

Agency Summary And Certification

FY 2026 Request

Agency: Public School Support

500

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

Signature of Department Director:

Deborah Critchfield

Date: 08/30/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
	Administrators		116,216,500	(11,715,500)	123,280,500	123,280,500	123,005,500
	Central Services		14,237,600	(1,356,800)	14,237,600	14,237,600	21,774,900
	Children's Programs		698,949,800	416,445,300	464,288,200	481,288,200	369,320,600
	Facilities		67,885,600	50,837,900	12,003,400	12,003,400	12,589,700
	Idaho Digital Learning Academy		0	0	21,362,400	21,362,400	24,940,000
	Operations		1,167,470,800	82,893,900	1,136,901,500	1,136,901,500	1,225,860,200
	Teachers		1,302,812,300	(109,646,000)	1,296,377,700	1,296,377,700	1,292,368,100
	Total		3,367,572,600	427,458,800	3,068,451,300	3,085,451,300	3,069,859,000
By Fund Source							
G	10000	General	0	(2,683,806,700)	0	0	0
D	31502	Dedicated	23,781,400	23,781,400	0	0	0
D	31503	Dedicated	29,625,000	29,625,000	0	0	0
F	34400	Federal	285,114,500	157,103,400	99,957,700	99,957,700	0
F	34500	Federal	21,238,900	13,454,400	0	0	0
F	34800	Federal	251,147,800	251,147,000	251,147,800	268,147,800	268,147,800
G	48101	General	2,683,806,700	2,631,828,200	2,636,531,300	2,636,531,300	2,705,711,500
D	48110	Dedicated	7,000,000	0	13,450,000	13,450,000	23,450,000
D	48154	Dedicated	4,324,900	4,324,900	4,324,900	4,324,900	4,324,900
D	48199	Dedicated	61,532,200	0	63,039,600	63,039,600	68,224,800
D	53500	Dedicated	1,200	1,200	0	0	0
	Total		3,367,572,600	427,458,800	3,068,451,300	3,085,451,300	3,069,859,000
By Account Category							
	Operating Expense		14,237,600	(1,772,396)	14,237,600	14,237,600	21,774,900
	Trustee/Benefit		3,353,335,000	429,231,196	3,054,213,700	3,071,213,700	3,048,084,100
	Total		3,367,572,600	427,458,800	3,068,451,300	3,085,451,300	3,069,859,000

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Administrators

DE2

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Central Services

DE3

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Children's Programs

DE4

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Facilities

DE5

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Operations

DE6

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Teachers

DE7

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

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

Division Description

Request for Fiscal Year: 2026

Agency: Public School Support

500

Division: Idaho Digital Learning Academy

DE9

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

Idaho Digital Learning Academy

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Administrators

EDPA

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	4810 Income Funds: Public School Income Fund						
	1						
	433 Fines, Forfeit & Escheats	0	0	1,232,658	0	0	
	460 Interest	0	0	9,852,877	0	0	
	482 Other Fund Stat	0	0	120,395,377	0	0	
	Income Funds: Public School Income Fund Total	0	0	131,480,912	0	0	
	Public School Support Total	0	0	131,480,912	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Central Services

EDPB

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	4810 Income Funds: Public School Income Fund						
	1						
	470 Other Revenue	0	0	1,737	0	0	
	Income Funds: Public School Income Fund Total	0	0	1,737	0	0	
	Public School Support Total	0	0	1,737	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Children's Programs

EDPC

			FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	3440	American Rescue Plan Act - ARPA						
	0							
	450	Fed Grants & Contributions	0	0	157,114,875	0	0	
		American Rescue Plan Act - ARPA Total	0	0	157,114,875	0	0	
Fund	3450	Cares Act - Covid 19						
	0							
	450	Fed Grants & Contributions	0	0	13,454,430	0	0	
		Cares Act - Covid 19 Total	0	0	13,454,430	0	0	
Fund	3480	Federal (Grant): Loc U.S. Dept Of Education						
	1							
	450	Fed Grants & Contributions	0	0	26,482,793	0	0	
		Federal (Grant): Loc U.S. Dept Of Education Total	0	0	26,482,793	0	0	
Fund	3480	Federal (Grant): Loc U.S. Dept Agriculture (Usda)						
	3							
	450	Fed Grants & Contributions	0	0	3,574,532	0	0	
		Federal (Grant): Loc U.S. Dept Agriculture (Usda) Total	0	0	3,574,532	0	0	
Fund	3480	Federal (Grant): Loc Idaho Dept. Of Health & Welfare						
	7							
	450	Fed Grants & Contributions	0	0	112,014	0	0	
	455	State Grants & Contributions	0	0	364,832	0	0	
		Federal (Grant): Loc Idaho Dept. Of Health & Welfare Total	0	0	476,846	0	0	
Fund	3481	Federal (Grant): Loc U.S. Bureau Of Indian Affairs						
	2							
	450	Fed Grants & Contributions	0	0	65,280	0	0	
		Federal (Grant): Loc U.S. Bureau Of Indian Affairs Total	0	0	65,280	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Fund 3481	Federal (Grant): Loc U.S. Dept. Of Health & Human Services					
3						
450	Fed Grants & Contributions	0	0	301,874	0	0
	Federal (Grant): Loc U.S. Dept. Of Health & Human Services Total	0	0	301,874	0	0
Fund 3489	Federal (Grant): Cmia Grants					
5						
450	Fed Grants & Contributions	0	0	209,578,911	0	0
	Federal (Grant): Cmia Grants Total	0	0	209,578,911	0	0
Fund 4810	Income Funds: Public School Income Fund					
1						
470	Other Revenue	0	0	13,998	0	0
482	Other Fund Stat	0	0	2,353,806,700	0	0
	Income Funds: Public School Income Fund Total	0	0	2,353,820,698	0	0
Fund 4815	Income Funds: Tobacco Tax (Pub Sch Inc Fund)					
4						
400	Taxes Revenue	0	0	4,821,782	0	0
460	Interest	0	0	92,087	0	0
482	Other Fund Stat	0	0	1,553,408	0	0
	Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total	0	0	6,467,277	0	0
	Public School Support Total	0	0	2,771,337,516	0	0

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Facilities

EDPF

			FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	3150	School District Bldg Account						
	0							
	460	Interest	0	0	1,042,900	0	0	
	482	Other Fund Stat	0	0	32,625,000	0	0	
		School District Bldg Account Total	0	0	33,667,900	0	0	
Fund	3150	School District Bldg Account: Bond Levy Equalization						
	2							
	482	Other Fund Stat	0	0	32,815,293	0	0	
		School District Bldg Account: Bond Levy Equalization Total	0	0	32,815,293	0	0	
Fund	3150	School District Bldg Account: School Facilities Lottery						
	3							
	460	Interest	0	0	96,157	0	0	
	482	Other Fund Stat	0	0	32,700,373	0	0	
		School District Bldg Account: School Facilities Lottery Total	0	0	32,796,530	0	0	
Fund	3150	School District Bldg Account: School Facilities Maint Match						
	5							
	482	Other Fund Stat	0	0	2,420,767	0	0	
		School District Bldg Account: School Facilities Maint Match Total	0	0	2,420,767	0	0	
		Public School Support Total	0	0	101,700,490	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Public School Bond Levy Cooperative (Continuous)

EDPM

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	3150 School District Bldg Account: Bond Levy Equalization						
	2						
	482 Other Fund Stat	0	0	53,827,334	0	0	
	School District Bldg Account: Bond Levy Equalization Total	0	0	53,827,334	0	0	
Fund	3150 School District Bldg Account: Pub School Facilities						
	6 Coop Fnd						
	400 Taxes Revenue	0	0	270,053	0	0	
	482 Other Fund Stat	0	0	25,216,226	0	0	
	School District Bldg Account: Pub School Facilities Coop Fnd Total	0	0	25,486,279	0	0	
	Public School Support Total	0	0	79,313,613	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Operations

EDPO

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund 4810	Income Funds: Public School Income Fund						
1							
400	Taxes Revenue	0	0	30,847	0	0	
410	License, Permits & Fees	0	0	2,867	0	0	
460	Interest	0	0	(91,583)	0	0	
463	Rent And Lease Income	0	0	5,611,468	0	0	
470	Other Revenue	0	0	3,447	0	0	
	Income Funds: Public School Income Fund Total	0	0	5,557,046	0	0	
Fund 4811	Income Funds: Public School Other Income Fund						
0							
460	Interest	0	0	464,475	0	0	
482	Other Fund Stat	0	0	942	0	0	
	Income Funds: Public School Other Income Fund Total	0	0	465,417	0	0	
Fund 4815	Income Funds: Pub Sch Technology Grt Pgm (Pub Sch						
3	Inc						
460	Interest	0	0	89	0	0	
482	Other Fund Stat	0	0	2,547	0	0	
	Income Funds: Pub Sch Technology Grt Pgm (Pub Sch Inc Total	0	0	2,636	0	0	
	Public School Support Total	0	0	6,025,099	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Charter School Debt Reserve Fund (Continuous)

EDPR

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	3150 School District Bldg Account: Public Charter School						
	7 Debt Rsv						
	482 Other Fund Stat	0	0	750,000	0	0	
	School District Bldg Account: Public Charter School						
	Debt Rsv Total	0	0	750,000	0	0	
	Public School Support Total	0	0	750,000	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Public School Stabilization Fund (Continuous)

EDPS

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund	4815 5	Income Funds: Public Education Stabilization					
	460	Interest	0	0	8,159,434	0	0
	482	Other Fund Stat	0	0	237,724,699	0	0
	Income Funds: Public Education Stabilization Total		0	0	245,884,133	0	0
	Public School Support Total		0	0	245,884,133	0	0

Appropriation Unit Revenues

Request for Fiscal Year: 2026

Agency: Public School Support

500

Appropriation Unit: Teachers

EDPT

		FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated Revenue	FY 26 Estimated Revenue	Significant Assumptions
Fund 3489	Federal (Grant): Cmia Grants						
5							
450	Fed Grants & Contributions	0	0	10,766,026	0	0	
	Federal (Grant): Cmia Grants Total	0	0	10,766,026	0	0	
Fund 4810	Income Funds: Public School Income Fund						
1							
400	Taxes Revenue	0	0	330,000,000	0	0	
470	Other Revenue	0	0	0	0	0	
	Income Funds: Public School Income Fund Total	0	0	330,000,000	0	0	
Fund 5350	Tax Rebate Fund						
0							
400	Taxes Revenue	0	0	1,200	0	0	
	Tax Rebate Fund Total	0	0	1,200	0	0	
	Public School Support Total	0	0	340,767,226	0	0	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2026

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 30, 2024 or Revision Request Date:

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Sources and Uses:

Sources: legislative appropriations, sales tax, lottery dividends, and earned interest

Uses: local tax relief (payment of existing school debt) and school district facilities maintenance, renovation, and construction

FUND NAME:	School District Facilities Fund	FUND CODE:	31100	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
1. Beginning Free Fund Balance				-	-	61,637,100.00	372,600.00	(63,159,900.00)
2. Encumbrances as of July 1				-	-	-	-	-
2a. Reappropriation (Legislative Carryover)				-	-	-	-	-
3. Beginning Cash Balance				-	-	61,637,100.00	372,600.00	(63,159,900.00)
4. Revenues (from Form B-11)				-	-	372,600	300,000	-
5. Non-Revenue Receipts and Other Adjustments		Suspense, borrowing limit		-	-	-	-	-
6. Statutory Transfers in:	General Fund	Fund or Reference: HB380(4)		-	-	20,000,000	-	-
6a. Statutory Transfers in:	Tax Rebate	Fund or Reference: IC 63-3024B		-	61,637,100	24,564,400	-	-
6b. Statutory Transfers in:	Lottery	Fund or Reference: IC 67-7434		-	-	-	52,500,000	-
6c. Statutory Transfers in:	Public School Income Fund	Fund or Reference: HB 763(8)		-	-	-	20,000,000	-
6d. Statutory Transfers in:		Fund or Reference: IC 33-911		-	-	-	54,426,200	-
6e. Statutory Transfers in:		Fund or Reference: IC 63-3638		-	-	-	220,000	-
6e. Statutory Transfers in:	Homeowner's Prop Tax Surplus	Fund or Reference: IC 57-810		-	-	-	12,000,000	-
7. Operating Transfers in:		Fund or Reference:		-	-	-	-	-
8. Total Available for Year				-	61,637,100	106,574,100	139,818,800	(63,159,900)
9. Statutory Transfers Out:		Fund or Reference:		-	-	-	-	-
10. Operating Transfers Out:		Fund or Reference:		-	-	-	-	-
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		-	-	-	-	-
12. Cash Expenditures for Prior Year Encumbrances				-	-	-	-	-
13. Original Appropriation				-	-	-	202,978,700	200,822,300
14. Prior Year Reappropriations, Supplementals, Rescissions				-	-	-	-	-
15. Non-cogs, Receipts to Appropriation, etc				-	-	-	-	-
16. Reversions and Continuous Appropriations				-	-	106,201,500	-	-
17. Current Year Reappropriation				-	-	-	-	-
18. Reserve for Current Year Encumbrances				-	-	-	-	-
19. Current Year Cash Expenditures				-	-	106,201,500	202,978,700	200,822,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				-	-	106,201,500	202,978,700	200,822,300
20. Ending Cash Balance				-	61,637,100	372,600	(63,159,900)	(263,982,200)
21. Prior Year Encumbrances as of June 30				-	-	-	-	-
22. Current Year Encumbrances as of June 30				-	-	-	-	-
22a. Current Year Reappropriation				-	-	-	-	-
23. Borrowing Limit				-	-	-	-	-
24. Ending Free Fund Balance				-	61,637,100	372,600	(63,159,900)	(263,982,200)
24a. Investments Direct by Agency (GL 1203)				-	-	-	-	-
24b. Ending Free Fund Balance Including Direct Investments				-	61,637,100	372,600	(63,159,900)	(263,982,200)
26. Outstanding Loans (if this fund is part of a loan program)								

*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2026

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 30, 2024 or Revision Request Date: _____

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Sources and Uses: Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include: (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate; (b) Proceeds of all state taxes levied for public school Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special program distributions.

FUND NAME:	Income Funds - Public School Income Fund (Misc)	FUND CODE:	48101	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
1. Beginning Free Fund Balance				2,774,535	2,719,559	9,673,959	20,300,720	19,824,920
2. Encumbrances as of July 1				36,241,312	23,235,510	46,800,886	115,736,844	-
2a. Reappropriation (Legislative Carryover)				-	-	-	11,386,128	-
2b. Current Year Transfer Made to PESF/Bond Levy				124,749	31,600,859	63,193,832	40,000,000	-
3. Beginning Cash Balance				39,140,596	57,555,928	119,668,677	187,423,693	19,824,920
4. Revenues (from Form B-11)				6,338,556	12,627,388	346,658,316	342,250,000	342,250,000
5. Non-Revenue Receipts and Other Adjustments		Suspense, borrowing limit		-	-	-	-	-
6a1. Statutory Transfers in:	State of Idaho (General Fund Transfer)	Fund or Reference:		2,100,711,600	2,318,521,300	2,353,806,700	2,306,531,300	2,375,711,500
6a2. Statutory Transfers in:	State of Idaho (GF-Suppl. Appr)							
6b. Statutory Transfers in:	State Liquor Division			1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
7a. Operating Transfers in:	Endowment			54,799,319	61,543,678	61,585,268	63,039,600	68,224,800
7c. Operating Transfers in:	Idaho State Racing Commission (Pari-mutuel/Reg. Licenses)			70,460	62,660	-	-	-
7d. Operating Transfers in:	State Tax Commission (Car Dealer Tax)			37,003	99,795	-	-	-
8. Total Available for Year				2,202,297,535	2,451,610,749	2,882,918,961	2,900,444,593	2,807,211,220
9. Statutory Transfers Out:		Fund or Reference:		124,749	31,600,859	63,193,832	40,000,000	-
10. Operating Transfers Out:	Transfer to 170 for ISAS Program	Fund or Reference:		-	-	473,300	475,800	478,100
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		-	-	-	-	-
12. Cash Expenditures for Prior Year Encumbrances				35,730,148	22,968,488	46,612,209	115,736,844	-
13. Original Appropriation				2,113,339,800	2,385,333,800	2,752,338,900	2,713,020,900	2,797,386,300
13b. Original Appropriation - SOPI - 170 ISAS Program				463,200	469,500	-	-	-
14. Prior Year Reappropriations, Supplementals, Rescissions				50,169,800	1,719,700	-	11,386,128	-
15. Non-cogs, Receipts to Appropriation, etc				-	-	-	-	-
16. Reversions and Continuous Appropriations				(31,850,580)	(63,349,388)	(40,000,000)	-	-
17. Current Year Reappropriation				-	-	(11,386,128)	-	-
18. Reserve for Current Year Encumbrances				(23,235,510)	(46,800,886)	(115,736,844)	-	-
19. Current Year Cash Expenditures				2,108,886,710	2,277,372,726	2,585,215,927	2,724,407,028	2,797,386,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,132,122,220	2,324,173,612	2,700,952,772	2,724,407,028	2,797,386,300
20. Ending Cash Balance				57,555,928	119,668,677	187,423,693	19,824,920	9,346,820
21. Prior Year Encumbrances as of June 30				-	-	-	-	-
22. Current Year Encumbrances as of June 30				23,235,510	46,800,886	115,736,844	-	-
22a. Current Year Reappropriation				-	-	11,386,128	-	-
22b. Pending PESF Transfer				2,190,206	32,024,233	-	-	-
22c. Pending Bond Levy Transfer				29,410,653	31,169,600	-	-	-
22d. Pending Idaho Career Ready Students Fund Transfer				-	-	20,000,000	-	-
22e. Pending School District Facilities Fund Transfer				-	-	20,000,000	-	-
23. Borrowing Limit				-	-	-	-	-
24. Ending Free Fund Balance				2,719,559	9,673,959	20,300,720	19,824,920	9,346,820
24a. Investments Direct by Agency (GL 1203)				-	-	-	-	-
24b. Ending Free Fund Balance Including Direct Investments				2,719,559	9,673,959	20,300,720	19,824,920	9,346,820
26. Outstanding Loans (if this fund is part of a loan program)				-	-	-	-	-

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2026

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 30, 2024 or Revision Request Date:

Page of

Sources and Uses:

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

FUND NAME:	Tobacco Tax (Pub Sch Inc Fund)	FUND CODE:	48154	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
1. Beginning Free Fund Balance				1,063,000	1,210,700	1,622,700	1,219,700	1,067,600
2. Encumbrances as of July 1				-	-	-	-	-
2a. Reappropriation (Legislative Carryover)				-	-	-	-	-
3. Beginning Cash Balance				1,063,000	1,210,700	1,622,700	1,219,700	1,067,600
4. Revenues (from Form B-11)				5,700	60,500	92,100	92,100	92,100
4a. Revenues (from Form B-11)	Lottery Withholding Transfer	Fund or Reference:	Agy 352	-	-	714,700	714,700	714,700
4b. Revenues (from Form B-11)	Cigarette Tax	Fund or Reference:	Agy 352	-	-	3,038,700	3,315,000	3,315,000
4c. Revenues (from Form B-11)	Tobacco Products Tax	Fund or Reference:	Agy 352	-	-	745,700	745,700	745,700
5. Non-Revenue Receipts and Other Adjustments				-	-	-	-	-
6. Statutory Transfers in:				-	-	-	-	-
7a. Operating Transfers in:	Lottery Withholding Transfer	Fund or Reference:	Agy 352	619,200	611,200	-	-	-
7b. Operating Transfers in:	Cigarette Tax	Fund or Reference:	Agy 352	3,315,000	3,315,000	-	-	-
7c. Operating Transfers in:	Tobacco Products Tax	Fund or Reference:	Agy 352	852,200	779,200	-	-	-
8. Total Available for Year				5,855,100	5,976,600	6,213,900	6,087,200	5,935,100
9a. Statutory Transfers Out: Idaho State Police - Agy 330				200,000	200,000	-	200,000	200,000
9b. Statutory Transfers Out: Hispanic Commission - Agy 441				80,000	80,000	-	80,000	80,000
9c. Statutory Transfers Out: Division of Building Safety - Agy 450				300,000	-	600,000	300,000	300,000
10. Operating Transfers Out: Transfer to 170				-	-	69,300	114,700	116,600
11. Non-Expenditure Disbursements and Other Adjustments				-	-	-	-	-
12. Cash Expenditures for Prior Year Encumbrances				-	-	-	-	-
13. Original Appropriation				4,024,900	4,024,900	4,324,900	4,324,900	-
13a. Original Appropriation - SOPI				104,000	108,000	-	-	-
14. Prior Year Reappropriations, Supplementals, Rescissions				-	-	-	-	-
15. Non-cogs, Receipts to Appropriation, etc				-	-	-	-	-
16. Reversions and Continuous Appropriations				(64,500)	(59,000)	-	-	-
17. Current Year Reappropriation				-	-	-	-	-
18. Reserve for Current Year Encumbrances				-	-	-	-	-
19. Current Year Cash Expenditures				4,064,400	4,073,900	4,324,900	4,324,900	-
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				4,064,400	4,073,900	4,324,900	4,324,900	-
20. Ending Cash Balance				1,210,700	1,622,700	1,219,700	1,067,600	5,238,500
21. Prior Year Encumbrances as of June 30				-	-	-	-	-
22. Current Year Encumbrances as of June 30				-	-	-	-	-
22a. Current Year Reappropriation				-	-	-	-	-
23. Borrowing Limit				-	-	-	-	-
24. Ending Free Fund Balance				1,210,700	1,622,700	1,219,700	1,067,600	5,238,500
24a. Investments Direct by Agency (GL 1203)				-	-	-	-	-
24b. Ending Free Fund Balance Including Direct Investments				1,210,700	1,622,700	1,219,700	1,067,600	5,238,500
26. Outstanding Loans (if this fund is part of a loan program)								

***Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support							500
Division	Administrators							DE2
Appropriation Unit	Administrators							EDPA
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							EDPA
	48101 General	0.00	0	0	0	116,216,500	116,216,500	
		0.00	0	0	0	116,216,500	116,216,500	
1.13	PY Executive Carry Forward							EDPA
	48101 General	0.00	0	0	0	2,148,300	2,148,300	
		0.00	0	0	0	2,148,300	2,148,300	
1.31	Transfers Between Programs							EDPA
	48101 General	0.00	0	0	0	(2,403,400)	(2,403,400)	
		0.00	0	0	0	(2,403,400)	(2,403,400)	
1.81	CY Executive Carry Forward							EDPA
	48101 General	0.00	0	0	0	(3,760,900)	(3,760,900)	
		0.00	0	0	0	(3,760,900)	(3,760,900)	
1.91	Other Adjustments							EDPA
	10000 General	0.00	0	0	0	(123,916,000)	(123,916,000)	
		0.00	0	0	0	(123,916,000)	(123,916,000)	
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							EDPA
	10000 General	0.00	0	0	0	(123,916,000)	(123,916,000)	
	48101 General	0.00	0	0	0	112,200,500	112,200,500	
		0.00	0	0	0	(11,715,500)	(11,715,500)	
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							EDPA
	48101 General	0.00	0	0	0	123,280,500	123,280,500	
		0.00	0	0	0	123,280,500	123,280,500	
FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							EDPA
	48101 General	0.00	0	0	0	123,280,500	123,280,500	
		0.00	0	0	0	123,280,500	123,280,500	
FY 2025 Estimated Expenditures								
7.00	FY 2025 Estimated Expenditures							EDPA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48101	General	0.00	0	0	0	123,280,500	123,280,500
		0.00	0	0	0	123,280,500	123,280,500

FY 2026 Base

9.00 FY 2026 Base EDPA

48101	General	0.00	0	0	0	123,280,500	123,280,500
		0.00	0	0	0	123,280,500	123,280,500

Program Maintenance

10.65 Public Schools EDPA

1% CEC for Administrative and Classified Salary and Benefit Apportionments. Using an estimated 15,954 support units for FY 2026, \$4,072,600 would provide funding for a 1% CEC increase to the Administrative and Classified Base Salary amounts. The Administrative Base Salary is \$44,446 for FY 2025. This 1% CEC increase would result in an Administrative Base Salary of \$44,890 for FY 2026. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$999,100; Benefits \$211,100.

48101	General	0.00	0	0	0	1,210,200	1,210,200
		0.00	0	0	0	1,210,200	1,210,200

FY 2026 Total Maintenance

11.00 FY 2026 Total Maintenance EDPA

48101	General	0.00	0	0	0	124,490,700	124,490,700
		0.00	0	0	0	124,490,700	124,490,700

Line Items

12.62 Administrative and Classified Staff EDPA

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

FY 2026 Support Units. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predict a possible decrease in future year student populations in Idaho. In an effort to make a conservative yet realistic estimate of support units, FY 2024 support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. Based on this decrease in support units, \$1,226,100 less will be required for Administrative Salaries, \$259,100 less will be required for Administrative Benefits (combined Administrative decrease of \$1,485,200), \$2,997,400 less will be required for Classified Salaries and \$587,800 less will be required for Classified Benefits (combined Classified decrease of \$3,585,200). More information on how these amounts were calculated is included in the Method of Calculation section below.

1% CEC for Administrative and Classified Salary and Benefit Apportionments. Using an estimated 15,954 support units for FY 2026, \$4,072,600 would provide funding for a 1% CEC increase to the Administrative and Classified Base Salary amounts.

The Administrative Base Salary is \$44,446 for FY 2025. This 1% CEC increase would result in an Administrative Base Salary of \$44,890 for FY 2026. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$999,100; Benefits \$211,100.

The Classified Base Salary is \$39,966 for FY 2025. This 1% CEC increase would result in a Classified Base Salary of \$40,366 for FY 2026. Classified staff includes Business Managers, IT Staff, Classroom Aides and others. Salaries \$2,393,100; Benefits \$469,300. Combined amounts for Administrative and Classified: Salaries \$3,392,200; Benefits \$680,400.

Combined amounts for the decreased Support Units and 1% CEC for Administrative Salary & Benefit Apportionments: Administrative: \$122,353,500 overall, with \$101,010,100 (a \$227,000 decrease) for Salaries from the amount appropriated for FY 2025, and \$21,343,400 (a \$48,000 decrease) for Benefits from the amount appropriated for FY 2025."

Combined amounts for the decreased Support Units and 1% CEC for Classified Salary & Benefit Apportionments: Classified: \$288,857,800 overall, with \$241,499,700 (a \$604,300 decrease) for Salaries from the amount appropriated for FY 2025, and \$47,358,100 (a \$118,500 decrease) for Benefits from the amount appropriated for FY 2025.

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Combined amounts for the decreased Support Units and 1% CEC for Administrative and Classified Salary & Benefit Apportionments:

Salaries: \$342,509,800 (an \$831,300 combined decrease from the \$343,341,100 FY 2025 appropriation for Administrative & Classified Salary Apportionment)

Benefits: \$68,701,500 (a \$166,500 combined decrease from the \$68,868,000 FY 2025 appropriation for Administrative & Classified Benefit Apportionment)

Combined Salaries and Benefits: \$411,211,300, a \$997,800 decrease from the \$412,209,100 appropriated for FY 2025.

48101	General	0.00	0	0	0	(1,485,200)	(1,485,200)
		0.00	0	0	0	(1,485,200)	(1,485,200)

FY 2026 Total

13.00 FY 2026 Total EDPA

48101	General	0.00	0	0	0	123,005,500	123,005,500
		0.00	0	0	0	123,005,500	123,005,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support							500
Division	Central Services							DE3
Appropriation Unit	Central Services							EDPB
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							EDPB
	48101 General	0.00	0	14,237,600	0	0	14,237,600	
		0.00	0	14,237,600	0	0	14,237,600	
1.13	PY Executive Carry Forward							EDPB
	48101 General	0.00	0	712,500	0	0	712,500	
		0.00	0	712,500	0	0	712,500	
1.21	Account Transfers							EDPB
	48101 General	0.00	0	(1,632,296)	0	1,632,296	0	
		0.00	0	(1,632,296)	0	1,632,296	0	
1.31	Transfers Between Programs							EDPB
	48101 General	0.00	0	0	0	(1,215,500)	(1,215,500)	
		0.00	0	0	0	(1,215,500)	(1,215,500)	
1.61	Reverted Appropriation Balances							EDPB
	48101 General	0.00	0	(188,700)	0	0	(188,700)	
		0.00	0	(188,700)	0	0	(188,700)	
1.81	CY Executive Carry Forward							EDPB
	48101 General	0.00	0	(665,100)	0	0	(665,100)	
		0.00	0	(665,100)	0	0	(665,100)	
1.91	Other Adjustments							EDPB
	10000 General	0.00	0	(14,237,600)	0	0	(14,237,600)	
		0.00	0	(14,237,600)	0	0	(14,237,600)	
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							EDPB
	10000 General	0.00	0	(14,237,600)	0	0	(14,237,600)	
	48101 General	0.00	0	12,464,004	0	416,796	12,880,800	
		0.00	0	(1,773,596)	0	416,796	(1,356,800)	
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							EDPB
	48101 General	0.00	0	14,237,600	0	0	14,237,600	
		0.00	0	14,237,600	0	0	14,237,600	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						EDPB
48101	General	0.00	0	14,237,600	0	0	14,237,600
		0.00	0	14,237,600	0	0	14,237,600
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						EDPB
48101	General	0.00	0	14,237,600	0	0	14,237,600
		0.00	0	14,237,600	0	0	14,237,600
FY 2026 Base							
9.00	FY 2026 Base						EDPB
48101	General	0.00	0	14,237,600	0	0	14,237,600
		0.00	0	14,237,600	0	0	14,237,600
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						EDPB
48101	General	0.00	0	14,237,600	0	0	14,237,600
		0.00	0	14,237,600	0	0	14,237,600

Line Items

12.04 Student Transportation Routing Software EDPB

The Idaho Department of Education (Department) student transportation program supports school districts and charter schools by providing extensive training and technical and financial reviews of the school transportation program operations. Student transportation is an integral part of the total educational system, contributing to the learning process by providing safe and dependable transportation.

Idaho's K-12 student transportation programs transport 89,550 students on 2,985 buses and travel approximately 22 million miles annually. Idaho's student transportation programs serve a diverse demographic, encompassing students from urban, suburban, and rural areas, with diverse racial, ethnic, and socioeconomic backgrounds.

The Department will enter into a Request for Proposal (RFP) process to solicit statewide routing software from qualified companies that provide routing, scheduling, and GPS tracking services. The Department would provide the software and GPS hardware statewide. The purpose of this RFP is to find a complete and integrated system that:

- Modernizes Idaho student transportation by providing communities with safer, smarter, and more reliable services. The Department is committed to helping schools deploy these new technologies to ensure the safest transportation for students and most efficient reimbursement for pupil transportation.
- Supports accurate reporting of miles traveled/students transported.
- Decreases human error and falsification in state reporting.
- Supports accurate auditing by the department.
- Reduces increased expenses to the State of Idaho.

48101	General	0.00	0	5,000,000	0	0	5,000,000
		0.00	0	5,000,000	0	0	5,000,000

12.05 Professional Learning Communities Implementation EDPB

In Fiscal Year 2025, the Idaho Department of Education (Department) implemented a competitive grant to support the establishment and implementation of best practices of PLCs. Recipients receive monthly in-person coaching with a Department PLC coach, funding to attend high quality professional development, an implementation toolkit of resources and materials, and engagement in a network of cohort participants. The Department received over 80 applications, and current funding allowed for the selection of 29 LEAs/schools. Both state professional development funding and federal one-time funding were utilized to award the 29 participants.

The requested \$1,500,000 will allow the Department to greater meet the need, exhibited through LEA requests, for professional

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
development for PLC best practices and implementation. This funding will provide additional opportunities for schools and districts who have established PLCs, requesting support to leverage their practices to increase student achievement and staff retention. This funding will also provide the resources to create Idaho model PLC schools, allowing other schools to visit and experience exemplary PLCs practices working throughout Idaho.						
Additionally, funding this request will also allow the currently appropriated \$4,500,000 to reach additional districts, schools, staff, and students for support specific to Math, Early Literacy, ELA, Social Studies, Science, Arts, Humanities, Physical Education, Health, and Technology. This funding request will enable the Department to increase the number of coaching specialists throughout the state, offer additional targeted workshops for educators, and provide support materials based on regionally identified needs.						
48101 General	0.00	0	1,500,000	0	0	1,500,000
	0.00	0	1,500,000	0	0	1,500,000

12.06 Idaho Reading Indicator EDPB

Pursuant to Idaho State Statute section 33-1806 and Idaho State Statute 33-1811, the Idaho Department of Education (Department) is required to develop and provide the statewide early literacy assessment that serves our K-3 population, known as the Idaho Reading Indicator (IRI). \$532,700 is currently dedicated to this work, which brings the total to \$1,300,000. The Department conducted a request for proposal (RFP) and selected the current IRI vendor in 2016.

The current contract is expiring, and in 2023, the Department released another RFP with feedback from subject matter experts, representing 14 educational partners from all six Idaho regions, as well as nearly 2,000 constituent survey responses. The Department is requesting an additional \$767,300 in the ongoing General Fund to implement the IRI provided by the vendor selected through this rigorous RFP process.

Without ongoing funding for FY6 and beyond, the Department will not be able to provide a literacy assessment to school districts.

48101 General	0.00	0	767,300	0	0	767,300
	0.00	0	767,300	0	0	767,300

12.07 Report Card EDPB

Pursuant to the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) Section 1111(h), the Idaho Department of Education (Department) is required to develop and disseminate an annual report card, also referred to as a data dashboard. The report card must provide federally-required data elements such as enrollment, assessment, accountability, and finance data to the public in a concise, understandable, and uniform format. In 2018, the Department received a grant from the Council of Chief State School Officers to develop and disseminate the current report card: <https://idahoschools.org/>.

In 2023, the Department released a request for proposal (RFP) to reflect the recommendations of subject matter experts, representing eight educational experts throughout the state, and nearly 500 constituent survey responses. In FY 25, the Department will develop a new report card with the vendor selected through a rigorous RFP process, using the federal fund balance that is still available due to the cancellations of statewide assessments caused by the COVID-19 shutdown. The Department is requesting \$270,000 in ongoing General Fund to develop and maintain additional data elements and visualizations desired by Idaho educational partners, including but not limited to early literacy assessment results, full-time kindergarten indicator, and literacy intervention funding distribution.

The Department must select a new vendor, as the current vendor no longer supports the existing report card as of June 30, 2024, due to underlying technology. Without additional ongoing funding for FY 26 and beyond, the report card will only show federally required data elements, despite our educational partners' desire to inform their educational decisions on the latest, Idaho-specific data elements and functionalities available on the report card.

48101 General	0.00	0	270,000	0	0	270,000
	0.00	0	270,000	0	0	270,000

FY 2026 Total

13.00 FY 2026 Total EDPB

48101 General	0.00	0	21,774,900	0	0	21,774,900
	0.00	0	21,774,900	0	0	21,774,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Children's Programs						DE4
Appropriation Unit	Children's Programs						EDPC
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EDPC
	34400 Federal	0.00	0	0	0	285,114,500	285,114,500
	34500 Federal	0.00	0	0	0	21,238,900	21,238,900
	34800 Federal	0.00	0	0	0	240,147,800	240,147,800
	48101 General	0.00	0	0	0	148,123,700	148,123,700
	48154 Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	698,949,800	698,949,800
1.13	PY Executive Carry Forward						EDPC
	48101 General	0.00	0	0	0	2,265,800	2,265,800
		0.00	0	0	0	2,265,800	2,265,800
1.31	Transfers Between Programs						EDPC
	34800 Federal	0.00	0	0	0	232,700	232,700
	48101 General	0.00	0	0	0	1,502,500	1,502,500
		0.00	0	0	0	1,735,200	1,735,200
1.61	Reverted Appropriation Balances						EDPC
	34400 Federal	0.00	0	0	0	(128,011,100)	(128,011,100)
	34500 Federal	0.00	0	0	0	(7,784,500)	(7,784,500)
	34800 Federal	0.00	0	0	0	(800)	(800)
		0.00	0	0	0	(135,796,400)	(135,796,400)
1.81	CY Executive Carry Forward						EDPC
	48101 General	0.00	0	0	0	(2,585,400)	(2,585,400)
		0.00	0	0	0	(2,585,400)	(2,585,400)
1.91	Other Adjustments						EDPC
	10000 General	0.00	0	0	0	(148,123,700)	(148,123,700)
		0.00	0	0	0	(148,123,700)	(148,123,700)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EDPC
	10000 General	0.00	0	0	0	(148,123,700)	(148,123,700)
	34400 Federal	0.00	0	0	0	157,103,400	157,103,400
	34500 Federal	0.00	0	0	0	13,454,400	13,454,400
	34800 Federal	0.00	0	0	0	240,379,700	240,379,700
	48101 General	0.00	0	0	0	149,306,600	149,306,600
	48154 Dedicated	0.00	0	0	0	4,324,900	4,324,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	0	416,445,300	416,445,300
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EDPC
OT 34400	Federal	0.00	0	0	0	99,957,700	99,957,700
34800	Federal	0.00	0	0	0	240,147,800	240,147,800
48101	General	0.00	0	0	0	119,857,800	119,857,800
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	464,288,200	464,288,200
Appropriation Adjustment							
4.31	Federal Fund Spending Authority						EDPC
This request is for additional federal fund spending authority for a new literacy grant that has come available since the last budget cycle and to align spending authority with actual expenditures. The request is for \$7,500,000 for the literacy grant and \$9,500,000 to align spending authority with actual expenditures.							
OT 34800	Federal	0.00	0	0	0	17,000,000	17,000,000
		0.00	0	0	0	17,000,000	17,000,000
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						EDPC
OT 34400	Federal	0.00	0	0	0	99,957,700	99,957,700
34800	Federal	0.00	0	0	0	240,147,800	240,147,800
OT 34800	Federal	0.00	0	0	0	17,000,000	17,000,000
48101	General	0.00	0	0	0	119,857,800	119,857,800
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	481,288,200	481,288,200
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						EDPC
OT 34400	Federal	0.00	0	0	0	99,957,700	99,957,700
34800	Federal	0.00	0	0	0	240,147,800	240,147,800
OT 34800	Federal	0.00	0	0	0	17,000,000	17,000,000
48101	General	0.00	0	0	0	119,857,800	119,857,800
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	481,288,200	481,288,200
Base Adjustments							
8.41	Removal of One-Time Expenditures						EDPC
This decision unit removes one-time appropriation for FY 2025.							
OT 34400	Federal	0.00	0	0	0	(99,957,700)	(99,957,700)
OT 34800	Federal	0.00	0	0	0	(17,000,000)	(17,000,000)
		0.00	0	0	0	(116,957,700)	(116,957,700)
FY 2026 Base							
9.00	FY 2026 Base						EDPC
OT 34400	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	240,147,800	240,147,800

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 34800	Federal	0.00	0	0	0	0	0
48101	General	0.00	0	0	0	119,857,800	119,857,800
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	364,330,500	364,330,500

FY 2026 Total Maintenance

11.00 FY 2026 Total Maintenance EDPC

OT 34400	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	240,147,800	240,147,800
OT 34800	Federal	0.00	0	0	0	0	0
48101	General	0.00	0	0	0	119,857,800	119,857,800
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	364,330,500	364,330,500

Line Items

12.01 Weighted Student Funding EDPC

The agency requests funding for a new weighted per-student funding formula to modernize K-12 funding by including a student-based component. It shifts general discretionary funding from a support unit-based amount to a student-based amount. It includes a base amount per verified student and weights that reflect student characteristics: Special education, English language learner, economically disadvantaged, attending a small school, gifted and talented, and at-risk attending an alternative school. The weights reflect the specific needs of Idaho students and how the state supports their education.

This request is \$24,389,800 in additional General Fund as well as \$33,218,600 from line items that are requested to be discontinued (budget neutral).

The Idaho Department of Education (Department) will bring forward policy legislation to enact this change.

The Idaho school funding formula was last rewritten in 1994. There have been ongoing discussions about updating the K-12 school funding formula for the past several years. During the summer of 2023, the State Department of Education worked with the Governor's Office, legislators, and K-12 stakeholders on this effort. These K-12 budget changes reflect this group's work.

While there are characteristics of the existing K-12 formula that still serve Idaho well — with its many rural schools— there is a growing consensus that many components need to be updated, and there is consensus on many of these updates. Education looks different now than it did 30 years ago, and the opportunities available for students are much broader now. Education funding needs to be more student-centered and flexible, and should include components that reflect funding core operations, while also supporting student growth and achievement, while building in additional funding for unique student populations.

48101	General	0.00	0	0	0	(10,685,000)	(10,685,000)
48154	Dedicated	0.00	0	0	0	(4,324,900)	(4,324,900)
		0.00	0	0	0	(15,009,900)	(15,009,900)

12.03 Special Needs Student Fund EDPC

The agency requests \$3,000,000 in ongoing General Fund for a special needs student fund. Funds would be distributed to Local Education Agencies (LEAs) through an application process managed by the Idaho Department of Education. Idaho would join the 48 other states that provide a special education needs student funding mechanism to address the excessive cost burden placed on certain schools for high-cost students.

Special needs student needs can exceed tens of thousands of dollars annually to meet the unique requirements of special education students, which LEAs are obligated to provide. For instance, a student who needs to attend the Deaf and Hard of Hearing Day program within the West Ada School District may cost between \$20,000 and \$30,000, depending on individual needs. Similarly, a student who requires a full-time Registered Nurse to accompany them to school and provide nursing services throughout the day may cost upwards of \$50,000.

Many Idaho LEA budgets cannot withstand special needs students without restructuring or cutting other aspects of their budgets. A special needs student fund would provide another funding source for LEAs to support special needs students without decimating their general fund or relying on a levy.

48101	General	0.00	0	0	0	3,000,000	3,000,000
		0.00	0	0	0	3,000,000	3,000,000

12.08 Federal Fund Spending Authority EDPC

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This request is for additional federal fund spending authority for a new literacy grant that has come available since the last budget cycle and to align spending authority with actual expenditures. The request is for \$7,500,000 for the literacy grant and \$9,500,000 to align spending authority with actual expenditures.						
34800 Federal	0.00	0	0	0	17,000,000	17,000,000
	0.00	0	0	0	17,000,000	17,000,000

FY 2026 Total

13.00	FY 2026 Total						EDPC
OT 34400	Federal	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	257,147,800	257,147,800
OT 34800	Federal	0.00	0	0	0	0	0
48101	General	0.00	0	0	0	112,172,800	112,172,800
48154	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	369,320,600	369,320,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Facilities						DE5
Appropriation Unit	Facilities						EDPF
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EDPF
	31502 Dedicated	0.00	0	0	0	23,781,400	23,781,400
	31503 Dedicated	0.00	0	0	0	29,625,000	29,625,000
	48101 General	0.00	0	0	0	14,479,200	14,479,200
		0.00	0	0	0	67,885,600	67,885,600
1.31	Transfers Between Programs						EDPF
	48101 General	0.00	0	0	0	(2,568,500)	(2,568,500)
		0.00	0	0	0	(2,568,500)	(2,568,500)
1.91	Other Adjustments						EDPF
	10000 General	0.00	0	0	0	(14,479,200)	(14,479,200)
		0.00	0	0	0	(14,479,200)	(14,479,200)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EDPF
	10000 General	0.00	0	0	0	(14,479,200)	(14,479,200)
	31502 Dedicated	0.00	0	0	0	23,781,400	23,781,400
	31503 Dedicated	0.00	0	0	0	29,625,000	29,625,000
	48101 General	0.00	0	0	0	11,910,700	11,910,700
		0.00	0	0	0	50,837,900	50,837,900
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EDPF
	31100	0.00	0	0	0	182,978,700	182,978,700
	OT 31100	0.00	0	0	0	20,000,000	20,000,000
	48101 General	0.00	0	0	0	12,003,400	12,003,400
		0.00	0	0	0	214,982,100	214,982,100
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						EDPF
	31100	0.00	0	0	0	182,978,700	182,978,700
	OT 31100	0.00	0	0	0	20,000,000	20,000,000
	48101 General	0.00	0	0	0	12,003,400	12,003,400
		0.00	0	0	0	214,982,100	214,982,100
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						EDPF
	31100	0.00	0	0	0	182,978,700	182,978,700

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 31100	0.00	0	0	0	20,000,000	20,000,000
48101 General	0.00	0	0	0	12,003,400	12,003,400
	0.00	0	0	0	214,982,100	214,982,100

Base Adjustments

8.41	Removal of One-Time Expenditures						EDPF
This decision unit removes one-time appropriation for FY 2025.							
OT 31100	0.00	0	0	0	(20,000,000)	(20,000,000)	
	0.00	0	0	0	(20,000,000)	(20,000,000)	

FY 2026 Base

9.00	FY 2026 Base						EDPF
31100	0.00	0	0	0	182,978,700	182,978,700	
OT 31100	0.00	0	0	0	0	0	
48101 General	0.00	0	0	0	12,003,400	12,003,400	
	0.00	0	0	0	194,982,100	194,982,100	

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance						EDPF
31100	0.00	0	0	0	182,978,700	182,978,700	
OT 31100	0.00	0	0	0	0	0	
48101 General	0.00	0	0	0	12,003,400	12,003,400	
	0.00	0	0	0	194,982,100	194,982,100	

Line Items

12.64	Charter School Facilities						EDPF
This statutory adjustment provides funding for the FY 2026 Charter School Facilities special distribution. The FY 2026 appropriation request of \$12,589,700 is a \$586,300 increase to the FY 2025 appropriation of \$12,003,400 and is based on projected charter school growth using the new distribution method in Idaho Code 33-5207 created during the 2024 Legislative Session. This distribution now uses the best-28 weeks average daily attendance (ADA) for students on the physical grounds of the charter schools that is then multiplied by \$400 to determine the distribution to each on-site charter schools. The calculation is slightly different for online charter schools and onsite/online charter schools. Approximately 80% of charter school students attend on-site charter schools, approximately 17% attend online charter schools, and 3% attend online/onsite charter schools.							
48101 General	0.00	0	0	0	586,300	586,300	
	0.00	0	0	0	586,300	586,300	

12.68	Lottery Dividend						EDPF
This statutory adjustment provides funding for the School District Facilities payment per sections 33-911 and 67-7434, Idaho Code. House Bill 521 (2024 Session) modified both how the lottery dividends are allocated and the purposes for which the funds may be used. Effective July 1, 2024, five-eighths of the lottery fund is transferred to the school district facilities fund. The moneys in this fund are distributed to school districts for the purposes stated in section 33-911, Idaho Code. Those purposes include payments for existing school bonds, supplemental levies, and plant facilities levies. Remaining funds can be used for construction, renovation, or maintenance needs. The Lottery Commission has estimated the FY 2026 lottery dividend will be \$82 million of which \$51,250,000 will be transferred to the school district facilities fund (\$82,000,000 lottery dividend x 5/8 allocation = \$51,250,000). This is \$2,156,400 less than the FY 2025 transfer/appropriation of \$53,406,400. The school district facility fund also receives transfers from other sources. The actual school district facility funds distribution to schools will be limited to the lesser of the amount appropriated or dollars available in that fund.							
31100	0.00	0	0	0	(2,156,400)	(2,156,400)	
	0.00	0	0	0	(2,156,400)	(2,156,400)	

FY 2026 Total

13.00	FY 2026 Total						EDPF
31100	0.00	0	0	0	180,822,300	180,822,300	

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 31100	0.00	0	0	0	0	0
48101 General	0.00	0	0	0	12,589,700	12,589,700
	0.00	0	0	0	193,412,000	193,412,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Operations						DE6
Appropriation Unit	Operations						EDPO
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EDPO
	48101 General	0.00	0	0	0	1,098,938,600	1,098,938,600
	48110 Dedicated	0.00	0	0	0	7,000,000	7,000,000
	48199 Dedicated	0.00	0	0	0	61,532,200	61,532,200
		0.00	0	0	0	1,167,470,800	1,167,470,800
1.13	PY Executive Carry Forward						EDPO
	48101 General	0.00	0	0	0	28,927,900	28,927,900
		0.00	0	0	0	28,927,900	28,927,900
1.31	Transfers Between Programs						EDPO
	48101 General	0.00	0	0	0	19,418,100	19,418,100
		0.00	0	0	0	19,418,100	19,418,100
1.71	Legislative Reappropriation						EDPO
	48101 General	0.00	0	0	0	(11,386,100)	(11,386,100)
		0.00	0	0	0	(11,386,100)	(11,386,100)
1.81	CY Executive Carry Forward						EDPO
	48101 General	0.00	0	0	0	(66,391,400)	(66,391,400)
		0.00	0	0	0	(66,391,400)	(66,391,400)
1.91	Other Adjustments						EDPO
	10000 General	0.00	0	0	0	(1,055,145,400)	(1,055,145,400)
	48101 General	0.00	0	0	0	68,532,200	68,532,200
	48110 Dedicated	0.00	0	0	0	(7,000,000)	(7,000,000)
	48199 Dedicated	0.00	0	0	0	(61,532,200)	(61,532,200)
		0.00	0	0	0	(1,055,145,400)	(1,055,145,400)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EDPO
	10000 General	0.00	0	0	0	(1,055,145,400)	(1,055,145,400)
	48101 General	0.00	0	0	0	1,138,039,300	1,138,039,300
	48110 Dedicated	0.00	0	0	0	0	0
	48199 Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	82,893,900	82,893,900
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EDPO

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48101	General	0.00	0	0	0	1,060,411,900	1,060,411,900
48110	Dedicated	0.00	0	0	0	13,450,000	13,450,000
48199	Dedicated	0.00	0	0	0	63,039,600	63,039,600
		0.00	0	0	0	1,136,901,500	1,136,901,500

FY 2025 Total Appropriation

5.00 FY 2025 Total Appropriation EDPO

48101	General	0.00	0	0	0	1,060,411,900	1,060,411,900
48110	Dedicated	0.00	0	0	0	13,450,000	13,450,000
48199	Dedicated	0.00	0	0	0	63,039,600	63,039,600
		0.00	0	0	0	1,136,901,500	1,136,901,500

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures EDPO

48101	General	0.00	0	0	0	1,060,411,900	1,060,411,900
48110	Dedicated	0.00	0	0	0	13,450,000	13,450,000
48199	Dedicated	0.00	0	0	0	63,039,600	63,039,600
		0.00	0	0	0	1,136,901,500	1,136,901,500

FY 2026 Base

9.00 FY 2026 Base EDPO

48101	General	0.00	0	0	0	1,060,411,900	1,060,411,900
48110	Dedicated	0.00	0	0	0	13,450,000	13,450,000
48199	Dedicated	0.00	0	0	0	63,039,600	63,039,600
		0.00	0	0	0	1,136,901,500	1,136,901,500

Program Maintenance

10.65 Public Schools EDPO

1% CEC for Administrative and Classified Salary and Benefit Apportionments. Using an estimated 15,954 support units for FY 2026, \$4,072,600 would provide funding for a 1% CEC increase to the Administrative and Classified Base Salary amounts. The Classified Base Salary is \$39,966 for FY 2025. This 1% CEC increase would result in a Classified Base Salary of \$40,366 for FY 2026. Classified staff includes Business Managers, IT Staff, Classroom Aides and others. Salaries \$2,393,100; Benefits \$469,300.

See the attached narrative and calculation documents for more detail.

48101	General	0.00	0	0	0	2,862,400	2,862,400
		0.00	0	0	0	2,862,400	2,862,400

FY 2026 Total Maintenance

11.00 FY 2026 Total Maintenance EDPO

48101	General	0.00	0	0	0	1,063,274,300	1,063,274,300
48110	Dedicated	0.00	0	0	0	13,450,000	13,450,000
48199	Dedicated	0.00	0	0	0	63,039,600	63,039,600
		0.00	0	0	0	1,139,763,900	1,139,763,900

Line Items

12.01 Weighted Student Funding EDPO

The agency requests funding for a new weighted per-student funding formula to modernize K-12 funding by including a student-based component. It shifts general discretionary funding from a support unit-based amount to a student-based amount. It includes a base amount

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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per verified student and weights that reflect student characteristics: Special education, English language learner, economically disadvantaged, attending a small school, gifted and talented, and at-risk attending an alternative school. The weights reflect the specific needs of Idaho students and how the state supports their education.

This request is \$24,389,800 in additional General Fund as well as \$33,218,600 from line items that are requested to be discontinued (budget neutral).

The Idaho Department of Education (Department) will bring forward policy legislation to enact this change.

The Idaho school funding formula was last rewritten in 1994. There have been ongoing discussions about updating the K-12 school funding formula for the past several years. During the summer of 2023, the State Department of Education worked with the Governor's Office, legislators, and K-12 stakeholders on this effort. These K-12 budget changes reflect this group's work.

While there are characteristics of the existing K-12 formula that still serve Idaho well — with its many rural schools— there is a growing consensus that many components need to be updated, and there is consensus on many of these updates. Education looks different now than it did 30 years ago, and the opportunities available for students are much broader now. Education funding needs to be more student-centered and flexible, and should include components that reflect funding core operations, while also supporting student growth and achievement, while building in additional funding for unique student populations.

48101	General	0.00	0	0	0	53,283,500	53,283,500
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
		0.00	0	0	0	57,608,400	57,608,400

12.02 Student Transportation Funding Formula Update

EDPO

This request restructures the student transportation funding formula. It promotes an effective and fiscally responsible funding formula for Idaho school bus programs. The updated funding formula would allow all Idaho school bus programs and school administrators to manage their own necessary costs without relying on the Department of Education (Department) to approve or deny expenses specific to their programs. The funding formula change allows The Department to protect taxpayer dollars with a consistent and accurate student ridership and mileage count using a statewide routing software, which is included as a line item in the Central Services Division budget. This updated funding formula will simplify and streamline transportation funding, and it will protect taxpayers from the current large annual cost increases caused by unregulated contracted services.

The request is for \$898,100 in addition to the statutory increase amount.

48101	General	0.00	0	0	0	898,100	898,100
		0.00	0	0	0	898,100	898,100

12.09 Discretionary Funding Adjustment

EDPO

To estimate an increase/decrease in discretionary funding, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predicted a possible decrease in student populations in Idaho for future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2025 discretionary funding amount per support unit of \$23,472 multiplied by 200 support units is a \$4,694,400 decrease for FY 2026.

48101	General	0.00	0	0	0	(4,694,400)	(4,694,400)
		0.00	0	0	0	(4,694,400)	(4,694,400)

12.59 Endowment Revenue

EDPO

This line item increases the Endowment dollars to be received for Idaho's Public Schools from the \$63,039,600 appropriated for FY 2025 to \$68,224,800 for FY 2026, a \$5,185,200 increase.

48101	General	0.00	0	0	0	(5,185,200)	(5,185,200)
48199	Dedicated	0.00	0	0	0	5,185,200	5,185,200
		0.00	0	0	0	0	0

12.62 Administrative and Classified Staff

EDPO

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

FY 2026 Support Units. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Labor projections predict a possible decrease in future year student populations in Idaho. In an effort to make a conservative yet realistic estimate of support units, FY 2024 support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. Based on this decrease in support units, \$1,226,100 less will be required for Administrative Salaries, \$259,100 less will be required for Administrative Benefits (combined Administrative decrease of \$1,485,200), \$2,997,400 less will be required for Classified Salaries and \$587,800 less will be required for Classified Benefits (combined Classified decrease of \$3,585,200). More information on how these amounts were calculated is included in the Method of Calculation section below.

1% CEC for Administrative and Classified Salary and Benefit Apportionments. Using an estimated 15,954 support units for FY 2026, \$4,072,600 would provide funding for a 1% CEC increase to the Administrative and Classified Base Salary amounts.

The Administrative Base Salary is \$44,446 for FY 2025. This 1% CEC increase would result in an Administrative Base Salary of \$44,890 for FY 2026. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$999,100; Benefits \$211,100.

The Classified Base Salary is \$39,966 for FY 2025. This 1% CEC increase would result in a Classified Base Salary of \$40,366 for FY 2026. Classified staff includes Business Managers, IT Staff, Classroom Aides and others. Salaries \$2,393,100; Benefits \$469,300. Combined amounts for Administrative and Classified: Salaries \$3,392,200; Benefits \$680,400.

Combined amounts for the decreased Support Units and 1% CEC for Administrative Salary & Benefit Apportionments:
 Administrative: \$122,353,500 overall, with \$101,010,100 (a \$227,000 decrease) for Salaries from the amount appropriated for FY 2025, and \$21,343,400 (a \$48,000 decrease) for Benefits from the amount appropriated for FY 2025."

Combined amounts for the decreased Support Units and 1% CEC for Classified Salary & Benefit Apportionments:
 Classified: \$288,857,800 overall, with \$241,499,700 (a \$604,300 decrease) for Salaries from the amount appropriated for FY 2025, and \$47,358,100 (a \$118,500 decrease) for Benefits from the amount appropriated for FY 2025.

Combined amounts for the decreased Support Units and 1% CEC for Administrative and Classified Salary & Benefit Apportionments:
 Salaries: \$342,509,800 (an \$831,300 combined decrease from the \$343,341,100 FY 2025 appropriation for Administrative & Classified Salary Apportionment)
 Benefits: \$68,701,500 (a \$166,500 combined decrease from the \$68,868,000 FY 2025 appropriation for Administrative & Classified Benefit Apportionment)
 Combined Salaries and Benefits: \$411,211,300, a \$997,800 decrease from the \$412,209,100 appropriated for FY 2025.

48101 General	0.00	0	0	0	(3,585,200)	(3,585,200)
	0.00	0	0	0	(3,585,200)	(3,585,200)

12.63 Health Insurance EDPO

To estimate an increase/decrease in Health Insurance, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predicted a possible decrease in student populations in Idaho for future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2026 estimated "seat-time" support units were then multiplied by a staffing ratio of 1.55 and the Division of Financial Management's projected health insurance amount per FTE of \$14,300, resulting in an estimated Health Insurance discretionary funding distribution of \$353,620,400 (15,954 estimated FY 2026 x 1.55 combined staff ratio x \$14,300 health insurance per FTE = \$353,620,400). This is a \$28,117,300 increase over the FY 2025 Health Insurance appropriation of \$325,503,100. (The FY 2025 health insurance appropriation was based on an estimated cost of \$13,000 per FTE.)

48101 General	0.00	0	0	0	28,117,300	28,117,300
	0.00	0	0	0	28,117,300	28,117,300

12.66 Student Transportation EDPO

This statutory adjustment provides funding for the projected growth in student transportation based on the calculations and estimates below. The FY 2026 estimated transportation funding total is \$113,901,900, a \$7,752,100 General Fund increase from the current base budget of \$106,149,800.

48101 General	0.00	0	0	0	7,752,100	7,752,100
	0.00	0	0	0	7,752,100	7,752,100

12.67 Miscellaneous Revenue EDPO

This adjustment requests spending authority for \$23,450,000 in Miscellaneous Revenues for FY 2026, a \$10,000,000 increase from the \$13,450,000 appropriated for FY 2025. As of June 30, 2024, there is a \$20.3 million balance in the Public School Income Fund, due largely to higher than expected revenues from interest earnings. These Miscellaneous Revenues are distributed to public schools as part of the foundation payments. Miscellaneous Revenues are not General Fund dollars. This increased request is for spending authority for dollars already received and to be received throughout FY 2026.

48101 General	0.00	0	0	0	(10,000,000)	(10,000,000)
48110 Dedicated	0.00	0	0	0	10,000,000	10,000,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	0	0	0
FY 2026 Total							
13.00	FY 2026 Total						EDPO
48101	General	0.00	0	0	0	1,129,860,500	1,129,860,500
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
48199	Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,225,860,200	1,225,860,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Teachers						DE7
Appropriation Unit	Teachers						EDPT
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EDPT
	34800 Federal	0.00	0	0	0	11,000,000	11,000,000
	48101 General	0.00	0	0	0	1,291,811,100	1,291,811,100
	53500 Dedicated	0.00	0	0	0	1,200	1,200
		0.00	0	0	0	1,302,812,300	1,302,812,300
1.13	PY Executive Carry Forward						EDPT
	48101 General	0.00	0	0	0	12,746,400	12,746,400
		0.00	0	0	0	12,746,400	12,746,400
1.21	Account Transfers						EDPT
	53500 Dedicated	0.00	0	1,200	0	(1,200)	0
		0.00	0	1,200	0	(1,200)	0
1.31	Transfers Between Programs						EDPT
	34800 Federal	0.00	0	0	0	(232,700)	(232,700)
	48101 General	0.00	0	0	0	(14,733,200)	(14,733,200)
		0.00	0	0	0	(14,965,900)	(14,965,900)
1.61	Reverted Appropriation Balances						EDPT
	48101 General	0.00	0	0	0	(40,000,000)	(40,000,000)
		0.00	0	0	0	(40,000,000)	(40,000,000)
1.81	CY Executive Carry Forward						EDPT
	48101 General	0.00	0	0	0	(42,334,000)	(42,334,000)
		0.00	0	0	0	(42,334,000)	(42,334,000)
1.91	Other Adjustments						EDPT
	10000 General	0.00	0	0	0	(1,327,904,800)	(1,327,904,800)
		0.00	0	0	0	(1,327,904,800)	(1,327,904,800)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EDPT
	10000 General	0.00	0	0	0	(1,327,904,800)	(1,327,904,800)
	34800 Federal	0.00	0	0	0	10,767,300	10,767,300
	48101 General	0.00	0	0	0	1,207,490,300	1,207,490,300
	53500 Dedicated	0.00	0	1,200	0	0	1,200
		0.00	0	1,200	0	(109,647,200)	(109,646,000)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,285,377,700	1,285,377,700
			0.00	0	0	0	1,296,377,700	1,296,377,700
FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,285,377,700	1,285,377,700
			0.00	0	0	0	1,296,377,700	1,296,377,700
FY 2025 Estimated Expenditures								
7.00	FY 2025 Estimated Expenditures							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,285,377,700	1,285,377,700
			0.00	0	0	0	1,296,377,700	1,296,377,700
FY 2026 Base								
9.00	FY 2026 Base							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,285,377,700	1,285,377,700
			0.00	0	0	0	1,296,377,700	1,296,377,700
Program Maintenance								
10.65	Public Schools							EDPT
	1% CEC. This statutory adjustment provides for a 1% CEC in FY 2026 (after first estimating the projected movement on the Career Ladder for FY 2026 and adjusting for decreased support units). A 1% CEC would require \$10,376,100 for salaries and \$2,192,500 for benefits.							
	48101	General	0.00	0	0	0	12,568,600	12,568,600
			0.00	0	0	0	12,568,600	12,568,600
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,297,946,300	1,297,946,300
			0.00	0	0	0	1,308,946,300	1,308,946,300
Line Items								
12.01	Weighted Student Funding							EDPT
	The agency requests funding for a new weighted per-student funding formula to modernize K-12 funding by including a student-based component. It shifts general discretionary funding from a support unit-based amount to a student-based amount. It includes a base amount per verified student and weights that reflect student characteristics: Special education, English language learner, economically disadvantaged, attending a small school, gifted and talented, and at-risk attending an alternative school. The weights reflect the specific needs of Idaho students and how the state supports their education.							
	This request is \$24,389,800 in additional General Fund as well as \$33,218,600 from line items that are requested to be discontinued (budget neutral).							

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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The Idaho Department of Education (Department) will bring forward policy legislation to enact this change.

The Idaho school funding formula was last rewritten in 1994. There have been ongoing discussions about updating the K-12 school funding formula for the past several years. During the summer of 2023, the State Department of Education worked with the Governor's Office, legislators, and K-12 stakeholders on this effort. These K-12 budget changes reflect this group's work.

While there are characteristics of the existing K-12 formula that still serve Idaho well — with its many rural schools— there is a growing consensus that many components need to be updated, and there is consensus on many of these updates. Education looks different now than it did 30 years ago, and the opportunities available for students are much broader now. Education funding needs to be more student-centered and flexible, and should include components that reflect funding core operations, while also supporting student growth and achievement, while building in additional funding for unique student populations.

48101	General	0.00	0	0	0	(18,208,700)	(18,208,700)
		0.00	0	0	0	(18,208,700)	(18,208,700)

12.61 Career Ladder Movement

EDPT

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2026 in the amount of \$1,346,100 for salaries and \$284,400 for benefits, totaling \$1,630,500 based on movement within the Career Ladder using historical information as guidance. These estimates reflect a decrease of 200 support units from the 16,154 appropriated in FY 2025.

48101	General	0.00	0	0	0	1,630,500	1,630,500
		0.00	0	0	0	1,630,500	1,630,500

FY 2026 Total

13.00 FY 2026 Total

EDPT

34800	Federal	0.00	0	0	0	11,000,000	11,000,000
48101	General	0.00	0	0	0	1,281,368,100	1,281,368,100
		0.00	0	0	0	1,292,368,100	1,292,368,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support							500
Division	Idaho Digital Learning Academy							DE9
Appropriation Unit	Idaho Digital Learning Academy							EDPI
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							EDPI
	48101 General	0.00	0	0	0	21,362,400	21,362,400	
		0.00	0	0	0	21,362,400	21,362,400	
FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							EDPI
	48101 General	0.00	0	0	0	21,362,400	21,362,400	
		0.00	0	0	0	21,362,400	21,362,400	
FY 2025 Estimated Expenditures								
7.00	FY 2025 Estimated Expenditures							EDPI
	48101 General	0.00	0	0	0	21,362,400	21,362,400	
		0.00	0	0	0	21,362,400	21,362,400	
FY 2026 Base								
9.00	FY 2026 Base							EDPI
	48101 General	0.00	0	0	0	21,362,400	21,362,400	
		0.00	0	0	0	21,362,400	21,362,400	
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							EDPI
	48101 General	0.00	0	0	0	21,362,400	21,362,400	
		0.00	0	0	0	21,362,400	21,362,400	
Line Items								
12.65	Idaho Digital Learning Academy							EDPI
	This statutory adjustment provides funding for the Idaho Digital Learning Academy (IDLA). The FY 2026 appropriation request of \$24,940,000 is a \$3,577,600 increase to the FY 2025 appropriation of \$21,362,400 and is based on a statutory formula that multiplies \$430 per enrollment by IDLA's estimated FY 2026 enrollment of 58,000 (\$430 x 58,000 = \$24,940,000). FY 2026 request: \$24,940,000.							
	48101 General	0.00	0	0	0	3,577,600	3,577,600	
		0.00	0	0	0	3,577,600	3,577,600	
FY 2026 Total								
13.00	FY 2026 Total							EDPI
	48101 General	0.00	0	0	0	24,940,000	24,940,000	
		0.00	0	0	0	24,940,000	24,940,000	

Agency: Public School Support

500

Decision Unit Number 4.31 Descriptive Title Federal Fund Spending Authority

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	17,000,000	17,000,000
Totals	0	0	17,000,000	17,000,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Children's Programs

EDPC

Trustee/Benefit

876 Misc Pmts As Agent

	0	0	17,000,000	17,000,000
Trustee/Benefit Total	0	0	17,000,000	17,000,000
	0	0	17,000,000	17,000,000

Explain the request and provide justification for the need.

This request is for additional federal fund spending authority for a new literacy grant that has come available since the last budget cycle and to align spending authority with actual expenditures. The request is for \$7,500,000 for the literacy grant and \$9,500,000 to align spending authority with actual expenditures.

If a supplemental, what emergency is being addressed?

During the COVID years, federal fund spending authority was adjusted to due to the influx of pandemic funding. The Public Schools budget FY 24 spending authority was subsequently adjusted downward, and the agency is rightsizing its federal fund spending authority to align cash with expenditures based on FY 24 actuals and FY 25 and FY 26 projections. A supplemental is needed to implement the new grant and ensure there is not a federal spending authority shortfall in FY 25, and a corresponding ongoing line item is also included in the budget request. The agency was able to cash flow the grant for part of the fiscal year rather than requesting a non-cognizable adjustment, and additional spending authority is needed to get through the end of FY 25.

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

Idaho Code 33-1807

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

The Public Schools federal fund spending authority base budget is \$240,147,800.

What resources are necessary to implement this request?

No additional resources are necessary to implement this request.

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.

No.

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

None.

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

These amounts were determined based on the new grant amounts and the difference and projections for needed spending authority based on FY 24 actuals.

Provide detail about the revenue assumptions supporting this request.

This request assumes continued federal funding and a state appropriation to support it.

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

The students of Idaho are being served by this request. If spending authority is not appropriated, funding that Local Education Agencies count on to support their students will not be distributed and the provisions of the new literacy grant will not be implemented.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Department of Education strategic plan Student Achievement goal #1: Increase Idaho Reading Indicator and Idaho Standards Achievement Test scores.

What is the anticipated measured outcome if this request is funded?

The literacy grant will provide additional resources to improve student achievement.

Agency: Public School Support

500

Decision Unit Number 12.01 Descriptive Title Weighted Student Funding

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	24,389,800	0	0	24,389,800
Totals	24,389,800	0	0	24,389,800
	0.00	0.00	0.00	0.00

Appropriation Unit: Children's Programs EDPC

Trustee/Benefit

876 Misc Pmts As Agent	(10,685,000)	(4,324,900)	0	(15,009,900)
Trustee/Benefit Total	(10,685,000)	(4,324,900)	0	(15,009,900)
	(10,685,000)	(4,324,900)	0	(15,009,900)

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	53,283,500	4,324,900	0	57,608,400
Trustee/Benefit Total	53,283,500	4,324,900	0	57,608,400
	53,283,500	4,324,900	0	57,608,400

Appropriation Unit: Teachers EDPT

Trustee/Benefit

876 Misc Pmts As Agent	(18,208,700)	0	0	(18,208,700)
Trustee/Benefit Total	(18,208,700)	0	0	(18,208,700)
	(18,208,700)	0	0	(18,208,700)

Explain the request and provide justification for the need.

The agency requests funding for a new weighted per-student funding formula to modernize K-12 funding by including a student-based component. It shifts general discretionary funding from a support unit-based amount to a student-based amount. It includes a base amount per verified student and weights that reflect student characteristics: Special education, English language learner, economically disadvantaged, attending a small school, gifted and talented, and at-risk attending an alternative school. The weights reflect the specific needs of Idaho students and how the state supports their education.

This request is \$24,389,800 in additional General Fund as well as \$33,218,600 from line items that are requested to be discontinued (budget neutral).

The Idaho Department of Education (Department) will bring forward policy legislation to enact this change.

The Idaho school funding formula was last rewritten in 1994. There have been ongoing discussions about updating the K-12 school funding formula for the past several years. During the summer of 2023, the State Department of Education worked with the Governor's Office, legislators, and K-12 stakeholders on this effort. These K-12 budget changes reflect this group's work.

While there are characteristics of the existing K-12 formula that still serve Idaho well — with its many rural schools— there is a growing consensus that many components need to be updated, and there is consensus on many of these updates. Education looks different now than it did 30 years ago, and the opportunities available for students are much broader now. Education funding needs to be more student-centered and flexible, and should include components that reflect funding core operations, while also supporting student growth and achievement, while building in additional funding for unique student populations.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code 33-125
Idaho Constitution Article IX

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

N/A

What resources are necessary to implement this request?

No additional resources are needed to implement this request.

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.

No.

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

No additional costs are anticipated.

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

The requested amount is based on the following:

FY 25 base discretionary funding: \$379,168,000.

Discontinued line items:

Idaho Safe & Drug-Free Schools: \$4,324,900

Math and Science Requirement: \$7,358,700

English Language Learners: \$4,370,000

Content and Curriculum: \$6,315,000

Professional Development: \$10,850,000

Discontinued line items total: \$33,218,600

Additional requested General Fund for discretionary funding: \$24,389,800

This amount was determined to be significant enough to make a positive difference to LEAs and conservative enough to fit within budget increase parameters.

Grand total of discontinued line items and additional funding: \$57,608,400 (net increase of \$24,389,800).

The funding formula assumes a base amount per student with the following weights:

-special education students: base amount x 2.0

-English language learners: base amount x 0.25

-economically disadvantaged students: base amount x 0.25

-attending a small school: base amount x 1.0

-gifted and talented students: base amount x 0.25

-at-risk students attending an alternative school: base amount x 1.0

Provide detail about the revenue assumptions supporting this request.

This request is contingent upon a General Fund appropriation to support it.

Rolling funding from the above-mentioned line items into discretionary funding does not diminish the importance of those areas. The current funding uses are detailed below. This funding flows through to LEAs (Local Education Agencies) to use in the respective areas. LEAs would still be able to use their funding for these items, there would simply not be a dedicated line in the state budget for them, thus streamlining the budget and allowing for locally elected boards to make local decisions with the funding.

Safe and Drug Free Schools funding (\$4,324,900) is for substance abuse prevention measures and school safety, which is used for personnel costs, supplies, materials, training, and other expenditures and is paid by the Department yearly once LEAs have submitted reporting related to school safety.

Math and Science Requirement funding (\$7,358,700) is for defraying the cost of small LEAs (less than 100 high school students) providing additional math and science courses, such as hiring additional high school math and science teachers or otherwise mitigating costs associated with providing math and science courses to high school students.

English Language Learners (EL) funding (\$4,370,000) is for supporting the language development and instructional educational program through hiring highly qualified educators with English as a Second Language/Bilingual education certification and by providing research-based English language acquisition curriculum, research-based English language acquisition intervention and enrichment tools, paraprofessional support for classroom instruction, professional development for all teachers working with EL students, staff to manage EL programming and data collecting

requirements, before/after school or summer EL programming, materials and supplies for EL classrooms, and family engagement activities. The \$450,000 for grants to LEAs would continue so as to not disrupt current grant recipients who will be in year three of a three-year grant cycle in FY 26.

Content and Curriculum funding (\$6,315,000) is for Idaho Standards Achievement Test (ISAT) remediation (\$4,715,000), which is used for personnel, curriculum/materials, technology, transportation (specific to before/after school tutoring and capped at \$100 per student), professional development, and other remediation for students failing to achieve proficiency on Idaho's standards-based achievement tests (ISAT). It is also for digital content and curriculum (\$1,600,000), which is used for enhancing outcomes for students in career technical education, character education, enrichment activities, reading and mathematics, and activities that increase grade-to-grade promotion and enhance career and college readiness, as well as academic text support systems that include authentic fiction and nonfiction books, provide reader supports, provide teaching tools, and promote parent engagement.?

Professional Development funding (\$10,850,000) is for supports to increase student learning, mentoring, and collaboration, which is used for job-embedded professional development opportunities, mentoring/coaching were most common, conferences, continuing education.?

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

This request will serve Idaho schools and students. As local school boards gain flexibility in how they spend dollars to support the education of their students, Idaho students can receive more individualized services specific to their local needs. Idaho communities have asked for an education relevant to their local communities and business needs. Now is the time to build new characteristics into the funding formula that have been discussed for many years, including a student-centered funding component in the budget and more flexibility for schools.

If this request is not funded, these conversations will continue without this initial step forward in updating the formula for the first time since 1994.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Department strategic plan:

Modernize Education Funding

1-1.6: Develop budget with increased discretionary funding flexibility.

1-1.7: Explore changes to funding model that reflects contemporary needs. Budget accordingly.

5-1.1: Review existing line items and their alignment with Department Goals.

6-1.1: Pass 2025 legislation, with 2x student support for SpEd-identified students.

What is the anticipated measured outcome if this request is funded?

The funding formula will be modernized, and districts will have more discretion with their funding and will receive funding based on student characteristics to better meet local needs.

Agency: Public School Support

500

Decision Unit Number 12.02 Descriptive Title Student Transportation Funding Formula Update

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	898,100	0	0	898,100
Totals	898,100	0	0	898,100
	0.00	0.00	0.00	0.00

Appropriation Unit:	Operations			EDPO
Trustee/Benefit				
876 Misc Pmts As Agent		898,100	0	0
Trustee/Benefit Total		898,100	0	0
		898,100	0	0
				898,100

Explain the request and provide justification for the need.

This request restructures the student transportation funding formula. It promotes an effective and fiscally responsible funding formula for Idaho school bus programs. The updated funding formula would allow all Idaho school bus programs and school administrators to manage their own necessary costs without relying on the Department of Education (Department) to approve or deny expenses specific to their programs. The funding formula change allows The Department to protect taxpayer dollars with a consistent and accurate student ridership and mileage count using a statewide routing software, which is included as a line item in the Central Services Division budget. This updated funding formula will simplify and streamline transportation funding, and it will protect taxpayers from the current large annual cost increases caused by unregulated contracted services.

The request is for \$898,100 in addition to the statutory increase amount.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code 33-1006

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

There is no existing PC, OE, or CO funding for this request. There is \$106,149,800 in base funding for student transportation.

What resources are necessary to implement this request?

Existing staff at the Idaho Department of Education will continue to manage the audit and reimbursement of transportation funds.

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.

No.

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

None.

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

The amount was calculated using the following steps:

- Step 1. Separate LEA owned fleets and contracted Fleets
- Step 2. Find the average cost per mile of all LEA owned fleets. (\$5.39)
- Step 3. Find the average cost per rider of all LEA owned fleets. (\$1,250)
- Step 4. Combine the LEA owned fleets and contracted fleets back together
- Step 5. Multiply each LEA's miles by the average cost per mile found in step 2. (\$5.39)
- Step 6. Multiply each LEA's ridership by the average cost per rider found in step 3. (\$1,250)
- Step 7. For each LEA, take the higher funding number of steps 5 and 6.
- Step 8. Add all LEA amounts together to get total funding. (\$114.8M)

Provide detail about the revenue assumptions supporting this request.

This request is contingent upon a General Fund appropriation to support it.

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

The Department supports Idaho school districts and charter schools by providing extensive training, technical and financial reviews of the districts' student transportation program operations. Student Transportation is an integral part of the total educational system, contributing significantly to the learning process by providing safe and dependable transportation. 2,985 Idaho school buses travel 22 million reimbursable miles per year, transporting nearly 90,000 Idaho students.

The Department desires to continue supporting Idaho student transportation programs by ensuring Idaho taxpayer dollars are protected. It is necessary for a new student transportation funding formula to ensure a high-quality and rigorously reviewed audit of all transportation expense cost continues. This funding formula will ensure Idaho values and priorities are reflected in state reimbursements.

Without a funding formula change to ensure these efforts it will become impossible for the Department to regulate annual reimbursements. Now is the time to build a new funding formula, including a mileage and rider-centered funding component in the budget, more flexibility for schools, and equal investments to every school district.

Without a change in the formula soon the current funding will continue to rise at an exponential growth that has occurred over the last several years. If left unchanged, student transportation costs could reach \$120,000,000 by 2027. If this request is not funded, these conversations will continue without this step forward in updating the formula for the first time since 2008.

This update creates a funding model based on transportation needs and expenses rather than determined by a narrow range of automotive resources and training detailed in a reimbursement matrix that determines which expenses are reimbursable and which are not. The new funding model would allow the purchasing priority determinations to reside with the local education agencies and local boards compared to the current role the Department holds.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

The updated funding formula will give all LEAs in Idaho a simplified calculation, and accurate amount of funding for their student transportation programs. This formula, along with the statewide routing software, would also reduce human error when it comes to reporting for reimbursement.

The new funding formula supports the Department of Education's strategic plan—Modernize Education Funding goal 1-1.7: Explore changes to funding model that reflects contemporary needs. Budget accordingly.

What is the anticipated measured outcome if this request is funded?

The outcome is better stewardship of taxpayer dollars by controlling the exponential growth of costs coming from contracted services that the current funding formula allows.

Agency: Public School Support

500

Decision Unit Number 12.03 Descriptive Title Special Needs Student Fund

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	3,000,000	0	0	3,000,000
Totals	3,000,000	0	0	3,000,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Children's Programs EDPC

Trustee/Benefit

876 Misc Pmts As Agent	3,000,000	0	0	3,000,000
Trustee/Benefit Total	3,000,000	0	0	3,000,000
	3,000,000	0	0	3,000,000

Explain the request and provide justification for the need.

The agency requests \$3,000,000 in ongoing General Fund for a special needs student fund. Funds would be distributed to Local Education Agencies (LEAs) through an application process managed by the Idaho Department of Education. Idaho would join the 48 other states that provide a special education special needs funding mechanism to address the excessive cost burden placed on certain schools for special needs students.

Special needs student needs can exceed tens of thousands of dollars annually to meet the unique requirements of special needs students, which LEAs are obligated to provide. For instance, a student who needs to attend the Deaf and Hard of Hearing Day program within the West Ada School District may cost between \$20,000 and \$30,000, depending on individual needs. Similarly, a student who requires a full-time Registered Nurse to accompany them to school and provide nursing services throughout the day may cost upwards of \$50,000.

Many Idaho LEA budgets cannot withstand special needs students without restructuring or cutting other aspects of their budgets. A special needs fund would provide another funding source for LEAs to support special students without decimating their general fund or relying on a levy.

If a supplemental, what emergency is being addressed?

N/A

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

34 CFR 300.101 Free appropriate public education

IDAPA 08 – Idaho State Board – Department of Education Section 08.02.03.109 - SPECIAL EDUCATION

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

N/A

What resources are necessary to implement this request?

Existing staff will provide training for LEAs on eligibility criteria for accessing the Special Needs Student Fund, instructions on how to complete an application, and guidance on how to access allocated funds. Additionally, the Department's financial software will be updated to include this funding source.

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.

No. This program distribution will fall under the duties of the existing Idaho Department of Education Special Education staff.

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.

Research was conducted on all 50 states to determine if a Special Needs Student fund was offered, the amount of funding allocated, the criteria for use, and the overall special education population of the state.

For example, South Dakota, with a special education student population of 15,000 students, allocates \$4 million per year to a Special Needs Student fund. Montana, with a population of 40,000 special education students, allocates \$11 million to a Special Needs Student fund. In Idaho, the special education student population is 39,786 students.

Idaho Department of Education's Special Education fiscal team has received annual requests for special needs student funding from LEAs to cover the expenses of day-treatment programs, residential programs, and other high-cost services needed to support students in special education. The team has analyzed the average known high costs for residential and day treatment facilities to estimate the needs of Idaho LEAs. Specifically, the Deaf and Hard of Hearing Day program within the West Ada School District may cost between \$20,000 and \$30,000 annually for a student to attend.

Provide detail about the revenue assumptions supporting this request.

This request assumes a General Fund appropriation to support it.

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

LEAs will be the recipients of this funding, which will reduce the significant budgetary impact caused by special needs students. The Individuals with Disabilities Education Act (IDEA) mandates that LEAs must address and cover the expenses of providing a free and appropriate education for all students with disabilities, regardless of the financial impact on the LEA.

If not funded, school districts' expenses for special needs students, which can exceed 15 times that of a general education student, would require disproportionate spending from an LEA's base budget and/or levy to meet student needs.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Department of Education strategic plan:

Modernize Education Funding (1-1.7): Determine costs of providing K-12 education in Idaho and recommend equitable funding metrics; Explore changes to funding model that reflects contemporary needs and budget accordingly.

Modernize Education Funding (Vulnerable Students 3-1.4): Increase State Financial Investments in Special Education Programs; Pursue a \$3,000,000 High-Cost Fund for high-cost students.

What is the anticipated measured outcome if this request is funded?

If funded, LEAs will have an additional funding source to support federally mandated special education services for special needs students, while safeguarding the integrity of their general fund and reducing the levy burden on taxpayers.

Agency: Public School Support

500

Decision Unit Number 12.04 Descriptive Title Student Transportation Routing Software

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	5,000,000	0	0	5,000,000
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	5,000,000	0	0	5,000,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Central Services

EDPB

Operating Expense

643 Specific Use Supplies	5,000,000	0	0	5,000,000
Operating Expense Total	5,000,000	0	0	5,000,000
	5,000,000	0	0	5,000,000

Explain the request and provide justification for the need.

The Idaho Department of Education (Department) student transportation program supports school districts and charter schools by providing extensive training and technical and financial reviews of the school transportation program operations. Student transportation is an integral part of the total educational system, contributing to the learning process by providing safe and dependable transportation.

Idaho’s K-12 student transportation programs transport 89,550 students on 2,985 buses and travel approximately 22 million miles annually. Idaho’s student transportation programs serve a diverse demographic, encompassing students from urban, suburban, and rural areas, with diverse racial, ethnic, and socioeconomic backgrounds.

The Department) will enter into a Request for Proposal (RFP) process to solicit statewide routing software from qualified companies that provide routing, scheduling, and GPS tracking services. The Department would provide the software and GPS hardware statewide. The purpose of this RFP is to find a complete and integrated system that:

- Modernizes Idaho student transportation by providing communities with safer, smarter, and more reliable services. The Department is committed to helping schools deploy these new technologies to ensure the safest transportation for students and most efficient reimbursement for pupil transportation.
- Supports accurate reporting of miles traveled/students transported.
- Decreases human error and falsification in state reporting.
- Supports accurate auditing by the department.
- Reduces increased expenses to the State of Idaho.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code 33-1514

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

There is no existing PC, OE, or CO funding for this request.

What resources are necessary to implement this request?

Existing staff at the Idaho Department of Education will manage the routing software contract with selected vendor.

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.

No.

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

None. The amount is contingent upon results of the RFP process.

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

The \$5,000,000 estimate is based on the average unit price of software for Idaho at approximately \$1,500. The estimated number of operating school buses in Idaho is 3,300. The 3,300 buses multiplied by \$1,500 for each bus is an estimated total of \$5,000,000.00. The request is ongoing due to annual software costs.

Provide detail about the revenue assumptions supporting this request.

This request is contingent upon a General Fund appropriation to support it. The Department estimates statewide routing software will result in cost-savings to the state General Fund due to the software providing consistently accurate mileage and ridership data, which determines state reimbursement amounts.

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

Statewide routing software would provide consistent support to Idaho school bus programs, school district administrative staff and Idaho parents and guardians while allowing the Department of Education to be fiscally responsible with taxpayer dollars when determining student transportation costs and reimbursements. In supporting the efforts of the State Superintendent of Public Instruction to provide parents and guardians with transparent information regarding their student(s), a statewide routing software program would provide Idaho communities with safer, smarter and more reliable school bus transportation.

The impact of not transitioning to a statewide program hinders the Department's abilities to support LEAs in accurately submitting transportation expense claims and reduces human error. protect taxpayer dollars and complete accurate, honest audits of Idaho Student Transportation program costs.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Department of Education strategic plan: Modernize Education Funding: Determine costs of providing K-12 education in Idaho and recommend equitable funding metrics

1-1.7: Explore changes to funding model that reflects contemporary needs. Budget accordingly.

The goal for statewide software is to provide all LEAs in Idaho with safe and effective transportation of students, while also providing accurate reporting of both miles and ridership in the state of Idaho.

What is the anticipated measured outcome if this request is funded?

The goal of The Department is to continue supporting Idaho student transportation programs by ensuring Idaho taxpayer dollars are protected. A statewide routing program would support the State of Idaho and Local Education Agencies in accurate mileage and ridership reporting, eliminating human error and the risk of over or under funding transportation programs.

Agency: Public School Support

500

Decision Unit Number 12.05 Descriptive Title Professional Learning Communities Implementation

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	1,500,000	0	0	1,500,000
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	1,500,000	0	0	1,500,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Central Services

EDPB

Operating Expense

570 Professional Services	1,500,000	0	0	1,500,000
Operating Expense Total	1,500,000	0	0	1,500,000
	1,500,000	0	0	1,500,000

Explain the request and provide justification for the need.

In Fiscal Year 2025, the Idaho Department of Education (Department) implemented a competitive grant to support the establishment and implementation of best practices of PLCs. Recipients receive monthly in-person coaching with a Department PLC coach, funding to attend high quality professional development, an implementation toolkit of resources and materials, and engagement in a network of cohort participants. The Department received over 80 applications, and current funding allowed for the selection of 29 LEAs/schools. Both state professional development funding and federal one-time funding were utilized to award the 29 participants.

The requested \$1,500,000 will allow the Department to greater meet the need, exhibited through LEA requests, for professional development for PLC best practices and implementation. This funding will provide additional opportunities for schools and districts who have established PLCs, requesting support to leverage their practices to increase student achievement and staff retention. This funding will also provide the resources to create Idaho model PLC schools, allowing other schools to visit and experience exemplary PLCs practices working throughout Idaho.

Additionally, funding this request will also allow the currently appropriated \$4,500,000 to reach additional districts, schools, staff, and students for support specific to Math, Early Literacy, ELA, Social Studies, Science, Arts, Humanities, Physical Education, Health, and Technology. This funding request will enable the Department to increase the number of coaching specialists throughout the state, offer additional targeted workshops for educators, and provide support materials based on regionally identified needs.

If a supplemental, what emergency is being addressed?

N/A

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

Senate Bill 1209 (2023) appropriation intent language mandates the process for professional development programs: SECTION 5.

PROFESSIONAL DEVELOPMENT. Of the moneys appropriated in Section 1 of this act, the State Department of Education may expend up to \$4,500,000 for professional development and teacher training and to track usage and effectiveness of professional development efforts at the state and local levels.

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

There is no base funding for PLCs. The current funding is provided through a small portion of the existing professional development line item (\$620,000) and one-time COVID funding (\$400,000).

What resources are necessary to implement this request?

Department of Education staff will lead these projects and oversee contractors as already defined in their job descriptions. This request does not require any additional positions added to the Content and Curriculum Department. This request will provide the Department's coordinators with funds to enhance their present programs. Increases in direct support will occur through contracted services.

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.

No.

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

No additional costs are anticipated.

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

FY25 PLCs Cost (From current professional development appropriation) \$620,000

- PLC coaching (contracted services with Idaho educators) - \$353,600
- PLC support materials and resources - \$76,500
- Grant participant support for registration, travel and implementation - \$150,000
- PLCs opportunities targeted for small schools - \$40,000

FY25 PLCs Cost (From one-time federal funds) - \$400,000

- Grant participant support for travel and implementation - \$400,000

Requested Funding: \$1,500,000 (estimated expenditures)

- PLC coaching (contracted services with Idaho educators) - \$650,000
- PLC support materials and resources - \$150,000
- Grant participant support for registration, travel and implementation - \$500,000
- PLCs opportunities targeted for small schools - \$75,000
- Developing Idaho model PLC schools - \$50,000
- Additional contracted support services - \$50,000
- Additional implementation costs (materials, coordinator travel, etc.) - \$25,000

*It is estimated that this increase in funding will serve 30+ additional schools through the grant process, establish and identify Idaho model PLC schools, and provide additional professional development opportunities throughout Idaho to schools in all levels of PLC implementation.

Provide detail about the revenue assumptions supporting this request.

Assumptions inherent in this request include:

- Maintaining the FY 25 positions and funding for the Idaho Department of Education Content and Curriculum team;
- The Math Initiative budget remaining the same as FY25;
- An ongoing General Fund appropriation to support this multi-year program. Progress and achievement will be significantly impacted if the funding fluctuates

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

Without funding, support for PLC training and implementation, as requested by over half of Idaho districts, will be in jeopardy. Increased support will not be possible.

This funding request impacts K-12 students, through the support of superintendents, district level directors, principals, teachers, and support staff.

Many of the programs supported through this funding are "opt-in" models, meaning that those who would like to participate can do so.

If this request is not funded, the Regional Math Centers, Idaho Science Coaches, Striving to Meet Achievement in Reading Together program, and PLC supports will continue in each region, but with limited capacity. Presently, the district, school, and teacher requests are greater than the programs can serve.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Idaho Department of Education Strategic Plan 1.1

Year 1: Directly train 3 Idaho Schools in the 2023/24 school year in the Professional Learning Community process. Develop background for future development.

Year 2: Target 10+ LEAs (same process).

(This request would fund Year 3 and would allow the demand from LEAs to be met to a greater degree.)

What is the anticipated measured outcome if this request is funded?

Participating elementary schools will increase their K-3 IRI score(s) by 10% or more year the end of year two of implementation.

· Each 6-12 school served will improve their focus area (ELA ISAT or Math ISAT) summative scores by 5%, or greater, by the end of year two of implementation

Additional expected long-term outcomes for participating schools:

- Increased percentage of LEAs with a sustained teacher collaboration model
- Increased staff retention
- Increase in positive school climate for students, staff, and parent

Agency: Public School Support

500

Decision Unit Number 12.06 Descriptive Title Idaho Reading Indicator

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	767,300	0	0	767,300
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	767,300	0	0	767,300
	0.00	0.00	0.00	0.00

Appropriation Unit: Central Services

EDPB

Operating Expense

570 Professional Services	767,300	0	0	767,300
Operating Expense Total	767,300	0	0	767,300
	767,300	0	0	767,300

Explain the request and provide justification for the need.

Pursuant to Idaho State Statute section 33-1806 and Idaho State Statute 33-1811, the Idaho Department of Education (Department) is required to develop and provide the statewide early literacy assessment that serves our K-3 population, known as the Idaho Reading Indicator (IRI). \$532,700 is currently dedicated to this work, which brings the total to \$1,300,000. The Department conducted a request for proposal (RFP) and selected the current IRI vendor in 2016.

The current contract is expiring, and in 2023, the Department released another RFP with feedback from subject matter experts, representing 14 educational partners from all six Idaho regions, as well as nearly 2,000 constituent survey responses. The Department is requesting an additional \$767,300 in the ongoing General Fund to implement the IRI provided by the vendor selected through this rigorous RFP process.

Without ongoing funding for FY6 and beyond, the Department will not be able to provide a literacy assessment to school districts.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho State Statute 33-1806

Idaho State Statute 33-1811

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

The base general fund allocation for IRI work in the Department's operational budget is \$532,700. These funds provide ongoing test administration, maintenance, and oversight for the current IRI. The department currently has 1 FTP dedicated to IRI.

What resources are necessary to implement this request?

The Department currently has 1 FTP allocated to oversee IRI. The IRI coordinator is responsible for implementing the IRI through a vendor contract and supporting districts and schools with the implementation. The IRI coordinator will continue to support the current IRI operations while working with the vendor selected through the RFP for the transition work, including the continuity and comparability of the scores.

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

This request is for operating costs only.

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

No staff will be re-directed for this effort. Existing staff will continue to support the current IRI while working with the new vendor for the transition work.

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

With the current IRI funds in the base and upon approved funding of this request, the Department will move forward with an IRI, selected by a panel of subject matter experts. To maintain the continuity of the assessment, the Department requests ongoing operating expenditures.

To accommodate all students, including students with the most significant cognitive disabilities and low-incidence disabilities, the Department will seek the development of an alternate IRI. Only specialized vendors can offer the most valid and reliable assessment to this group of students. The Department will likely request additional funding in FY 27 or FY 28 to support this work.

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

The vendors estimated and proposed the cost as part of the RFP process. The ongoing cost will depend on the student enrollment in grades kindergarten through 3.

Provide detail about the revenue assumptions supporting this request.

This request assumes the existing budget will be used to maintain the current assessment system. The additional request assumes a General Fund appropriation to support it.

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

Under Idaho Code 33-1806 and 1811, all students in kindergarten through grade 3 must participate in the IRI. Idaho's public education system is composed of approximately 90,000 students in grades kindergarten through 3 in 6 regions and 190 school districts and public charter schools.

If not funded, our students will likely continue to be assessed by the IRI provided by the current vendor, despite the RFP results

This request will support the implementation of the IRI selected through a rigorous RFP process. The additional funding is necessary to provide meaningful and timely interventions to students in early literacy and inform educators and parents of a child's progress in mastery toward Idaho content standards.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

The Governor's Office, the State Board of Education, and the Department have identified (early) literacy proficiency and growth as a focus and priority. In FY 25, \$72,812,000 was appropriated to target early reading intervention. The Department distributes these funds to districts and charter schools to support the initiatives. The IRI is a tool that informs the progress of these early literacy initiatives.

Department Strategic Plan Student Achievement Goal 3.1: Solicit stakeholder input around the state-required IRI Assessment

Department Strategic Plan Student Achievement Goal 3.2: Develop an RFP for Idaho Reading Indicator

What is the anticipated measured outcome if this request is funded?

A well-designed, high-quality early literacy assessment informs educators and parents of a child's progress toward mastery of Idaho content standards and allows targeted interventions. It also informs policy, curriculum, and resource distribution decisions at a system level. The more valid and reliable the tool is, the more accurate decisions we can make regarding our progress in the education initiatives. The Department will work with current vendor and vendor selected through the RFP to maintain the continuity of assessment results.

Agency: Public School Support

500

Decision Unit Number 12.07 Descriptive Title Report Card

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	270,000	0	0	270,000
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	270,000	0	0	270,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Central Services

EDPB

Operating Expense

570 Professional Services	270,000	0	0	270,000
Operating Expense Total	270,000	0	0	270,000
	270,000	0	0	270,000

Explain the request and provide justification for the need.

Pursuant to the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) Section 1111(h), the Idaho Department of Education (Department) is required to develop and disseminate an annual report card, also referred to as a data dashboard. The report card must provide federally-required data elements such as enrollment, assessment, accountability, and finance data to the public in a concise, understandable, and uniform format. In 2018, the Department received a grant from the Council of Chief State School Officers to develop and disseminate the current report card: <https://idahoschools.org/>.

In 2023, the Department released a request for proposal (RFP) to reflect the recommendations of subject matter experts, representing eight educational experts throughout the state, and nearly 500 constituent survey responses. In FY 25, the Department will develop a new report card with the vendor selected through a rigorous RFP process, using the federal fund balance that is still available due to the cancellations of statewide assessments caused by the COVID-19 shutdown. The Department is requesting \$270,000 in ongoing General Fund to develop and maintain additional data elements and visualizations desired by Idaho educational partners, including but not limited to early literacy assessment results, full-time kindergarten indicator, and literacy intervention funding distribution.

The Department must select a new vendor, as the current vendor no longer supports the existing report card as of June 30, 2024, due to underlying technology. Without additional ongoing funding for FY 26 and beyond, the report card will only show federally required data elements, despite our educational partners' desire to inform their educational decisions on the latest, Idaho-specific data elements and functionalities available on the report card.

If a supplemental, what emergency is being addressed?

N/A

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

The new vendor estimated and proposed the cost as part of the RFP process. The ongoing cost will depend on the amount and complexity of any additions to the report card data visualizations. Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) Section 1111(h)

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

There is no existing state budget currently dedicated to this project/requirement.

What resources are necessary to implement this request?

The Department currently has 8.5 FTP dedicated to the required assessment and accountability work performed each year. The Department will share the responsibility of developing, deploying, and maintaining the report card among existing assessment and accountability staff, working with the new vendor, other Department staff, the State Board of Education staff, and educational partners.

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

This request is for operating costs only.

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

No staff will be re-directed for this effort. Existing staff will prioritize the work of development, deployment, and maintenance of the report card with the new vendor.

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

With the federal fund balance available due to the cancellations of statewide assessments caused by the COVID-19 shutdown, the Department will develop and maintain an updated report card to display. To develop and maintain Idaho-specific data elements and functionalities on the report card, the Department requests ongoing operating expenditures.

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

The new vendor estimated and proposed the cost as part of the RFP process. The ongoing cost will depend on the amount and complexity of any additions to the report card data visualizations. Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA) Section 1111(h)

Provide detail about the revenue assumptions supporting this request.

There is no existing state budget currently dedicated specifically to this effort.

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

Idaho's K-12 education system is composed of approximately 313,000 students in 6 regions, and 190 school districts and public charter schools. The report card empowers Idaho citizens to engage in educational decisions about our children.

If not funded, our educational partners will continue to be served by the report card only with federally required data elements, despite the consensus from the subject matter experts and the educational partners that the report card must show Idaho-specific indicators and functionalities, including the progress of mastery toward early literacy standards and similar school/district comparisons.

This request will support the development, deployment, and maintenance of the Idaho report card. The additional funding is necessary to provide timely and user-friendly Idaho-specific data visualizations to inform Idaho citizens and their educational decisions.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Transparency is an important element of state agency operations. It is our goal and desire to help Idaho citizens understand public school accountability data. A report card that includes Idaho-specific data elements will make our performance measures, goals, and priorities and the progress toward these indicators more accessible to the public in a user-friendly manner.

Department Strategic Plan Student Achievement Goal 3.5: Solicit stakeholder input around the federally-required SDE report card

Department Strategic Plan Student Achievement Goal 3.6: Develop an RFP for the federally-required SDE report card (idahoschools.org)

What is the anticipated measured outcome if this request is funded?

A well-designed, high-quality report card empowers Idaho citizens to engage in educational decisions about our children. The Idaho-specific data elements available on the report card is a must to meet the needs of our constituents.

Agency: Public School Support

500

Decision Unit Number 12.08 Descriptive Title Federal Fund Spending Authority

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	0	0	17,000,000	17,000,000
Totals	0	0	17,000,000	17,000,000
	0.00	0.00	0.00	0.00

Appropriation Unit: Children's Programs EDPC

Trustee/Benefit

876 Misc Pmts As Agent	0	0	17,000,000	17,000,000
Trustee/Benefit Total	0	0	17,000,000	17,000,000
	0	0	17,000,000	17,000,000

Explain the request and provide justification for the need.

This request is for additional federal fund spending authority for a new literacy grant that has come available since the last budget cycle and to align spending authority with actual expenditures. The request is for \$7,500,000 for the literacy grant and \$9,500,000 to align spending authority with actual expenditures.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code 33-1807

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

The Public Schools federal fund spending authority base budget is \$240,147,800.

What resources are necessary to implement this request?

No additional resources are necessary to implement this request.

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.

No.

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

None.

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

These amounts were determined based on the new grant amounts and the difference and projections for needed spending authority based on FY 24 actuals.

Provide detail about the revenue assumptions supporting this request.

This request assumes continued federal funding and a state appropriation to support it.

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

The students of Idaho are being served by this request. If spending authority is not appropriated, funding that Local Education Agencies count on to support their students will not be distributed and the provisions of the new literacy grant will not be implemented.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Department of Education strategic plan Student Achievement goal #1: Increase Idaho Reading Indicator and Idaho Standards Achievement Test scores.

What is the anticipated measured outcome if this request is funded?

The literacy grant will provide additional resources to improve student achievement.

Agency: Public School Support

500

Decision Unit Number 12.09 Descriptive Title Discretionary Funding Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	(4,694,400)	0	0	(4,694,400)
Totals	(4,694,400)	0	0	(4,694,400)
	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	(4,694,400)	0	0	(4,694,400)
Trustee/Benefit Total	(4,694,400)	0	0	(4,694,400)
	(4,694,400)	0	0	(4,694,400)

Explain the request and provide justification for the need.

To estimate an increase/decrease in discretionary funding, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predicted a possible decrease in student populations in Idaho for future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2025 discretionary funding amount per support unit of \$23,472 multiplied by 200 support units is a \$4,694,400 decrease for FY 2026.

If a supplemental, what emergency is being addressed?

NA

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

Sections 33-1002, 33-1004 and 33-1009, Idaho Code.

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

None of the funds provided are used for PC, OE, or CO. The FY 2025 appropriation for discretionary funding was \$379,168,000, all from the General Fund.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

To estimate an increase/decrease in discretionary funding, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predicted a possible decrease in student populations in Idaho for future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2025 discretionary funding amount per support unit of \$23,472 multiplied by 200 support units is a \$4,694,400 decrease for FY 2026.

Provide detail about the revenue assumptions supporting this request.

This request assumes an appropriated General Fund reduction to account for the 200 support unit decrease.

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

If this request is not funded, the 200 support unit reduction throughout the Public Schools budget will not be consistently applied.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

N/A

What is the anticipated measured outcome if this request is funded?

N/A

Agency: Public School Support

500

Decision Unit Number 12.59 Descriptive Title Endowment Revenue

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	(5,185,200)	5,185,200	0	0
Totals	(5,185,200)	5,185,200	0	0
	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	(5,185,200)	5,185,200	0	0
Trustee/Benefit Total	(5,185,200)	5,185,200	0	0
	(5,185,200)	5,185,200	0	0

Explain the request and provide justification for the need.

This line item increases the Endowment dollars to be received for Idaho's Public Schools from the \$63,039,600 appropriated for FY 2025 to \$68,224,800 for FY 2026, a \$5,185,200 increase.

If a supplemental, what emergency is being addressed?

NA

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

Allocations are from the Endowment Fund Investment Board and are approved by the Idaho Land Board.

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

None of the funds provided are used for PC, OE, or CO. There is currently \$63,039,600 appropriated for FY 2025.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

The allocation is determined annually by the Idaho Land Board.

Provide detail about the revenue assumptions supporting this request.

The funds requested are from Endowment Fund earnings and are categorized as a lump sum appropriation.

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

The public school students of the State of Idaho are served by this request. If this request is not funded, the funds would not be distributed to Idaho school districts and charter schools.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number 12.61 Descriptive Title Career Ladder Movement

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	1,630,500	0	0	1,630,500
Totals	1,630,500	0	0	1,630,500
	0.00	0.00	0.00	0.00

Appropriation Unit: Teachers EDPT

Trustee/Benefit				
876 Misc Pmts As Agent	1,630,500	0	0	1,630,500
Trustee/Benefit Total	1,630,500	0	0	1,630,500
	1,630,500	0	0	1,630,500

Explain the request and provide justification for the need.

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2026 based on movement within the rungs of the Career Ladder and a 1% change in employee compensation (CEC). These estimates reflect a decrease of 200 support units from the 16,154 appropriated in FY 2025. Movement within the Career Ladder.

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2026 in the amount of \$1,346,100 for salaries and \$284,400 for benefits, totaling \$1,630,500 based on movement within the Career Ladder using historical information as guidance.

1% CEC.

This statutory adjustment provides for a 1% CEC in FY 2026 (after first estimating the projected movement on the Career Ladder for FY 2026). A 1% CEC would require \$10,376,100 for salaries and \$2,192,500 for benefits.

Movement within the Career Ladder and a 1% CEC.

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2026 and also provides for a 1% CEC to the Career Ladder rung amounts. Combined, these adjustments would increase the FY 2025 Career Ladder Salaries appropriation of \$1,036,266,000 by \$11,722,200 to \$1,047,988,200 for FY 2026. The FY 2025 Career Ladder Benefit appropriation of \$218,963,000 would increase \$2,476,900 to \$221,439,900 for FY 2026.

If a supplemental, what emergency is being addressed?

N/A

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

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

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

None of the funds provided are used for PC, OE, or CO. The FY 2025 appropriation was \$1,036,266,000 for Career Ladder Salaries and \$218,963,000 for Career Ladder Benefits.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

Please see the attached narrative for a full explanation.

The FY 2025 appropriation included \$1,036,266,000 for Career Ladder salaries and \$218,963,000 for the related benefits for the Career Ladder, for a combined total of \$1,255,229,000. These estimates reflect a decrease of 200 support units from the 16,154 support units appropriated in FY 2025.

To estimate Career Ladder salaries and benefits, we based our projection on an updated estimation model to reflect FY 2024 school year information and any statute revisions. This updated model reflects the known changes from FY 2021 to FY 2022, FY 2022 to FY 2023, and FY 2023 to FY 2024 to estimate what movement may reasonably occur for Idaho's Instructional and Pupil Service staff for both FY 2025 and FY2026. We will not receive FY 2025 (2024-2025 school year) preliminary staffing information until late October 2024.

Some variables that will impact our FY 2026 estimates for Career Ladder Salaries and Benefits include:

- The implementation of the Advanced Professional rung (AP5) in FY 2025 (the final rung of the Career Ladder allocation model)
- It is not known (1) how many new Instructional and Pupil Service staff will be hired at Idaho's public schools and where they will be placed on the Career Ladder rungs, (2) how existing staff, based on their performance metrics, will move or not move Career Ladder rungs/cells from the prior year, (3) how many administrators will return to the classroom, and (4) how many existing Instructional and Pupil Service staff will leave the profession or retire. New Instructional and Pupil Service staff may be placed on any cell within the Residency rung (R1-R3), Professional rung (P1-P5) or Advanced Professional rung (AP1-AP5).
- The impact of using equivalent administrator evaluations for movement on the Career Ladder (changed in the 2022 Legislative session).

When projecting a FY 2026 Career Ladder estimate for the Salary and Benefit apportionments, we continued the process above using the known movements (from prior school years) used to generate an updated FY 2025 estimate. (Preliminary FY 2025 data will not be available until late October 2024. Schools will upload new data in late November and have until early December to make corrections. This is the data that will be used to calculate Career Ladder funding for the February 15 Foundation payment.)

The model was developed with the following components in mind: using the actual placements of individuals on the Career Ladder for FY 2021, FY 2022, FY 2023, and FY 2024, their movement—or lack thereof—from one rung or cell to the next was analyzed to determine growth rates for each cell and base year. This data was then used to estimate the total allocation and FTEs for FY 2026, resulting in the average allocated salary. Based on these estimates, the estimation model calculated the average allocated salary for both Instructional and Pupil Service staff and these amounts were then multiplied by estimated Support Units (15,954) multiplied by the appropriate staffing ratios found in 33-1004, Idaho Code.

Included in the FY 2026 estimated Career Ladder Salaries and Benefits requests is the continuation of the \$6,359/allocated FTE Additional Compensation allowed for FY 2024 [per Section 6 of Senate Bill 1205 (2023 Legislative session)] and included in the base for FY 2025.

Using the information currently available, we estimate a FY 2026 Career Ladder allocation for Salaries of \$1,037,612,100 and \$219,247,400 for Benefits, for a combined total of \$1,256,859,500. This is a combined increase of \$1,630,500 from the FY 2025 appropriation (\$1,346,100 for salaries, and \$284,400 for benefits). FY 2026 request: \$1,256,859,500 with \$1,037,612,100 for salaries and \$219,247,400 for benefits.

No CEC adjustment is included in these. Prior to FY 2026, the amounts specified for each rung of the Career Ladder was increased based on the charts included in Idaho Code 33-1004B. Effective July 1, 2025, Idaho Code 33-1004B(10) states: The educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions. A 1% CEC adjustment will require \$10,376,100 for Career Ladder Salaries and \$2,192,500 for Career Ladder Benefits, a combined total of \$12,568,600 in addition to the overall \$1,256,859,500 estimated above for FY 2026 based on movement within the Career Ladder.

When the estimated increased funding required for movement on the Career Ladder is combined with the funding required for a 1% CEC, the FY 2026 appropriation request is \$1,047,988,200 for Career ladder Salaries and \$221,439,900 fo

Provide detail about the revenue assumptions supporting this request.

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

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

The public school students of the State of Idaho are served by this request. If this request for the projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2026 is not funded, the distribution of funds would still be made from the public school appropriation, as is required by law. As a result, any shortfall in funds would be transferred from the Public Education Stabilization Fund (PESF), limited to the fund balance. In FY 2024, \$1.156 billion was expended for Career Ladder salaries, compared to \$1.003 billion in Career Ladder apportionment. The equates to spending \$153 million, or 15% more than what was funded.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number 12.62 Descriptive Title Administrative and Classified Staff

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	(5,070,400)	0	0	(5,070,400)
Totals	(5,070,400)	0	0	(5,070,400)
	0.00	0.00	0.00	0.00

Appropriation Unit: Administrators EDPA

Trustee/Benefit

876 Misc Pmts As Agent	(1,485,200)	0	0	(1,485,200)
Trustee/Benefit Total	(1,485,200)	0	0	(1,485,200)
	(1,485,200)	0	0	(1,485,200)

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	(3,585,200)	0	0	(3,585,200)
Trustee/Benefit Total	(3,585,200)	0	0	(3,585,200)
	(3,585,200)	0	0	(3,585,200)

Explain the request and provide justification for the need.

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

This request is for FY 2026 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment included estimated Support Units and a 1% change in employee compensation (CEC) increase to the Administrative and Classified base salaries.

FY 2026 Support Units. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predict a possible decrease in future year student populations in Idaho. In an effort to make a conservative yet realistic estimate of support units, FY 2024 support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. Based on this decrease in support units, \$1,226,100 less will be required for Administrative Salaries, \$259,100 less will be required for Administrative Benefits (combined Administrative decrease of \$1,485,200), \$2,997,400 less will be required for Classified Salaries and \$587,800 less will be required for Classified Benefits (combined Classified decrease of \$3,585,200). More information on how these amounts were calculated is included in the Method of Calculation section below.

1% CEC for Administrative and Classified Salary and Benefit Apportionments. Using an estimated 15,954 support units for FY 2026, \$4,072,600 would provide funding for a 1% CEC increase to the Administrative and Classified Base Salary amounts.

The Administrative Base Salary is \$44,446 for FY 2025. This 1% CEC increase would result in an Administrative Base Salary of \$44,890 for FY 2026. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$999,100; Benefits \$211,100.

The Classified Base Salary is \$39,966 for FY 2025. This 1% CEC increase would result in a Classified Base Salary of \$40,366 for FY 2026. Classified staff includes Business Managers, IT Staff, Classroom Aides and others. Salaries \$2,393,100; Benefits \$469,300. Combined amounts for Administrative and Classified: Salaries \$3,392,200; Benefits \$680,400.

Combined amounts for the decreased Support Units and 1% CEC for Administrative Salary & Benefit Apportionments: Administrative: \$122,353,500 overall, with \$101,010,100 (a \$227,000 decrease) for Salaries from the amount appropriated for FY 2025, and \$21,343,400 (a \$48,000 decrease) for Benefits from the amount appropriated for FY 2025."

Combined amounts for the decreased Support Units and 1% CEC for Classified Salary & Benefit Apportionments: Classified: \$288,857,800 overall, with \$241,499,700 (a \$604,300 decrease) for Salaries from the amount appropriated for FY 2025, and \$47,358,100 (a \$118,500 decrease) for Benefits from the amount appropriated for FY 2025.

Combined amounts for the decreased Support Units and 1% CEC for Administrative and Classified Salary & Benefit Apportionments: Salaries: \$342,509,800 (an \$831,300 combined decrease from the \$343,341,100 FY 2025 appropriation for Administrative & Classified Salary

Apportionment)

Benefits: \$68,701,500 (a \$166,500 combined decrease from the \$68,868,000 FY 2025 appropriation for Administrative & Classified Benefit Apportionment)

Combined Salaries and Benefits: \$411,211,300, a \$997,800 decrease from the \$412,209,100 appropriated for FY 2025.

If a supplemental, what emergency is being addressed?

N/A

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

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

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

None of the funds provided are used for PC, OE, or CO. The FY 2025 appropriation was \$343,341,100 for salaries and \$68,868,000 for benefits.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

ADMINISTRATIVE

FY 2026 Support Units - Administrative Salary and Benefit Apportionments.

A decrease in 200 support units will decrease Administrative Salaries by \$1,226,100 and Administrative Benefits by \$259,100 (combined decrease of \$1,485,200). See Step 1 in the Administrative calculation below.

FY 2026 1% CEC - Administrative Salary and Benefit Apportionments.

Using the estimated support units of 15,954 and increasing the FY 2025 base salary of \$44,446 by a 1% CEC to \$44,890 (increase of \$444) requires \$999,100 for Administrative Salaries and \$211,100 for Administrative Benefits (combined increase of \$1,210,200). See Step 2 in the Administrative calculation below.

FY 2026 Combined Impact of Adjusted Support Units and a 1% CEC - Administrative Salary and Benefit Apportionments.

Overall, when adjusting the Administrative Salary/Benefit calculations for a decrease in support units and a 1% CEC, the FY 2026 Administrative Salary Apportionment request will be \$101,010,100, a decrease of \$227,000 from the \$101,237,100 appropriated for FY 2025 and Administrative Benefit Apportionment will be \$21,343,400, a decrease of \$48,000 from the \$21,391,400 appropriated for FY 2025. See the Combined Impact column in the Administrative calculation below comparing the request for FY 2026 (that includes reduced support units and a 1% CEC) to the actual appropriation in FY 2025.

(We were unable to paste a picture of the calculation for Administrative salaries/benefits. Please see the attached worksheet.)

Step 1: Estimated Administrative Salary Apportionment Based on Decreased Support Units: $[(15,954 \text{ support units} \times 0.075 \text{ administrative staff ratio} + 27 = 1,223.55) \times (\$44,446 \text{ FY 2025 administrative staff base salary} \times 1.83905 \text{ index} = \$81,738) = \$100,011,000]$. This is a \$1,226,100 decrease from the FY 2025 Administrative Salary appropriation of \$101,237,100. Benefit Apportionment was calculated by multiplying the Administrative Salary Apportionment by 21.13% (FICA = 7.65%, PERSI = 13.48%).

Step 2: This calculation was then redone with a base salary of \$44,890 (FY 2025 base salary of \$44,446 increased by 1%) with the resulting difference between the two calculations of \$999,100 being the cost of a 1% CEC for Salary Apportionment and \$211,100 being the cost of a 1% CEC for Benefit Apportionment.

When the decrease of \$1,226,100 due to decreased support units is combined with the \$999,100 increase required for a 1% CEC, the FY 2026 request for Administrative Salary Apportionment of \$101,010,100 is \$227,000 lower than the \$101,237,100 appropriated for FY 2025. For Administrative Benefit Apportionment, the decrease of \$259,100 due to less support units is combined with the \$211,100 required for a 1% CEC, the FY 2026 request for Administrative Benefit Apportionment of \$21,343,400 is \$48,000 lower than the \$21,391,400 appropriated for FY 2025. In summary, the overall FY 2026 Administrative Salary and Benefits request is \$101,010,100 for salaries and \$21,343,400 for benefits. This is a decrease of \$227,000 from the Administrative Salary appropriation for FY 2025 and a \$48,000 decrease in the Administrative Benefit appropriation for FY 2025.

The 1% CEC "multiplier" for Administrative Salary and Benefit Apportionments is \$1,210,200.

CLASSIFIED

FY 2026 Support Units - Classified Salary and Benefit Apportionments.

A decrease in 200 support units will decrease Classified Salaries by \$2,997,400 and Classified Benefits by \$587,800 (combined decrease of \$3,585,200). See Step 1 in the Classified calculation below.

FY 2026 1% CEC - Classified Salary and Benefit Apportionments.

Using the estimated support units of 15,954 and increasing the FY 2025 base salary of 39,966 by a 1% CEC to \$40,366 (increase of \$400) requires \$2,393,100 for Classified Salaries and \$469,300 for Classified Benefits (combined increase of \$2,862,400). See Step 2 in the Classified calculation below.

FY 2026 Combined Impact of Adjusted Support Units and a 1% CEC - Classified Salary and Benefit Apportionments.

Overall, when adjusting the Classified Salary/Benefit calculations for a decrease in support units and a 1% CEC, the FY 2026 Classified Salary Apportionment request will be \$241,499,700, a decrease of \$604,300 from the \$242,104,000 appropriated for FY 2025, and Classified Benefit Apportionment will be \$47,358,100, a decrease of \$118,500 from the \$47,476,600 appropriated for FY 2025. See the Combined Impact column in the Classified calculation below comparing the request for FY 2026 (that includes reduced support units and a 1% CEC) to the actual appropriation in FY 2025.

(We were unable to paste a picture of the calculation for Classified salaries/benefits. Please see the attached worksheet.)

Step 1: Estimated Classified Salary Apportionment Based on Decreased Support Units: [(15,954 support units x 0.375 Classified staff ratio = 5,982.75

Provide detail about the revenue assumptions supporting this request.

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

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

The public school students of the State of Idaho are served by this request. If this request is not funded, school districts and charter schools will most likely continue to pay salaries in excess of Administrative and Classified salary apportionment. In FY 2024, \$442.4 million was expended for Administrative and Classified salaries, compared to \$325.1 million in salary apportionment. The equates to spending \$117.3 million, or 36% more than what was funded.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number 12.63 Descriptive Title Health Insurance

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	28,117,300	0	0	28,117,300
Totals	28,117,300	0	0	28,117,300
	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	28,117,300	0	0	28,117,300
Trustee/Benefit Total	28,117,300	0	0	28,117,300
	28,117,300	0	0	28,117,300

Explain the request and provide justification for the need.

To estimate an increase/decrease in Health Insurance, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, recent Department of Labor projections predicted a possible decrease in student populations in Idaho for future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2026 estimated "seat-time" support units were then multiplied by a staffing ratio of 1.55 and the Division of Financial Management's projected health insurance amount per FTE of \$14,300, resulting in an estimated Health Insurance discretionary funding distribution of \$353,620,400 (15,954 estimated FY 2026 x 1.55 combined staff ratio x \$14,300 health insurance per FTE = \$353,620,400). This is a \$28,117,300 increase over the FY 2025 Health Insurance appropriation of \$325,503,100. (The FY 2025 health insurance appropriation was based on an estimated cost of \$13,000 per FTE.)

If a supplemental, what emergency is being addressed?

NA

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

Sections 33-1002, 33-1004 and 33-1009, Idaho Code.

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

None of the funds provided are used for PC, OE, or CO. The FY 2025 appropriation for Health Insurance was \$325,503,100, all from the General Fund.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

To estimate an increase/decrease in Health Insurance, the estimated FY 2026 best 28 week support units must first be calculated. Based on a review of support units over the last several years (comparing "like" calculation of support unit years to "like" calculation of support unit years), a trend analysis showed a possible increase of approximately 1%. However, a presentation given by the Department of Labor predicted a possible decrease in student populations in Idaho in future years. In an effort to make a conservative yet realistic estimate of support units, FY 2024 best 28 week support units of 15,796 were increased by 0.5% to arrive at estimated FY 2025 support units of 15,875 and those FY 2025 support units were increased by 0.5% to arrive at the estimated 15,954 support units for FY 2026. This is a 200 support unit decrease from the FY 2025 appropriation. The FY 2026 estimated support units were then multiplied by a staffing ratio of 1.55 and the Division of Financial Management's projected health insurance amount per FTE of \$14,300, resulting in an estimated Health Insurance discretionary funding distribution of \$353,620,400 (15,954 estimated FY 2026 x 1.55 combined staff ratio x \$14,300 health insurance per FTE from the Division of Financial Management's budget guidance document = \$353,620,400). This is a \$28,117,300 increase over the FY 2025 Health Insurance appropriation of \$325,503,100. (The FY 2025 health insurance appropriation was based on an estimated cost of \$13,000 per FTE.) (The staffing ratios of 1.021 for Instructional, 0.079 for Pupil Service, 0.075 for Administrative and 0.375 for Classified, which when combined total 1.55, are found in 33-1004, Idaho Code.)

Provide detail about the revenue assumptions supporting this request.

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

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

The public schools of the State of Idaho are served by this request. If this request is not funded, the distribution of funds would still be made from the public school appropriation, as is required by law. As a result, any shortfall in discretionary funds would be transferred from the Public Education Stabilization Fund (PESF), limited to the fund balance.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number 12.64 Descriptive Title Charter School Facilities

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	586,300	0	0	586,300
Totals	586,300	0	0	586,300
	0.00	0.00	0.00	0.00

Appropriation Unit: Facilities EDPF

Trustee/Benefit

876 Misc Pmts As Agent	586,300	0	0	586,300
Trustee/Benefit Total	586,300	0	0	586,300
	586,300	0	0	586,300

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the FY 2026 Charter School Facilities special distribution. The FY 2026 appropriation request of \$12,589,700 is a \$586,300 increase to the FY 2025 appropriation of \$12,003,400 and is based on projected charter school growth using the new distribution method in Idaho Code 33-5207 created during the 2024 Legislative Session. This distribution now uses the best-28 weeks average daily attendance (ADA) for students on the physical grounds of the charter schools that is then multiplied by \$400 to determine the distribution to each on-site charter schools. The calculation is slightly different for online charter schools and onsite/online charter schools. Approximately 80% of charter school students attend on-site charter schools, approximately 17% attend online charter schools, and 3% attend online/onsite charter schools.

If a supplemental, what emergency is being addressed?

NA

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

Sections 33-5207(6), Idaho Code.

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

None of the funds provided are used for PC, OE, or CO. There is currently \$12,003,400 in the base, all from the General Fund.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

This statutory adjustment provides funding for the FY 2026 Charter School Facilities special distribution. The FY 2026 appropriation request of \$12,589,700 is a \$586,300 increase to the FY 2025 appropriation of \$12,003,400 and is based on projected charter school growth using the new distribution method in Idaho Code 33-5207 created during the 2024 Legislative Session. This distribution now uses the best-28 weeks average daily attendance (ADA) for students on the physical grounds of the charter schools that is then multiplied by \$400 to determine the distribution to each on-site charter schools. The calculation is slightly different for online charter schools and onsite/online charter schools. Approximately 80% of charter school students attend on-site charter schools, approximately 17% attend online charter schools, and 3% attend online/onsite charter schools.

"To estimate the dollars required for the projected FY 2026 Charter School Facilities distribution, the best-28 weeks ADA for each on-site charter school was reviewed for the last several years and an average growth rate of 6.19% was calculated. Next, the FY 2024 best-28 weeks ADA was grown by this average growth rate to estimate FY 2025 best-28 weeks ADA and then grown another 6.19% to estimate the FY 2026 best-28 weeks ADA. This total was then multiplied by the \$400 stated in 33-5207(6), Idaho Code to arrive at the \$11,731,200 estimated distribution for FY 2026 for on-site students. Growth was also projected for Idaho's online and online/on-site charter schools to arrive at the estimated \$681,100 and \$177,400 estimated distributions for FY 2026. Combined, the estimated FY 2026 distribution is \$12,589,700, a \$586,300 increase from the \$12,003,400 appropriated for FY 2025. A change to the amount distributed per best-28 weeks ADA will directly impact the amounts distributed.

The calculation estimation worksheet has been included as an attachment.

Provide detail about the revenue assumptions supporting this request.

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

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

The public school students of the State of Idaho are served by this request. If this request is not funded, the distribution of funds would still be made from the public school appropriation, as is required by law. As a result, any shortfall in discretionary funds would be transferred from the Public Education Stabilization Fund (PESF), limited to the fund balance.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to charter schools.

Agency: Public School Support

500

Decision Unit Number 12.65 Descriptive Title Idaho Digital Learning Academy

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	3,577,600	0	0	3,577,600
Totals	3,577,600	0	0	3,577,600
	0.00	0.00	0.00	0.00

Appropriation Unit: Idaho Digital Learning Academy EDPI

Trustee/Benefit

876 Misc Pmts As Agent	3,577,600	0	0	3,577,600
Trustee/Benefit Total	3,577,600	0	0	3,577,600
	3,577,600	0	0	3,577,600

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the Idaho Digital Learning Academy (IDLA). The FY 2026 appropriation request of \$24,940,000 is a \$3,577,600 increase to the FY 2025 appropriation of \$21,362,400 and is based on a statutory formula that multiplies \$430 per enrollment by IDLA's estimated FY 2026 enrollment of 58,000 (\$430 x 58,000 = \$24,940,000). FY 2026 request: \$24,940,000.

If a supplemental, what emergency is being addressed?

N/A

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

Section 33-1020, Idaho Code.

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

None of the funds provided are used for PC, OE, or CO. There is currently \$21,362,400 in the base, all from the General Fund.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

This statutory adjustment provides funding for the Idaho Digital Learning Academy (IDLA). The \$3,577,600 increase is based on a statutory formula (33-1020, Idaho Code) that multiplies \$430 per enrollment by IDLA's estimated FY 2026 enrollment of 58,000 \$430 x 58,000 = \$24,940,000). IDLA's estimated enrollment for FY 2025 was 53,000. IDLA's actual FY 2024 enrollment was 48,329 and it was 44,432 for FY 2023.

Provide detail about the revenue assumptions supporting this request.

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

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

The public school students of the State of Idaho are served by this request. If this request is not funded, the distribution of funds would still be made from the public school appropriation, as is required by law. As a result, any shortfall in discretionary funds would be transferred from the Public Education Stabilization Fund (PESF), limited to the fund balance.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to the Idaho Digital Learning Academy.

Agency: Public School Support

500

Decision Unit Number 12.66 Descriptive Title Student Transportation

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	7,752,100	0	0	7,752,100
Totals	7,752,100	0	0	7,752,100
	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	7,752,100	0	0	7,752,100
Trustee/Benefit Total	7,752,100	0	0	7,752,100
	7,752,100	0	0	7,752,100

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the projected growth in student transportation based on the calculations and estimates below. The FY 2026 estimated transportation funding total is \$113,901,900, a \$7,752,100 General Fund increase from the current base budget of \$106,149,800.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code 33-1006 (5)
Idaho Code 33-1006(8)

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

None of the funds provided are used for PC, OE, or CO. There is currently \$106,149,800 in the base for FY 2025 student transportation.

What resources are necessary to implement this request?

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

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

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

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

No.

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

There are no current one-time or ongoing OE or CO included in this request. Statutory adjustments are subject to annual growth, if applicable.

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

a. The percent increase in advance payments between FY23 and FY24 was calculated. Reimbursement claims are not submitted until after the fiscal year ends, but charter schools are allowed to submit current year information. This allows us to estimate what districts have spent before their information has been submitted.

- i. Only Charter schools who submitted end-of-year advance payment request in both years were included.
 - ii. Charter schools that are in their first year, field trip only, or virtual schools were not included due to payout amounts varying on a year-to-year basis.
- b. The percent increase in the advance payment was applied to the total payout for “regular” transportation programs, or those not included in part a.i
- c. The three-year average of the amounts paid to virtual schools, in-lieu, first year charter schools, and fieldtrip only schools were added to the result of part 2 (about \$2.5 million)
- d. This final result is the estimated payout for FY25 (Roughly \$110m)
For FY25
- e. We are estimating expenses that have not yet occurred. There are many unforeseeable circumstances that can affect this payment, for example, the sudden increase in fuel prices.
- f. We've used inflation forecasts from the Organization for Economic Development (OECD) found on <https://data.oecd.org/price/inflation-forecast.htm>. Specifically, we use the inflation estimates for the upcoming school year, which will be the 3rd and 4th quarter of the current calendar year, and 1st and 2nd quarters of the following year (2024 Q3 and Q4, 2025 Q1 and Q2)
- g. The estimate for FY 2025 was then adjusted by the average inflation from part b.
- h. This method gave us an estimate of \$114 million for FY 2026.

Provide detail about the revenue assumptions supporting this request.

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

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

Student transportation is integral to education. This request ensures LEAs are recovering the majority of the costs for providing transportation. Student safety and well-being is the top priority for the Department and LEAs across the state. The impact of not assisting schools in recovering transportation costs will result in fewer buses transporting students. This request will help ensure that buses stay in service and students statewide have access to the education, opportunities, and resources that are available to them.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number 12.67 Descriptive Title Miscellaneous Revenue

	General	Dedicated	Federal	Total
Request Totals				
50 -	0	0	0	0
55 - Operating Expense	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	(10,000,000)	10,000,000	0	0
Totals	(10,000,000)	10,000,000	0	0
	0.00	0.00	0.00	0.00

Appropriation Unit:	Operations				EDPO
Trustee/Benefit					
876 Misc Pmts As Agent		(10,000,000)	10,000,000	0	0
Trustee/Benefit Total		(10,000,000)	10,000,000	0	0
		(10,000,000)	10,000,000	0	0

Explain the request and provide justification for the need.

This adjustment requests spending authority for \$23,450,000 in Miscellaneous Revenues for FY 2026, a \$10,000,000 increase from the \$13,450,000 appropriated for FY 2025. As of June 30, 2024, there is a \$20.3 million balance in the Public School Income Fund, due largely to higher than expected revenues from interest earnings. These Miscellaneous Revenues are distributed to public schools as part of the foundation payments. Miscellaneous Revenues are not General Fund dollars. This increased request is for spending authority for dollars already received and to be received throughout FY 2026.

If a supplemental, what emergency is being addressed?

N/A

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

Sections 19-4705, 33-903, 33-902A, 54-2512-2515, 23-404, 57-818, Idaho Code.

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

None of the funds provided are used for PC, OE, or CO. The original FY 2025 appropriation totaled \$13,450,000, all from dedicated funds. No General Fund is included.

What resources are necessary to implement this request?

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

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

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

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

No.

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

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

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

This adjustment requests spending authority for \$23,450,000 in Miscellaneous Revenues for FY 2026, a \$10,000,000 increase from the

\$13,450,000 appropriated for FY 2025. As of June 30, 2024, there is a \$20.3 million balance in the Public School Income Fund, due largely to higher than expected revenues from interest earnings. These Miscellaneous Revenues are distributed to public schools as part of the foundation payments. Miscellaneous Revenues are not General Fund dollars. This increased request is for spending authority for dollars already received and to be received throughout FY 2026.

This \$23,450,000 request is comprised of two pieces: estimated dedicated revenues to be received in FY 2026 and a portion of the ending cash balance at June 30, 2024. To determine the estimated dedicated revenues to be received in FY 2026, the various revenues and transfers received in FY 2023 and FY 2024 were reviewed and compared to the overall amounts appropriated. In FY 2023, actual miscellaneous revenues of \$13.9 million exceeded the \$7 million appropriation due to significantly higher interest rates and (one-time) funds returned by charter schools that had closed. (In FY 2022, interest income was \$608,219.40, significantly lower than the \$4,227,580.77 earned in FY 2023.) In FY 2024, actual miscellaneous revenues of \$17.86 million exceeded the \$7 million appropriation, again largely due to even higher interest income (\$9,761,294.32) being received than in prior years. While we believe interest rates / earnings could decrease in the next few years, we believe that the \$13,450,000 in the base is a reasonable estimate for FY 2026. In addition to this \$13,450,000 amount in the base, we are also requesting spending authority for \$10,000,000 (approximately half) of the ending June 30, 2024 fund balance for FY 2026. The remaining fund balance of \$10.3 million, adjusted for actual FY 2025 miscellaneous revenues, will be reviewed and requested for the next budget.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from Miscellaneous revenues.

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

The public school students of the State of Idaho are served by this request. If this request is not funded, the funds would not be distributed to Idaho school districts and charter schools.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

This is a statutory adjustment that complies with the law.

What is the anticipated measured outcome if this request is funded?

Legally required funding will be distributed to school districts and charter schools.

Performance Report – Agency Profile

Agency Overview

The Idaho State Department of Education (SDE) is a government agency supporting students and schools. We are responsible for implementing policies, distributing funds, administering statewide assessments, licensing educators, and providing accountability data. We deliver leadership, expertise, and technical assistance to school districts and public charter schools to support the academic learning and achievement of all Idaho students.

The vision of the State Department of Education is to support schools and students to achieve by ensuring:

All Idaho graduates are ready for life and prepared for college, job training and in-demand careers.

The State Department of Education's mission is to provide the highest quality of support and collaboration to Idaho's public schools, teachers, students and parents. The Department is responsible for ensuring that professional development and contracted services align with the statewide goals of supporting early literacy, middle school math, and career/technical education in Idaho. The Department will identify barriers to success, strategies for improvement, and any additional resources necessary to make measurable progress.

Core Functions/Idaho Code

Pursuant to Title 33, chapter 1, Section 125, there is hereby established as an executive agency of the State Board of Education a department known as the State Department of Education. The State Superintendent shall serve as the executive officer of such department and shall have the responsibility for carrying out policies, procedures, and duties authorized by law or established by the State Board of Education for all elementary and secondary school matters, and to administer grants for the promotion of science education as provided in sections 33-128 and 33-129, Idaho Code.

Revenue and Expenditures

Revenue	FY 2021 ¹	FY 2022 ²	FY 2023 ³	FY 2024 ⁴
General Fund	1,886,178,500	2,110,235,800	2,319,809,400	2,698,842,500
Federal Grant	432,702,200	528,359,600	505,545,400	421,704,900
Dedicated Fund	<u>103,282,200</u>	<u>98,979,800</u>	<u>128,652,000</u>	<u>126,498,300</u>
Total	2,422,162,900	2,737,575,200	2,954,006,800	3,247,045,700
Expenditure	FY 2021 ⁵	FY 2022 ⁶	FY 2023 ⁷	FY 2024 ⁸
Personnel Costs	0	9,827,900.00	11,167,900.00	14,030,100.00
Operating Expenditures	10,378,800	15,048,500	14,830,400	14,861,400
Capital Outlay	0	231,000	109,000	200,000
Trustee/Benefit Payments	<u>2,411,784,100</u>	<u>2,712,467,800</u>	<u>2,927,899,500</u>	<u>3,217,954,200</u>
Total	2,422,162,900	2,737,575,200	2,954,006,800	3,247,045,700

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2021	FY 2022	FY 2023	FY 2024
Number of K-12 School Districts & Charters Supported ⁹	115 Districts 66 Charters 1 COSSA	115 Districts 68 Charters 1 COSSA	115 Districts 70 Charters 1 COSSA	115 Districts 74 Charters 1 COSSA
Number of K-12 Public School Students, excluding preschool ¹⁰	307,342	312,643	315,254	314,596
Teacher FTE	17,778 ¹¹	18,097 ¹²	18,259 ¹³	18,286 ¹⁴

Cases Managed and/or Key Services Provided	FY 2021	FY 2022	FY 2023	FY 2024
FTE Student Teacher Ratio	17.29	17.28	17.27	17.2

Part II – Performance Measures

Performance Measure	FY2020	FY 2021	FY 2022	FY 2023	FY 2024	
Goal 1						
<i>Ensure 80% of Idaho’s K-3 students are proficient readers, as indicated by the Spring Idaho Reading Indicator (IRI).</i>						
Objective A						
<i>Support school district and public charter schools that align with the science of reading.</i>						
Objective B						
<i>Identify 50 “new” Idaho schools that will use the Professional Learning Community (PLC) practice, as a means to ensure their students are achieving reading proficiency on the IRI.</i>						
I. Percentage of students placing as proficient on the Idaho Reading Indicator (IRI) K-3 (Spring). ¹⁵		2020-21 School Yr.	2021-22 School Yr.	2022-23 School Yr.	2023-24 School Yr.	2024-2025 School Yr.
	Actual	65 %	68%	65.7%	65.7%	
	Benchmark	NA	NA	NA	80%	80%

Goal 2						
<i>All Idaho graduates are ready for life and prepared for college, job training and in-demand careers.</i>						
Objective B						
<i>Ensure funding and programs are strategically aligned for student achievement.</i>						
I. Percentage of high school juniors and seniors. - Opportunities, which technical competency credit, Advanced Placement and International Baccalaureate		2020-21 School Yr.	2021-22 School Yr.	2022-23 School Yr.	2023-24 School Yr.	2024-25 School Yr.
	Actual	55.77	54.18%	57.09%	54.98% ¹⁶	
	Benchmark	80%	80%	80%	80%	80%
II. Percentage of Idaho high school graduates meeting college placement/entrance exam college readiness benchmarks		Class of 2021	Class of 2022	Class of 2023	Class of 2024	Class of 2025
	SAT	29%	28%	N/A	TBD (available in November)	
	SAT Benchmark	60%	60%	60%	60%	60%
III. High School Cohort Graduation Rate (4-Year) ^{17 18}		Class of 2021	Class of 2022	Class of 2023	Class of 2024	Class of 2025
	Graduation Rate Actual	80.1%	79.9%	81.1	TBD (available in January)	
	Graduation Rate Benchmark	92.4%	94.9%	94.9%	94.9%	94.9%

Goal 3

Idaho attracts and retains great teachers and school building leaders.

Objective A

Work with university and alt-route partners to ensure Idaho teachers are prepared for the difficulties of real-work, classroom teaching.

Objective B

Work with the State Board of Education, Idaho universities, and local districts to provide on-site training and mentorship for teachers in their first and second years of classroom teaching.

		2020-21 School Yr.	2021-22 School Yr.	2022-23 School Yr.	2023-2024 School Yr.	2024-2025 School Yr.
I. Teacher Retention Rate ¹⁹	Actual	90.8% ²⁰	90.8% ²¹	89.5%	TBD (available October)	
	Benchmark	92.%	92%	92%	92%	92%

For More Information Contact

State Department of Education
 650 W. State Street
 PO Box 83720
 Boise, ID 83720-0055
 Phone : (208) 332-6800
 Website : www.sde.idaho.gov

¹ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2022>

² <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2023>

³ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2024>

⁴ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2024>

⁵ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2022>

⁶ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2023>

⁷ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2024>

⁸ <https://legislature.idaho.gov/iso/bpa/pubs/lfr/?y=2024>

⁹ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](#)

¹⁰ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](#)

¹¹ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](#)

¹² [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](#)

¹³ [2022-2023 Statewide Certificated Staff Salary Report \(idaho.gov\)](#)

¹⁴ [2022-2023 Statewide Certificated Staff Salary Report \(idaho.gov\)](#)

¹⁵ New assessment administered in 2018/19 School Year. Benchmarks to be determined after 2 years of data is available.

¹⁶ This is preliminary data. The SDE provides a full Advanced Opportunities Report to the legislature in December each year, after the data set has been finalized.

¹⁷ <https://idahoschools.org/state/ID/graduation>, Four Year Graduation Rate

¹⁸ <https://www.sde.idaho.gov/topics/consolidated-plan/files/Idaho-Consolidated-State-Plan-2019-Amendment.pdf>

¹⁹ <https://idahoschools.org/state/ID/teacher-quality>, Teacher Retention Rate

²⁰ <https://idahoschools.org/state/ID/teacher-quality>, Teacher Retention Rate

²¹ <https://idahoschools.org/state/ID/teacher-quality>, Teacher Retention Rate

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: State Department of Education



Director's Signature

8/15/2024

Date

Please return to:

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PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2025 Original Appropriation	FY 2026 Request	Change from 2025 Orig. Approp.	Teachers	Student Support	Facilities	Central Services	IDLA	Services for the Deaf and the Blind
FUND SOURCES										
General Fund		\$2,651,908,900	\$2,721,831,400	\$69,922,500	\$1,281,368,100	\$1,365,038,800	\$12,589,700	\$21,774,900	\$24,940,000	\$16,119,900
Dedicated Funds		\$284,030,400	\$297,059,200	\$13,028,800	\$0	\$95,999,700	\$200,822,300	\$0	\$0	\$237,200
Federal Funds		\$351,105,500	\$268,147,800	(\$82,957,700)	\$11,000,000	\$257,147,800	\$0	\$0	\$0	\$0
TOTAL REQUEST		\$3,287,044,800	\$3,287,038,400	(\$6,400)	\$1,292,368,100	\$1,718,186,300	\$213,412,000	\$21,774,900	\$24,940,000	\$16,357,100
General Fund Percent Change:				2.6%						
Total Funds Percent Change:				(0.0%)						
I. DISTRIBUTIONS										
Ia. Statutory Requirements										
1	Transportation	\$106,149,800	\$118,901,900	\$12,752,100		\$113,901,900		\$5,000,000		
2	Border Contracts	\$2,462,700	\$2,462,700	\$0		\$2,462,700				
3	Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,448,100	\$0		\$6,448,100				
4	Salary-Based Apportionment	\$343,341,100	\$342,115,000	(\$1,226,100)		\$342,115,000				
5	State Paid Employee Benefits	\$68,868,000	\$68,608,900	(\$259,100)		\$68,608,900				
6	Career Ladder Salaries	\$1,036,266,000	\$1,047,988,200	\$11,722,200	\$1,047,988,200					
7	Career Ladder Benefits	\$218,963,000	\$221,439,900	\$2,476,900	\$221,439,900					
8	Idaho Safe & Drug-Free Schools	\$4,324,900	\$0	(\$4,324,900)		\$0				
9	Math and Science Requirement	\$7,358,700	\$0	(\$7,358,700)	\$0					
10	Advanced Opportunities	\$27,000,000	\$27,000,000	\$0		\$27,000,000				
11	National Board Teacher Certification	\$40,000	\$40,000	\$0	\$40,000					
12	Continuous Improvement Plans and Training	\$652,000	\$652,000	\$0		\$652,000				
13	Literacy Proficiency	\$72,812,000	\$72,812,000	\$0		\$72,812,000				
14	Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	\$0	\$9,000,000					
15	Charter School Facilities	\$12,003,400	\$12,589,700	\$586,300			\$12,589,700			
16	School District Facilities	\$222,978,700	\$200,822,300	(\$22,156,400)			\$200,822,300			
17	Idaho Digital Learning Academy	\$21,362,400	\$24,940,000	\$3,577,600					\$24,940,000	
Sub-Total -- Statutory Requirements		\$2,140,030,800	\$2,155,820,700	(\$4,210,100)	\$1,278,468,100	\$634,000,600	\$213,412,000	\$5,000,000	\$24,940,000	\$0
Ib. Other Program Distributions										
18	Program Support (Math Initiative, LEP, Learning Loss)	\$7,279,100	\$2,909,100	(\$4,370,000)		\$450,000		\$2,459,100		
19	Technology (Classroom, WiFi, LMS)	\$36,500,000	\$36,500,000	\$0		\$36,500,000				
20	Student Achievement Assessments	\$2,258,500	\$3,295,800	\$1,037,300		\$0		\$3,295,800		
21	Professional Development	\$18,250,000	\$8,900,000	(\$9,350,000)	\$2,900,000			\$6,000,000		
22	Content and Curriculum	\$11,335,000	\$5,020,000	(\$6,315,000)		\$0		\$5,020,000		
23	Special Needs Student Fund	\$0	\$3,000,000	\$3,000,000		\$3,000,000				
24	Bureau of Services for the Deaf & the Blind (Campus)	\$9,484,400	\$9,805,500	\$321,100						\$9,805,500
25	Bureau of Services for the Deaf & the Blind (Outreach)	\$6,130,400	\$6,551,600	\$421,200						\$6,551,600
26	Federal Funds for School Districts (Excluding IESDB)	\$251,147,800	\$268,147,800	\$17,000,000	\$11,000,000	\$257,147,800				
27	COVID-19 Relief Funds	\$99,957,700	\$0	(\$99,957,700)		\$0				
Sub-Total -- Other Program Distributions		\$442,342,900	\$344,129,800	(\$98,213,100)	\$13,900,000	\$297,097,800	\$0	\$16,774,900		\$16,357,100
Ic. TOTAL DISTRIBUTIONS (LINE ITEMS)		\$2,582,373,700	\$2,499,950,500	(\$82,423,200)	\$1,292,368,100	\$931,098,400	\$213,412,000	\$21,774,900	\$24,940,000	\$16,357,100
II. STATE DISCRETIONARY FUNDS		\$379,168,000	\$432,082,000	\$52,914,000		\$432,082,000				
III. HEALTH INSURANCE FUNDS		\$325,503,100	\$353,620,400	\$28,117,300		\$353,620,400			\$ per SU	\$ Total
IV. ESTIMATED SUPPORT UNITS (Best 28 weeks)		16,154	15,954	(200)					15.4%	14.0%
V. STATE DISCRETIONARY \$ PER SUPPORT UNIT		\$23,472	\$27,083	\$3,611					Health Insurance Funds % Change	8.6%
VI. STATE HEALTH INSURANCE \$ PER SUPPORT UNIT		\$20,150	\$22,165	\$2,015						
(The Discretionary Funds distribution includes \$300/support unit for safe school environments (\$33-1002, Idaho Code))										