

Agency Summary And Certification

FY 2027 Request

Agency: Charter School Commission

525

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: JENIFFER WHITE

Date: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Charter School Commission			724,900	582,900	742,400	732,200	765,000
Total			724,900	582,900	742,400	732,200	765,000
By Fund Source							
G	10000	General	193,000	188,300	199,900	193,900	206,100
D	32533	Dedicated	531,900	394,600	542,500	538,300	558,900
Total			724,900	582,900	742,400	732,200	765,000
By Account Category							
Personnel Cost			566,200	474,800	591,400	586,600	614,000
Operating Expense			158,700	108,100	151,000	145,600	151,000
Total			724,900	582,900	742,400	732,200	765,000
FTP Positions			5	5	5	5	5
Total			5	5	5	5	5

Agency: Charter School Commission

525

Division: Charter School Commission

CS1

Statutory Authority: I.C. 33-5213

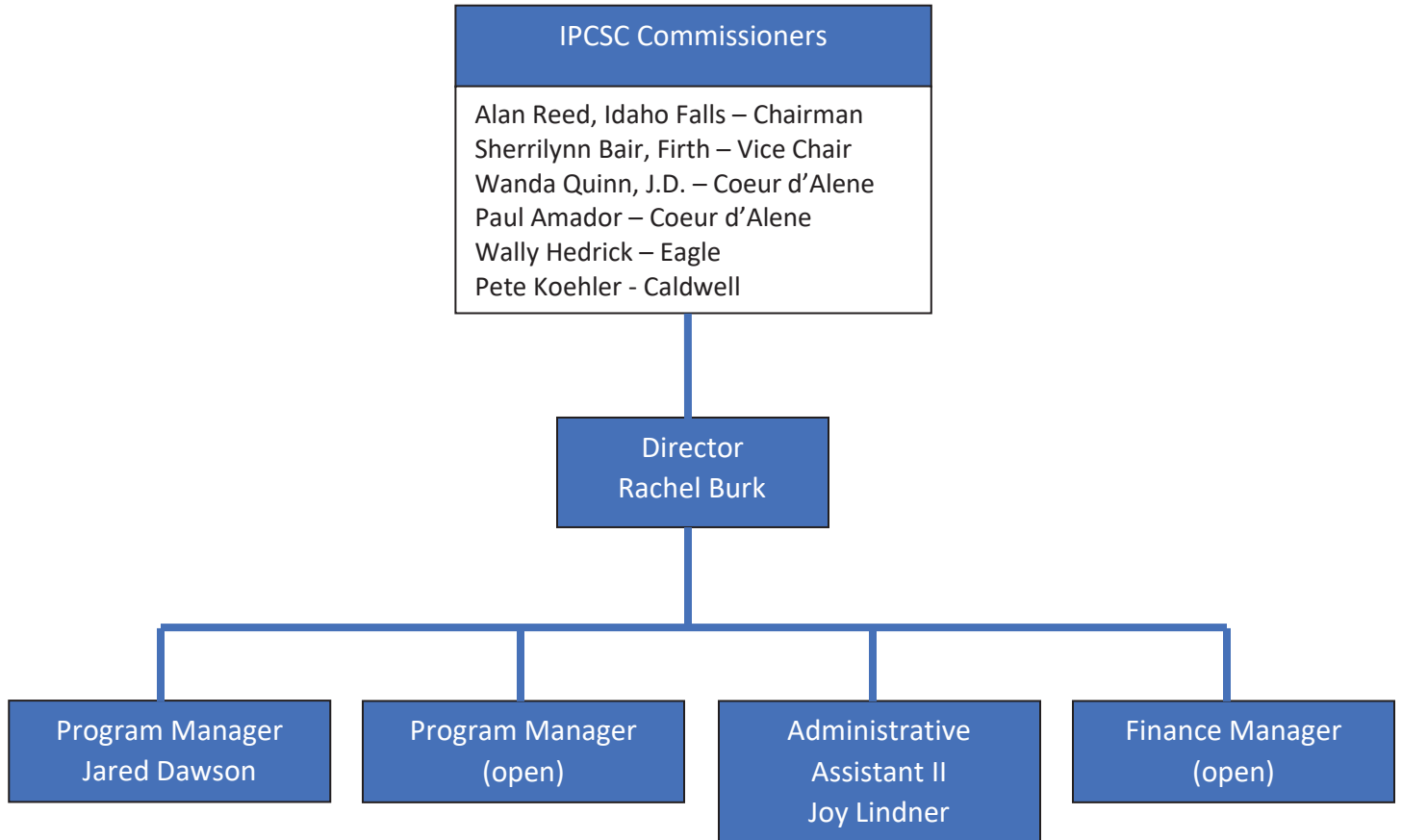
The IPCSC is tasked with making approval and renewal decisions for the schools in its portfolio. When a new charter school petition is determined likely to be successful and the IPCSC approves the school to operate, a performance certificate that outlines the terms and conditions under which the school is allowed to operate is executed. At the end of the term, the school applies for a renewal of that contract, and the IPCSC reviews the school's performance outcomes to determine whether a next term is warranted.

In between those decision points, the IPCSC staff engages in day-to-day oversight. This work includes compliance monitoring of operational, financial, and academic outcomes, as well as evaluation of each school's financial, operational and academic outcomes.

The IPCSC's philosophy is to educate and inform a school before engaging in oversight and enforcement of consequences. This means that a significant amount of staff's time is spent in communication and facilitation of resources with the goal of supporting charter school governing boards in making informed decisions. This also means that the IPCSC is obligated to investigate concerns and to inform entities responsible for administration of a law if there is reason to believe that a provision of law has been violated.

The oversight work across each school's operational term is reported in a performance report each year. These reports inform IPCSC renewal decisions.

State of Idaho
Public Charter School Commission
Authorized FTP - 5
Vacant FTP as of 8/30/25 - 2



Agency Revenues

Request for Fiscal Year: 2027

Agency: Charter School Commission

525

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	32533	Public Instruction: Public Charter School Authorizers Fund						
	410	License, Permits & Fees	515,500	467,800	489,915	490,000	490,000	
		Public Instruction: Public Charter School Authorizers Fund Total	515,500	467,800	489,915	490,000	490,000	
		Agency Name Total	515,500	467,800	489,915	490,000	490,000	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Idaho Public Charter School Commission

Agency Number: 501

Original Request Date: August 29, 2025

Sources and Uses: The source of revenue is the collection of indirect cost on actual expenditures from federal grants

FUND NAME:	Public Charter School	FUND CODE:	32533	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				152,004	958,688	1,053,940	1,001,440
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				700,097	0	0	0
Subtotal Beginning Cash Balance				852,101	958,688	1,053,940	1,001,440
Revenues [from Form B-11]				467,842	489,915	490,000	490,000
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0			
Operating Transfers In				0	0	0	0
Subtotal Cash Available for the Year				1,319,943	1,448,603	1,543,940	1,491,440
Statutory Transfers Out				0			
Operating Transfers Out				0	0	0	0
Non-Expenditure Distributions and Other Adjustments				(42)	42	0	0
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				1,319,985	1,448,561	1,543,940	1,491,440
Borrowing Limit				0	0	0	0
Total Available Funds for the Year				1,319,985	1,448,561	1,543,940	1,491,440

Original Appropriation	538,800	531,900	542,500	542,500
Prior Year Reappropriation [same as Row 03]	700,097	0	0	0
Legislative Supplementals and (Rescissions)	0			0
Subtotal Legislative Authorizations	1,238,897	531,900	542,500	542,500
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	0	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0	0	
Total Spending Authorizations	1,238,897	531,900	542,500	542,500
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0	0	0
Final Year End Reversions (DU 1.61)	877,600	137,279	0	0
Subtotal Reversions & Cancelations	877,600	137,279	0	0
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	877,600	137,279	0	0
Authorized Total Cash Expenditures [= Row 22 - Row 29]	361,297	394,621	542,500	542,500

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	958,688	1,053,940	1,001,440	948,940
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	958,688	1,053,940	1,001,440	948,940
Investments Direct by Agency	0	0	0	0
Ending Unobligated Cash Balance Plus Direct Investments	958,688	1,053,940	1,001,440	948,940
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Charter School Commission						525
Division	Charter School Commission						CS1
Appropriation Unit	Charter School Commission						EDAB
FY 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						EDAB
	H0552 & H0674						
	10000 General	1.50	145,400	47,600	0	0	193,000
	32533 Dedicated	3.50	420,800	111,100	0	0	531,900
		5.00	566,200	158,700	0	0	724,900
1.61	Reverted Appropriation Balances						EDAB
	10000 General	0.00	(2,800)	(1,900)	0	0	(4,700)
	32533 Dedicated	0.00	(88,600)	(48,700)	0	0	(137,300)
		0.00	(91,400)	(50,600)	0	0	(142,000)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						EDAB
	10000 General	1.50	142,600	45,700	0	0	188,300
	32533 Dedicated	3.50	332,200	62,400	0	0	394,600
		5.00	474,800	108,100	0	0	582,900
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						EDAB
	H0341						
	10000 General	1.50	152,300	47,600	0	0	199,900
	32533 Dedicated	3.50	439,100	103,400	0	0	542,500
		5.00	591,400	151,000	0	0	742,400
FY 2026Total Appropriation							
5.00	FY 2026 Total Appropriation						EDAB
	10000 General	1.50	152,300	47,600	0	0	199,900
	32533 Dedicated	3.50	439,100	103,400	0	0	542,500
		5.00	591,400	151,000	0	0	742,400
Appropriation Adjustments							
6.61	Gov's Approved Reduction						EDAB
	Governor's 3% One-Time Reduction						
	OT 10000 General	0.00	(600)	(5,400)	0	0	(6,000)
		0.00	(600)	(5,400)	0	0	(6,000)
6.71	Early Reversions						EDAB
	OT 32533 Dedicated	0.00	(4,200)	0	0	0	(4,200)
		0.00	(4,200)	0	0	0	(4,200)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						EDAB

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	10000	General	1.50	152,300	47,600	0	0	199,900
	OT 10000	General	0.00	(600)	(5,400)	0	0	(6,000)
	32533	Dedicated	3.50	439,100	103,400	0	0	542,500
	OT 32533	Dedicated	0.00	(4,200)	0	0	0	(4,200)
			5.00	586,600	145,600	0	0	732,200

FY 2027 Base

9.00 FY 2027 Base EDAB

	10000	General	1.50	152,300	47,600	0	0	199,900
	32533	Dedicated	3.50	439,100	103,400	0	0	542,500
			5.00	591,400	151,000	0	0	742,400

Program Maintenance

10.11 Change in Health Benefit Costs EDAB

This decision unit reflects a change in the employer health benefit costs.

	10000	General	0.00	5,000	0	0	0	5,000
	32533	Dedicated	0.00	13,200	0	0	0	13,200
			0.00	18,200	0	0	0	18,200

10.12 Change in Variable Benefit Costs EDAB

This decision unit reflects a change in variable benefits.

	10000	General	0.00	(100)	0	0	0	(100)
	32533	Dedicated	0.00	(300)	0	0	0	(300)
			0.00	(400)	0	0	0	(400)

10.61 Salary Multiplier - Regular Employees EDAB

This decision unit reflects a 1% salary multiplier for Regular Employees.

	10000	General	0.00	1,300	0	0	0	1,300
	32533	Dedicated	0.00	3,500	0	0	0	3,500
			0.00	4,800	0	0	0	4,800

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance EDAB

	10000	General	1.50	158,500	47,600	0	0	206,100
	32533	Dedicated	3.50	455,500	103,400	0	0	558,900
			5.00	614,000	151,000	0	0	765,000

FY 2027 Total

13.00 FY 2027 Total EDAB

	10000	General	1.50	158,500	47,600	0	0	206,100
	32533	Dedicated	3.50	455,500	103,400	0	0	558,900
			5.00	614,000	151,000	0	0	765,000

PCF Detail Report

Request for Fiscal Year: 202
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Agency: Charter School Commission

525

Appropriation Unit: Charter School Commission

EDAB

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.38	107,567	19,499	22,784	149,850
		Total from PCF	1.38	107,567	19,499	22,784	149,850
		FY 2026 ORIGINAL APPROPRIATION	1.50	106,762	21,195	24,343	152,300
		Unadjusted Over or (Under) Funded:	.12	(805)	1,696	1,559	2,450
Estimated Salary Needs							
		Permanent Positions	1.38	107,567	19,499	22,784	149,850
		Estimated Salary and Benefits	1.38	107,567	19,499	22,784	149,850
Adjusted Over or (Under) Funding							
		Original Appropriation	.12	(805)	1,696	1,559	2,450
		Estimated Expenditures	.12	(1,405)	1,696	1,559	1,850
		Base	.12	(805)	1,696	1,559	2,450

PCF Summary Report

Request for Fiscal Year: 202
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Agency: Charter School Commission

525

Appropriation Unit: Charter School Commission

EDAB

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	1.50	106,762	21,195	24,343	152,300
5.00	FY 2026 TOTAL APPROPRIATION	1.50	106,762	21,195	24,343	152,300
6.61	Gov's Approved Reduction	0.00	(600)	0	0	(600)
7.00	FY 2026 ESTIMATED EXPENDITURES	1.50	106,162	21,195	24,343	151,700
9.00	FY 2027 BASE	1.50	106,762	21,195	24,343	152,300
10.11	Change in Health Benefit Costs	0.00	0	5,000	0	5,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	1,100	0	200	1,300
11.00	FY 2027 PROGRAM MAINTENANCE	1.50	107,862	26,195	24,443	158,500
13.00	FY 2027 TOTAL REQUEST	1.50	107,862	26,195	24,443	158,500

PCF Detail Report

Request for Fiscal Year: 202
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Agency: Charter School Commission

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Appropriation Unit: Charter School Commission

EDAB

Fund: Public Instruction: Public Charter School Authorizers
Fund

32533

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.62	88,722	22,891	19,674	131,287
		Total from PCF	1.62	88,722	22,891	19,674	131,287
		FY 2026 ORIGINAL APPROPRIATION	3.50	317,298	49,455	72,347	439,100
		Unadjusted Over or (Under) Funded:	1.88	228,576	26,564	52,673	307,813
Adjustments to Wage and Salary							
525001 9261	3088N RO	OSB Director	1.00	124,800	14,130	26,434	165,364
525001 9262	651N R90	Financial Manager 8810	1.00	81,182	14,130	18,104	113,416
Estimated Salary Needs							
		Permanent Positions	3.62	294,704	51,151	64,212	410,067
		Estimated Salary and Benefits	3.62	294,704	51,151	64,212	410,067
Adjusted Over or (Under) Funding							
		Original Appropriation	(.12)	22,594	(1,696)	8,135	29,033
		Estimated Expenditures	(.12)	18,394	(1,696)	8,135	24,833
		Base	(.12)	22,594	(1,696)	8,135	29,033

PCF Summary ReportRequest for Fiscal Year: 202
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Agency: Charter School Commission 525

Appropriation Unit: Charter School Commission EDAB

Fund: Public Instruction: Public Charter School Authorizers Fund 32533

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	3.50	317,298	49,455	72,347	439,100
5.00	FY 2026 TOTAL APPROPRIATION	3.50	317,298	49,455	72,347	439,100
6.71	Early Reversions	0.00	(4,200)	0	0	(4,200)
7.00	FY 2026 ESTIMATED EXPENDITURES	3.50	313,098	49,455	72,347	434,900
9.00	FY 2027 BASE	3.50	317,298	49,455	72,347	439,100
10.11	Change in Health Benefit Costs	0.00	0	13,200	0	13,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(300)	(300)
10.61	Salary Multiplier - Regular Employees	0.00	2,900	0	600	3,500
11.00	FY 2027 PROGRAM MAINTENANCE	3.50	320,198	62,655	72,647	455,500
13.00	FY 2027 TOTAL REQUEST	3.50	320,198	62,655	72,647	455,500

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

AGENCY INFORMATION

AGENCY NAME:	Idaho Public Charter School Commission	Division/Bureau:	
Prepared By:	Scott Christie	E-mail Address:	schristie@edu.idaho.gov
Telephone Number:	332-1581	Fax Number:	
DFM Analyst:	Jacob Sauer	LSO/BPA Analyst:	Kevin Campbell
Date Prepared:	7/12/2024	Fiscal Year:	2027

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

Facility Name:	Capitol Annex					
City:	Boise	County:	Ada			
Property Address:	514 W. Jefferson St				Zip Code:	83702
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires:	

FUNCTION/USE OF FACILITY

All IPCSC functions are carried out at this facility.

COMMENTS

FY26-FY30 are assumptions of market increase of 3% annually, with no additional square footage added.

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	6	6	6	6	6	6
Full-Time Equivalent Positions:	5	5	5	5	5	5
Temp. Employees, Contractors, Auditors, etc.:	1	1	1	1	1	1

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	1791	1791	1791	1791	1791	1,791

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$26,453.07	\$27,247.00	\$28,064.00	\$28,906.00	\$29,773.00	\$30,666.00

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Ross@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES: