject to change.

<sup>2</sup> ACT, Inc.: ACT State Profile Report.

<sup>3</sup> College Board: Idaho SAT Suite of Assessments Annual Report.

<sup>4</sup> The American Community Survey (ACS) Public Use Microdata Sample (PUMS)

<sup>5</sup> FY16 through FY18 reported values have been updated due to clarification on qualifying courses.

<sup>6</sup> State Profile Report no longer published, percent of 12 grade test takers at college level.

<sup>7</sup> Updated numbers, prior year calculated with inconsistent capture period

### For More Information Contact

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## **Director Attestation for Performance Report**

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Office of the State Board of Education

Walt Farn  
Director's Signature

8/31/2022  
Date

Please return to:

Division of Financial Management  
304 N. 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Boise, Idaho 83720-0032

FAX: 334-2438  
E-mail: [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov)