

Agency Summary And Certification

FY 2027 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: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Administrators			123,280,500	120,065,700	127,851,700	130,270,500	128,556,100
Central Services			14,237,600	13,040,700	19,237,600	19,678,700	19,237,600
Children's Programs			473,788,200	440,274,700	373,830,500	383,885,600	437,983,200
Facilities			214,982,100	151,546,200	12,589,700	12,589,700	12,589,700
Idaho Digital Learning Academy			21,362,400	21,362,400	25,810,000	25,810,000	26,918,400
Operations			1,136,901,500	1,172,797,400	1,174,585,000	1,194,833,500	1,298,292,000
Teachers			1,296,377,700	1,313,228,300	1,360,851,200	1,386,797,800	1,428,187,500
Total			3,280,930,000	3,232,315,400	3,094,755,700	3,153,865,800	3,351,764,500
By Fund Source							
D	31100	Dedicated	202,978,700	140,929,300	0	0	0
F	34400	Federal	99,957,700	61,232,300	0	0	0
F	34800	Federal	260,647,800	260,647,700	260,647,800	268,447,800	268,447,800
G	48101	General	2,640,856,200	2,693,016,500	2,738,108,200	2,789,418,300	2,983,175,800
D	48110	Dedicated	13,450,000	13,450,000	23,450,000	23,450,000	23,450,000
D	48154	Dedicated	0	0	4,324,900	4,324,900	4,324,900
D	48199	Dedicated	63,039,600	63,039,600	68,224,800	68,224,800	72,366,000
Total			3,280,930,000	3,232,315,400	3,094,755,700	3,153,865,800	3,351,764,500
By Account Category							
Operating Expense			14,237,600	12,943,600	19,237,600	19,678,700	19,237,600
Trustee/Benefit			3,266,692,400	3,219,371,800	3,075,518,100	3,134,187,100	3,332,526,900
Total			3,280,930,000	3,232,315,400	3,094,755,700	3,153,865,800	3,351,764,500



August 29, 2025

Dear Mr. Christopher Davis, Budget Bureau Chief for the Division of Financial Management and Mr. Keith Bybee, Division Manager of Budget and Policy Analysis for the Legislative Services Office,

Today, the Idaho Department of Education submitted both the K-12 public schools and Idaho Department of Education budget requests for FY 2027. We appreciate that the K-12 public schools' budget is specifically exempted from the Governor's executive order for three percent budget holdbacks, which demonstrates our state's commitment to its constitutional responsibility to support our students and schools across Idaho.

The Idaho Department of Education's budget request will include a three percent ongoing holdback for FY 2026, and we will accomplish this in two ways:

- Reverting appropriated but otherwise unused dollars for the private school Advanced Opportunity program funding
- Reverting back currently unused CEC and personnel dollars

This approach will ensure that the department can continue its work without reducing support to Idaho's districts and public charter schools.

I would like to emphasize a few key points. With the ongoing discussions between the Trump Administration and the U.S. Congress about eliminating the U.S. Department of Education, this state agency is in a very different situation than other state agencies, whose federal counterparts are not being discussed for elimination, as part of efforts to shift power and oversight back to the states. These efforts are not speculative either.

If/when this occurs, I want to be sure that the Idaho Department of Education is well-positioned to distribute the millions of dollars that the federal department provides to Idaho schools each year. Those funds *will* continue to flow in Idaho, and we hope with a reduction in red tape, bureaucracy and out-of-state oversight. With an increased focus on state responsibility, I believe it will require continued state funding for the department and its requirements to fulfill state and federal laws.

We are ready to answer any questions from our partners in the Legislative Services Office or the Division of Financial Management as we move toward the 2026 legislative session and budget-setting process.

Thank you,

A handwritten signature in black ink that reads "Debbie Critchfield". The signature is written in a cursive, flowing style.

Debbie Critchfield, Superintendent of Public Instruction

Debbie Critchfield, Superintendent of Public Instruction

(208) 332-6800 | 650 W. State St., Boise, ID 83702 | sde.idaho.gov

Division Description**Request for Fiscal Year:** 2027**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:** 2027**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:** 2027**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:** 2027**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.

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:** 2027**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: 2027

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

Division Description**Request for Fiscal Year:** 2027**Agency:** Public School Support

500

Division: Educational Services for the Deaf & Blind

DE8

Statutory Authority: Title 33, Chapter 34

01 - Campus Program: The School for the Deaf and the Blind (ISDB) provides appropriate educational opportunities through its Campus Program by means of providing a residential education for the Deaf/ hard of hearing and/or blind/low vision children of Idaho. The school enables them to acquire the skills and knowledge necessary to meet their intellectual, physical, social, emotional, and vocational potential. The main campus is located in Gooding.

02 - Outreach Services: The Outreach Services program provides in-home educational services for children ages 0-3 who are deaf, hard of hearing, blind, or low vision, in partnership with the Infant Toddler program. Outreach Services also provides education services for children and adults ages 3-21 who are currently enrolled in public and charter schools and assists school districts and state agencies in providing accessibility, quality, and equity to students statewide with sensory impairments through a continuum of service and placement options. As of June 2025, there are 2697 Idaho students being served by Outreach programs. 216 of those are ages 0-3, and 2481 are school age students.

Agency Revenues

Request for Fiscal Year: 2027

Agency: Public School Support

500

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	31100 School District Facilities Fund						
	400 Taxes Revenue	0	0	54,646,200	0	0	
	460 Interest	0	372,600	788,700	670,600	684,100	
	482 Other Fund Stat	0	106,201,500	92,085,800	173,596,900	236,512,500	
	School District Facilities Fund Total	0	106,574,100	147,520,700	174,267,500	237,196,600	
Fund	31500 School District Bldg Account						
	460 Interest	0	1,042,900	1,312,100	110,000	130,000	
	482 Other Fund Stat	0	32,625,000	0	0	0	
	School District Bldg Account Total	0	33,667,900	1,312,100	110,000	130,000	
Fund	31502 School District Bldg Account: Bond Levy Equalization						
	482 Other Fund Stat	0	86,642,600	0	0	0	Program removed from Idaho Code in HB 521
	School District Bldg Account: Bond Levy Equalization Total	0	86,642,600	0	0	0	
Fund	31503 School District Bldg Account: School Facilities Lottery						
	460 Interest	0	96,200	137,500	137,500	137,500	
	482 Other Fund Stat	0	32,700,400	0	0	0	
	School District Bldg Account: School Facilities Lottery Total	0	32,796,600	137,500	137,500	137,500	
Fund	31505 School District Bldg Account: School Facilities Maint Match						
	482 Other Fund Stat	0	2,420,800	0	0	0	
	School District Bldg Account: School Facilities Maint Match Total	0	2,420,800	0	0	0	
Fund	31506 School District Bldg Account: Pub School Facilities Coop Fnd						
	400 Taxes Revenue	0	270,100	10,000	0	0	
	482 Other Fund Stat	0	25,216,200	25,000,000	0	0	
	School District Bldg Account: Pub School Facilities Coop Fnd Total	0	25,486,300	25,010,000	0	0	

Agency Revenues

Request for Fiscal Year: 2027

Fund 31507 School District Bldg Account: Public Charter School
Debt Rsv

482	Other Fund Stat	0	750,000	0	0	0
School District Bldg Account: Public Charter School Debt Rsv Total		0	750,000	0	0	0

Fund 34400 American Rescue Plan Act - ARPA

450	Fed Grants & Contributions	0	157,114,900	61,220,800	0	0	Funding distributed in agency 500 expired in FY25.
American Rescue Plan Act - ARPA Total		0	157,114,900	61,220,800	0	0	

Fund 34500 Cares Act - Covid 19

450	Fed Grants & Contributions	0	13,454,400	0	0	0	Funding expired in FY24
Cares Act - Covid 19 Total		0	13,454,400	0	0	0	

Fund 34801 Federal (Grant): Loc U.S. Dept Of Education

450	Fed Grants & Contributions	0	26,482,800	28,694,200	28,845,400	28,845,400
Federal (Grant): Loc U.S. Dept Of Education Total		0	26,482,800	28,694,200	28,845,400	28,845,400

Fund 34803 Federal (Grant): Loc U.S. Dept Agriculture (Usda)

450	Fed Grants & Contributions	0	3,574,500	3,291,700	3,586,700	3,586,700
Federal (Grant): Loc U.S. Dept Agriculture (Usda) Total		0	3,574,500	3,291,700	3,586,700	3,586,700

Fund 34807 Federal (Grant): Loc Idaho Dept. Of Health & Welfare

450	Fed Grants & Contributions	0	112,000	44,800	0	0
455	State Grants & Contributions	0	364,800	350,200	400,000	400,000
Federal (Grant): Loc Idaho Dept. Of Health & Welfare Total		0	476,800	395,000	400,000	400,000

Fund 34812 Federal (Grant): Loc U.S. Bureau Of Indian Affairs

450	Fed Grants & Contributions	0	65,300	65,900	50,000	50,000
Federal (Grant): Loc U.S. Bureau Of Indian Affairs Total		0	65,300	65,900	50,000	50,000

Fund 34813 Federal (Grant): Loc U.S. Dept. Of Health & Human
Services

450	Fed Grants & Contributions	0	301,900	286,300	0	0
Federal (Grant): Loc U.S. Dept. Of Health & Human Services Total		0	301,900	286,300	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 34895 Federal (Grant): Cmia Grants

450	Fed Grants & Contributions	0	220,344,900	227,916,900	235,462,000	235,565,700
470	Other Revenue	0	0	2,200	0	0
Federal (Grant): Cmia Grants Total		0	220,344,900	227,919,100	235,462,000	235,565,700

Fund 48100 Income Funds

433	Fines, Forfeit & Escheats	1,228,830	0	0	0	0	History for 48101 recorded in 48100 in prior budget submissions
460	Interest	4,227,581	0	0	0	0	
463	Rent And Lease Income	4,888,021	0	0	0	0	
470	Other Revenue	2,282,279	0	0	0	0	
Income Funds Total		12,626,711	0	0	0	0	

Fund 48101 Income Funds: Public School Income Fund

400	Taxes Revenue	0	330,030,800	330,021,600	0	0	Included in account 482 starting in FY26; part of general fund transfer.
410	License, Permits & Fees	678	2,900	0	0	0	
433	Fines, Forfeit & Escheats	0	1,232,700	1,343,300	1,650,000	1,650,000	
459	City/County Grants & Contributions	0	0	200	0	0	
460	Interest	0	9,761,300	3,008,100	5,000,000	5,000,000	
463	Rent And Lease Income	0	5,611,500	5,727,500	6,500,000	6,500,000	
470	Other Revenue	0	19,200	239,000	225,000	225,000	
482	Other Fund Stat	0	2,474,202,100	2,307,731,300	2,739,308,200	2,984,375,800	
Income Funds: Public School Income Fund Total		678	2,820,860,500	2,648,071,000	2,752,683,200	2,997,750,800	

Fund 48110 Income Funds: Public School Other Income Fund

460	Interest	0	464,500	0	0	0	Operating transfer in from EFIB into 48101 starting in FY25.
482	Other Fund Stat	0	900	0	0	0	
Income Funds: Public School Other Income Fund Total		0	465,400	0	0	0	

Fund 48122 Income Funds: ID School For The Deaf/Blind Income Fund

460	Interest	0	0	0	0	0	Moved to agency 502
482	Other Fund Stat	0	1,400	0	0	0	
Income Funds: ID School For The Deaf/Blind Income Fund Total		0	1,400	0	0	0	

Agency Revenues

Request for Fiscal Year: 2027

Fund 48153 Income Funds: Pub Sch Technology Grt Pgm (Pub Sch Inc

460	Interest	0	100	100	0	0
482	Other Fund Stat	0	2,500	0	0	0
Income Funds: Pub Sch Technology Grt Pgm (Pub Sch Inc Total		0	2,600	100	0	0

Fund 48154 Income Funds: Tobacco Tax (Pub Sch Inc Fund)

400	Taxes Revenue	0	4,499,100	4,611,100	4,611,100	4,611,100
460	Interest	60,486	92,100	86,200	86,200	86,200
482	Other Fund Stat	0	1,553,400	0	0	0
Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total		60,486	6,144,600	4,697,300	4,697,300	4,697,300

Fund 48155 Income Funds: Public Education Stabilization

460	Interest	0	8,159,400	10,564,300	12,000,000	12,000,000
482	Other Fund Stat	0	237,724,700	0	675,400	0
Income Funds: Public Education Stabilization Total		0	245,884,100	10,564,300	12,675,400	12,000,000

Fund 53500 Tax Rebate Fund

400	Taxes Revenue	0	1,200	0	0	0 One-time funding
Tax Rebate Fund Total		0	1,200	0	0	0
Agency Name Total		12,687,875	3,783,513,600	3,159,186,000	3,212,915,000	3,520,360,000

Agency Revenues

Request for Fiscal Year: 2027

Agency: Deaf & Blind School

502

		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund 48101 Income Funds: Public School Income Fund							
482	Other Fund Stat	0	15,035,800	0	0	0	
Income Funds: Public School Income Fund Total		0	15,035,800	0	0	0	
Fund 48122 Income Funds: ID School For The Deaf/Blind Income Fund							
460	Interest	0	240	0	0	0	
482	Other Fund Stat	0	1,381	0	0	0	
Income Funds: ID School For The Deaf/Blind Income Fund Total		0	1,621	0	0	0	
Agency Name Total		0	15,037,421	0	0	0	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 29, 2025

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		FUND CODE:	48101	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance					9,674,000	20,300,800	18,641,100	9,383,100
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					46,800,900	115,736,800	51,310,100	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]						11,386,100	0	0
	Transfers to Other Funds (PESF, BLEPF, ICRSF)					63,193,800	40,000,000	675,400	0
04.	Subtotal Beginning Cash Balance					119,668,700	187,423,700	70,626,600	9,383,100
05.	Revenues [from Form B-11]					2,701,665,000	2,648,071,000	2,752,683,200	2,997,750,800
06.	Non-Revenue Receipts and Other Adjustments								
07.	Statutory Transfers In								
08.	Operating Transfers In (EFIB)					61,585,300	63,085,200	68,224,800	72,366,000
09.	Subtotal Cash Available for the Year					2,882,919,000.0	2,898,579,900	2,891,534,600	3,079,499,900
10.	Statutory Transfers Out					63,193,800	40,000,000	675,400	
11.	Operating Transfers Out (To agency 170 for ISAS program)					473,300		383,000	486,200
12.	Non-Expenditure Distributions and Other Adjustments								
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]					2,819,251,900	2,858,579,900	2,890,476,200	3,079,013,700
14.	Borrowing Limit								
15.	Total Available Funds for the Year					2,819,251,900	2,858,579,900	2,890,476,200	3,079,013,700
16.	Original Appropriation					2,683,806,700	2,713,020,900	2,829,783,000	3,078,991,800
17.	Prior Year Reappropriation [same as Row 03]					0	11,386,100	0	0
18.	Legislative Supplementals and (Rescissions)								
19.	Subtotal Legislative Authorizations					2,683,806,700	2,724,407,000	2,829,783,000	3,078,991,800
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]					46,800,900	115,736,800	51,310,100	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]					68,532,200			
22.	Total Spending Authorizations					2,799,139,800	2,840,143,800	2,881,093,100	3,078,991,800
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)					188,700	205,000		
24.	Final Year End Reversions (DU 1.61)					40,000,000	675,400		
25.	Subtotal Reversions & Cancellations					40,188,700	880,400	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]					115,736,800	51,310,100		
27.	Current Year Reappropriation To Next Year [DU 1.7x]					11,386,100			
28.	Total Unused Spending Authorizations					167,311,600	52,190,500	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]					2,631,828,200	2,787,953,300	2,881,093,100	3,078,991,800
30.	Continuously Appropriated Expenditures								
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]					187,423,700	70,626,600.00	9,383,100	21,900
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]					115,736,800	51,310,100	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]					11,386,100	0	0	0
	Pending Transfers to Other Funds					40,000,000	675,400	0	0
34.	Borrowing Limit					0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→34)]					20,300,800	18,641,100	9,383,100	21,900
36.	Investments Direct by Agency								
37.	Ending Unobligated Cash Balance Plus Direct Investments					20,300,800	18,641,100	9,383,100	21,900
38.	Outstanding Loans [if this fund is part of a loan program]					0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 29, 2025

Sources and Uses: The School Modernization Facilities Fund was established in Section 33-912, Idaho Code, as created in H521 of 2024. The Idaho Building Authority issued over \$1 billion in bonds to allocate onetime funding to Local Education Agencies (LEAs) to update or repair education facilities across the state. The fund receives a portion of sales tax revenues over the next ten years to satisfy the bond payments.

FUND NAME:		School Modernization Facilities Fund	FUND CODE:	31000	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance					0	2,023,500	4,790,400
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	Subtotal Beginning Cash Balance				0	0	2,023,500	4,790,400
05.	Revenues [from Form B-11]					1,217,578,100	125,418,900	125,247,500
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							0
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				0	1,217,578,100	127,442,400	130,037,900
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments							
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				0	1,217,578,100	127,442,400	130,037,900
14.	Borrowing Limit							
15.	Total Available Funds for the Year				0	1,217,578,100	127,442,400	130,037,900
16.	Original Appropriation							
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	Subtotal Legislative Authorizations				0	0	0	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)							
25.	Subtotal Reversions & Cancelations				0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				0	0	0	0
30.	Continuously Appropriated Expenditures					1,215,554,600	122,652,000	122,425,600
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				0	2,023,500	4,790,400	7,612,300
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				0	2,023,500	4,790,400	7,612,300
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				0	2,023,500	4,790,400	7,612,300
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 29, 2025

Sources and Uses: The School District Facilities Fund is established in Section 33-911, Idaho Code, as created in H292 of 2023, and amended in H521 of 2024 and H338 of 2025. It receives a 3.25% of sales tax, 20% of the Tax Relief Fund, year-end surpluses, Lottery Distributions, and any General Fund transfers required by law. It is distributed to Local Education Agencies (LEAs) pursuant to Section 33-911(2), Idaho Code to pay for bonds authorized prior to July 1, 2025, any payments on projects under the Public School Facilities Cooperative Funding Program (Section 33-909, Idaho Code), local levies, or costs for maintaining, building, or renovating school buildings.

FUND NAME:		School District Facilities Fund	FUND CODE:	31100	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				61,637,100	372,600	6,964,100	463,200
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
04.	Subtotal Beginning Cash Balance				61,637,100	372,600	6,964,100	463,200
05.	Revenues [from Form B-11]				44,937,000	147,520,800	174,267,500	237,196,600
06.	Non-Revenue Receipts and Other Adjustments							
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				106,574,100	147,893,400	181,231,600	237,659,800
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments							
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				106,574,100	147,893,400	181,231,600	237,659,800
14.	Borrowing Limit							
15.	Total Available Funds for the Year				106,574,100	147,893,400	181,231,600	237,659,800
16.	Original Appropriation					202,978,700		
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)							
19.	Subtotal Legislative Authorizations				0	202,978,700	0	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				0	202,978,700	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)					62,049,400		
25.	Subtotal Reversions & Cancelations				0	62,049,400	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				0	62,049,400	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				0	140,929,300	0	0
30.	Continuously Appropriated Expenditures				106,201,500		180,768,400	236,975,700
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				372,600	6,964,100	463,200	684,100
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				372,600	6,964,100	463,200	684,100
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				372,600	6,964,100	463,200	684,100
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 29, 2025

Sources and Uses: Revenue for this fund is from federal grants (Idaho Code 67-1917). The primary sources of revenue to this fund includes grants from the U.S. Department of Education and the U.S. Department of Agriculture. Funds are used for direct and indirect costs of administering federal grant related programs and trustee and benefit distributions to school districts, charter schools, child care sponsor and other entities that qualify for federal sub-awards.

FUND NAME:		Federal (Grant)	FUND CODE:	34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				0	(3,110,055)	767,643	0
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]					0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]					0	0	0
04.	Subtotal Beginning Cash Balance				0	(3,110,055)	767,643	0
05.	Revenues [from Form B-11]				251,246,300	260,652,100	268,344,100	268,447,800
06.	Non-Revenue Receipts and Other Adjustments				(3,209,355)	3,873,298	(663,943)	
07.	Statutory Transfers In							
08.	Operating Transfers In							
09.	Subtotal Cash Available for the Year				248,036,945	261,415,343	268,447,800	268,447,800
10.	Statutory Transfers Out							
11.	Operating Transfers Out							
12.	Non-Expenditure Distributions and Other Adjustments							
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				248,036,945	261,415,343	268,447,800	268,447,800
14.	Borrowing Limit				22,800,000	24,800,000	24,800,000	24,800,000
15.	Total Available Funds for the Year				270,836,945	286,215,343	293,247,800	293,247,800
16.	Original Appropriation				251,147,800	251,147,800	260,647,800	268,447,800
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)					9,500,000	7,800,000	
19.	Subtotal Legislative Authorizations				251,147,800	260,647,800	268,447,800	268,447,800
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]							
22.	Total Spending Authorizations				251,147,800	260,647,800	268,447,800	268,447,800
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)							
24.	Final Year End Reversions (DU 1.61)				800	100		
25.	Subtotal Reversions & Cancelations				800	100	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]							
27.	Current Year Reappropriation To Next Year [DU 1.7x]							
28.	Total Unused Spending Authorizations				800	100	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				251,147,000	260,647,700	268,447,800	268,447,800
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				19,689,945	25,567,643	24,800,000	24,800,000
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0	0
34.	Borrowing Limit				22,800,000	24,800,000	24,800,000	24,800,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				(3,110,055)	767,643	0	0
36.	Investments Direct by Agency							
37.	Ending Unobligated Cash Balance Plus Direct Investments				(3,110,055)	767,643	0	0
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Public School Support

Agency Number: 500

Original Request Date: August 29, 2025

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:		Income Funds: Tobacco Tax (Pub Sch Inc Fund)	FUND CODE: 48154	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			1,553,400	1,219,700	905,200	578,600
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04.	Subtotal Beginning Cash Balance			1,553,400	1,219,700	905,200	578,600
05.	Revenues [from Form B-11]			4,591,200	4,697,300	4,697,300	4,697,300
06.	Non-Revenue Receipts and Other Adjustments						
07.	Statutory Transfers In						
08.	Operating Transfers In						
09.	Subtotal Cash Available for the Year			6,144,600	5,917,000	5,602,500	5,275,900
10.	Statutory Transfers Out			600,000	580,000	580,000	580,000
11.	Operating Transfers Out				106,900	119,000	123,800
12.	Non-Expenditure Distributions and Other Adjustments						
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			5,544,600	5,230,100	4,903,500	4,572,100
14.	Borrowing Limit						
15.	Total Available Funds for the Year			5,544,600	5,230,100	4,903,500	4,572,100
16.	Original Appropriation			4,324,900	4,324,900	4,324,900	4,324,900
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)						
19.	Subtotal Legislative Authorizations			4,324,900	4,324,900	4,324,900	4,324,900
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]						
22.	Total Spending Authorizations			4,324,900	4,324,900	4,324,900	4,324,900
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)						
24.	Final Year End Reversions (DU 1.61)						
25.	Subtotal Reversions & Cancelations			0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]						
27.	Current Year Reappropriation To Next Year [DU 1.7x]						
28.	Total Unused Spending Authorizations			0	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			4,324,900	4,324,900	4,324,900	4,324,900
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			1,219,700	905,200	578,600	247,200
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			1,219,700	905,200	578,600	247,200
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			1,219,700	905,200	578,600	247,200
38.	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	Public School Support								500
Division	Administrators								DE2
Appropriation Unit	Administrators								EDPA
FY 2025 Total Appropriation									
1.00	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	
1.13	PY 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	
1.31	Transfers Between Programs								EDPA
	48101	General	0.00	0	0	0	(4,556,900)	(4,556,900)	
			0.00	0	0	0	(4,556,900)	(4,556,900)	
1.81	CY Executive Carry Forward								EDPA
	48101	General	0.00	0	0	0	(2,418,800)	(2,418,800)	
			0.00	0	0	0	(2,418,800)	(2,418,800)	
FY 2025 Actual Expenditures									
2.00	FY 2025 Actual Expenditures								EDPA
	48101	General	0.00	0	0	0	120,065,700	120,065,700	
			0.00	0	0	0	120,065,700	120,065,700	
FY 2026 Original Appropriation									
3.00	FY 2026 Original Appropriation								EDPA
	H0251,H0465								
	48101	General	0.00	0	0	0	127,851,700	127,851,700	
			0.00	0	0	0	127,851,700	127,851,700	
FY 2026Total Appropriation									
5.00	FY 2026 Total Appropriation								EDPA
	48101	General	0.00	0	0	0	127,851,700	127,851,700	
			0.00	0	0	0	127,851,700	127,851,700	
Appropriation Adjustments									
6.11	Executive Carry Forward								EDPA
	48101	General	0.00	0	0	0	2,418,800	2,418,800	
			0.00	0	0	0	2,418,800	2,418,800	
FY 2026 Estimated Expenditures									
7.00	FY 2026 Estimated Expenditures								EDPA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48101	General	0.00	0	0	0	130,270,500	130,270,500
		0.00	0	0	0	130,270,500	130,270,500

FY 2027 Base

9.00 FY 2027 Base EDPA

48101	General	0.00	0	0	0	127,851,700	127,851,700
		0.00	0	0	0	127,851,700	127,851,700

Program Maintenance

10.65 Public Schools EDPA

The Administrative Base Salary is \$46,668 for FY 2026. This 1% CEC increase would result in an Administrative Base Salary of \$47,135 for FY 2027. Administrative staff includes School District Superintendents, Charter School Administrators, and School Building Administrators (Principals, Assistant Principals). Salaries \$1,046,200; Benefits \$221,100.

48101	General	0.00	0	0	0	1,267,300	1,267,300
		0.00	0	0	0	1,267,300	1,267,300

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance EDPA

48101	General	0.00	0	0	0	129,119,000	129,119,000
		0.00	0	0	0	129,119,000	129,119,000

Line Items

12.69 Administrative and Classified Salary and Benefit Apportionment EDPA

Estimated Administrative Salary & Benefit Apportionment Based on Increased Support Units. The estimated FY 2027 Administrative Salary Apportionment, when only considering growth, is \$106,040,800: [(16,114 support units x 0.075 administrative staff ratio + 27 Additional Staff Allowance = 1,235.55) x (\$46,668 FY 2026 administrative staff base salary x 1.83905 index = \$85,825) = \$106,040,800]. This is a \$1,029,900 increase from the FY 2026 Administrative Salary appropriation of \$105,010,900. Benefit Apportionment of \$22,406,400 was calculated by multiplying the Administrative Salary Apportionment by 21.13% (FICA = 7.65%, PERSI = 13.48%) (\$106,040,800 x 21.13% = \$22,406,200). This is a \$217,600 increase from the FY 2026 Administrative Benefit appropriation of \$22,188,800. Combined: \$1,247,200 increase for support unit growth.

Estimated Administrative Salary Apportionment Based on Increased Support Units and an Updated Index. The estimated FY 2027 Administrative Salary Apportionment, when considering both growth and an updated index estimate, is \$104,546,200. First, the statewide average index for the last five years was calculated at 1.81313, a 0.02592 decrease from the 1.83905 used for the FY 2026 estimate. The above calculation was then redone using this updated index: [(16,114 support units x 0.075 administrative staff ratio + 27 Additional Staff Allowance = 1,235.55) x (\$46,668 FY 2026 administrative staff base salary x 1.81313 index = \$84,615) = \$104,546,200]. This is a \$1,494,600 decrease from the amount calculated in Step 1 above. Benefit Apportionment of \$22,090,600 was calculated by multiplying the Administrative Salary Apportionment by 21.13% (FICA = 7.65%, PERSI = 13.48%) (\$104,546,200 x 21.13% = \$22,090,600). This is a \$315,800 decrease from the amount calculated in Step 1 above. Combined: \$1,810,400 decrease for a reduced Index.

Estimated Classified Salary Apportionment Based on Increased Support Units. The estimated FY 2027 Classified Salary Apportionment, when only considering growth, is \$253,578,000: [(16,114 support units x 0.375 Classified staff ratio = 6,042.75) x \$41,964 FY 2026 Classified staff base salary = \$253,578,000]. This is a \$2,517,900 increase from the FY 2026 Classified Salary appropriation of \$251,060,100. Benefit Apportionment was calculated by multiplying the Classified Salary Apportionment by 19.61% (FICA = 7.65%, PERSI = 11.96%) (\$253,578,000 x 19.61% = \$49,726,600). This is a \$493,700 increase from the FY 2027 Classified Benefit appropriation of \$49,232,900. Combined: \$3,011,600 increase.

48101	General	0.00	0	0	0	(562,900)	(562,900)
		0.00	0	0	0	(562,900)	(562,900)

FY 2027 Total

13.00 FY 2027 Total EDPA

48101	General	0.00	0	0	0	128,556,100	128,556,100
		0.00	0	0	0	128,556,100	128,556,100

			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 2025 Total Appropriation								
1.00	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
1.13	PY Executive Carry Forward							EDPB
	48101	General	0.00	0	665,200	0	0	665,200
			0.00	0	665,200	0	0	665,200
1.21	Account Transfers							EDPB
	48101	General	0.00	0	(1,313,100)	0	1,313,100	0
			0.00	0	(1,313,100)	0	1,313,100	0
1.31	Transfers Between Programs							EDPB
	48101	General	0.00	0	0	0	(1,216,000)	(1,216,000)
			0.00	0	0	0	(1,216,000)	(1,216,000)
1.61	Reverted Appropriation Balances							EDPB
	48101	General	0.00	0	(205,000)	0	0	(205,000)
			0.00	0	(205,000)	0	0	(205,000)
1.81	CY Executive Carry Forward							EDPB
	48101	General	0.00	0	(441,100)	0	0	(441,100)
			0.00	0	(441,100)	0	0	(441,100)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDPB
	48101	General	0.00	0	12,943,600	0	97,100	13,040,700
			0.00	0	12,943,600	0	97,100	13,040,700
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDPB
	H0251,S1213							
	48101	General	0.00	0	19,237,600	0	0	19,237,600
			0.00	0	19,237,600	0	0	19,237,600
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							EDPB
	48101	General	0.00	0	19,237,600	0	0	19,237,600
			0.00	0	19,237,600	0	0	19,237,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Appropriation Adjustments								
6.11	Executive Carry Forward							EDPB
	48101 General	0.00	0	441,100	0	0	441,100	
		0.00	0	441,100	0	0	441,100	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							EDPB
	48101 General	0.00	0	19,678,700	0	0	19,678,700	
		0.00	0	19,678,700	0	0	19,678,700	
FY 2027 Base								
9.00	FY 2027 Base							EDPB
	48101 General	0.00	0	19,237,600	0	0	19,237,600	
		0.00	0	19,237,600	0	0	19,237,600	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							EDPB
	48101 General	0.00	0	19,237,600	0	0	19,237,600	
		0.00	0	19,237,600	0	0	19,237,600	
Line Items								
12.02	Fiscal Intent Language							EDPB
	The Department requests adjusting appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs and community goals. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall, the Department requests to maximize the resources already available through the Public Schools budget by reducing requirements and transitioning additional control over spending dollars to the locals who are directly served by LEAs. This includes a shift of \$2,250,000 from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).							
	48101 General	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	
FY 2027 Total								
13.00	FY 2027 Total							EDPB
	48101 General	0.00	0	19,237,600	0	0	19,237,600	
		0.00	0	19,237,600	0	0	19,237,600	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Children's Programs							DE4
Appropriation Unit	Children's Programs							EDPC
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDPC
	34400	Federal	0.00	0	0	0	99,957,700	99,957,700
	34800	Federal	0.00	0	0	0	249,647,800	249,647,800
	48101	General	0.00	0	0	0	124,182,700	124,182,700
			0.00	0	0	0	473,788,200	473,788,200
1.13	PY 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
1.31	Transfers Between Programs							EDPC
	34800	Federal	0.00	0	0	0	1,316,100	1,316,100
	48101	General	0.00	0	0	0	3,565,500	3,565,500
			0.00	0	0	0	4,881,600	4,881,600
1.61	Reverted Appropriation Balances							EDPC
	34400	Federal	0.00	0	0	0	(38,725,400)	(38,725,400)
			0.00	0	0	0	(38,725,400)	(38,725,400)
1.81	CY Executive Carry Forward							EDPC
	48101	General	0.00	0	0	0	(2,255,100)	(2,255,100)
			0.00	0	0	0	(2,255,100)	(2,255,100)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDPC
	34400	Federal	0.00	0	0	0	61,232,300	61,232,300
	34800	Federal	0.00	0	0	0	250,963,900	250,963,900
	48101	General	0.00	0	0	0	128,078,500	128,078,500
			0.00	0	0	0	440,274,700	440,274,700
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDPC
	H0251,H0465							
	34800	Federal	0.00	0	0	0	249,647,800	249,647,800
	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	373,830,500	373,830,500
Appropriation Adjustment								
4.31	Federal Fund Spending Authority							EDPC

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This supplemental request is to align federal fund spending authority with actual and projected expenditures to ensure the Department can timely process federal payments to schools that schools are expecting and counting on receiving.							
O ⁻ 34800	Federal	0.00	0	0	0	7,800,000	7,800,000
		0.00	0	0	0	7,800,000	7,800,000
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						EDPC
34800	Federal	0.00	0	0	0	249,647,800	249,647,800
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
O ⁻ 34800	Federal	0.00	0	0	0	7,800,000	7,800,000
		0.00	0	0	0	381,630,500	381,630,500
Appropriation Adjustments							
6.11	Executive Carry Forward						EDPC
48101	General	0.00	0	0	0	2,255,100	2,255,100
		0.00	0	0	0	2,255,100	2,255,100
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						EDPC
34800	Federal	0.00	0	0	0	249,647,800	249,647,800
48101	General	0.00	0	0	0	122,112,900	122,112,900
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
O ⁻ 34800	Federal	0.00	0	0	0	7,800,000	7,800,000
		0.00	0	0	0	383,885,600	383,885,600
Base Adjustments							
8.41	Removal of One-Time Expenditures						EDPC
This decision unit removes one-time appropriation for FY 2026.							
O ⁻ 34800	Federal	0.00	0	0	0	(7,800,000)	(7,800,000)
		0.00	0	0	0	(7,800,000)	(7,800,000)
FY 2027 Base							
9.00	FY 2027 Base						EDPC
34800	Federal	0.00	0	0	0	249,647,800	249,647,800
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
O ⁻ 34800	Federal	0.00	0	0	0	0	0
		0.00	0	0	0	373,830,500	373,830,500
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						EDPC
34800	Federal	0.00	0	0	0	249,647,800	249,647,800
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

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O ⁻ 34800	Federal	0.00	0	0	0	0	0
		0.00	0	0	0	373,830,500	373,830,500

Line Items12.01 Special Education State Block Grants EDPC

The Department requests an ongoing block grant for Special Education in the amount of \$50 million from the General Fund to address demonstrated deficiencies in the federal funding made available to LEAs compared to the actual costs to provide special education programs. An Office of Performance Evaluations Report released in March of 2025 totaled the discrepancy between the funding provided to districts and the funds, from federal title programs, expended in FY 2023 to be \$86.5 million, however this analysis did not include the costs to charter schools across the state. The Department estimates that the funding gap for FY 2025—the difference between resources provided and the expenditures LEAs are required to make—is closer to \$100 million. This proposal addresses approximately half of that shortfall due to considerations on the availability of General Funds due to FY 2026 holdbacks.

48101	General	0.00	0	0	0	50,000,000	50,000,000
		0.00	0	0	0	50,000,000	50,000,000

12.02 Fiscal Intent Language EDPC

The Department requests adjusting appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs and community goals. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall, the Department requests to maximize the resources already available through the Public Schools budget by reducing requirements and transitioning additional control over spending dollars to the locals who are directly served by LEAs. This includes a shift of \$2,250,000 from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).

48101	General	0.00	0	0	0	2,250,000	2,250,000
		0.00	0	0	0	2,250,000	2,250,000

12.03 Federal Funds Spending Authority EDPC

This request is to align federal fund spending authority with actual and projected expenditures to ensure the Department can timely process federal payments to schools that schools are expecting and counting on receiving.

34800	Federal	0.00	0	0	0	7,800,000	7,800,000
		0.00	0	0	0	7,800,000	7,800,000

12.62 Border Contracts and Exceptional Child/Tuition Equivalents EDPC

Reduction in FY 2027 Border Contracts appropriation request and the Exceptional Child/Tuition Equivalents appropriation request. While two separate appropriations, they are being combined to accommodate the numbering system in Luma.

48101	General	0.00	0	0	0	(843,100)	(843,100)
		0.00	0	0	0	(843,100)	(843,100)

12.68 Advanced Opportunities Adjustment EDPC

This request is to adjust statutory requirements aligned to the actual expenditures. The FY 2027 request includes funding totaling \$31,945,800, a \$4,945,800 General Fund increase from the current base budget of \$27,000,000. This includes an adjustment of \$4,945,800 for the overage from FY 2025 actual expenditures to the appropriation. The increased costs are related to overload courses, dual credits, and exams.

48101	General	0.00	0	0	0	4,945,800	4,945,800
		0.00	0	0	0	4,945,800	4,945,800

FY 2027 Total13.00 FY 2027 Total EDPC

34800	Federal	0.00	0	0	0	257,447,800	257,447,800
48101	General	0.00	0	0	0	176,210,500	176,210,500
48154	Dedicated	0.00	0	0	0	4,324,900	4,324,900
O ⁻ 34800	Federal	0.00	0	0	0	0	0
		0.00	0	0	0	437,983,200	437,983,200

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Public School Support								500
Division	Facilities								DE5
Appropriation Unit	Facilities								EDPF
FY 2025 Total Appropriation									
1.00	FY 2025 Total Appropriation								EDPF
	31100	Dedicated	0.00	0	0	0	202,978,700	202,978,700	
	48101	General	0.00	0	0	0	12,003,400	12,003,400	
			0.00	0	0	0	214,982,100	214,982,100	
1.31	Transfers Between Programs								EDPF
	48101	General	0.00	0	0	0	(711,100)	(711,100)	
			0.00	0	0	0	(711,100)	(711,100)	
1.61	Reverted Appropriation Balances								EDPF
	31100	Dedicated	0.00	0	0	0	(62,049,400)	(62,049,400)	
	48101	General	0.00	0	0	0	(675,400)	(675,400)	
			0.00	0	0	0	(62,724,800)	(62,724,800)	
FY 2025 Actual Expenditures									
2.00	FY 2025 Actual Expenditures								EDPF
	31100	Dedicated	0.00	0	0	0	140,929,300	140,929,300	
	48101	General	0.00	0	0	0	10,616,900	10,616,900	
			0.00	0	0	0	151,546,200	151,546,200	
FY 2026 Original Appropriation									
3.00	FY 2026 Original Appropriation								EDPF
	H0251,H0453,H0481								
	48101	General	0.00	0	0	0	12,589,700	12,589,700	
			0.00	0	0	0	12,589,700	12,589,700	
FY 2026Total Appropriation									
5.00	FY 2026 Total Appropriation								EDPF
	48101	General	0.00	0	0	0	12,589,700	12,589,700	
			0.00	0	0	0	12,589,700	12,589,700	
FY 2026 Estimated Expenditures									
7.00	FY 2026 Estimated Expenditures								EDPF
	48101	General	0.00	0	0	0	12,589,700	12,589,700	
			0.00	0	0	0	12,589,700	12,589,700	
FY 2027 Base									
9.00	FY 2027 Base								EDPF
	48101	General	0.00	0	0	0	12,589,700	12,589,700	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			0.00	0	0	0	12,589,700	12,589,700
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							EDPF
	48101	General	0.00	0	0	0	12,589,700	12,589,700
			0.00	0	0	0	12,589,700	12,589,700
FY 2027 Total								
13.00	FY 2027 Total							EDPF
	48101	General	0.00	0	0	0	12,589,700	12,589,700
			0.00	0	0	0	12,589,700	12,589,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support						500
Division	Operations						DE6
Appropriation Unit	Operations						EDPO
FY 2025 Total Appropriation							
1.00	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
1.13	PY 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
1.31	Transfers Between Programs						EDPO
	48101 General	0.00	0	0	0	1,139,100	1,139,100
		0.00	0	0	0	1,139,100	1,139,100
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	(20,248,500)	(20,248,500)
		0.00	0	0	0	(20,248,500)	(20,248,500)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						EDPO
	48101 General	0.00	0	0	0	1,096,307,800	1,096,307,800
	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	1,172,797,400	1,172,797,400
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						EDPO
	H0251,H0465						
	48101 General	0.00	0	0	0	1,082,910,200	1,082,910,200
	48110 Dedicated	0.00	0	0	0	23,450,000	23,450,000
	48199 Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,174,585,000	1,174,585,000
FY 2026 Total Appropriation							
5.00	FY 2026 Total Appropriation						EDPO

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48101	General	0.00	0	0	0	1,082,910,200	1,082,910,200
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48199	Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,174,585,000	1,174,585,000

Appropriation Adjustments

6.11 Executive Carry Forward EDPO

48101	General	0.00	0	0	0	20,248,500	20,248,500
		0.00	0	0	0	20,248,500	20,248,500

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures EDPO

48101	General	0.00	0	0	0	1,103,158,700	1,103,158,700
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48199	Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,194,833,500	1,194,833,500

FY 2027 Base

9.00 FY 2027 Base EDPO

48101	General	0.00	0	0	0	1,082,910,200	1,082,910,200
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48199	Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,174,585,000	1,174,585,000

Program Maintenance

10.65 Public Schools EDPO

This adjustment provides for a 1% CEC for Classified staff Salary and Benefit Apportionments.

The Classified Base Salary is \$41,964 for FY 2026. This 1% CEC increase would result in a Classified Base Salary of \$42,384 for FY 2027.

Classified staff includes Business Managers, IT Staff, Classroom Aides and others. Salaries \$2,537,900; Benefits \$497,700.

48101	General	0.00	0	0	0	3,035,600	3,035,600
		0.00	0	0	0	3,035,600	3,035,600

FY 2027 Total Maintenance

11.00 FY 2027 Total Maintenance EDPO

48101	General	0.00	0	0	0	1,085,945,800	1,085,945,800
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48199	Dedicated	0.00	0	0	0	68,224,800	68,224,800
		0.00	0	0	0	1,177,620,600	1,177,620,600

Line Items

12.02 Fiscal Intent Language EDPO

The Department requests adjusting appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs and community goals. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall, the Department requests to maximize the resources already available through the Public Schools budget by reducing requirements and transitioning additional control over spending dollars to the locals who are directly served by LEAs. This includes a shift of \$2,250,000 from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).

48101	General	0.00	0	0	0	(2,250,000)	(2,250,000)
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	0	(2,250,000)	(2,250,000)
12.59	Endowment Fund Adjustments						EDPO
This line item increases the Endowment dollars to be received for Idaho's Public Schools from the \$68,224,800 appropriated for FY 2026 to \$72,366,000 for FY 2027, a \$4,141,200 increase.							
	48101 General	0.00	0	0	0	(4,141,200)	(4,141,200)
	48199 Dedicated	0.00	0	0	0	4,141,200	4,141,200
		0.00	0	0	0	0	0
12.61	Student Transportation Adjustment						EDPO
This statutory adjustment provides funding for the projected growth in student transportation costs based on the calculations and estimates below. The FY 2027 estimated transportation funding total is \$135,638,000, a \$21,736,100 General Fund increase from the current base budget of \$113,901,900.							
	48101 General	0.00	0	0	0	21,736,100	21,736,100
		0.00	0	0	0	21,736,100	21,736,100
12.64	Best 28 Week Support Units Adjustment						EDPO
This adjustment provides operational (discretionary) funding for a projected increase of 160 best-28 weeks support units for FY 2027, increasing the FY 2026 appropriated support units of 15,954 to 16,114. This increase is 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) that showed an increase of approximately 1.01% in best-28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. The FY 2026 appropriation included operational (discretionary) funds of \$374,473,600 and a factor of \$23,472. An FY 2027 appropriation of \$378,227,800 (16,114 estimated support units x FY 2026 factor of \$23,472 = \$378,227,800) is a \$3,754,200 increase over the \$374,473,600 appropriated for FY 2026. (Due to rounding, you cannot simply multiply the increased support units of 160 by the factor of \$23,472.)							
	48101 General	0.00	0	0	0	3,754,200	3,754,200
		0.00	0	0	0	3,754,200	3,754,200
12.65	Health Insurance Adjustment						EDPO
To estimate an increase/decrease in Health Insurance, the estimated FY 2027 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 an increase of approximately 1.01% in best 28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. This is a 160 support unit increase from the FY 2026 appropriated support units of 15,954. The FY 2027 estimated support units were then multiplied by a staffing ratio of 1.55 FTE and the Division of Financial Management's projected health insurance amount per FTE of \$17,770, resulting in an estimated Health Insurance funding distribution of \$443,836,000 for FY 2027 (16,114 estimated FY 2027 Support Units x 1.55 combined staff ratio FTE x \$17,770 Health Insurance per FTE = \$443,836,000). This is a \$94,419,500 increase over the FY 2026 Health Insurance appropriation of \$349,416,500. (The FY 2026 Health Insurance appropriation was based on an estimated cost of \$14,130 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.)							
	48101 General	0.00	0	0	0	94,419,500	94,419,500
		0.00	0	0	0	94,419,500	94,419,500
12.69	Administrative and Classified Salary and Benefit Apportionment						EDPO
Estimated Administrative Salary & Benefit Apportionment Based on Increased Support Units. The estimated FY 2027 Administrative Salary Apportionment, when only considering growth, is \$106,040,800: [(16,114 support units x 0.075 administrative staff ratio + 27 Additional Staff Allowance = 1,235.55) x (\$46,668 FY 2026 administrative staff base salary x 1.83905 index = \$85,825) = \$106,040,800]. This is a \$1,029,900 increase from the FY 2026 Administrative Salary appropriation of \$105,010,900. Benefit Apportionment of \$22,406,400 was calculated by multiplying the Administrative Salary Apportionment by 21.13% (FICA = 7.65%, PERSI = 13.48%) (\$106,040,800 x 21.13% = \$22,406,200). This is a \$217,600 increase from the FY 2026 Administrative Benefit appropriation of \$22,188,800. Combined: \$1,247,200 increase for support unit growth.							
Estimated Administrative Salary Apportionment Based on Increased Support Units and an Updated Index. The estimated FY 2027 Administrative Salary Apportionment, when considering both growth and an updated index estimate, is \$104,546,200. First, the statewide average index for the last five years was calculated at 1.81313, a 0.02592 decrease from the 1.83905 used for the FY 2026 estimate. The above calculation was then redone using this updated index: [(16,114 support units x 0.075 administrative staff ratio + 27 Additional Staff Allowance = 1,235.55) x (\$46,668 FY 2026 administrative staff base salary x 1.81313 index = \$84,615) = \$104,546,200]. This is a \$1,494,600 decrease from the amount calculated in Step 1 above. Benefit Apportionment of \$22,090,600 was calculated by multiplying the Administrative Salary Apportionment by 21.13% (FICA = 7.65%, PERSI = 13.48%) (\$104,546,200 x 21.13% = \$22,090,600). This is a \$315,800 decrease from the amount calculated in Step 1 above. Combined: \$1,810,400 decrease for a reduced Index.							
Estimated Classified Salary Apportionment Based on Increased Support Units. The estimated FY 2027 Classified Salary Apportionment,							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
when only considering growth, is \$253,578,000: [(16,114 support units x 0.375 Classified staff ratio = 6,042.75) x \$41,964 FY 2026 Classified staff base salary = \$253,578,000]. This is a \$2,517,900 increase from the FY 2026 Classified Salary appropriation of \$251,060,100. Benefit Apportionment was calculated by multiplying the Classified Salary Apportionment by 19.61% (FICA = 7.65%, PERSI = 11.96%) (\$253,578,000 x 19.61% = \$49,726,600). This is a \$493,700 increase from the FY 2027 Classified Benefit appropriation of \$49,232,900. Combined: \$3,011,600 increase.							
48101	General	0.00	0	0	0	3,011,600	3,011,600
		0.00	0	0	0	3,011,600	3,011,600
FY 2027 Total							
13.00	FY 2027 Total						EDPO
48101	General	0.00	0	0	0	1,202,476,000	1,202,476,000
48110	Dedicated	0.00	0	0	0	23,450,000	23,450,000
48199	Dedicated	0.00	0	0	0	72,366,000	72,366,000
		0.00	0	0	0	1,298,292,000	1,298,292,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Teachers							DE7
Appropriation Unit	Teachers							EDPT
FY 2025 Total Appropriation								
1.00	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
1.13	PY 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
1.31	Transfers Between Programs							EDPT
	34800	Federal	0.00	0	0	0	(1,316,100)	(1,316,100)
	48101	General	0.00	0	0	0	1,779,400	1,779,400
			0.00	0	0	0	463,300	463,300
1.61	Reverted Appropriation Balances							EDPT
	34800	Federal	0.00	0	0	0	(100)	(100)
			0.00	0	0	0	(100)	(100)
1.81	CY Executive Carry Forward							EDPT
	48101	General	0.00	0	0	0	(25,946,600)	(25,946,600)
			0.00	0	0	0	(25,946,600)	(25,946,600)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDPT
	34800	Federal	0.00	0	0	0	9,683,800	9,683,800
	48101	General	0.00	0	0	0	1,303,544,500	1,303,544,500
			0.00	0	0	0	1,313,228,300	1,313,228,300
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDPT
	H0251,H0454							
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,349,851,200	1,349,851,200
			0.00	0	0	0	1,360,851,200	1,360,851,200
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,349,851,200	1,349,851,200

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			0.00	0	0	0	1,360,851,200	1,360,851,200
Appropriation Adjustments								
6.11	Executive Carry Forward							EDPT
	48101	General	0.00	0	0	0	25,946,600	25,946,600
			0.00	0	0	0	25,946,600	25,946,600
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,375,797,800	1,375,797,800
			0.00	0	0	0	1,386,797,800	1,386,797,800
FY 2027 Base								
9.00	FY 2027 Base							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,349,851,200	1,349,851,200
			0.00	0	0	0	1,360,851,200	1,360,851,200
Program Maintenance								
10.65	Public Schools							EDPT
	1% CEC. This statutory adjustment provides for a 1% CEC in FY 2027 (after first estimating the projected movement on the Career Ladder for FY 2027 and the increase in support units). A 1% CEC would require \$11,307,800 for salaries and \$2,389,300 for benefits for a combined total of \$13,697,100.							
	48101	General	0.00	0	0	0	13,697,100	13,697,100
			0.00	0	0	0	13,697,100	13,697,100
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							EDPT
	34800	Federal	0.00	0	0	0	11,000,000	11,000,000
	48101	General	0.00	0	0	0	1,363,548,300	1,363,548,300
			0.00	0	0	0	1,374,548,300	1,374,548,300
Line Items								
12.63	Math and Science Requirement Adjustment							EDPT
	This statutory adjustment provides funding for the Math and Science Requirement per section 33-1021, Idaho Code. The FY 2027 appropriation request of \$10,989,600 is a \$3,630,900 increase to the FY 2026 appropriation of \$7,358,700 and is based on a statutory formula that uses enrollment as well as the statewide average funding per instructional staff position and the classified base pay amount to determine the allocation to each regular high school, excluding alternative schools. The FY 2025 distribution was \$10,466,321. For FY 2025 and FY 2026, the budget request proposed the Math and Science Requirement funds be shifted to discretionary funds. For this reason, no increase in Math and Science funding was made to adjust these distributions for the additional \$6,359 per FTE for instructional staff (both FY 2025 and FY 2026) (the appropriation was also not adjusted for this allocation in FY 2024), the increased career ladder cell amounts for FY 2025, and the 5% CEC for FY 2026. When the shift was not made to discretionary funds, the base amount was appropriated for both FY 2025 and FY 2026. Because adjustments were not made for the additional allocation, career ladder cell increases, and the CEC increase, a larger distribution was made than what was appropriated.							
	48101	General	0.00	0	0	0	3,630,900	3,630,900
			0.00	0	0	0	3,630,900	3,630,900

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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based on movement within the rungs of the Career Ladder and a 1% change in employee compensation (CEC). These estimates reflect an increase of 160 support units from the 15,954 appropriated in FY 2026.

48101	General	0.00	0	0	0	50,008,300	50,008,300
		0.00	0	0	0	50,008,300	50,008,300

FY 2027 Total

13.00 FY 2027 Total

EDPT

34800	Federal	0.00	0	0	0	11,000,000	11,000,000
48101	General	0.00	0	0	0	1,417,187,500	1,417,187,500
		0.00	0	0	0	1,428,187,500	1,428,187,500

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Educational Services for the Deaf & Blind							DE8
Appropriation Unit	Campus Operations - Educational Services for the Deaf & Blind							EDPD
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDPD
H0451								
48101	General		0.00	0	0	0	9,247,200	9,247,200
48122	Dedicated		0.00	0	0	0	237,200	237,200
			0.00	0	0	0	9,484,400	9,484,400
1.21	Account Transfers							EDPD
48101	General		0.00	(8,460,000)	(787,200)	0	9,247,200	0
48122	Dedicated		0.00	0	(237,200)	0	237,200	0
			0.00	(8,460,000)	(1,024,400)	0	9,484,400	0
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDPD
48101	General		0.00	(8,460,000)	(787,200)	0	18,494,400	9,247,200
48122	Dedicated		0.00	0	(237,200)	0	474,400	237,200
			0.00	(8,460,000)	(1,024,400)	0	18,968,800	9,484,400
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDPD
H0251,H0451								
48101	General		0.00	0	0	0	9,826,400	9,826,400
48122	Dedicated		0.00	0	0	0	250,100	250,100
			0.00	0	0	0	10,076,500	10,076,500
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							EDPD
48101	General		0.00	0	0	0	9,826,400	9,826,400
48122	Dedicated		0.00	0	0	0	250,100	250,100
			0.00	0	0	0	10,076,500	10,076,500
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							EDPD
48101	General		0.00	0	0	0	9,826,400	9,826,400
48122	Dedicated		0.00	0	0	0	250,100	250,100
			0.00	0	0	0	10,076,500	10,076,500
FY 2027 Base								
9.00	FY 2027 Base							EDPD
48101	General		0.00	0	0	0	9,826,400	9,826,400
48122	Dedicated		0.00	0	0	0	250,100	250,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	0	10,076,500	10,076,500
Program Maintenance							
10.11	Change in Health Benefit Costs						EDPD
This decision unit reflects a change in the employer health benefit costs.							
48101	General	0.00	433,200	0	0	0	433,200
		0.00	433,200	0	0	0	433,200
10.12	Change in Variable Benefit Costs						EDPD
This decision unit reflects a change in variable benefits.							
48101	General	0.00	(4,400)	0	0	0	(4,400)
		0.00	(4,400)	0	0	0	(4,400)
10.61	Salary Multiplier - Regular Employees						EDPD
This decision unit reflects a 1% salary multiplier for Regular Employees.							
48101	General	0.00	38,100	0	0	0	38,100
		0.00	38,100	0	0	0	38,100
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						EDPD
48101	General	0.00	466,900	0	0	9,826,400	10,293,300
48122	Dedicated	0.00	0	0	0	250,100	250,100
		0.00	466,900	0	0	10,076,500	10,543,400
Line Items							
12.01	Career Ladder- Certified and Pupil Service Staff- Campus						EDPD
This request is for continued career ladder equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel. Funding of this request will continue to adjust the compensation of IESDB certified staff and pupil service personnel to be comparable to compensation of other Idaho certified/pupil service personnel.							
48101	General	0.00	62,600	0	0	0	62,600
		0.00	62,600	0	0	0	62,600
12.03	School Bus Replacement						EDPD
The Idaho Educational Services for the Deaf and the Blind (IESDB) relies on safe and reliable transportation to ensure students who are deaf, hard of hearing, blind, or low vision can access the Idaho School for the Deaf and the Blind (ISDB) in Gooding. This request is for a new 63 passenger school bus to provide safe and efficient transportation to meet the unique needs of our student population. This bus will replace an aging an high-mileage bus.							
O 10000	General	0.00	0	0	0	0	0
O 48101	General	0.00	0	0	163,000	0	163,000
		0.00	0	0	163,000	0	163,000
12.04	Van Replacement and Fleet Optimization						EDPD
The Idaho Educational Services for the Deaf and the Blind (IESDB) is requesting two 15-passenger vans and one 7-passenger van to support safe and reliable student transportation. These vans will be used to:							
Transport students on field trips focused on real-life experiences that build language and social skills.							
Provide transportation for students in the BRIDGE Program (ages 18–21 transition program) to job sites for volunteer and paid employment, job shadowing, and independent living skills training.							
Support ISDB students participating in the Cottage Life Program, offering outings that combine learning, recreation, and community engagement.							
O 48101	General	0.00	0	0	148,000	0	148,000
		0.00	0	0	148,000	0	148,000
12.06	Cottage Staff Positions						EDPD
This request is for five new positions for cottage staff upon completion of the new cottage being built under a Division of Public Works							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
project. The projected completion date of cottage is February 2027.							
48101	General	0.00	108,000	0	0	0	108,000
		0.00	108,000	0	0	0	108,000
12.59	Endowment Fund Adjustments						EDPD
This request will allow spending authority for the FY27 increase in endowment funds. Funds are available to the School for the Deaf and Blind through the Idaho Endowment Board statute, which distributes 1/30 of endowment funds to the school							
48122	Dedicated	0.00	0	0	20,400	0	20,400
		0.00	0	0	20,400	0	20,400
FY 2027 Total							
13.00	FY 2027 Total						EDPD
48101	General	0.00	637,500	0	0	9,826,400	10,463,900
48122	Dedicated	0.00	0	0	20,400	250,100	270,500
O* 10000	General	0.00	0	0	0	0	0
O* 48101	General	0.00	0	0	311,000	0	311,000
		0.00	637,500	0	331,400	10,076,500	11,045,400

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Public School Support							500
Division	Educational Services for the Deaf & Blind							DE8
Appropriation Unit	Outreach Programs - Educational Services for the Deaf & Blind							EDPE
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDPE
H0451								
48101	General		0.00	0	0	0	6,130,400	6,130,400
			0.00	0	0	0	6,130,400	6,130,400
1.21	Account Transfers							EDPE
48101	General		0.00	(5,976,600)	(53,800)	(100,000)	6,130,400	0
			0.00	(5,976,600)	(53,800)	(100,000)	6,130,400	0
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDPE
48101	General		0.00	(5,976,600)	(53,800)	(100,000)	12,260,800	6,130,400
			0.00	(5,976,600)	(53,800)	(100,000)	12,260,800	6,130,400
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDPE
H0251,H0451								
48101	General		0.00	0	0	0	6,656,000	6,656,000
O 48101	General		0.00	0	0	0	68,000	68,000
			0.00	0	0	0	6,724,000	6,724,000
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							EDPE
48101	General		0.00	0	0	0	6,656,000	6,656,000
O 48101	General		0.00	0	0	0	68,000	68,000
			0.00	0	0	0	6,724,000	6,724,000
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							EDPE
48101	General		0.00	0	0	0	6,656,000	6,656,000
O 48101	General		0.00	0	0	0	68,000	68,000
			0.00	0	0	0	6,724,000	6,724,000
Base Adjustments								
8.41	Removal of One-Time Expenditures							EDPE
This decision unit removes one-time appropriation for FY 2027 for vehicle and computer expenses for new positions appropriated FY2026,								
O 48101	General		0.00	0	0	0	(68,000)	(68,000)
			0.00	0	0	0	(68,000)	(68,000)
FY 2027 Base								
9.00	FY 2027 Base							EDPE

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
48101	General	0.00	0	0	0	6,656,000	6,656,000
O 48101	General	0.00	0	0	0	0	0
		0.00	0	0	0	6,656,000	6,656,000
Program Maintenance							
10.11	Change in Health Benefit Costs						EDPE
This decision unit reflects a change in the employer health benefit costs.							
48101	General	0.00	192,900	0	0	0	192,900
		0.00	192,900	0	0	0	192,900
10.12	Change in Variable Benefit Costs						EDPE
This decision unit reflects a change in variable benefits.							
48101	General	0.00	(1,800)	0	0	0	(1,800)
		0.00	(1,800)	0	0	0	(1,800)
10.23	Contract Inflation Adjustments						EDPE
This request is for lease contract cost increases for outreach regional offices.							
48101	General	0.00	0	0	30,200	0	30,200
		0.00	0	0	30,200	0	30,200
10.61	Salary Multiplier - Regular Employees						EDPE
This decision unit reflects a 1% salary multiplier for Regular Employees.							
48101	General	0.00	15,200	0	0	0	15,200
		0.00	15,200	0	0	0	15,200
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						EDPE
48101	General	0.00	206,300	0	30,200	6,656,000	6,892,500
O 48101	General	0.00	0	0	0	0	0
		0.00	206,300	0	30,200	6,656,000	6,892,500
Line Items							
12.02	Career Ladder - Certified and Pupil Services - Outreach						EDPE
This request is for continued career ladder equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel. Funding of this request will continue to adjust the compensation of IESDB certified staff and pupil service personnel to be comparable to compensation of other Idaho certified/pupil service personnel.							
48101	General	0.00	80,700	0	0	0	80,700
		0.00	80,700	0	0	0	80,700
12.05	Braille Center Equipment Purchase						EDPE
The Idaho Educational Services for the Deaf and the Blind (IESDB) serves blind and low-vision students both through our statewide Outreach Program and on our Gooding Campus. A central part of this support is our ability to produce Braille materials that ensure students have equal access to the curriculum.							
Our high-production Braille embosser is the machine that makes this possible. Through Outreach, school districts across Idaho depend on IESDB to provide Braille materials at no cost, helping them meet ADA requirements and support their students in general education classrooms. On the Gooding Campus, this same machine produces the Braille our students rely on daily to participate fully in academic instruction.							
O 48101	General	0.00	0	0	33,500	0	33,500
		0.00	0	0	33,500	0	33,500
FY 2027 Total							
13.00	FY 2027 Total						EDPE
48101	General	0.00	287,000	0	30,200	6,656,000	6,973,200

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O-48101 General	0.00	0	0	33,500	0	33,500
	0.00	287,000	0	63,700	6,656,000	7,006,700

		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 Total Appropriation							
1.00	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 Actual Expenditures							
2.00	FY 2025 Actual 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 Original Appropriation							
3.00	FY 2026 Original Appropriation						EDPI
	H0251,H0452						
48101	General	0.00	0	0	0	25,810,000	25,810,000
		0.00	0	0	0	25,810,000	25,810,000
FY 2026Total Appropriation							
5.00	FY 2026 Total Appropriation						EDPI
48101	General	0.00	0	0	0	25,810,000	25,810,000
		0.00	0	0	0	25,810,000	25,810,000
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						EDPI
48101	General	0.00	0	0	0	25,810,000	25,810,000
		0.00	0	0	0	25,810,000	25,810,000
FY 2027 Base							
9.00	FY 2027 Base						EDPI
48101	General	0.00	0	0	0	25,810,000	25,810,000
		0.00	0	0	0	25,810,000	25,810,000
Program Maintenance							
10.65	Public Schools						EDPI
Cost of a 1% CEC for the Idaho Digital Learning Academy (IDLA). To calculate the CEC increase, we must first identify the salaries and benefits portion of the statutory enrollment amount. To estimate that amount, we reviewed the last four years of IDLA's salaries and benefits and found that percentage to be 81.73% of their total general fund expenditures, on average, for those four years. See below. Based on this, \$363.70 of the per enrollment amount is for salaries (\$445 statutory amount x 81.73% = \$363.70). A 1% CEC increase would increase the base amount to \$448.64 (\$363.70 salaries/benefit portion x 1% = \$3.64 (rounded); \$445 statutory amount + \$3.64 1% CEC = \$448.64). That adjustment of \$3.64 must be multiplied by IDLA's estimated FY 2027 enrollment of 60,000 to calculate the cost of a 1% CEC: \$3.64 1% CEC adjustment x 60,000 estimated FY 2027 =\$218,400.							
48101	General	0.00	0	0	0	218,400	218,400
		0.00	0	0	0	218,400	218,400
FY 2027 Total Maintenance							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
11.00	FY 2027 Total Maintenance							EDPI
	48101 General	0.00	0	0	0	26,028,400	26,028,400	
		0.00	0	0	0	26,028,400	26,028,400	

Line Items

12.67	Idaho Digital Learning Academy (IDLA) Adjustment							EDPI
This statutory adjustment provides funding for the Idaho Digital Learning Academy (IDLA). The FY 2026 appropriation request of \$25,810,000 included \$445 per enrollment and is based on a statutory formula that multiplies that \$445 by IDLA's estimated FY 2026 enrollment of 58,000 (\$445 x 58,000 = \$25,810,000). FY 2027's request of \$26,918,400 includes an estimated enrollment increase to 60,000 and a 1% CEC. Cost of Increased Enrollment. The cost of increasing FY 2026's enrollment from 58,000 to 60,000 for FY 2027 is \$890,000. This is calculated by multiplying the increase by the \$445 per enrollment [(60,000 FY 2027 estimated enrollment - 58,000 FY 2026 estimated enrollment = 2,000 increase in enrollment) x \$445 per enrollment = \$890,000]. The FY 2027 request would be \$26,700,000 (\$25,810,000 FY 2026 appropriation + \$890,000 adjustment for increased enrollment of 2,000 = \$26,700,000) without any adjustment for a 1% CEC.								

48101	General	0.00	0	0	0	890,000	890,000	
		0.00	0	0	0	890,000	890,000	

FY 2027 Total

13.00	FY 2027 Total							EDPI
	48101 General	0.00	0	0	0	26,918,400	26,918,400	
		0.00	0	0	0	26,918,400	26,918,400	

Agency: Public School Support

500

Decision Unit Number4.31

Descriptive TitleFederal Fund Spending Authority

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	7,800,000	7,800,000
Totals	0	0	7,800,000	7,800,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Children's Programs

EDPC

Trustee/Benefit				
857 Federal Payments To Subgrantees	0	0	7,800,000	7,800,000
Trustee/Benefit Total	0	0	7,800,000	7,800,000
	0	0	7,800,000	7,800,000

Explain the request and provide justification for the need.

This supplemental request is to align federal fund spending authority with actual and projected expenditures to ensure the Department can timely process federal payments to schools that schools are expecting and counting on receiving.

If a supplemental, what emergency is being addressed?

During the COVID years, the Federal Grants Fund spending authority was adjusted to due to the influx of pandemic funding carrying specific fund appropriations. The Public Schools budget spending authority was subsequently adjusted downward, and the agency is continuing to right size its federal fund spending authority to align cash with expenditures based on FY 25 actuals and FY 26 and FY 27 projections. A supplemental is needed to ensure there is not another federal spending authority shortfall in FY 26 as there was in FY 25, so the Idaho Department of Education can continue sending federal fund payments to schools that have incurred costs. A corresponding ongoing line item is included in the budget request.

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

Idaho Code 33-110

Idaho Code 67-1917

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

There is no existing base of personnel costs, operating expenditures, or capital outlay. The Public Schools Federal Grants Fund FY 2026 Base appropriation is \$ \$260,647,800.

What resources are necessary to implement this request?

The Department already has staff doing this work; it simply allows the Department to ensure reimbursements or direct grants are not jeopardized because of limited spending authority.

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.

Existing staff are currently responsible for monitoring federal funding that is provided to LEAs.

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

These are passthrough payments to LEAs; there are no OE or CO funds in this request.

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

N/A

Provide detail about the revenue assumptions supporting this request.

This budget request is based on federal grants over multiple years budgeted out over the life of the grants to project needed appropriations based on FY 25 actual expenditures.

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.

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

This request supports Goal 1 to modernize the education funding structure, specifically Section B to stabilize federal funding. This supplemental would ensure that LEAs are not stuck with an undue burden because reimbursements for costs that they budgeted for federal funding was not available due to appropriation shortages.

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

If this request is funded, the Department will be able to ensure minimal impact to LEAs for their actual costs incurred during their standard operations.

Agency: Public School Support

500

Decision Unit Number12.01

Descriptive TitleSpecial Education State Block Grants

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	50,000,000	0	0	50,000,000
Totals	50,000,000	0	0	50,000,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Children's Programs

EDPC

Trustee/Benefit				
876 Misc Pmts As Agent	50,000,000	0	0	50,000,000
Trustee/Benefit Total	50,000,000	0	0	50,000,000
	50,000,000	0	0	50,000,000

Explain the request and provide justification for the need.

The Department requests an ongoing block grant for Special Education in the amount of \$50 million from the General Fund to address demonstrated deficiencies in the funding made available to LEAs compared to the actual costs to provide special education programs. An Office of Performance Evaluations Report (OPE) (<https://legislature.idaho.gov/wp-content/uploads/OPE/Reports/r2401.pdf>) released in March of 2025 totaled the gap between the funding provided to districts and the funds, from federal title programs, expended in FY 2023 to be \$86.5 million (including \$9.9 million for pre-K), however this analysis did not include the costs to charter schools. The Department estimates that the funding gap for FY 2025 is closer to \$100 million, when charter schools are included, based on an analysis of funds made available to LEAs through both statutory allocations and discretionary distributions. This proposal addresses approximately half of that shortfall due to considerations on the availability of the General Fund. While this request does not address the full funding gap, it is scalable and lends itself to a phased approach that can be increased as state revenues allow.

According to the OPE report (page 61), in FY 2023, special education costs totaled \$336.4 million, with \$115.8 million being covered by federal funds (such as the IDEA and Title I grants), and \$134.2 million from state funding, leaving LEAs' local General Funds to provide \$86.5 million. This gap has placed a significant burden on LEAs, often requiring them to run local levies (charter schools do not have this option) to sustain essential services for students. Currently, the state does not provide a dedicated funding line for special education. Instead, under the federally agreed-upon process, available funds are calculated through existing statutory and discretionary distributions. This request proposes establishing a specific line item for special education funding. The Department will introduce legislation to create a statutory distribution for these block grants.

The block grants would be made available to LEAs through a simple formula with two key variables:

60% for the percentage of special education students compared to the general population with three bands that ensures districts and charters with greater populations of students with disabilities receive proportionally more funding. The three bands would be 0-10% special education students, 11-20%, and lastly 21% or more. Funding would be provided with a higher weight to LEAs with more students.

40% based on the prior year's average per pupil special education cost to provide relief to districts that are spread thin, helping ensure that those with the heaviest caseloads can sustain quality services for every student. Districts with larger numbers of students with disabilities must stretch their existing dollars across more individualized services, more staff, and more program requirements. By employing an efficiency index, this approach rewards innovation and good stewardship of taxpayer dollars while providing relief so quality services can be sustained for every student.

These two variables help to control for those LEAs with a higher percentage of special education students who require specialized or costly treatment. This model does not over-allocate funding to those few LEAs that have less than the state average of special education students (which statewide is roughly 12%). It would also cap adjustments at ±10% to keep things predictable, so no one gets a windfall or a sudden loss. The result is a model that's equitable, stabilizing, and fiscally responsible — ensuring Idaho schools can meet the needs of all students.

Under the Individuals with Disabilities Education Act (IDEA), each special education student's needs are evaluated to determine specialized instruction and related services, which are outlined in an Individual Education Program (IEP) and tied to specific goals (34 CFR 300.320). These individual student needs must be met and demonstrate meaningful progress towards the individualized goals by the LEA (Endrew F, 2017 https://www.supremecourt.gov/opinions/16pdf/15-827_Opm1.pdf), regardless of the cost as determined in Case Law by the Supreme Court (Tatro, 1984 <https://eric.ed.gov/?id=ED249755>; Garret, 1999 <https://www.loc.gov/item/usrep526066/>). Costs can vary substantially for care and are difficult for LEAs to forecast as student populations are dynamic. For instance, a student who needs to attend the Deaf and Hard of Hearing program may cost annually between \$45,000 and \$60,000, per student 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 \$70,000. The State and LEAs have a moral, ethical, and legal obligation to ensure that our most vulnerable populations can receive free and quality education.

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.

Department staff will work to calculate the Block Grants annually, including members of the Public School Finance and Special Education Divisions.

What resources are necessary to implement this request?

The Department already has staff doing this work; this would be another distribution based on data that is already collected and audited annually. These staff members are already employed by the Department, and this work would not be outside of their normal operations.

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.

Existing staff are currently responsible for monitoring the funding that is provided to LEAs.

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

Providing one-time funding for special education to LEAs is ill-advised as it would increase the state's Maintenance of Financial Support (MFS), or the revenue made available to LEAs. Any time the MFS decreases, the state is required to either repay funds to the federal government (as was done in FY 2024), or the US Department of Education reduces the next year's IDEA grant to the state, which severely impacts LEAs. As this is an ongoing request, it would add to the MFS permanently and would require continued funding to prevent significant reductions in grants. It also provides a certainty of budgeting for LEAs. There is no discretion at the LEA level for meeting the requirements of students who qualify for special education services. Services must be provided.

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

The Department estimates that the FY 2025 gap in funding between what is made available and what LEAs are required to expend is closer to \$100 million due to the OPE report not including public charter schools – so this addresses roughly half of the unmet gap in funding. This estimate is based on the funds made available to LEAs through statutory and discretionary distributions.

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?

This request supports all LEAs to help cover the increasing cost of providing a free and appropriate public education for students with disabilities. If not funded, school's expenses for special needs students will continue to grow significantly faster than their operating budgets, and we will see additional levies or cuts to other programs to support special education services.

Additionally, all students, regardless of where they receive their academic delivery of education, are entitled to receive special education services through their local public school. This will include any families who utilize House bill 93, Idaho's tax credit for school choice. Federal requirements to support students who qualify for special education services are not limited to those that are full-time enrolled, furthering the gap in funding.

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

This request supports Goal 1 to modernize the education funding structure, specifically Section C to reduce district dependency on school levies. This adjustment would ensure that LEAs are not stuck with an undue burden when state funding formulas fail to provide adequate and equitable support. Because of the persistent gap between available revenues and the actual costs of running programs that meet both state and federal requirements, LEAs are often forced into difficult choices—either cutting expenditures in other critical areas or turning to supplemental levies to cover the shortfall.

This funding gap is covered by local revenues, such as supplemental levies, to address needed services. Additionally, the OPE report detailed that Idaho provides the least funding among neighboring states for special education students (page 63). LEAs may bill School-Based Medicaid as the first source for reimbursement for some related services as determined on our State School-Based Medicaid plan. However not all students are eligible for Medicaid, and schools must become Medicaid providers and obtain parental consent to bill Medicaid. School-Based Medicaid reimbursements are based on a federally determined fee schedule, which does not innately track with the actual costs that LEAs incur. After all School-Based Medicaid funding is absorbed, and after meeting the state and local support requirements under the IDEA, (Maintenance of Effort, 34 CFR 300.203) LEAs may utilize federal IDEA grants or Title I-A federal grants (which are eligible for special education use pursuant to federal code).

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

If this request is funded, the LEAs will reduce their reliance on levies and the burden on local taxpayers to fund required programs. More education dollars will be utilized to support all students in a variety of needs.

Agency: Public School Support

500

Decision Unit Number12.01

Descriptive TitleCareer Ladder- Certified and Pupil Service Staff- Campus

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	62,600	0	0	62,600
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	62,600	0	0	62,600
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Campus Operations - Educational Services for the Deaf & Blind

EDPD

Personnel Cost				
500 Employees	51,000	0	0	51,000
512 Employee Benefits	11,600	0	0	11,600
Personnel Cost Total	62,600	0	0	62,600
	62,600	0	0	62,600

Explain the request and provide justification for the need.

This request is for continued career ladder equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel. Funding of this request will continue to adjust the compensation of IESDB certified staff and pupil service personnel to be comparable to compensation of other Idaho certified/pupil service personnel.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code Section 33-3403

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

General Fund

What resources are necessary to implement this request?

No additional resources needed; request is for Career ladder increases for existing staff/positions.

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

These positions are full-time contracted and certificated teachers and pupil service staff. Pay is determined by education, additional certifications, length of service and other qualifying factors. Positions are fully benefited including PERSI, FICA, life insurance, health insurance, and covered by workers compensation and unemployment insurance.

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

No changes

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

None specific to this request.

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

Market cost to recruit, hire and retain certified teachers and certified pupil service personnel.

Provide detail about the revenue assumptions supporting this request.

N/A

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

Prior career ladder increases have positively impacted the recruitment and retention of certified staff. Certified/qualified teachers of the Blind or Deaf have extreme mobility in the marketplace, not only regionally, but nationwide, because the competition for qualified and already certified staff is extremely high. Career Ladder equivalence allows compensation amounts for the IESDB certified staff to be competitive with those of other schools, both nationally and in surrounding areas, including public schools. IESDB serves increasing numbers of Deaf/hard of hearing and Blind/low vision students every year, both on campus and in Outreach services. If not funded, IESDB will have difficulty recruiting and retaining certified staff to educate these students and to provide services to assist students, their families and respective school districts.

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?

Being able to hire and retain quality certified and experienced staff directly impacts or students' lives and education.

Agency: Public School Support

500

Decision Unit Number 12.02 Descriptive Title Fiscal Intent Language

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	2,250,000	0	0	2,250,000
Totals	2,250,000	0	0	2,250,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Central Services

EDPB

Trustee/Benefit

876 Misc Pmts As Agent	0	0	0	0
Trustee/Benefit Total	0	0	0	0
	0	0	0	0

Appropriation Unit: Children's Programs

EDPC

Trustee/Benefit

876 Misc Pmts As Agent	2,250,000	0	0	2,250,000
Trustee/Benefit Total	2,250,000	0	0	2,250,000
	2,250,000	0	0	2,250,000

Explain the request and provide justification for the need.

This request adjusts appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall and effort to update the overall funding distribution, the Superintendent requests to maximize the resources already available through the Public Schools budget by reducing requirements and providing additional control over spending dollars to local school boards. See attached document for formatted request. This request adjusts the following sections of intent language from the FY 26 appropriation:

SECTION 8. PROFESSIONAL DEVELOPMENT - TEACHERS. Add the following language to the end of the section: "If the distribution provided for professional development is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion."

This allows the LEAs to determine the appropriate level of professional development for their staff while recognizing other needs may be pressing during budget shortfalls.

SECTION 12. CLASSROOM TECHNOLOGY. Add the following language to the end of the section: "If the distribution provided for classroom technology is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion. The department may exempt school districts and charter schools with less than 100 enrolled students from the requirement to have a learning management system."

These adjustments allow LEAs to access technology fund for a variety of technology uses. Due to the success of this language in the preceding years, the majority of LEAs utilize technology to help with learning management. Allowing this to open up ensures that LEAs can satisfy multiple technology needs at the discretion of their local leadership, especially if technology needs are met. Additionally, many of Idaho's smallest schools have requested a waiver of the requirement to have a learning management system due to their small size.

SECTION 17. ENGLISH PROFICIENCY. Strike \$4,820,000 and replace with \$7,070,000, and strike \$4,370,000 and replace with \$6,620,000. Additionally for SECTION 26. CONTENT AND CURRICULUM, strike the following to be moved to Children's Programs: " and \$2,250,000 shall be expended for research-based programs to assist with the instruction of students with non-English or limited-English proficiency and for learning loss"

This adjustment affects two separate sections of language, and grants more local control to LEAs for their limited-English or non-English proficiency programs by adding the \$2,250,000 that was provided in Section 26 only for curriculum while other English Language needs were not met through the standard distribution per pupil in Section 17, bringing it to \$6,620,000. This will allow more local control to address EL related needs by increasing the distribution per pupil and allowing the LEA to determine the best way to allocate those funds, which may still include curriculum. To accomplish this adjustment, \$2,250,000 will be shifted from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).

SECTION 21. DIGITAL CONTENT AND CURRICULA., add 'on a competitive basis' after "shall be distributed" and change the code reference to Section 33-4804(2)(b), Idaho Code.

By referencing 2(b) we can distribute funding based on the quality of applications rather than first come, first served. Funds for this distribution were allocated in three minutes in 2025. The average requested amount from LEAs was \$25,889, with \$3,443,243 total requested from LEAs through 133 submissions. The department was able to award the first 57 submissions that came in.

SECTION 27. CONTENT AND CURRICULUM - TECHNOLOGY. Strike "three" and replace with "one"

Allowing for local control over content and the technology that suits local community and business needs. This still ensures that the funding is used for education technology, but it does not require that technology fit multiple components if there are needs specific to the local economy.

The Superintendent also requests that increases in Career Ladder salaries and pay structures are adjusted in statute, rather than appropriation bill language to limit confusion for LEAs in terms of minimum pay requirements.

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?

N/A

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

N/A

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

N/A

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

N/A

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

N/A

Provide detail about the revenue assumptions supporting this request.

This request assumes that there will be limited General Fund revenues available to provide LEAs additional needed resources to combat rising costs in education. It allows LEAs to determine local priorities within the current funding structure.

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

This request supports all LEAs to help cover the increasing cost of providing an education for all students who come to their doors. As local school boards gain more control in how they spend dollars to support the education of their students, there will be more attention to aligning dollars to state and local priorities. Idaho communities have asked for an education relevant to their local communities and student and family needs. Now is the time to adjust the state requirements on how some funding components in the budget are directed to create more control for schools and charters in meeting the expectations of their parents and communities.

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

This request supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

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

If the language adjustments are made to the appropriation bill, the LEAs will have increased local control over state funded dollars while still implementing key local and statewide priorities.

Agency: Public School Support

500

Decision Unit Number12.02

Descriptive TitleCareer Ladder - Certified and Pupil Services - Outreach

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	80,700	0	0	80,700
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	80,700	0	0	80,700
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Outreach Programs - Educational Services for the Deaf & Blind

EDPE

Personnel Cost				
500 Employees	65,700	0	0	65,700
512 Employee Benefits	15,000	0	0	15,000
Personnel Cost Total	80,700	0	0	80,700
	80,700	0	0	80,700

Explain the request and provide justification for the need.

This request is for continued career ladder equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel. Funding of this request will continue to adjust the compensation of IESDB certified staff and pupil service personnel to be comparable to compensation of other Idaho certified/pupil service personnel.

If a supplemental, what emergency is being addressed?

N/A

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

Idaho Code Section 33-3403

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

General Fund

What resources are necessary to implement this request?

No additional resources needed; request is for Career ladder increases for existing staff/positions.

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

These positions are full-time contracted and certificated teachers and pupil service staff. Pay is determined by education, additional certifications, length of service and other qualifying factors. Positions are fully benefited including PERSI, FICA, life insurance, health insurance, and covered by workers compensation and unemployment insurance.

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

No changes

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

None specific to this request.

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

Market cost to recruit, hire and retain certified teachers and certified pupil service personnel.

Provide detail about the revenue assumptions supporting this request.

All prior career ladder increases have positively impacted the recruitment and retention of certified staff. Certified/qualified teachers of the Blind or Deaf have extreme mobility in the marketplace, not only regionally, but nationwide, because the competition for qualified and already certified staff is extremely high.

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

Prior career ladder increases have positively impacted the recruitment and retention of certified staff. Certified/qualified teachers of the Blind or Deaf have extreme mobility in the marketplace, not only regionally, but nationwide, because the competition for qualified and already certified staff is extremely high. Career Ladder equivalence allows compensation amounts for the IESDB certified staff to be competitive with those of other schools, both nationally and in surrounding areas, including public schools. IESDB serves increasing numbers of Deaf/hard of hearing and Blind/low vision students every year, both on campus and in Outreach services. If not funded, IESDB will have difficulty recruiting and retaining certified staff to educate these students and to provide services to assist students, their families and respective school districts.

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?

Being able to hire and retain quality certified and experienced staff directly impacts or students' lives and education.

Agency: Public School Support

500

Decision Unit Number 12.02 Descriptive Title Fiscal Intent Language

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	(2,250,000)	0	0	(2,250,000)
Totals	(2,250,000)	0	0	(2,250,000)
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	(2,250,000)	0	0	(2,250,000)
Trustee/Benefit Total	(2,250,000)	0	0	(2,250,000)
	(2,250,000)	0	0	(2,250,000)

Explain the request and provide justification for the need.

This request adjusts appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall and effort to update the overall funding distribution, the Superintendent requests to maximize the resources already available through the Public Schools budget by reducing requirements and providing additional control over spending dollars to local school boards. See attached document for formatted request. This request adjusts the following sections of intent language from the FY 26 appropriation:

SECTION 8. PROFESSIONAL DEVELOPMENT - TEACHERS. Add the following language to the end of the section: "If the distribution provided for professional development is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion."

This allows the LEAs to determine the appropriate level of professional development for their staff while recognizing other needs may be pressing during budget shortfalls.

SECTION 12. CLASSROOM TECHNOLOGY. Add the following language to the end of the section: "If the distribution provided for classroom technology is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion. The department may exempt school districts and charter schools with less than 100 enrolled students from the requirement to have a learning management system."

These adjustments allow LEAs to access technology fund for a variety of technology uses. Due to the success of this language in the preceding years, the majority of LEAs utilize technology to help with learning management. Allowing this to open up ensures that LEAs can satisfy multiple technology needs at the discretion of their local leadership, especially if technology needs are met. Additionally, many of Idaho's smallest schools have requested a waiver of the requirement to have a learning management system due to their small size.

SECTION 17. ENGLISH PROFICIENCY. Strike \$4,820,000 and replace with \$7,070,000, and strike \$4,370,000 and replace with \$6,620,000. Additionally for SECTION 26. CONTENT AND CURRICULUM, strike the following to be moved to Children's Programs: " and \$2,250,000 shall be expended for research-based programs to assist with the instruction of students with non-English or limited-English proficiency and for learning loss"

This adjustment affects two separate sections of language, and grants more local control to LEAs for their limited-English or non-English proficiency programs by adding the \$2,250,000 that was provided in Section 26 only for curriculum while other English Language needs were not met through the standard distribution per pupil in Section 17, bringing it to \$6,620,000. This will allow more local control to address EL related needs by increasing the distribution per pupil and allowing the LEA to determine the best way to allocate those funds, which may still include curriculum. To accomplish this adjustment, \$2,250,000 will be shifted from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).

SECTION 21. DIGITAL CONTENT AND CURRICULA., add 'on a competitive basis' after "shall be distributed" and change the code reference to Section 33-4804(2)(b), Idaho Code.

By referencing 2(b) we can distribute funding based on the quality of applications rather than first come, first served. Funds for this distribution were allocated in three minutes in 2025. The average requested amount from LEAs was \$25,889, with \$3,443,243 total requested from LEAs through 133 submissions. The department was able to award the first 57 submissions that came in.

SECTION 27. CONTENT AND CURRICULUM - TECHNOLOGY. Strike "three" and replace with "one"

Allowing for local control over content and the technology that suits local community and business needs. This still ensures that the funding is used for education technology, but it does not require that technology fit multiple components if there are needs specific to the local economy.

The Superintendent also requests that increases in Career Ladder salaries and pay structures are adjusted in statute, rather than appropriation bill language to limit confusion for LEAs in terms of minimum pay requirements.

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?

N/A

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

N/A

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

N/A

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

N/A

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

N/A

Provide detail about the revenue assumptions supporting this request.

This request assumes that there will be limited General Fund revenues available to provide LEAs additional needed resources to combat rising costs in education. It allows LEAs to determine local priorities within the current funding structure.

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

This request supports all LEAs to help cover the increasing cost of providing an education for all students who come to their doors. As local school boards gain more control in how they spend dollars to support the education of their students, there will be more attention to aligning dollars to state and local priorities. Idaho communities have asked for an education relevant to their local communities and student and family needs. Now is the time to adjust the state requirements on how some funding components in the budget are directed to create more control for schools and charters in meeting the expectations of their parents and communities.

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

This request supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

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

If the language adjustments are made to the appropriation bill, the LEAs will have increased local control over state funded dollars while still implementing key local and statewide priorities.

Agency: Public School Support

500

Decision Unit Number12.03

Descriptive TitleFederal Funds Spending Authority

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	7,800,000	7,800,000
Totals	0	0	7,800,000	7,800,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Children's Programs

EDPC

Trustee/Benefit				
857 Federal Payments To Subgrantees	0	0	7,800,000	7,800,000
Trustee/Benefit Total	0	0	7,800,000	7,800,000
	0	0	7,800,000	7,800,000

Explain the request and provide justification for the need.

This request is to align federal fund spending authority with actual and projected expenditures to ensure the Department can timely process federal payments to schools that schools are expecting and counting on receiving.

If a supplemental, what emergency is being addressed?

See corresponding supplemental request.

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

Idaho Code 33-110

Idaho Code 67-1917

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

There is no existing base of personnel costs, operating expenditures, or capital outlay. The Public Schools Federal Grants Fund FY 2026 Original Appropriation is \$260,647,800.

What resources are necessary to implement this request?

The Department already has staff doing this work; it simply allows the Department to ensure reimbursements or direct grants are not jeopardized because of limited spending authority.

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.

Existing staff are currently responsible for monitoring the federal funding that is provided to LEAs.

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

These are passthrough payments to LEAs, there are no OE or CO funds in this request.

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

N/A

Provide detail about the revenue assumptions supporting this request.

This budget request is based on federal grants over multiple years budgeted out over the life of the grant to project needed appropriations based on FY 25 actual expenditures.

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.

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

This request supports Goal 1 to modernize the education funding structure, specifically Section B to stabilize federal funding. This supplemental request would ensure that LEAs do not have an undue burden because reimbursements for costs that they budgeted for federal funding were not available due to appropriation shortages.

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

If this request is funded, the Department will be able to ensure minimal impact to LEAs for their actual costs incurred during their standard operations.

Agency: Public School Support

500

Decision Unit Number 12.03 Descriptive Title School Bus Replacement

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	163,000	0	0	163,000
80 - Trustee/Benefit	0	0	0	0
Totals	163,000	0	0	163,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Campus Operations - Educational Services for the Deaf & Blind EDPD

Capital Outlay

755 Motorized & Non Motorized Equipment	163,000	0	0	163,000
789 Miscellaneous Capital Outlay	0	0	0	0
Capital Outlay Total	163,000	0	0	163,000
	163,000	0	0	163,000

Explain the request and provide justification for the need.

The Idaho Educational Services for the Deaf and the Blind (IESDB) relies on safe and reliable transportation to ensure students who are deaf, hard of hearing, blind, or low vision can access the Idaho School for the Deaf and the Blind (ISDB) in Gooding. This request is for a new 63 passenger school bus to provide safe and efficient transportation to meet the unique transportation needs of our student population. This bus will replace an aging high-mileage bus.

Local school districts are responsible for transporting their students to designated IESDB pick-up and drop-off locations in key areas across the state. From these points, IESDB provides transportation to ISDB from Southeast Idaho, Southern Idaho, and the Treasure Valley. For students from Northern Idaho, IESDB arranges flights and provides transportation from the airport to our school.

Because of the significant responsibility we hold in safely transporting students statewide, it is imperative that our bus fleet remains dependable. We respectfully request funding for a new bus in the FY2027 budget. Given that the ordering and delivery process takes close to two years, it is critical to plan ahead to ensure continuity of service.

Currently, our bus fleet has the following mileage:

Bus 1 – 74,000 miles
 Bus 3 – 285,800 miles
 Bus 5 – 25,000 miles
 Bus 6 – 130,000 miles
 Bus 8 – 208,000 miles
 Bus 9 – 196,000 miles

On average, each bus accrues between 25,000 and 40,000 miles annually, depending on the route. Several of our buses are approaching or already exceeding mileage that places them at risk for frequent mechanical issues, which threatens reliability and student safety.

If a supplemental, what emergency is being addressed?

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

Idaho Code Section 33-3403

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

General Fund

What resources are necessary to implement this request?

No additional resources are needed.

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

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

No staff will be redirected.

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

Ongoing OE will include fuel and maintenance costs. Such expenses are currently covered in our budget. The purchase of a new bus to replace an old one should help decrease costly repairs.

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

market cost

Provide detail about the revenue assumptions supporting this request.

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

Because of the significant responsibility we hold in safely transporting students statewide, it is imperative that our bus fleet remain dependable. We respectfully request funding for a new bus in the FY2027 budget. Given that the ordering and delivery process can take close to two years, it is critical to plan ahead to ensure continuity of service. This proactive planning will allow IESDB to maintain a safe and reliable transportation system for the students and families we serve across Idaho.

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

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

Agency: Public School Support

500

Decision Unit Number 12.04 Descriptive Title Van Replacement and Fleet Optimization

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	148,000	0	0	148,000
80 - Trustee/Benefit	0	0	0	0
Totals	148,000	0	0	148,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:

Campus Operations - Educational Services for the Deaf & Blind

EDPD

Capital Outlay

755 Motorized & Non Motorized Equipment	148,000	0	0	148,000
Capital Outlay Total	148,000	0	0	148,000
	148,000	0	0	148,000

Explain the request and provide justification for the need.

The Idaho Educational Services for the Deaf and the Blind (IESDB) is requesting two 15-passenger vans and one 7-passenger van to support safe and reliable student transportation. These vans will be used to:

Transport students on field trips focused on real-life experiences that build language and social skills.

Provide transportation for students in the BRIDGE Program (ages 18–21 transition program) to job sites for volunteer and paid employment, job shadowing, and independent living skills training.

Support ISDB students participating in the Cottage Life Program, offering outings that combine learning, recreation, and community engagement. Current Fleet and Usage

IESDB currently maintains six vans on campus:

Two vans dedicated to the adult transition program.

One van assigned to a route.

One van used for weekly student flight transport.

Two vans available for field trips and other group transportation needs requiring larger seating capacity.

Current van mileages are:

143,000 miles

162,000 miles

173,000 miles

122,000 miles

154,000 miles

60,000 miles

We plan to retire one of the older vans exceeding 125,000 miles by sending it to auction. Additionally, one van currently has a non-functioning heater, and several others are not reliable for long-distance travel.

Vans are more cost effective and fuel efficient to drive compared to a yellow bus. Having safe and reliable vans for smaller group use will not only ease the burden of finding qualified bus drivers but also help with fuel and economical efficiency.

If a supplemental, what emergency is being addressed?**Specify the authority in statute or rule that supports this request.**

Idaho Code 33-3403

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

general fund

What resources are necessary to implement this request?

No other necessary resources are needed.

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

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

No staff will be redirected.

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

Ongoing OE would include fuel, vehicle service, tires and maintenance, as well as any necessary repairs as the need arises. Due to the nature of this request being to replace older vans and supplement the use of the bus, these expenses are already accounted for within our budget.

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

market cost

Provide detail about the revenue assumptions supporting this request.

Vans are more economical and fuel efficient than large buses. There will be fuel savings as well as saving time/comp hours for our custodial/maintenance and transportation team. All of our custodians are also bus drivers. Each time a bus is needed outside of the regular routes, our custodians are pulled from their duties of maintaining the facilities. In the past this has resulted in significant comp time.

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

Rationale: To replace aging, unreliable vehicles and ensure the safety of students traveling to educational experiences, job training, and community-based learning activities.

Investing in these vans is essential to support IESDB's mission of preparing students for independence through safe transportation to critical educational, vocational, and life-skills opportunities.

Students and staff of IESDB, including our outreach and pre-school programs, will be served by this request. If not funded, we will continue to use the aging vans until it is not safe to do so or costs to repair them are no longer manageable.

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

While we have cut back the number of field trips and outing for our students this year due to budget constraints, we feel there is significant value in field trips and outings for our students to learn to function in every day society and to learn valuable self-advocacy skills that can not be taught in the classroom. Students are taught things like how to order in a restaurant, or how to communicate and navigate in a grocery store or a shopping center. Bridge students are able to go to attend jobs and learn to be productive members of society while under the guidance of a mentor or teacher.

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

We anticipate the ability to continue to provide for learning experiences outside of the classroom by saving fuel costs as well as expenses to cover bus drivers and minimizing comp time.

Agency: Public School Support

500

Decision Unit Number12.05

Descriptive TitleBraille Center Equipment Purchase

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	33,500	0	0	33,500
80 - Trustee/Benefit	0	0	0	0
Totals	33,500	0	0	33,500
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Outreach Programs - Educational Services for the Deaf & Blind

EDPE

Capital Outlay				
750 Educational Material & Equipment	33,500	0	0	33,500
Capital Outlay Total	33,500	0	0	33,500
	33,500	0	0	33,500

Explain the request and provide justification for the need.

A braille embosser is an impact printer that renders text as tactile braille cells. Using braille translation software, a document or digital text can be embossed with relative ease. This makes braille production efficient and cost-effective. Blind embossing is a printing technique that involves creating a raised or recessed design on materials like paper or cardstock without using ink or foil. The process uses two custom-made metal dies—one with a raised design and one with a recessed counterpart—that press the material between them.

This request is for a Premier Braille Embosser with an additional 4-years of extended warranty. with the following specifications:

- 100 DPI black ink (with InkConnect)
- 300 DPI color ink (with Color InkConnect)
- 100 characters per second
- High-quality double-sided braille
- Industry-leading tactile graphics
- Tractor-fed paper
- Translation and graphics editing software
- Worry-free maintenance
- Compatible with Windows/Mac/Linux
- Available with Bluetooth and WiFi (with Tiger Box)

Standard manufacturing warranty 1 – 2 years depending on region
This is a high speed embosser that produces quality tactile graphics, along with braille. This device could replace the Braillo, because it produces the braille text quickly, as well as producing quality graphics. It allows for a higher volume of graphics to be produced, with additional tactual abilities, as well as an inkprint function for a print-and-braille output. The inkprint function would be a nice bonus for classroom personnel who are not able to read braille, as it prints the word in ink along with the embossed braille text. The Braille Center is getting more materials requests that contain graphics, as well as braille material requests for early learners, which require "interlining" (this is when the braille materials for the braille readers also has the word printed above the braille text to aid the classroom personnel who are not able to read braille. It is to allow such personnel to follow what the braille reader is reading to comfortably give feedback and guidance.)

If a supplemental, what emergency is being addressed?

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

Idaho Code Section 33-3403

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

General fund

What resources are necessary to implement this request?

No additional resources are necessary to implement this request. We already have the other components in place to implement the new machine.

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

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

N/A

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

This is a request to replace an aging machine. We already account for current and future needs including computer, software, paper and ink to operate the machine.

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

Market Cost

Provide detail about the revenue assumptions supporting this request.

This is a service we provide for Blind or Low-vision IESDB students and school districts statewide at no charge though our outreach program.

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

The Idaho Educational Services for the Deaf and the Blind (IESDB) serves blind and low-vision students both through our statewide Outreach Program and on our Gooding Campus. A central part of this support is our ability to produce Braille materials that ensure students have equal access to the curriculum.

Our high-production Braille embosser is the machine that makes this possible. Through Outreach, school districts across Idaho depend on IESDB to provide Braille materials at no cost, helping them meet ADA requirements and support their students in general education classrooms. On the Gooding Campus, this same machine produces the Braille our students rely on daily to participate fully in academic instruction.

Significance of Request

Without a reliable embosser, we would no longer have the means to provide consistent, timely Braille production. This would create an immediate and significant barrier for students statewide and on campus, jeopardizing their ability to keep pace with peers and access their education equitably.

Replacement Need

We are requesting a high-end production Braille embosser such as those manufactured by View Plus. These machines are built for heavy-duty, continuous use and typically last for decades while producing millions of Braille pages. Our current embosser is reaching the end of its service life, requiring costly repairs and experiencing downtime that disrupts student access.

A new embosser is critical to sustaining both our Outreach services across Idaho and our campus-based student programs in Gooding, ensuring blind and low-vision students statewide continue to receive the Braille materials they need for full curriculum access leading to academic success and independence.

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

- 1) The goal is to produce quality graphics in the shortest time possible to allow students to have access to the print material.
- 2) The priority is to produce a large amount of braille without overloading the transcribing equipment we currently have. The equipment we currently have, though it is still functioning, is getting older and the need for repair and/or replacement is a definite possibility. It is extremely inconvenient for the Braille Center to be without embossers or graphic producing machines if they are needing to be sent out for repair. Repair,

including the need for shipping to be repaired, is often time-consuming and expensive. This embosser would allow us to upgrade our equipment in an efficient manner, allowing for the possibility of phasing out or rehoming to campus or other collaborating agencies who could use this to help with braille production, our older equipment, such as the Braillo and possibly the Tiger and the thermoform machine.

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

- 1) The anticipated measured outcome is that all braille-reading students will have the tactile materials needed to allow them to access graphic material (charts, maps, diagrams, etc.) in an efficient manner.
- 2) We would have the ability to efficiently produce textbooks, with and without graphics. We would have the ability to efficiently produce interlined material for early learners. This would contain the braille for the braille reader, as well as provide the printed text for classroom personnel who support the braille student, but do not know braille themselves. This could be considered an investment in the future smooth running of the Braille Center to produce tactile materials for braille readers.

Agency: Public School Support

500

Decision Unit Number12.06

Descriptive TitleCottage Staff Positions

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	108,000	0	0	108,000
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	108,000	0	0	108,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Campus Operations - Educational Services for the Deaf & Blind

EDPD

Personnel Cost				
500 Employees	108,000	0	0	108,000
Personnel Cost Total	108,000	0	0	108,000
FTP - Permanent				
500 Employees	0	0	0	0
FTP - Permanent Total	0	0	0	0
	108,000	0	0	108,000

Explain the request and provide justification for the need.

This request is for five new positions for cottage staff upon completion of the new cottage being built under a Division of Public Works project. This cottage will be an 18 bed co-ed facility and will have separate wings for boys and girls. To provided adequate supervision and coverage for these residents, we are requesting one supervisor position to be centrally located and able to supervise or assist on either hall during after-school hours. We are requesting 4 cottage assistant positions- 2 for after-school hours and 2 for over-night supervision with one assistant covering the boys side and one on the girls side on each shift.

We currently have a waitlist of students seeking to attend school on campus but we are unable to accept them without proper facilities and supervision.

The new facility is expected to be complete in February of 2027. This request is for 4 months of salary and benefits to cover set up and moving of students with a planned opening upon return from spring break, We will use this time to train new staff and be able to adjust to changing needs of students in a new setting and ensure that we are providing a safe and welcoming environment.

If a supplemental, what emergency is being addressed?

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

Idaho Code Section 33-3403

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

General Fund

What resources are necessary to implement this request?

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

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

No changes to existing staff. I have attached an organizational chart showing placement of additional staff under the Director of Residential Life.

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

While this request is for four (4) months of salaries and benefits for five (5) positions, we will need to request these positions to be fully funded and fully loaded for the FY28 budget request. Request will be dependent on then current salary and benefits rates. Currently, that rate would be \$323,000 for five full-time positions.

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

market cost to hire and retain staff

Provide detail about the revenue assumptions supporting this request.

N/A

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

This request is to staff a new cottage that will house high school age students. This request is for four (4) months of salaries and benefits for five (5) positions necessary for providing adequate supervision to ensure the safety of our resident students. If this request is not funded in FY2027, we will be unable to move into the new cottage until funding is available. Full funding for these fully loaded positions would be requested in FY28.

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

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

Partial funding for this year would allow us to have staff in place to assist with the move in process and set up of the new cottage. This will also allow time to train new staff prior to the start of the following school year when all cottages will need to be fully staffed in order to support the incoming students and growing population of campus students who reside on campus.

Agency: Public School Support

500

Decision Unit Number12.59

Descriptive TitleEndowment Fund Adjustments

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	20,400	0	20,400
80 - Trustee/Benefit	0	0	0	0
Totals	0	20,400	0	20,400
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Campus Operations - Educational Services for the Deaf & Blind

EDPD

Capital Outlay				
726 Building & Improvements	0	20,400	0	20,400
Capital Outlay Total	0	20,400	0	20,400
	0	20,400	0	20,400

Explain the request and provide justification for the need.

If a supplemental, what emergency is being addressed?

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

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

What resources are necessary to implement this request?

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

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

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

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

Provide detail about the revenue assumptions supporting this request.

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

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

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

Agency: Public School Support

500

Decision Unit Number12.59

Descriptive TitleEndowment Fund Adjustments

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	(4,141,200)	4,141,200	0	0
Totals	(4,141,200)	4,141,200	0	0
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:	Operations				EDPO
Trustee/Benefit					
876 Misc Pmts As Agent	(4,141,200)	4,141,200	0	0	
Trustee/Benefit Total	(4,141,200)	4,141,200	0	0	
	(4,141,200)	4,141,200	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 \$68,224,800 appropriated for FY 2026 to \$72,366,000 for FY 2027, a \$4,141,200 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 \$68,224,800 appropriated for FY 2026.

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.

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

Agency: Public School Support

500

Decision Unit Number 12.61 Descriptive Title Student Transportation Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	21,736,100	0	0	21,736,100
Totals	21,736,100	0	0	21,736,100
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Operations EDPO

Trustee/Benefit

876 Misc Pmts As Agent	21,736,100	0	0	21,736,100
Trustee/Benefit Total	21,736,100	0	0	21,736,100
	21,736,100	0	0	21,736,100

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the projected growth in student transportation costs based on the calculations and estimates below. The FY 2027 estimated transportation funding total is \$135,638,000, a \$21,736,100 General Fund increase from the current base budget of \$113,901,900. This includes:

\$7.5 million for the restoration of the legacy reduction to operational (discretionary) funds that was put in code in 2009,

\$4,744,384 for the difference between what was appropriated in FY 2026 (\$113,901,900) and the actual expenditures for FY 2025 (\$118,646,284) to catch up the appropriation with actual expenses, and

\$9,491,700, or an 8% growth in costs per the model detailed below, which analyzes costs subsequent to the pandemic. Our original estimates (see attached table) assumed a return to normal cost increases after the pandemic, however that has not materialized and appropriations have not kept pace with actual costs. For FY 25, there was a \$12.5 million difference between the appropriation amount, and the actual cost for transportation. For FY 27, that assumption has been corrected and are tracking with the costs since the pandemic.

See attached for graph.

The graph above shows the actual costs to LEAs for their transportation programs since the pandemic in blue, and in orange is the amount prorated pursuant to statute that was reimbursed by the Department.

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.

All funds are passthrough payments to LEAs for the costs to run their programs, or a minimum of \$50 per LEA. There is currently \$113,901,900 in the FY 26 Base.

What resources are necessary to implement this request?

No additional resources are required to implement an increased amount for reimbursement. The Department has staff currently working to review, audit, and track expenses to LEAs.

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 is in line with current staff duties and the amounts disbursed will not create additional workload beyond the current practice.

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.

The request is based on estimates and prior year expenditures under the current model vs forecasts under the new payment model shown in the first section.

See attached for graph.

The graph above includes the historical trend prior to the pandemic, when the Department was able to forecast the increase closer to the rate of inflation of roughly 5%. However, post COVID that model no longer accurately tracks with the expenditures that LEAs incur, and therefore the amount that the state reimburses to LEAs. The graph above shows tracking with pre-COVID costs reflects a far slower growth than the growth of actual costs incurred in the last five years. This has accounted for the large difference between what we had requested for appropriation adjustments and the actual expenditures in a given fiscal year. Since COVID the average percentage increase for transportation costs has been 11%. Tracking the previous five years of actual expenses and creating a regression of costs yields an 8% or \$9.5 million increase over the FY 2026 appropriation. Costs incurred by LEAs are paid in the following fiscal year by the state.

The updated model is based on analyzing the following cost centers to determine rates of increase:

Contracted Services, or the costs paid by LEAs on contract for primarily operating their fleets, increased by 44% from \$46 million in FY 21 to \$66 million in FY 24. These costs make up roughly 43% of the total costs for LEAs.

The costs paid by LEAs to their staff have increased 37% since FY 21, from nearly \$31 million to \$42.48 million in FY 24. Per the Economic Policy Institute, in 2024 there were 12.2% fewer school bus drivers than in 2019, largely due to the low pay compared to other sectors for similar education and skill levels. Schools are having to increase the pay to try to combat this shortage.

Benefit costs have increased 29% from \$14.03 million to \$18.14 million in FY 2024. These costs make up 12% of the entire cost of the transportation sector in the state. This cost center alone has contributed to a \$2.4 million increase in reimbursement.

Supplies are one area in which costs have somewhat decreased. While up 78% since FY 21, the average price per gallon of gas was a primary contributor to decreases from FY 23 to FY 24.

Bus depreciation costs have increased by 13%. This is 6% of the total costs of the transportation budget, which has resulted in an \$870,840 increase from the FY 21 to FY 24 reimbursement.

Purchased services, or costs paid to outside entities, such as mechanics, increased by 47%. As they make up 3% of the transportation budget, they resulted in \$790,000 in reimbursement. These costs increased very little between FY 23 and FY 24.

Provide detail about the revenue assumptions supporting this request.

The request is from the General Fund and is based on estimates and analysis of actual costs incurred by LEAs.

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 funded for the allowable costs for providing transportation. Student safety and well-being is a top priority for the Department and LEAs across the state. This request will help ensure that buses stay in service and students statewide have access to education, and that schools are safely transporting students to and from school. 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 funding 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 statutory adjustment complies with Title 33, Idaho Code, to ensure the safe transportation of students.

This request supports Goal 1 to modernize the education funding structure and determine the costs of providing K-12 education in Idaho.

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

Students will be safely transported to and from school as required by law.

Agency: Public School Support

500

Decision Unit Number12.62

Descriptive TitleBorder Contracts and Exceptional Child/Tuition Equivalents

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	(843,100)	0	0	(843,100)
Totals	(843,100)	0	0	(843,100)
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Children's Programs

EDPC

Trustee/Benefit				
876 Misc Pmts As Agent	(843,100)	0	0	(843,100)
Trustee/Benefit Total	(843,100)	0	0	(843,100)
	(843,100)	0	0	(843,100)

Explain the request and provide justification for the need.

Exceptional Child/Tuition Equivalents: This statutory adjustment provides funding for Exceptional Contracts and Tuition Equivalents, including District to Agency Contracts (33-2004, Idaho Code); Court-Ordered, Juvenile Detention, and Exceptional Child Tuition Equivalents (33-1002B, Idaho Code); and Serious Emotional Disturbance (33-2005, Idaho Code). The FY 2026 appropriation for this line item is \$6,448,100.

We reviewed the last five years of payments to determine the average increase for each of the six payment types. The actual amount paid in FY 2025 was then increased by that percentage to arrive at an FY 2026 estimate, which was then increased again by that percentage increase to arrive at an FY 2027 estimate. Based on this comparison, we believe the FY 2027 amount will be \$6,293,500.

Border Contracts: This statutory adjustment provides funding for Idaho students attending school outside of Idaho. Specifically, 33-1002E, Idaho Code, states that for any school district which abuts upon the border of another state, the resident pupils of said district may attend schools in the other state as provided in section 33-1403, Idaho Code. Typically, these students are geographically significantly closer to the neighboring state's school and/or are not transportable during winter months to the local schools. Four school districts received funding in FY 2025. The FY 2026 appropriation for this line item is \$2,462,700.

To estimate the amount that will be distributed to Idaho's public schools in FY 2027 for Border Contracts, we reviewed the last five years of payments to determine the average increase of 3.18% for that time period. The actual amount paid in FY 2025 was increased by that percentage to arrive at a FY 2026 estimate, which was then increased again by the 3.18% to arrive at a FY 2027 estimate of \$1,774,200 (\$1,666,567 FY 2025 payment x 1.0318 average increase to grow to FY 2026 estimate x 1.0318 average increase to grow to FY 2027 estimate = \$1,774,200). This is a \$688,500 decrease from the \$2,462,700 appropriated for FY 2026. See the historical distributions on the B-8.1.

If a supplemental, what emergency is being addressed?

Border Contracts: NA

Exceptional Child/Tuition Equivalents: NA

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

Border Contracts: Section 33-1002E, Idaho Code

Exceptional Child/Tuition Equivalents: Section 33-1002B, 33-2004, and 33-2005, Idaho Code

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

Border Contracts: None of the funds provided are used for PC, OE, or CO. There is currently \$2,462,700 appropriated for FY 2026.

Exceptional Child/Tuition Equivalents: None of the funds provided are used for PC, OE, or CO. There is currently \$6,448,100 appropriated for FY 2026.

What resources are necessary to implement this request?

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

Exceptional Child/Tuition Equivalents: 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.

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

Exceptional Child/Tuition Equivalents: 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.

Exceptional/Tuition: This statutory adjustment provides funding for Exceptional Contracts and Tuition Equivalents, including District to Agency Contracts (33-2004, Idaho Code); Court-Ordered, Juvenile Detention, and Exceptional Child Tuition Equivalents (33-1002B, Idaho Code); and Serious Emotional Disturbance (33-2005, Idaho Code). The FY 2026 appropriation for this line item is \$6,448,100.

We reviewed the last five years of payments to determine the average increase for each of the six payment types. The actual amount paid in FY 2025 was then increased by that percentage to arrive at an FY 2026 estimate, which was then increased again by that percentage increase to arrive at an FY 2027 estimate. Based on this comparison, we believe the FY 2027 amount will be \$6,293,500. See the B-8.1 for more detailed information.

Border Contracts: This statutory adjustment provides funding for Idaho students attending school outside of Idaho. Specifically, 33-1002E, Idaho Code, states that for any school district which abuts upon the border of another state, the resident pupils of said district may attend schools in the other state as provided in section 33-1403, Idaho Code. Typically, these students are geographically significantly closer to the neighboring state's school and/or are not transportable during winter months to the local schools. Four school districts received funding in FY 2025. The FY 2026 appropriation for this line item is \$2,462,700.

To estimate the amount that will be distributed to Idaho's public schools in FY 2027 for Border Contracts, we reviewed the last five years of payments to determine the average increase of 3.18% for that time period. The actual amount paid in FY 2025 was increased by that percentage to arrive at a FY 2026 estimate, which was then increased again by the 3.18% to arrive at a FY 2027 estimate of \$1,774,200 (\$1,666,567 FY 2025 payment x 1.0318 average increase to grow to FY 2026 estimate x 1.0318 average increase to grow to FY 2027 estimate = \$1,774,200). This is a \$688,500 decrease from the \$2,462,700 appropriated for FY 2026. See the historical distributions on the B-8.1.

Provide detail about the revenue assumptions supporting this request.

Border Contracts: The funds requested are all from the General Fund and are categorized as trustee/benefit payments.

Exceptional Child/Tuition Equivalents: The funds requested are all from the General Fund and are categorized as trustee/benefit payments.

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

Border Contracts: 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.

Exceptional Child/Tuition Equivalents: 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.

Border: This is a statutory adjustment that complies with the law.

Exceptional Child/Tuition Equivalents: This is a statutory adjustment that complies with the law.

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

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

Exceptional Child/Tuition Equivalents: Legally required funding will be distributed to school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number12.63

Descriptive TitleMath and Science Requirement Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	3,630,900	0	0	3,630,900
Totals	3,630,900	0	0	3,630,900
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:	Teachers				EDPT
Trustee/Benefit					
876 Misc Pmts As Agent		3,630,900	0	0	3,630,900
Trustee/Benefit Total		3,630,900	0	0	3,630,900
		3,630,900	0	0	3,630,900

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the Math and Science Requirement per section 33-1021, Idaho Code. The FY 2027 appropriation request of \$10,989,600 is a \$3,630,900 increase to the FY 2026 appropriation of \$7,358,700 and is based on a statutory formula that uses enrollment as well as the statewide average funding per instructional staff position and the classified base pay amount to determine the allocation to each regular high school, excluding alternative schools. The FY 2025 distribution was \$10,466,321. For FY 2025 and FY 2026, the budget request proposed the Math and Science Requirement funds be shifted to discretionary funds. For this reason, no increase in Math and Science funding was made to adjust these distributions for the additional \$6,359 per FTE for instructional staff (both FY 2025 and FY 2026) (the appropriation was also not adjusted for this allocation in FY 2024), the increased career ladder cell amounts for FY 2025, and the 5% CEC for FY 2026. When the shift was not made to discretionary funds, the base amount was appropriated for both FY 2025 and FY 2026. Because adjustments were not made for the additional allocation, career ladder cell increases, and the CEC increase, a larger distribution was made than what was appropriated.

If a supplemental, what emergency is being addressed?

NA

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

Section 33-1021, Idaho Code.

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

None of the funds provided is used for staffing, OE, or CO. There is currently \$7,358,700 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.

Idaho Code 33-1021 states that, for each regular high school, the following distributions shall be made:

- (1) For each school with enrollment of 99 or less, distribute the equivalent of one and one-quarter (1.25) of a classified staff position.
- (2) For each school with enrollment of 100 to 159, distribute the equivalent of one ninth (1/9) of a classified staff position.
- (3) For each school with enrollment of 160 to 319, distribute the equivalent of two sevenths (2/7) of a classified staff position.
- (4) For each school with enrollment of 320 to 639, distribute the equivalent of one (1.0) instructional staff position, based on the statewide average funding per position.
- (5) For each school with enrollment of 640 or more, distribute the equivalent of one (1.0) instructional staff position, based on the statewide average funding per position, and three-quarters (0.75) of a classified staff position. For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school.

To estimate the FY 2027 statutory distribution, the enrollment information for each regular public high school used for the FY 2025 calculation was increased by 0.5% to estimate the FY 2026 enrollment. That adjusted enrollment was then increased by another 0.5% to estimate the FY 2027 enrollment. Next, the amounts to be distributed per regular high school based on that school's enrollment was estimated. (See the (1) - (5) criteria in 33-1021, Idaho Code.) The FY 2027 classified base salary was estimated at \$41,964 (assumes no CEC for FY 2027) and the estimated statewide average instructional salary for FY 2025 of \$58,987.1476 was increased by the 5% CEC for FY 2026 to \$61,936.50 [(\$58,987.1476 statewide average instructional salary calculated in April 2025 x 5% = \$2,949.357); (\$58,987.1476 statewide average instructional salary calculated in April 2025 + \$2,949.357 5% CEC for FY 2026 = \$61,936.50)].

Once the estimated enrollment, classified base salary and statewide average instructional salary were calculated, the amount to be distributed per school was determined as follows:

Enrollment Amount	Allocation Method
1 \$62,744.00	1.25 Classified Staff Position
100 \$5,577.00	1/9 Classified Staff Position
160 \$14,342.00	2/7 Classified Staff Position
320 \$75,024.00	1.0 Instructional Staff Position
640 \$112,670.00	1.0 Instructional Staff Position plus 0.75 Classified Staff Position

Using these amounts and the estimated FY 2027 enrollment, it is estimated that \$10,989,600 will be distributed for the Math and Science Requirement. This is a \$3,630,880 increase over the FY 2026 appropriation.

As noted above, the amount appropriated for this distribution was not adjusted for FY 2025 or FY 2026. The actual distribution in FY 2025 for the Math and Science Requirement was \$10,486,321.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as trustee/benefit payments.

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 school districts and charter schools.

Agency: Public School Support

500

Decision Unit Number12.64

Descriptive TitleBest 28 Week Support Units Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	3,754,200	0	0	3,754,200
Totals	3,754,200	0	0	3,754,200
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:OperationsEDPO

Trustee/Benefit				
876 Misc Pmts As Agent	3,754,200	0	0	3,754,200
Trustee/Benefit Total	3,754,200	0	0	3,754,200
	3,754,200	0	0	3,754,200

Explain the request and provide justification for the need.

This adjustment provides operational (discretionary) funding for a projected increase of 160 best-28 weeks support units for FY 2027, increasing the FY 2026 appropriated support units of 15,954 to 16,114. This increase is 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) that showed an increase of approximately 1.01% in best-28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. The FY 2026 appropriation included operational (discretionary) funds of \$374,473,600 and a factor of \$23,472. An FY 2027 appropriation of \$378,227,800 (16,114 estimated support units x FY 2026 factor of \$23,472 = \$378,227,800) is a \$3,754,200 increase over the \$374,473,600 appropriated for FY 2026. (Due to rounding, you cannot simply multiply the increased support units of 160 by the factor of \$23,472.)

If a supplemental, what emergency is being addressed?

NA

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

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

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

None of the funds provided is used for staffing, OE, or CO. There is currently \$374,476,600 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 adjustment provides discretionary funding for a projected increase of 160 best-28 weeks support units for FY 2027, increasing the FY 2026 appropriated support units of 15,954 to 16,114. This increase is 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) that showed an increase of approximately 1.01% in best-28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. The FY 2026 appropriation included operational (discretionary) funds of \$374,473,600 and a factor of \$23,472. An FY 2027 appropriation of \$378,227,800 (16,114 estimated support units x FY 2026 factor of \$23,472 = \$378,227,800) is a \$3,754,200 increase over the \$374,473,600 appropriated for FY 2026. (Due to rounding, you cannot simply multiply the increased support units of 160 by the factor of \$23,472.)

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as trustee/benefit payments.

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 operational 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 an adjustment based on projected growth.

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 12.65 Descriptive Title Health Insurance Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	94,419,500	0	0	94,419,500
Totals	94,419,500	0	0	94,419,500
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Operations

EDPO

Trustee/Benefit

876 Misc Pmts As Agent	94,419,500	0	0	94,419,500
Trustee/Benefit Total	94,419,500	0	0	94,419,500
	94,419,500	0	0	94,419,500

Explain the request and provide justification for the need.

To estimate an increase/decrease in Health Insurance, the estimated FY 2027 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 an increase of approximately 1.01% in best 28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. This is a 160 support unit increase from the FY 2026 appropriated support units of 15,954. The FY 2027 estimated support units were then multiplied by a staffing ratio of 1.55 FTE and the Division of Financial Management's projected health insurance amount per FTE of \$17,770, resulting in an estimated Health Insurance funding distribution of \$443,836,000 for FY 2027 (16,114 estimated FY 2027 Support Units x 1.55 combined staff ratio FTE x \$17,770 Health Insurance per FTE = \$443,836,000). This is a \$94,419,500 increase over the FY 2026 Health Insurance appropriation of \$349,416,500. (The FY 2026 Health Insurance appropriation was based on an estimated cost of \$14,130 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.)

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 2026 appropriation for Health Insurance was \$349,416,500, 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 2027 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 an increase of approximately 1.01% in best 28 week support units for FY 2027. In an effort to make a conservative yet realistic estimate of support units, FY 2026 appropriated support units of 15,954 were increased by 1.0% to arrive at estimated FY 2027 support units of 16,114. This is a 160 support unit increase from the FY 2026 appropriated support units of 15,954. The FY 2027 estimated support units were then multiplied by a staffing ratio of 1.55 FTE and the Division of Financial Management's projected health insurance amount per FTE of \$17,770, resulting in an estimated Health Insurance funding distribution of \$443,836,000 for FY 2027 (16,114 estimated FY 2027 Support Units x 1.55 combined staff ratio FTE x \$17,770 Health Insurance per FTE = \$443,836,000). This is a \$94,419,500 increase over the FY 2026 Health Insurance appropriation of \$349,416,500. (The FY 2026 Health Insurance appropriation was based on an estimated cost of \$14,130 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 trustee/benefit payments.

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 Health Insurance funds would still be made and 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 12.66 **Descriptive Title** Career Ladder Adjustment for Instructional and Pupil Service Staff

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	50,008,300	0	0	50,008,300
Totals	50,008,300	0	0	50,008,300
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: Teachers EDPT

Trustee/Benefit

876 Misc Pmts As Agent	50,008,300	0	0	50,008,300
Trustee/Benefit Total	50,008,300	0	0	50,008,300
	50,008,300	0	0	50,008,300

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 2027 based on movement within the rungs of the Career Ladder and a 1% change in employee compensation (CEC). These estimates reflect an increase of 160 support units from the 15,954 appropriated in FY 2026.

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 2027 in the amount of \$41,284,900 for salaries and \$8,723,400 for benefits, totaling \$50,008,300 based on movement within the Career Ladder using historical information as guidance and an increase to 16,114 support units.

1% CEC.

This statutory adjustment provides for a 1% CEC in FY 2027 (after first estimating the projected movement on the Career Ladder for FY 2027 and the increase in support units). A 1% CEC would require \$11,307,800 for salaries and \$2,389,300 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 2027 and also provides for a 1% CEC to the Career Ladder rung amounts. Combined, these adjustments would increase the FY 2026 Career Ladder Salaries appropriation of \$1,089,492,600 by \$52,592,700 to \$1,142,085,300 for FY 2027. The FY 2026 Career Ladder Benefit appropriation of \$230,209,900 would increase \$11,112,700 to \$241,322,600 for FY 2027.

If a supplemental, what emergency is being addressed?

NA

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

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

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

None of the funds provided are used for PC, OE, or CO. The FY 2026 appropriation was \$1,089,492,600 for Career Ladder Salaries and \$230,209,900 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.

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2027 based on movement within the rungs of the Career Ladder and a 1% change in employee compensation (CEC). These estimates reflect an increase of 160 support units from the 15,954 appropriated in FY 2026.

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 2027 in the amount of \$41,284,900 for salaries and \$8,723,400 for benefits, totaling \$50,008,300 based on movement within the Career Ladder using historical information as guidance and an increase to 16,114 support units.

1% CEC.

This statutory adjustment provides for a 1% CEC in FY 2027 (after first estimating the projected movement on the Career Ladder for FY 2027 and the increase in support units). A 1% CEC would require \$11,307,800 for salaries and \$2,389,300 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 2027 and also provides for a 1% CEC to the Career Ladder rung amounts. Combined, these adjustments would increase the FY 2026 Career Ladder Salaries appropriation of \$1,089,492,600 by \$52,592,700 to \$1,142,085,300 for FY 2027. The FY 2026 Career Ladder Benefit appropriation of \$230,209,900 would increase \$11,112,700 to \$241,322,600 for FY 2027.

If a supplemental, what emergency is being addressed?

NA

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

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

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

None of the funds provided are used for PC, OE, or CO. The FY 2026 appropriation was \$1,089,492,600 for Career Ladder Salaries and \$230,209,900 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.

This statutory adjustment provides for a projected increase in Career Ladder funding for Instructional and Pupil Service staffing in FY 2027 based on movement within the rungs of the Career Ladder and a 1% change in employee compensation (CEC). These estimates reflect an increase of 160 support units from the 15,954 appropriated in FY 2026. The FY 2026 appropriation was \$1,089,492,600 for Career Ladder Salaries and \$230,209,900 for Career Ladder Benefits, for a combined total of \$1,319,702,500.

To estimate Career Ladder salaries and benefits, we based our projection on a model to reflect more current information and statute revisions. This updated model reflects the known three-year-average increases of like years per allocation component (base, education, and CTE allocations) to estimate what movement may reasonably occur for Idaho's instructional and pupil service staff for FY 2027. The same method was used to estimate actual FTE changes. Estimations for FY 2027 are based on estimations for FY 2026 and are subject to adjustment once we receive preliminary current year (2025-2026) staffing information late October 2025.

Some variables that will have an impact on our FY 2026 and FY 2027 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 individuals may be placed on any cell within the Residency rung (R1-R3), Professional rung (P1-P5) or Advanced Professional rung (AP1-AP5).

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund and are categorized as trustee/benefit payments.

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 2027 is not funded, the distribution of funds would still be made, 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 2025, Idaho's public schools paid \$1,183,935,826 to their Instructional and Pupil Service staff. \$1,039,572,572 was distributed for these salaries to Idaho's public schools. This equates to spending \$144,363,254, or 14% more than what was funded. In FY 2024, Idaho's public schools paid \$1,156,044,704 to their Instructional and Pupil Service staff. \$1,003,056,497 was distributed for these salaries to Idaho's public schools. This 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 Number12.67

Descriptive TitleIdaho Digital Learning Academy (IDLA) Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	890,000	0	0	890,000
Totals	890,000	0	0	890,000
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Idaho Digital Learning Academy

EDPI

Trustee/Benefit				
876 Misc Pmts As Agent	890,000	0	0	890,000
Trustee/Benefit Total	890,000	0	0	890,000
	890,000	0	0	890,000

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 \$25,810,000 included \$445 per enrollment and is based on a statutory formula that multiplies that \$445 by IDLA's estimated FY 2026 enrollment of 58,000 (\$445 x 58,000 = \$25,810,000). FY 2027's request of \$26,918,400 includes an estimated enrollment increase to 60,000 and a 1% CEC.

Cost of Increased Enrollment. The cost of increasing FY 2026's enrollment from 58,000 to 60,000 for FY 2027 is \$890,000. This is calculated by multiplying the increase by the \$445 per enrollment [(60,000 FY 2027 estimated enrollment - 58,000 FY 2026 estimated enrollment = 2,000 increase in enrollment) x \$445 per enrollment = \$890,000]. The FY 2027 request would be \$26,700,000 (\$25,810,000 FY 2026 appropriation + \$890,000 adjustment for increased enrollment of 2,000 = \$26,700,000) without any adjustment for a 1% CEC.

If a supplemental, what emergency is being addressed?

NA

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 FY 2026 appropriation request of \$25,810,000 included \$445 per enrollment and is based on a statutory formula that multiplies that \$445 by IDLA's estimated FY 2026 enrollment of 58,000 (\$445 x 58,000 = \$25,810,000). FY 2027's request of \$26,918,400 includes an estimated enrollment increase to 60,000 and a 1% CEC.

Cost of Increased Enrollment. The cost of increasing FY 2026's enrollment from 58,000 to 60,000 for FY 2027 is \$890,000. This is calculated by multiplying the increase by the \$445 per enrollment [(60,000 FY 2027 estimated enrollment - 58,000 FY 2026 estimated enrollment = 2,000 increase in enrollment) x \$445 per enrollment = \$890,000]. The FY 2027 request would be \$26,700,000 (\$25,810,000 FY 2026 appropriation + \$890,000 adjustment for increased enrollment of 2,000 = \$26,700,000) without any adjustment for a 1% CEC.

Cost of a 1% CEC. To calculate the CEC increase, we must first identify the salaries and benefits portion of the statutory enrollment amount. To estimate that amount, we reviewed the last four years of IDLA's salaries and benefits and found that percentage to be 81.73% of their total general fund expenditures, on average, for those four years. See below. Based on this, \$363.70 of the per enrollment amount is for salaries (\$445 statutory amount x 81.73% = \$363.70). A 1% CEC increase would increase the base amount to \$448.64 (\$363.70 salaries/benefit portion x 1% = \$3.64 (rounded); \$445 statutory amount + \$3.64 1% CEC = \$448.64). That adjustment of \$3.64 must be multiplied by IDLA's estimated FY 2027 enrollment of 60,000 to calculate the cost of a 1% CEC: \$3.64 1% CEC adjustment x 60,000 estimated FY 2027 = \$218,400.

The combined amount for both increased enrollment (\$890,000) and a 1% CEC (\$218,400) would increase FY 2026's appropriation of \$25,810,000 to \$26,918,400 for FY 2027.

IDLA's estimated enrollment for FY 2026 was 58,000. IDLA's actual FY 2025 enrollment was 51,452 and 48,329 for FY 2024.

	Total Salaries & Benefits	Total General Fund Expenses	% Salaries & Benefits
FY 2022	\$15,632,299	\$19,459,730	80.33%
FY 2023	15,988,933	19,130,924	83.58%
FY 2024	17,287,194	21,502,937	80.39%
FY 2025 (prelim)	20,082,296	24,303,226	82.63%

4 year Average: 81.73%

The FY 2027 appropriation request of \$26,918,400 is a \$1,108,400 increase to the FY 2026 appropriation of \$25,810,000 and is based on a statutory formula that includes both estimated enrollment and a 1% CEC and multiplies an adjusted \$448.64 per enrollment by IDLA's estimated FY 2027 enrollment of 60,000 (\$448.64 x 60,000 = \$26,918,400).

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund, and are categorized as trustee/benefit payments.

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 IDLA.

Agency: Public School Support

500

Decision Unit Number12.68

Descriptive TitleAdvanced Opportunities Adjustment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	4,945,800	0	0	4,945,800
Totals	4,945,800	0	0	4,945,800
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Children's Programs

EDPC

Trustee/Benefit				
876 Misc Pmts As Agent	4,945,800	0	0	4,945,800
Trustee/Benefit Total	4,945,800	0	0	4,945,800
	4,945,800	0	0	4,945,800

Explain the request and provide justification for the need.

The Advanced Opportunities Program provides increased academic rigor, career support and financial support to Idaho students in grades 7-12 engaged in their career pathway plan. The Idaho Advanced Opportunities Program allows Local Education Agencies (LEAs) to provide rigorous academic options for students such as college credit, Advanced Placement, International Baccalaureate or micro-credentials. Additionally, Advanced Opportunities reduces financial barriers to student post-high school goals by providing each Idaho public school student \$4,625. The funds can be used to pay for various exams, college credit, and workforce readiness courses.

The program is well utilized in Idaho and has seen increased in participation from 37,880 students in fiscal year 2021 to nearly 45,000 students in fiscal year 2024. In addition to participation, the program has been utilized for courses and certifications with payment totals in fiscal year 2024 increasing to \$28,934,000. This is an increase of \$3 million from fiscal year 2023.

The increase in program expenditure is also due to legislative changes made to the statute. The Idaho Legislature has increased the opportunities available through the program.

In 2021 workforce training and exam proctoring fees were added.

In 2022 college entrance exams were added to the program.

In 2024 the per student program allowance was increased from \$4,125 to \$4,625.

In 2025 repeated college entrance exam funding was allowed.

This request is to adjust statutory requirements aligned to the actual expenditures. The FY 2027 request includes funding totaling \$31,945,800, a \$4,945,800 General Fund increase from the current base budget of \$27,000,000. This includes an adjustment of \$4,945,800 for the overage from FY 2025 actual expenditures to the appropriation. The increased costs are related to overload courses, dual credits, and exams.

Considering long-term projections of the program, the following graph from the Western Interstate Commission for Higher Education regarding Advanced Opportunities highlights the projected total of credits to be earned by Idaho students for college courses. The 2025-26 school year is projected to be the peak of use, followed by a plateauing of use. This, coupled with demographic information, is likely to mean that expenditures would be similar, assuming all offerings stay the same.

See graph on page 11 (PDF Page 24) of the following report for a graph detailing expected dual credit cohorts:
<https://www.wiche.edu/wp-content/uploads/2022/07/Idaho-Dual-Credit-Evaluation-November-2021-FINAL.pdf>

If a supplemental, what emergency is being addressed?

N/A

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

Chapter 46, Title 33, Idaho Code

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

All funds are passthrough payments to students to reimburse their costs to take tailored courses for their benefit. There is currently \$27,000,000 in the base for FY 2026 Advanced Opportunities grants.

What resources are necessary to implement this request?

No additional resources are required to implement an increased amount for reimbursement. The Department has staff currently working to review, audit, and track expenses to students.

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 is in line with current staff duties and the amounts disbursed will not create additional workload.

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

There is no current one-time or ongoing OE or CO included in this request. Statutory adjustments are subject to annual growth, if applicable. Costs for Advanced Opportunities have grown due to usage and legislative changes. If this request is not approved, the funds would come from the Public Education Stabilization Fund.

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

The request is based on actual expenditures in FY 2025 that were over the appropriation.

Provide detail about the revenue assumptions supporting this request.

The request is from the General Fund and is based on estimates and analysis of actual costs incurred.

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

The students of the State of Idaho are directly receiving benefits from this program. The program has served over 160,000 students, 85% of whom received less than \$2,000. If these funds are not appropriated, there will be larger statutory withdrawals from PESF.

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

This statutory adjustment aligns with Goal 4 to prepare Idaho students for life as well as college and career by making funds available to students taking courses or making investments in dual credit courses, overload courses, workforce training, or exams.

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

Students will have access to advanced learning opportunities as required by law.

Agency: Public School Support

500

Decision Unit Number12.69

Descriptive TitleAdministrative and Classified Salary and Benefit Apportionment

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	2,448,700	0	0	2,448,700
Totals	2,448,700	0	0	2,448,700
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit:Administrators

EDPA

Trustee/Benefit				
876 Misc Pmts As Agent	(562,900)	0	0	(562,900)
Trustee/Benefit Total	(562,900)	0	0	(562,900)
	(562,900)	0	0	(562,900)

Appropriation Unit:Operations

EDPO

Trustee/Benefit				
876 Misc Pmts As Agent	3,011,600	0	0	3,011,600
Trustee/Benefit Total	3,011,600	0	0	3,011,600
	3,011,600	0	0	3,011,600

Explain the request and provide justification for the need.

This request is for FY 2027 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment include estimated support units and an updated Index. Please see the B-8.1 for a more detailed explanation.

FY 2027 Support Units - Administrative Salary and Benefit Apportionments.
An increase of 160 support units will increase Administrative Salaries by \$1,029,900 and Administrative Benefits by \$217,600 (combined increase of \$1,247,500). See Step 1 in the Administrative calculation on the B-8.1.

FY 2027 Experience & Education Index Adjustment - Administrative Salary and Benefit Apportionments.
Using the estimated support units of 16,114 and decreasing the estimated index used in prior years for the Experience & Education Index to 1.81313 reduces the amount needed by \$1,494,600 for Administrative Salaries and \$315,800 for Administrative Benefits (combined decrease of \$1,810,400). See Step 2 in the Administrative calculation on the B-8.1.

Estimated Classified Salary Apportionment Based on Increased Support Units. The estimated FY 2027 Classified Salary Apportionment, when only considering growth, is \$253,578,000: [(16,114 support units x 0.375 Classified staff ratio = 6,042.75) x \$41,964 FY 2026 Classified staff base salary = \$253,578,000]. This is a \$2,517,900 increase from the FY 2026 Classified Salary appropriation of \$251,060,100. Benefit Apportionment was calculated by multiplying the Classified Salary Apportionment by 19.61% (FICA = 7.65%, PERSI = 11.96%) (\$253,578,000 x 19.61% = \$49,726,600). This is a \$493,700 increase from the FY 2027 Classified Benefit appropriation of \$49,232,900.

If a supplemental, what emergency is being addressed?

NA

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

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

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

None of the funds provided are used for PC, OE, or CO. The FY 2026 appropriation was \$356,071,000 for salaries and \$71,421,700 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.

This request is for FY 2027 Administrative and Classified Salary and Benefit Apportionment. The amounts requested for Administrative and Classified Salary Apportionment and Benefit Apportionment include estimated support units and an updated Index. Please see the B-8.1 for a more detailed explanation.

FY 2027 Support Units - Administrative Salary and Benefit Apportionments.

An increase of 160 support units will increase Administrative Salaries by \$1,029,900 and Administrative Benefits by \$217,600 (combined increase of \$1,247,500). See Step 1 in the Administrative calculation on the B-8.1.

FY 2027 Experience & Education Index Adjustment - Administrative Salary and Benefit Apportionments.

Using the estimated support units of 16,114 and decreasing the estimated index used in prior years for the Experience & Education Index to 1.81313 reduces the amount needed by \$1,494,600 for Administrative Salaries and \$315,800 for Administrative Benefits (combined decrease of \$1,810,400). See Step 2 in the Administrative calculation on the B-8.1.

Estimated Classified Salary Apportionment Based on Increased Support Units. The estimated FY 2027 Classified Salary Apportionment, when only considering growth, is \$253,578,000: $[(16,114 \text{ support units} \times 0.375 \text{ Classified staff ratio} = 6,042.75) \times \$41,964 \text{ FY 2026 Classified staff base salary} = \$253,578,000]$. This is a \$2,517,900 increase from the FY 2026 Classified Salary appropriation of \$251,060,100. Benefit Apportionment was calculated by multiplying the Classified Salary Apportionment by 19.61% (FICA = 7.65%, PERSI = 11.96%) $(\$253,578,000 \times 19.61\% = \$49,726,600)$. This is a \$493,700 increase from the FY 2027 Classified Benefit appropriation of \$49,232,900.

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from the General Fund and are categorized as trustee/benefit payments.

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 2025, Idaho's public schools expended \$479.2 million for Administrative and Classified salaries, compared to \$336.5 million distributed to those schools for salary apportionment. The equates to spending \$142.7 million, or 42% more than what was funded by the State of Idaho. In FY 2024, Idaho's public schools spent \$117.3 million, or 36% more than what was funded by the State of Idaho.

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: 500

Approp EDPB,
Unit: EDPO,
EDPC

Title: Fiscal Intent
Language

Decision Unit No: 12.02

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS		0	0		
GRAND TOTAL		0			

Explain the request and provide justification for the need.

This request adjusts appropriation bill language to allow Local Education Agencies (LEAs) more flexibility to utilize funds already appropriated for a more tailored use to their local needs. There are significant federal and state regulations covering how schools spend their limited resources and overall operating cost inflation has strained local budgets. With a forecasted General Fund shortfall and effort to update the overall funding distribution, the Superintendent requests to maximize the resources already available through the Public Schools budget by reducing requirements and providing additional control over spending dollars to local school boards. This request adjusts the following sections of intent language:

SECTION 8. PROFESSIONAL DEVELOPMENT - TEACHERS. Of the moneys appropriated in Section 1 of this act, \$13,750,000 from the Public School Income Fund shall be distributed for professional development that supports instructors and pupil service staff to increase student learning, mentoring, and collaboration. Professional development efforts should be measurable, provide the instructors and pupil service staff with a clear understanding of their progress, be incorporated into their performance evaluations, and, to the extent possible, be included in the school district or public charter school continuous improvement plans required by Section 33-320, Idaho Code. Funding shall be distributed by a formula prescribed by the State Department of Education, and the State Department of Education shall track usage and effectiveness of professional development efforts at the state and local levels. **If the distribution provided for professional development is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion.**

This allows the LEAs to determine the appropriate level of professional development for their staff while recognizing other needs may be pressing during budget shortfalls.

SECTION 12. CLASSROOM TECHNOLOGY. Of the moneys appropriated in Section 2 of this act, \$36,500,000 from the Public School Income Fund shall be distributed for classroom technology, classroom technology infrastructure, wireless technology infrastructure, and learning management systems that assist teachers and students in effective and efficient instruction or learning. Funding shall be distributed based on a formula prescribed by the State Department of Education. Moneys so distributed shall be used to implement and operate a learning management system of each school district's or public charter school's choice. A learning management system shall include integration with a school district's or public charter school's student information system and shall administer, monitor, and document student and classroom levels of learning. The State Department of Education shall verify that school districts and public charter schools are using funds to purchase a learning management system that is compliant with these standards. **If the distribution provided for classroom technology is met and the individual school district or charter school's actual costs satisfied, the remaining funds may then be used at the school district's or charter school's discretion. The department may exempt school districts and charter schools with less than 100 enrolled students from the requirement to have a learning management system.**

These adjustments allow LEAs to access technology fund for a variety of technology uses. Due to the success of this language in the preceding years, the majority of LEAs utilize technology to help with learning management. Allowing this to open up ensures that LEAs can satisfy multiple technology needs at the discretion of their local leadership, especially if technology needs are met. Additionally, many of Idaho's smallest schools have requested a waiver of the requirement to have a learning management system due to their small size.

SECTION 17. ENGLISH PROFICIENCY. Pursuant to Section 33-1617, Idaho Code, of the moneys appropriated in Section 2 of this act, ~~\$4,820,000~~ **\$7,070,000** shall be distributed for support of students in English language learner programs as follows:

(1) The State Department of Education shall distribute ~~\$4,370,000~~ **\$6,620,000** to school districts and charter schools pro rata based on the population of English language learners under criteria established by the department.

(2) The State Department of Education shall distribute \$450,000 for a competitive grant program to assist school districts and charter schools in which English language learners are not reaching statewide accountability interim targets or long-term goals, as defined by federal law. This amount shall be distributed annually in three-year grant cycles, contingent on appropriation and the ability of grantees to meet program objectives. The State Department of Education shall develop the program elements and objectives governing the use of these funds and include a program evaluation component. The purpose of these funds is to improve student English language skills to allow for better access to the educational opportunities offered in public schools. The State Department of Education shall report to the Joint Finance-Appropriations Committee and the Senate Education and House Education committees by no later than January 5, 2026, on the program design, use of funds, and program effectiveness.

SECTION 26. CONTENT AND CURRICULUM. Of the moneys appropriated in Section 5 of this act, \$1,200,000 shall be expended for the purchase of content and curriculum for adaptive math instruction, ~~and \$2,250,000 shall be expended for research-based programs to assist with the instruction of students with non-English or limited-English proficiency and for learning loss.~~

This adjustment affects two separate sections of language, and grants more local control to LEAs for their limited-English or non-English proficiency programs by adding the \$2,250,000 that was provided in Section 26 only for curriculum while other English Language needs were not met through the standard distribution per pupil in Section 17, bringing it to \$6,620,000. This will allow more local control to address EL related needs by increasing the distribution per pupil and allowing the LEA to determine the best way to allocate those funds, which may still include curriculum. To accomplish this adjustment, \$2,250,000 will be shifted from the Student Support Operations Division appropriation unit (EDPO) to the Student Support Children's Programs Division appropriation unit (EDPC).

SECTION 21. DIGITAL CONTENT AND CURRICULA. Of the funds appropriated in Section 2 of this act, \$1,600,000 shall be distributed **on a competitive basis** by the State Department of Education to school districts and public charter schools to purchase digital content and curricula of their choice. Funding will be distributed subject to Section 33-4804(2)(b), Idaho Code.

By referencing 2(b) we can distribute funding based on the quality of applications rather than first come, first served. Funds for this distribution were allocated in three minutes in 2025. The average requested amount from LEAs was \$25,889, with \$3,443,243 total requested from LEAs through 133 submissions. The department was able to award the first 57 submissions that came in.

SECTION 27. CONTENT AND CURRICULUM - TECHNOLOGY. Of the moneys appropriated in Section 5 of this act, an amount not to exceed \$1,570,000 from the Public School Income Fund may be expended by the State Department of Education to contract for services that provide technology education opportunities and/or information technology certifications to students, including faculty that prepare students for college, career, or the workplace. Funding shall be awarded for projects that include ~~three~~ **one** or more of the following components:

- (1) Certification of skills and competencies;
- (2) Professional development for teachers;
- (3) Integration with curriculum standards;
- (4) Online access to research-based content and curriculum; or
- (5) Instructional software for classroom use.

The State Department of Education shall provide a report to the Joint Finance-Appropriations Committee, the Senate Education Committee, and the House Education Committee by January 5, 2026, regarding the number and type of certificates earned by students and faculty.

Allowing for local control over content and the technology that suits local community and business needs. This still ensures that the funding is used for education technology, but it does not require that technology fit multiple components if there are needs specific to the local economy.

The Superintendent also requests that increases in Career Ladder salaries and pay structures are adjusted in statute, rather than appropriation bill language to limit confusion for LEAs in terms of minimum pay requirements.

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

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

This request supports Goal 1 to modernize the education funding structure, specifically Sections A and C to provide additional operational funding and to reduce district dependency on school levies. This adjustment would provide LEAs the most flexible use of funding provided through state formulas without removing the intent of the sideboards. This reduction of red tape can help maximize dollars where they are needed most while facing a FY 2026 General Fund deficit.

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

If the language adjustments are made to the appropriation bill, the LEAs will have increased local control over state funded dollars while still implementing key local and statewide priorities.

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.

N/A

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

N/A

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

N/A

Provide detail about the revenue assumptions supporting this request.

This request assumes that there will be limited General Fund revenues available to provide LEAs additional needed resources to combat rising costs in education. It allows LEAs to determine local priorities within the current funding structure.

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

This request supports all LEAs to help cover the increasing cost of providing an education for all students who come to their doors. As local school boards gain more control in how they spend dollars to support the education of their students, there will be more attention to aligning dollars to state and local priorities. Idaho communities have asked for an education relevant to their local communities and student and family needs. Now is the time to adjust the state requirements on how some funding components in the budget are directed to create more control for schools and charters in meeting the expectations of their parents and communities.

Explain the request and provide justification for the need.

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 how the lottery dividends are allocated and the purposes for which the funds may be used. Effective July 1, 2024, the Lottery Commission is to transfer five-eighths (5/8) of its net income 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, the public school facilities cooperative funding program, supplemental levies, and plant facilities levies. Remaining funds may be used by school districts for construction, renovation, or maintenance needs. The Lottery Commission has estimated the FY 2027 lottery dividend will be \$76.5 million. Should this estimate be achieved, \$47,812,500 would be transferred to the school district facilities fund (\$76,500,000 lottery dividend x 5/8 allocation = \$47,812,500). This is \$3,437,500 less than the FY 2026 *appropriation* of \$51,250,000, but \$937,500 more than the *actual* dividend of \$46,875,000 available/transferred for FY 2026. The School District Facilities Fund also receives transfers from other sources per sections 63-3638(18), 57-811(2) and 57-810(2), Idaho Code. Beginning July 1, 2025, the moneys in the School District Facilities Fund are continuously appropriated for the purposes stated in 33-911, Idaho Code. (Change made per Section 1 of House Bill 304 during the 2025 Legislative Session.)

If a supplemental, what emergency is being addressed?

NA

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

Sections 33-911, 67-7434, 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 \$51,250,000 in the base for the FY 2026 lottery dividend.

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 School District Facilities payment per sections 33-911 and 67-7434, Idaho Code. House Bill 521 (2024 Session) modified how the lottery dividends are allocated and the purposes for which the funds may be used. Effective July 1, 2024, the Lottery Commission is to transfer five-eighths (5/8) of its net income 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, the public school facilities cooperative funding program, supplemental levies, and plant facilities levies. Remaining funds may be used by school districts for construction, renovation, or maintenance needs. The Lottery Commission has estimated the FY 2027 lottery dividend will be \$76.5 million. Should this estimate be achieved, \$47,812,500 would be transferred to the school district facilities fund ($\$76,500,000 \text{ lottery dividend} \times 5/8 \text{ allocation} = \$47,812,500$). This is \$3,437,500 less than the FY 2026 *appropriation* of \$51,250,000, but \$937,500 more than the *actual* dividend of \$46,875,000 available/transferred for FY 2026. The School District Facilities Fund also receives transfers from other sources per sections 63-3638(18), 57-811(2) and 57-810(2), Idaho Code. Beginning July 1, 2025, the moneys in the School District Facilities Fund are continuously appropriated for the purposes stated in 33-911, Idaho Code. (Change made per Section 1 of House Bill 304 during the 2025 Legislative Session.)

Provide detail about the revenue assumptions supporting this request.

The funds requested are all from State Dedicated Funds and are categorized as trustee/benefit payments.

Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded, who and what are impacted?

The taxpayers and public school districts of the State of Idaho are being served by this request.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

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.

AGENCY: 500

Approp
Unit: EDPO

Decision Unit No: 12.61

Title: Transportation
Statutory Adjustment

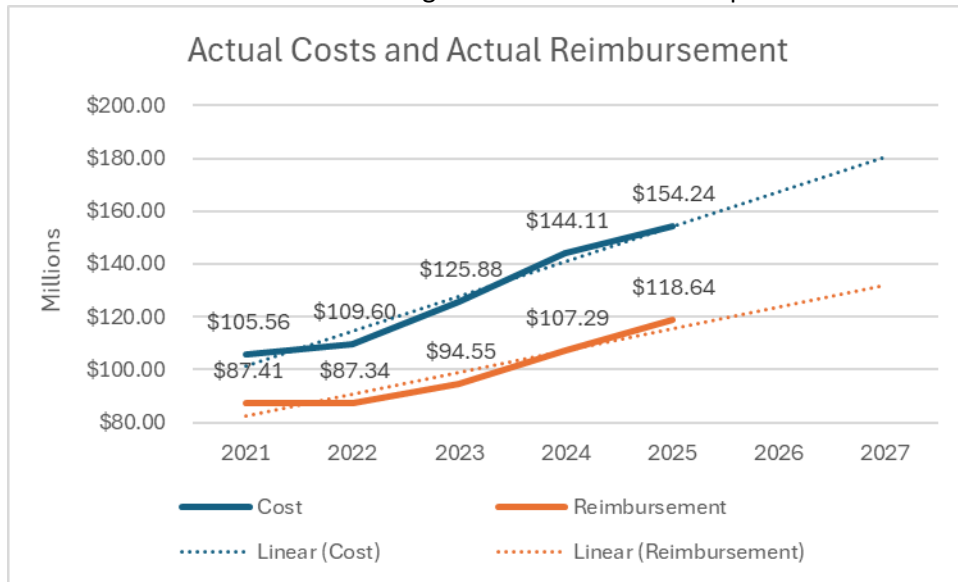
	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
Statutory Reimbursements	\$21,736,100				
GRAND TOTAL	\$21,736,100				

Explain the request and provide justification for the need.

This statutory adjustment provides funding for the projected growth in student transportation costs based on the calculations and estimates below. The FY 2027 estimated transportation funding total is \$135,638,000, a \$21,736,100 General Fund increase from the current base budget of \$113,901,900. This includes:

- \$7.5 million for the restoration of the legacy reduction to operational (discretionary) funds that was put in code in 2009,

- \$4,744,384 for the difference between what was appropriated in FY 2026 (\$113,901,900) and the actual expenditures for FY 2025 (\$118,646,284) to catch up the appropriation with actual expenses, and
- \$9,491,700, or an 8% growth in costs per the model detailed below, which analyzes costs subsequent to the pandemic. Our original estimates (see attached table) assumed a return to normal cost increases after the pandemic, however that has not materialized and appropriations have not kept pace with actual costs. For FY 25, there was a \$12.5 million difference between the appropriation amount, and the actual cost for transportation. For FY 27, that assumption has been corrected and are tracking with the costs since the pandemic.



See attached for graph.

The graph above shows the actual costs to LEAs for their transportation programs since the pandemic in blue, and in orange is the amount prorated pursuant to statute that was reimbursed by the Department.

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.

All funds are passthrough payments to LEAs for the costs to run their programs, or a minimum of \$50 per LEA. There is currently \$113,901,900 in the FY 26 Base.

What resources are necessary to implement this request?

No additional resources are required to implement an increased amount for reimbursement. The Department has staff currently working to review, audit, and track expenses of LEAs.

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.

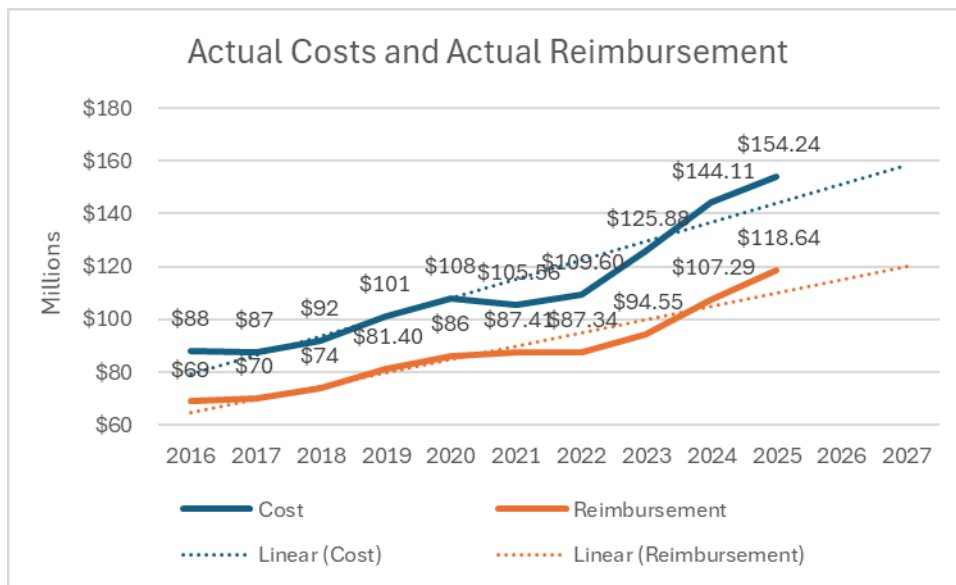
No, this is in line with current staff duties and the amounts disbursed will not create additional workload beyond the current practice.

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.

The request is based on estimates and prior year expenditures under the current model vs forecasts under the new payment model shown in the first section.



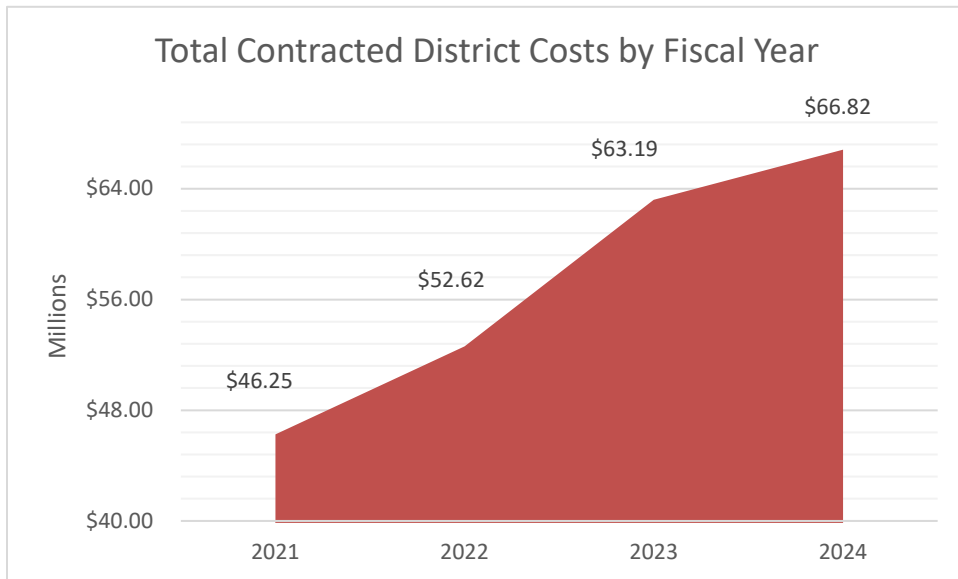
See attached for graph.

The graph above includes the historical trend prior to the pandemic, when the Department was able to forecast the increase closer to the rate of inflation of roughly 5%. However, post COVID that model no longer accurately tracks with the expenditures that LEAs incur, and therefore the amount that the state reimburses to LEAs. The graph above shows tracking with pre-COVID costs reflects a far slower growth than the growth of actual costs incurred in the last five years. This has accounted for the large difference between what we had requested for appropriation adjustments and the actual expenditures in a given fiscal year. Since COVID the average percentage increase for transportation costs has been 11%. Tracking the previous five years of actual expenses and creating a regression of costs yields an 8% or \$9.5 million increase over the FY 2026 appropriation. Costs incurred by LEAs are paid in the following fiscal year by the state.

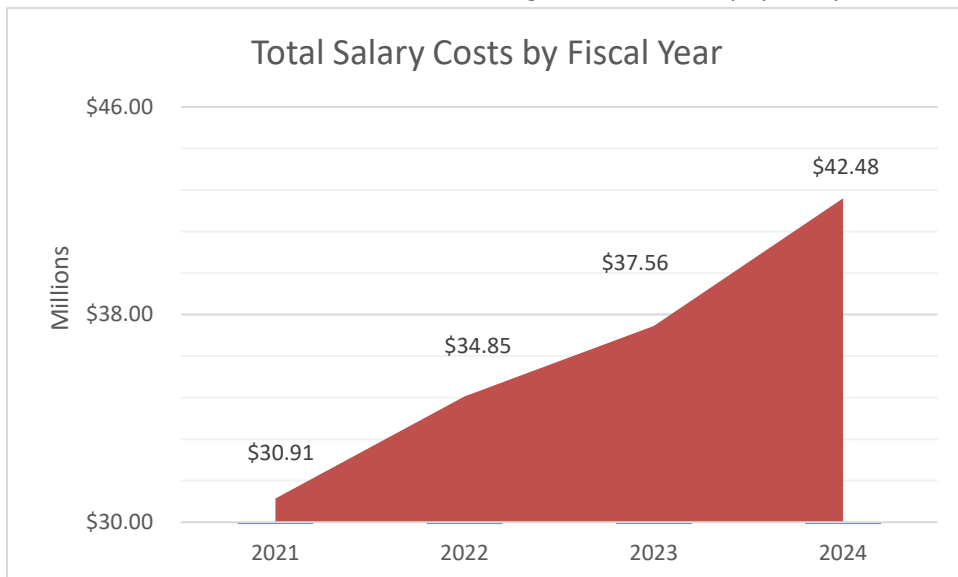
The updated model is based on analyzing the following cost centers to determine rates of increase:

- Contracted Services, or the costs paid by LEAs on contract for primarily operating their fleets, increased by 44% from \$46 million in FY 21 to \$66 million in FY 24. These costs make up roughly

43% of the total costs for LEAs.

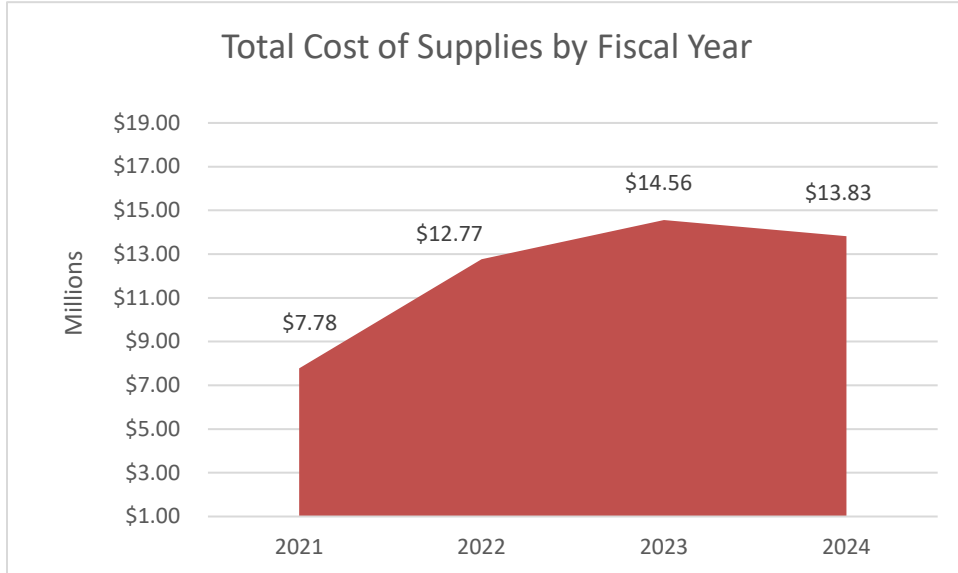


- The costs paid by LEAs to their staff have increased 37% since FY 21, from nearly \$31 million to \$42.48 million in FY 24. [Per the Economic Policy Institute](#), in 2024 there were 12.2% fewer school bus drivers than in 2019, largely due to the low pay compared to other sectors for similar education and skill levels. Schools are having to increase the pay to try to combat this shortage.

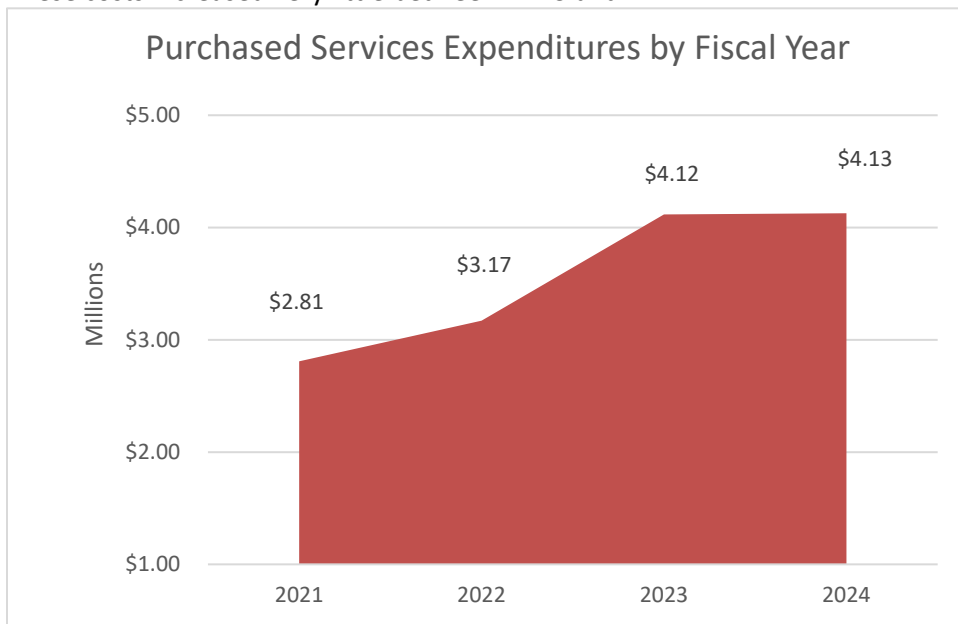


- Benefit costs have increased 29% from \$14.03 million to \$18.14 million in FY 2024. These costs make up 12% of the entire cost of the transportation sector in the state. This cost center alone has contributed to a \$2.4 million increase in reimbursement.

- Supplies are one area in which costs have somewhat decreased. While up 78% since FY 21, the average price per gallon of gas was a primary contributor to decreases from FY 23 to FY 24.



- Bus depreciation costs have increased by 13%. This is 6% of the total costs of the transportation budget, which has resulted in an \$870,840 increase from the FY 21 to FY 24 reimbursement.
- Purchased services, or costs paid to outside entities, such as mechanics, increased by 47%. As they make up 3% of the transportation budget, they resulted in \$790,000 in reimbursement. These costs increased very little between FY 23 and FY 24.



Provide detail about the revenue assumptions supporting this request.

The request is from the General Fund and is based on estimates and analysis of actual costs incurred by LEAs.

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 funded for the allowable costs for providing transportation. Student safety and well-being is a top priority for the Department and LEAs across the state. This request will help ensure that buses stay in service and students statewide have access to education, and that schools are safely transporting students to and from school. 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 funding would be transferred from the Public Education Stabilization Fund (PESF), limited to the fund balance.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

This statutory adjustment complies with Title 33, Idaho Code, to ensure the safe transportation of students.

This request supports Goal 1 to modernize the education funding structure and determine the costs of providing K-12 education in Idaho.

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

Students will be safely transported to and from school as required by law.

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Communication Costs	5,800	5,057	1,470	-	(1,470)	-100.00%	-	-	-
Employee Development	5,206	53,716	36,889	10,433	(26,456)	-71.72%	-	-	-
General Services	49,750	51,000	68,860	7,764	(61,096)	-88.73%	-	-	-
Professional Services	11,951,490	10,463,359	11,407,288	12,421,623	1,014,335	8.89%	-	-	-
Administrative Services	48,988	9,688	1,622	7,172	5,550	342.11%	-	-	-
MISC. TRAVEL AND MOVING	31,763	36,377	1,389	1,112	(277)	-19.96%	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	36,858	37,636	778	2.11%	-	-	-
EMPLOYEE OUT OF STATE T	-	-	21,038	20,064	(974)	-4.63%	-	-	-
Employee Out Of Country Trav	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	910	1,504	2,251	450	(1,801)	-80.01%	-	-	-
Fuel & Lubricants	-	15	-	-	-	#DIV/0!	-	-	-
Computer Supplies	33	51	61,980	-	(61,980)	-100.00%	-	-	-
Specific Use Supplies	201,577	87,546	736,017	249,394	(486,623)	-66.12%	-	-	-
Rental Costs	20,673	13,804	29,959	45,631	15,671	52.31%	-	-	-
Miscellaneous Expense	132,383	105,781	58,448	142,212	83,764	143.31%	-	-	-
Total	12,448,574	10,827,897	12,464,069	12,943,489	479,420	3.85%	-	-	-
FundSource									
General	11,171,201	10,827,897	12,464,069	12,943,489	479,420	3.85%	19,237,600	-	19,237,600
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	1,277,373	-	-	-	-	#DIV/0!	-	-	-
Total	12,448,574	10,827,897	12,464,069	12,943,489	479,420	3.85%	19,237,600	-	19,237,600

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Communication Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Development	-	-	-	-	-	#DIV/0!	-	0.00%	-
General Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Professional Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Services	-	-	-	-	-	#DIV/0!	-	0.00%	-
MISC. TRAVEL AND MOVING	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE OUT OF STATE T	-	-	-	-	-	#DIV/0!	-	0.00%	-
Employee Out Of Country Trav	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Fuel & Lubricants	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Specific Use Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Rental Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	19,237,600	-	-	19,237,600	-	0.00%	-	0.00%	19,237,600
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	19,237,600	-	-	19,237,600	-	0.00%	-	-	19,237,600

A. In-State Travel**What are the primary reasons for the program's in-state travel?**

Our travel directly aligns with our mission and goals. Over the last two years the leadership team has invested significant time into ensuring that the travel that we do directly supports the mission of the department and we are not just doing things "because we always have." Each travel

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

The Central Services Appropriation Unit is made up of funds that the State Department of Education expends on the behalf of districts, and includes the costs of transporting our staff to and from professional development seminars, educational materials, and funding for professional development. Our mission is to ensure that professional development is made available to all schools, regardless of how rural or small.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

This budget will be in line with FY 2025 expenditures.

B. Out-of-State Travel**What are the primary reasons for the program's out-of-state travel?**

Out of state costs are due to flights to Spokane or other out of state areas that our staff then travel into Idaho proper to host their professional development seminars.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

The Central Services Appropriation Unit is made up of funds that the State Department of Education expends on the behalf of districts, and includes the costs of transporting our staff to and from professional development seminars, educational materials, and funding for professional development. Our mission is to ensure that professional development is made available to all schools, regardless of how rural or small. The department does not have satellite offices in the state, so all of our seminars are hosted by employees who are based out of Boise.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

FY 2027 expenditures will be in line with FY 2025.

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Central Services

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Misc Payments As Agent	-	-	416,750	97,125	(319,625)	-76.69%	-	-	-
Total	-	-	416,750	97,125	(319,625)	-76.69%	-	-	-
FundSource									
General	-	-	416,750	97,125	(319,625)	-76.69%	-	-	-
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	416,750	97,125	(319,625)	-76.69%	-	-	-

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	0.00%	-
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	-	-
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	0.00%	-
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

A. In-State Travel

What are the primary reasons for the program's in-state travel?

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Operations Division

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Misc Payments As Agent	-	-	#####	#####	57,530,310	5.06%	-	-	-
Total	-	-	#####	#####	57,530,310	5.06%	-	-	-
FundSource									
General	-	-	#####	#####	57,530,310	5.06%	#####	-	#####
Dedicated	-	-	-	-	-	#DIV/0!	91,674,800	-	91,674,800
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	#####	#####	57,530,310	5.06%	#####	-	#####

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	#####	-	-	#####	-	0.00%	-	0.00%	#####
Dedicated	91,674,800	-	-	91,674,800	-	0.00%	-	0.00%	91,674,800
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	#####	-	-	#####	-	0.00%	-	-	#####

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Miscellaneous Expense	-	-	1,200	-	(1,200)	-100.00%	-	-	-
Total	-	-	1,200	-	(1,200)	-100.00%	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	-	-
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Miscellaneous Expense	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	0.00%	-
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

A. In-State Travel

What are the primary reasons for the program's in-state travel?

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Teachers

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Award Contracts & Claims	-	-	-	-	-	#DIV/0!	-	-	-
Fed Payments To Subgrantes	32,437,525	45,776,794	10,767,344	9,683,858	(1,083,486)	-10.06%	-	-	-
Misc Payments As Agent	#####	#####	#####	#####	96,054,313	7.95%	-	-	-
Total	#####	#####	#####	#####	94,970,827	7.80%	-	-	-
FundSource									
General	#####	#####	#####	#####	96,054,313	7.95%	#####	-	#####
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	32,437,525	45,776,794	10,767,344	9,683,858	(1,083,486)	-10.06%	11,000,000	-	11,000,000
Total	#####	#####	#####	#####	94,970,827	7.80%	#####	-	#####

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Award Contracts & Claims	-	-	-	-	-	#DIV/0!	-	0.00%	-
Fed Payments To Subgrantes	-	-	-	-	-	#DIV/0!	-	0.00%	-
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	#####	-	-	#####	-	0.00%	-	0.00%	#####
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	11,000,000	-	-	11,000,000	-	0.00%	-	0.00%	11,000,000
Total	#####	-	-	#####	-	0.00%	-	-	#####

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Administrators Division

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Misc Payments As Agent	-	-	112,200,513	120,065,705	7,865,192	7.01%	-	-	-
Total	-	-	112,200,513	120,065,705	7,865,192	7.01%	-	-	-
FundSource									
General	-	-	112,200,513	120,065,705	7,865,192	7.01%	127,851,700	-	127,851,700
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	112,200,513	120,065,705	7,865,192	7.01%	127,851,700	-	127,851,700

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	127,851,700	-	-	127,851,700	-	0.00%	-	0.00%	127,851,700
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	127,851,700	-	-	127,851,700	-	0.00%	-	-	127,851,700

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Communication Costs	-	-	-	-	-	#DIV/0!	-	-	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	-	-
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Communication Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
EMPLOYEE IN STATE TRAVE	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	-	-	-	-	-	#DIV/0!	-	0.00%	-
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-

A. In-State Travel

What are the primary reasons for the program's in-state travel?

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Children's Programs Division

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Award Contracts & Claims	-	-	-	-	-	#DIV/0!	-	-	-
Fed Payments To Subgrantes	-	-	417,786,527	311,801,114	#####	-25.37%	-	-	-
Misc Payments As Agent	-	-	146,782,460	128,473,581	(18,308,879)	-12.47%	-	-	-
Total	-	-	564,568,987	440,274,695	#####	-22.02%	-	-	-
FundSource									
General	-	-	149,306,536	123,753,661	(25,552,875)	-17.11%	119,857,800	-	119,857,800
Dedicated	-	-	4,324,900	4,324,900	-	0.00%	4,324,900	-	4,324,900
Federal	-	-	410,937,551	312,196,134	(98,741,417)	-24.03%	249,647,800	-	249,647,800
Total	-	-	564,568,987	440,274,695	#####	-22.02%	373,830,500	-	373,830,500

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Award Contracts & Claims	-	-	-	-	-	#DIV/0!	-	0.00%	-
Fed Payments To Subgrantes	-	-	-	-	-	#DIV/0!	-	0.00%	-
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	119,857,800	-	-	119,857,800	-	0.00%	-	0.00%	119,857,800
Dedicated	4,324,900	-	-	4,324,900	-	0.00%	-	0.00%	4,324,900
Federal	249,647,800	-	-	249,647,800	-	0.00%	-	0.00%	249,647,800
Total	373,830,500	-	-	373,830,500	-	0.00%	-	-	373,830,500

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Idaho Digital Learning Academy

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Misc Payments As Agent	-	-	-	21,362,400	21,362,400	#DIV/0!	-	-	-
Total	-	-	-	21,362,400	21,362,400	#DIV/0!	-	-	-
FundSource									
General	-	-	-	21,362,400	21,362,400	#DIV/0!	25,810,000	-	25,810,000
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	-	21,362,400	21,362,400	#DIV/0!	25,810,000	-	25,810,000

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	25,810,000	-	-	25,810,000	-	0.00%	-	0.00%	25,810,000
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	25,810,000	-	-	25,810,000	-	0.00%	-	-	25,810,000

Form B4: Inflationary Adjustments

Agency: Public School Support

Agency Number: 500

FY 2027 Request

Function: Facilities

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Misc Payments As Agent	33,642,215	42,570,961	65,317,148	151,546,247	86,229,099	132.02%	-	-	-
Total	33,642,215	42,570,961	65,317,148	151,546,247	86,229,099	132.02%	-	-	-
FundSource									
General	12,642,215	10,883,461	11,910,748	10,616,921	(1,293,828)	-10.86%	12,589,700	-	12,589,700
Dedicated	21,000,000	31,687,500	53,406,400	140,929,327	87,522,927	163.88%	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	33,642,215	42,570,961	65,317,148	151,546,247	86,229,099	132.02%	12,589,700	-	12,589,700

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Misc Payments As Agent	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	-	-	-	-	-	#DIV/0!	-	-	-
FundSource									
General	12,589,700	-	-	12,589,700	-	0.00%	-	0.00%	12,589,700
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	-	-	-	-	-	#DIV/0!	-	0.00%	-
Total	12,589,700	-	-	12,589,700	-	0.00%	-	-	12,589,700

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code
*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: State Department of Education
Contact Person/Title: Carie Ernst

Agency Code: 500
Contact Phone Number: (208) 332-6870

Fiscal Year: 2027
Contact Email: caernst@edc.idaho.gov

Grant Number CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term \$67-19171(c), I.C.	Total Grant Amount	State Approp [OT] Annually, [OG] In Budget [C] Continuous \$67-19171(b), I.C.	MOE or MOU requirements? [Y] Yes or [N] No. If Yes answer question # 2. (667-19171(d), I.C.)	State Match Required: [Y] Yes or [N] No. (667-19171(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (667-19171(j),(l), I.C.)	Total State Match Amount (667-19171(j)(d), I.C.)	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (667-19171(j)(d), I.C.)	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures	FY 2026 Estimated Available Federal Funds (667-19171(j)(b), I.C.)	FY 2026 Estimated Federal Expenditures (667-19171(j)(b), I.C.)	FY 2027 Estimated Available Federal Funds (667-19171(j)(b), I.C.)	FY 2027 Estimated Federal Expenditures (667-19171(j)(b), I.C.)	AB Known Reductions of 10% or more from the previous column AD \$67-35021(a), I.C.	AC Grant Reduced by 50% or More from the previous years funding? Fill out column AD, \$67-191721, I.C.	AD Plan for Reduction If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB, complete this question and include the amount of reduction, detail about the reduction, the impact to the agency, the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is:
10.541 / 201918N760330	O	USDA	2019 TECHNOLOGY INNOVATION	CN Technology Innovation		500_Public Schools EDCP	Capped	Ongoing	9/30/2022	\$366,063.21	OG	N	N			62,670													
10.541 / 202120N760330	O	USDA	2021 TECHNOLOGY INNOVATION	CN Technology Innovation		500_Public Schools EDCP	Capped	Ongoing	9/30/2024	\$518,029.61	OG	N	N			187,168		159,321.77		106,537	103,749								
10.541 / 202322N760347	O	USDA	2023 TECHNOLOGY INNOVATION	CN Technology Innovation		500_Public Schools EDCP	Capped	Ongoing	9/30/2026	\$300,000.00	OG	N	N							114,089	120,041			179,959	150,000	29,959	29,959		
10.541 / 202424N760330	O	USDA	2024 TECHNOLOGY INNOVATION	CN Technology Innovation		500_Public Schools EDCP	Capped	Ongoing	9/30/2028	\$518,029.61	OG	N	N							518,030	300,000	218,030	100,000						
10.541 /	O	USDA	2025 TECHNOLOGY INNOVATION	CN Technology Innovation		500_Public Schools EDCP	Capped	Ongoing	9/30/2028	\$550,000.00	OG	N	N									550,000	550,000	550,000	550,000				
10.553 / 202222N119947	F	USDA	2022 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2022	\$27,764,820.65	OG	N	N			3,235,912													
10.553 / 202323N119947	F	USDA	2023 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2023	\$15,091,174.68	OG	N	N			12,681,816		2,409,358.63		(5,093)	209								
10.553 / 202424N119947	F	USDA	2024 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2024	\$14,969,186.96	OG	N	N					12,066,935.51		2,631,776	2,631,517			270,735	270,735				
10.553 / 202525N119947	F	USDA	2025 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2025	\$15,201,100.00	OG	N	N							12,459,778	12,459,778			2,743,322	2,743,322				
10.553 /	F	USDA	2026 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2026	\$15,201,100.00	OG	N	N											15,201,100	13,000,000	2,201,100	2,201,100		
10.553 /	F	USDA	2027 SCHOOL BREAKFAST	School Breakfast Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2027	\$15,201,100.00	OG	N	N											15,201,100	14,500,000				
10.555 / 202222N119947	F	USDA	2022 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2022	\$107,404,775.75	OG	Y	N			12,397,819													
10.555 / 202323N119947	F	USDA	2023 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2023	\$54,932,235.51	OG	Y	N			46,295,085		8,628,150.98		(10,699)	(453)								
10.555 / 202424N119947	F	USDA	2024 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2024	\$50,951,228.00	OG	Y	N					41,499,319.41		9,451,909	9,451,909			7,056,616	7,056,616	2,400,000	2,400,000		
10.555 / 202525N119947	F	USDA	2025 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2025	\$50,400,000.00	OG	Y	N							43,343,384	43,343,384			7,056,616	7,056,616	2,400,000	2,400,000		
10.555 /	F	USDA	2026 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2026	\$50,400,000.00	OG	Y	N											50,400,000	48,000,000	2,400,000	2,400,000		
10.555 /	F	USDA	2027 SCHOOL LUNCH	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2027	\$50,400,000.00	OG	Y	N											50,400,000					
10.555 / 202222N119947	F	USDA	2022 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2022	\$308,617.13	OG	Y	N			46,269													
10.555 / 202323N119947	F	USDA	2023 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2023	\$294,163.72	OG	Y	N			242,672		51,491.68											
10.555 / 202424N119947	F	USDA	2024 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2024	\$368,000.00	OG	Y	N					288,579.11		76,212	76,212								
10.555 / 202525N119947	F	USDA	2025 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2025	\$350,000.00	OG	Y	N					297,947		52,053	52,053								
10.555 /	F	USDA	2026 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2026	\$350,000.00	OG	Y	N							350,000	300,000	50,000	50,000						
10.555 /	F	USDA	2027 SCHOOL LUNCH AFTER-SCHOOL SNACKS	School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2027	\$350,000.00	OG	Y	N											350,000	300,000				
10.555 / 202222N890347	F	USDA	2022 SUPPLY CHAIN ASSISTANCE	Supply Chain Assistance		500_Public Schools EDCP	Capped	Ongoing	9/30/2023	\$10,313,502.00	OG	Y	N			7,917,592		243,217.38											
10.555 / 202323N890347	F	USDA	2023 SUPPLY CHAIN ASSISTANCE	Supply Chain Assistance		500_Public Schools EDCP	Capped	Ongoing	9/30/2024	\$9,099,496.00	OG	Y	N			2,483,576		6,395,498.24		185,890	185,890								
10.556 / 202222N119947	F	USDA	2022 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2022	\$17,152.49	OG	N	N			6,518													
10.556 / 202323N119947	F	USDA	2023 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2023	\$23,032.64	OG	N	N			19,096		3,936.71											
10.556 / 202424N119947	F	USDA	2024 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2024	\$19,948.00	OG	N	N					15,989.40		3,959	3,958								
10.556 / 202525N119947	F	USDA	2025 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2025	\$20,000.00	OG	N	N							11,090	11,090			8,910	8,910	9,000	9,000		
10.556 /	F	USDA	2026 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2026	\$20,000.00	OG	N	N											20,000	11,000	9,000	9,000		
10.556 /	F	USDA	2027 SPECIAL MILK	Nat'l School Lunch Program		500_Public Schools EDCP	Open-ended	Ongoing	9/30/2027	\$20,000.00	OG	N	N											20,000	11,000	9,000	9,000		
10.558 /																													

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code
*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: State Department of Education
Contact Person/Title: Carie Ernst

Agency Code: 500
Contact Phone Number: (208) 332-6870

Fiscal Year: 2027
Contact Email: caernt@stde.idaho.gov

Grant Number CFDA/ Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term §67- 1917(1)(c), I.C.	Total Grant Amount	State Approp [OT] Annually, [OE] In Base, or [E] Continuously §67- 1917(1)(b), I.C.	MOE or MOU Requirements [Y] Yes or [N] No. If Yes answer question # 2. (667- 1917(1)(d), I.C.)	State Match Required: [Y] Yes or [N] No (667- 1917(1)(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (667-1917(1)(d), I.C.)	Total State Match Amount (667- 1917(1)(d), I.C.)	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (645H) §67-1917(1)(a), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures§ 67- 1917(1)(d), I.C.	FY 2026 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2026 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	FY 2027 Estimated Available Federal Funds §67- 1917(1)(b), I.C.	FY 2027 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	Known Reductions of 10% column AD §67- 3502(1)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Fill out column AD, §67- 1917(2), I.C.	Plan for Reduction If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB, complete this question and include the amount of reduction, detail about the reduction, the impact to the agency, the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is:			
84.196 / §196A220013	F	Dept of Educ	2022 HOMELESS CHILDREN AND YOUTH	Assistance for homeless children education		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$287,288.00	OG	N	N			144,116				117,355.77		11,044	11,016									
84.196 / §196A230013	F	Dept of Educ	2023 HOMELESS CHILDREN AND YOUTH	Assistance for homeless children education		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$336,300.00	OG	N	N							190,071.30		108,526	108,526	37,703	37,703							
84.196 / §196A240013	F	Dept of Educ	2024 HOMELESS CHILDREN AND YOUTH	Assistance for homeless children education		500_Public Schools EDP	Capped	Ongoing	9/30/2026	\$347,956.00	OG	N	N									194,856	194,856	153,100	153,100							
84.196 / §196A250013	F	Dept of Educ	2025 HOMELESS CHILDREN AND YOUTH	Assistance for homeless children education		500_Public Schools EDP	Capped	Ongoing	9/30/2027	\$322,250.00	OG	N	N											322,250	200,000	122,250	122,250					
84.196 / §196A260013	F	Dept of Educ	2026 HOMELESS CHILDREN AND YOUTH	Assistance for homeless children education		500_Public Schools EDP	Capped	Ongoing	9/30/2028	\$322,250.00	OG	N	N												322,250	300,000						
84.287 / §287C100012	F	Dept of Educ	2019 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2022	\$5,505,664.14	OG	Y	N			102,532																
84.287 / §287C200012	F	Dept of Educ	2020 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2022	\$5,755,139.15	OG	Y	N			278,840																
84.287 / §287C210012	F	Dept of Educ	2021 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$5,680,280.14	OG	Y	N			4,688,252				255,129.57		13,000	13,000									
84.287 / §287C220012	F	Dept of Educ	2022 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$6,104,890.14	OG	Y	N			1,613,702						4,340,821.03	345,755	345,755								
84.287 / §287C230012	F	Dept of Educ	2023 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$5,984,320.14	OG	Y	N									1,160,714.65		4,376,430	4,376,430	447,175	447,175					
84.287 / §287C240012	F	Dept of Educ	2024 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2026	\$5,984,298.00	OG	Y	N											862,235	862,235	5,122,063	4,800,000	322,063	322,063			
84.287 / §287C250012	F	Dept of Educ	2025 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2027	\$5,984,298.00	OG	Y	N												5,984,298	1,160,700	4,823,598	4,823,598				
84.287 / §287C260012	F	Dept of Educ	2026 TITLE IV-B 21ST CENTURY CLC	Community learning center programs		500_Public Schools EDP	Capped	Ongoing	9/30/2028	\$5,984,298.00	OG	Y	N													5,984,298	1,300,000					
84.323 / H323A200002	C	Dept of Educ	2020 STATE PERSONNEL DEVELOPMENT	Special education professional development		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$1,376,750.83	OG	N	N			210,862				427,232.22		313,786	313,786	222,018	222,018							
84.324 / §324A200012	C	Dept of Educ	2025 STATE PERSONNEL DEVELOPMENT	Special education professional development		500_Public Schools EDP	Capped	Ongoing	9/30/2030	\$1,376,750.83	OG	N	N												1,376,751	250,000	1,126,751	250,000				
84.334 / P334S180012	C	Dept of Educ	2018 GEARUP GRANT	College preparation		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$7,000,000.00	OG	N	Y			1,192,861				974,325.72		1,019,911	1,019,911									
84.334 / §334S180012	C	Dept of Educ	2026 GEARUP GRANT	College preparation		500_Public Schools EDP	Capped	Ongoing	9/30/2033	\$7,000,000.00	OG	N	Y													817,588	817,588					
84.358 / §358B190012	F	Dept of Educ	2019 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2022	\$324,406.00	OG	N	N			344																
84.358 / §358B200012	F	Dept of Educ	2020 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2023	\$322,163.10	OG	N	N			29,223																
84.358 / §358B210012	F	Dept of Educ	2021 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$149,941.00	OG	N	N			78,479																
84.358 / §358B220012	F	Dept of Educ	2022 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$122,579.00	OG	N	N			22,525																
84.358 / §358B230012	F	Dept of Educ	2023 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$56,021.00	OG	N	N																			
84.358 / §358B240012	F	Dept of Educ	2024 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2026	\$75,487.00	OG	N	N																			
84.358 / §358B250012	F	Dept of Educ	2025 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2027	\$75,487.00	OG	N	N																			
84.358 / §358B260012	F	Dept of Educ	2026 RURAL AND LOW INCOME SCHOOLS	Assistance for rural school districts		500_Public Schools EDP	Capped	Ongoing	9/30/2028	\$75,487.00	OG	N	N																			
84.365 / §365A200012	F	Dept of Educ	2020 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2023	\$2,120,646.00	OG	Y	N			101,706								24,616.81								
84.365 / §365A210012	F	Dept of Educ	2021 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$2,177,804.00	OG	Y	N													397	20,687					
84.365 / §365A220012	F	Dept of Educ	2022 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$2,136,677.00	OG	Y	N			713,005																
84.365 / §365A230012	F	Dept of Educ	2023 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$1,948,772.00	OG	Y	N																			
84.365 / §365A240012	F	Dept of Educ	2024 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2026	\$1,693,678.00	OG	Y	N																			
84.365 / §365A250012	F	Dept of Educ	2025 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2027	\$1,779,092.00	OG	Y	N																			
84.365 / §365A260012	F	Dept of Educ	2026 TITLE III-A ELA PROGRAM	Assistance for attaining English proficiency		500_Public Schools EDP	Capped	Ongoing	9/30/2028	\$1,779,092.00	OG	Y	N																			
84.367 / §367A190011	F	Dept of Educ	2019 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2022	\$9,364,226.00	OG	Y	N			3,301																
84.367 / §367A200011	F	Dept of Educ	2020 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2023	\$9,490,099.00	OG	Y	N			200,539																
84.367 / §367A210011	F	Dept of Educ	2021 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$9,613,024.00	OG	Y	N			5,056,137																
84.367 / §367A220011	F	Dept of Educ	2022 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2024	\$9,835,338.00	OG	Y	N			4,254,304																
84.367 / §367A230011	F	Dept of Educ	2023 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2025	\$9,987,190.00	OG	Y	N																			
84.367 / §367A240011	F	Dept of Educ	2024 TITLE II-A SUPPORTING INSTRUCTION	Professional development for educators		500_Public Schools EDP	Capped	Ongoing	9/30/2026	\$9,986,411.00	OG	Y																				

Performance Report – Agency Profile

Agency Overview

The Idaho State Department of Education (SDE) is responsible for implementing policies, distributing funds, administering statewide assessments, certifying 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:

Support to Idaho students, educators, and school leaders with the tools and resources needed to achieve academic excellence through strategic thought, leadership, and policy alignment.

To fulfill this mission, 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 2022 ¹	FY 2023 ²	FY 2024 ³	FY 2025 ⁴
General Fund	2,110,235,800	2,319,809,400	2,698,842,500	2,651,908,900
Federal Grant	528,359,600	505,545,400	421,704,800	360,605,500
Dedicated Fund	<u>98,979,800</u>	<u>128,652,000</u>	<u>126,498,300</u>	<u>284,030,400</u>
Total	2,737,575,200	2,954,006,800	3,247,045,600	3,296,544,800
Expenditure	FY 2022 ⁵	FY 2023 ⁶	FY 2024 ⁷	FY 2025 ⁸
Personnel Costs	9,827,900	11,167,900	14,030,100	14,436,600
Operating Expenditures	15,048,500	14,830,400	13,645,800	15,315,800
Capital Outlay	231,000	109,000	200,000	100,000
Trustee/Benefit Payments	<u>2,712,467,800</u>	<u>2,927,899,500</u>	<u>3,219,169,700</u>	<u>3,266,692,400</u>
Total	2,737,575,200	2,954,006,800	3,247,045,600	3,296,544,800

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Number of K-12 School Districts & Charters Supported ⁹	115 Districts 66 Charters 1 COSSA	115 Districts 70 Charters 1 COSSA	115 Districts 74 Charters 1 COSSA	115 Districts 76 Charters 1 COSSA
Number of K-12 Public School Students, excluding preschool ¹⁰	312,643	315,254	314,596	314,205
Teacher FTE	18,097 ¹¹	18,259 ¹²	18,286 ¹³	18,286 ¹⁴

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
FTE Student Teacher Ratio	17.28	17.27	17.20	17.20

Part II – Performance Measures

Performance Measure		FY2021	FY 2022	FY 2023	FY 2024	FY 2025
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		2021-22 School Yr.	2022-23 School Yr.	2023-24 School Yr.	2024-25 School Yr.	2025-2026 School Yr.
	Actual	68%	65.7%	66.5%	70.9%	TBD
	Benchmark	NA	NA	80%	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 completing opportunities such as technical competency credit, Advanced Placement and International Baccalaureate		2021-22 School Yr.	2022-23 School Yr.	2023-24 School Yr.	2024-25 School Yr.	2025-26 School Yr.
Actual		54.18%	57.09%	54.98%	58.2% ¹⁶	TBD
Benchmark		80%	80%	80%	80%	80%
II. Percentage of Idaho high school graduates meeting college placement/entrance exam college readiness benchmarks		Class of 2022	Class of 2023	Class of 2024	Class of 2025	Class of 2026
SAT		28%	28%	N/A	N/A	TBD
SAT Benchmark		60%	60%	60%	60%	60%
III. High School Cohort Graduation Rate (4-Year) ^{17 18}		Class of 2022	Class of 2023	Class of 2024	Class of 2025	Class of 2026
Graduation Rate Actual		79.9%	81.1	81.1	82.3%	TBD
Graduation Rate Benchmark		94.9%	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.*

I. Teacher Retention Rate ¹⁹		2021-22 School Yr.	2022-23 School Yr.	2023-24 School Yr.	2024-25 School Yr.	2025-26 School Yr.
	Actual	90.8% ²⁰	89.5% ²¹	88.7%	TBD (available October)	TBD
	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=2023>² <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2024>³ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2025>⁴ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2025>⁵ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2023>⁶ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2024>⁷ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2025>⁸ <https://legislature.idaho.gov/Iso/bpa/pubs/lfr/?y=2025>⁹ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹⁰ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹¹ [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹² [Historical-Enrollment-by-District-or-Charter.xlsx \(live.com\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹³ [2022-2023 Statewide Certificated Staff Salary Report \(idaho.gov\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹⁴ [2023-2024 Statewide Certificated Staff Salary Report \(idaho.gov\)](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)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. <https://www.sde.idaho.gov/student-engagement/advanced-ops/files/reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf>¹⁷ [Four Year Graduation Rate](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)¹⁸ <https://www.idahoreportcard.org/success-indicators/state?stateId=ID&fromTab=true>¹⁹ [Teacher Retention Rate](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)²⁰ [Teacher Retention Rate](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)²¹ [Teacher Retention Rate](https://www.sde.idaho.gov/Files/Reporting/FY2024-Advanced-Opportunities-Program-Totals.pdf)

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: Idaho State Department of Education



Director's Signature

8/29/2025

Date

Please return to:

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

FAX: 334-2438
E-mail: info@dfm.idaho.gov

PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2026 Original Appropriation	FY 2027 Request	Change from 2026 Orig. Approp.	Teachers	Student Support	Facilities	Central Services	IDLA	Services for the Deaf and the Blind
FUND SOURCES										
General Fund		\$2,754,658,600	\$3,000,957,400	\$246,298,800	\$1,417,187,500	\$1,509,492,600	\$12,589,700	\$16,987,600	\$26,918,400	\$17,781,600
Dedicated Funds		\$96,249,800	\$100,411,400	\$4,161,600	\$0	\$100,140,900	\$0	\$0	\$0	\$270,500
Federal Funds		\$260,647,800	\$268,447,800	\$7,800,000	\$11,000,000	\$257,447,800	\$0	\$0	\$0	\$0
	TOTAL REQUEST	\$3,111,556,200	\$3,369,816,600	\$258,260,400	\$1,428,187,500	\$1,867,081,300	\$12,589,700	\$16,987,600	\$26,918,400	\$18,052,100
	General Fund Percent Change:			8.9%						
	Total Funds Percent Change:			8.3%						
I.	DISTRIBUTIONS									
Ia.	Statutory Requirements									
1	Transportation	\$113,901,900	\$135,638,000	\$21,736,100		\$135,638,000				
2	Border Contracts	\$2,462,700	\$1,774,200	(\$688,500)		\$1,774,200				
3	Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,293,500	(\$154,600)		\$6,293,500				
4	Salary-Based Apportionment	\$356,071,000	\$361,708,300	\$5,637,300		\$361,708,300				
5	State Paid Employee Benefits	\$71,421,700	\$72,536,000	\$1,114,300		\$72,536,000				
6	Career Ladder Salaries	\$1,089,492,600	\$1,142,085,300	\$52,592,700	\$1,142,085,300					
7	Career Ladder Benefits	\$230,209,900	\$241,322,600	\$11,112,700	\$241,322,600					
8	Idaho Digital Learning Academy	\$25,810,000	\$26,918,400	\$1,108,400					\$26,918,400	
9	Idaho Safe and Drug-Free Schools	\$4,324,900	\$4,324,900	\$0		\$4,324,900				
10	Math and Science Requirement	\$7,358,700	\$10,989,600	\$3,630,900	\$10,989,600					
11	Advanced Opportunities	\$27,000,000	\$31,945,800	\$4,945,800		\$31,945,800				
12	National Board Teacher Certification	\$40,000	\$40,000	\$0	\$40,000					
13	Charter School Facilities	\$12,589,700	\$12,589,700	\$0			\$12,589,700			
14	Continuous Improvement Plans and Training	\$652,000	\$652,000	\$0		\$652,000				
15	Literacy Proficiency	\$72,812,000	\$72,812,000	\$0		\$72,812,000				
16	Academic and College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	\$0	\$9,000,000					
	Sub-Total -- Statutory Requirements	\$2,029,595,200	\$2,130,630,300	\$101,035,100	\$1,403,437,500	\$687,684,700	\$12,589,700	\$0	\$26,918,400	\$0
Ib.	Other Program Distributions									
17	Program Support (Math Initiative, LEP, Learning Loss)	\$7,279,100	\$9,529,100	\$2,250,000		\$7,070,000		\$2,459,100		
18	Technology (Classroom, WiFi, LMS)	\$36,500,000	\$36,500,000	\$0		\$36,500,000				
19	Student Achievement Assessments	\$2,258,500	\$2,258,500	\$0		\$0		\$2,258,500		
20	Professional Development	\$23,250,000	\$23,250,000	\$0	\$13,750,000			\$9,500,000		
21	Content and Curriculum	\$11,335,000	\$11,335,000	\$0		\$8,565,000		\$2,770,000		
22	Services for the Deaf and the Blind (Campus)	\$10,076,500	\$11,045,400	\$968,900						\$11,045,400
23	Services for the Deaf and the Blind (Outreach)	\$6,724,000	\$7,006,700	\$282,700						\$7,006,700
24	Federal Funds for School Districts (Excluding IESDB)	\$260,647,800	\$268,447,800	\$7,800,000	\$11,000,000	\$257,447,800				
25	Operational (Discretionary)	\$374,473,600	\$378,227,800	\$3,754,200		\$378,227,800				
26	Health Insurance	\$349,416,500	\$443,836,000	\$94,419,500		\$443,836,000				
27	Special Education Block Grants	\$0	\$50,000,000	\$50,000,000		\$50,000,000				
	Sub-Total -- Other Program Distributions	\$1,081,961,000	\$1,241,436,300	\$159,475,300	\$24,750,000	\$1,181,646,600	\$0	\$16,987,600	\$0	\$18,052,100
Ic.	TOTAL DISTRIBUTIONS (LINE ITEMS)	\$3,111,556,200	\$3,372,066,600	\$260,510,400	\$1,428,187,500	\$1,869,331,300	\$12,589,700	\$16,987,600	\$26,918,400	\$18,052,100
II.	ESTIMATED SUPPORT UNITS (Best 28 weeks)	15,954	16,114	160					\$ per SU	\$ Total
III.	STATE OPERATIONAL \$ PER SUPPORT UNIT	\$23,472	\$23,472	\$0				Operational Funds % change	0.0%	1.0%
IV.	STATE HEALTH INSURANCE \$ PER SUPPORT UNIT	\$21,901	\$27,544	\$5,643				Health Insurance Funds % Change	25.8%	27.0%
(The operational funds (discretionary) distribution includes \$300/support unit for safe school environments (§33-1002, Idaho Code)										