

Agency Summary And Certification

FY 2027 Request

Agency: Office of the State Board of Education

501

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

Signature of Department
Director:

JENIFFER WHITE

Date: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
IT and Data Management			8,930,000	7,524,800	9,390,500	9,514,000	9,445,700
OSBE Administration			84,573,400	42,332,700	45,597,700	76,716,800	45,941,400
School Safety and Security			1,353,400	927,000	1,466,600	1,458,500	1,391,000
Total			94,856,800	50,784,500	56,454,800	87,689,300	56,778,100
By Fund Source							
G	10000	General	46,175,900	30,913,000	46,941,300	61,529,800	47,354,400
D	12500	Dedicated	121,800	12,200	124,800	123,400	124,800
D	32100	Dedicated	1,274,000	3,800	1,274,000	1,274,000	1,274,000
D	32300	Dedicated	285,500	38,300	288,400	276,500	301,500
D	32500	Dedicated	15,000	0	15,000	15,000	15,000
F	34400	Federal	19,565,900	7,776,900	0	11,789,000	0
F	34500	Federal	19,618,100	5,037,200	0	4,870,100	0
F	34800	Federal	767,700	0	771,000	767,700	771,000
D	34900	Dedicated	6,665,200	6,662,700	6,579,100	6,578,800	6,564,100
D	34936	Dedicated	367,700	340,400	461,200	465,000	373,300
Total			94,856,800	50,784,500	56,454,800	87,689,300	56,778,100
By Account Category							
Personnel Cost			10,429,900	9,087,000	10,961,200	10,994,200	10,795,000
Operating Expense			5,351,900	9,722,300	5,315,600	12,260,900	5,904,100
Capital Outlay			7,068,600	12,005,700	6,224,000	14,627,400	6,125,000
Trustee/Benefit			72,006,400	19,969,500	33,954,000	49,806,800	33,954,000
Total			94,856,800	50,784,500	56,454,800	87,689,300	56,778,100
FTP Positions			84.25	84.25	85.25	85.25	81.25
Total			84.25	84.25	85.25	85.25	81.25

Division Description**Request for Fiscal Year:** 2027**Agency:** Office of the State Board of Education

501

Division: Office of the State Board of Education

ED1

Statutory Authority: 33-101

The Office of the State Board of Education (OSBE) Administration Program provides fiscal and administrative support to the Idaho State Board of Education in its oversight of the state's public education system. The Board is composed of seven members appointed by the Governor and the elected Superintendent of Public Instruction.

In partnership with the Superintendent of Public Instruction and the State Department of Education, OSBE facilitates Board oversight of K–12 public schools, including through management of IT systems and data collection. OSBE also supports Board governance of Idaho's public colleges and universities (Boise State University, Idaho State University, Lewis-Clark State College, and the University of Idaho), and coordinates with the state's four community colleges (College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College). The office also oversees certain state scholarship and grant programs; supports delivery of graduate medical and professional education; and staffs committees related to certain priorities of the Legislature (including school safety & security, model school facilities, medical education and more).

OSBE also supports Board governance of four agencies: the Division of Career Technical Education, the Division of Vocational Rehabilitation, Idaho Public Television, and the Public Charter School Commission. Each is led by an administrator who reports directly to the Board.

		EDAA						EDAE		EDAC			
		Executive Director Jenn White	Executive Admin Lisa Hendricks										
External Affairs & Strategy Officer Matthew Reiber	Chief Audit Executive Mark Eisenman	Communications Director Marissa Morrison			Deputy Director Scott Greco								
Admin Assistant II Sandra Cortes	Systemwide Internal Audit Manager Boise Ismael Sandoval		Chief Financial Officer Patrick Coulson	Chief Academic Officer Heidi Estrem	College & Career Access Officer Sara Scudder	Chief Research Officer Cathleen McHugh	School Safety & Security Manager Mike Munger		Chief Information Officer Chris Campbell	Admin Assistant II Jo Ann Bujarski			
Policy Director Alison Henken	Senior Internal Auditor Boise Bonnie Spencer		Admin Assistant II Michelle Tierney	Admin Assistant II Ruby Jones	Admin Assistant II Stephanie Rose	Principal Research Analyst Cate Collins	Admin Assistant II Tara Biddle (0.5)	IT Software Engineer IV (Manager) Pete Smith	Education Data Systems Reporting Manager Todd King	IT Manager, Enterprise Infrastructure Mark Hill	Project Manager III Pavani Dasam		
Project Coordinator Nick Wagner	Internal Auditor I Boise Teddy Cardenas		Financial Manager Scott Christie	Associate Academic Officer VACANT	Senior Outreach Coordinator Bibiana Ramirez	Sr. Research Analyst Briana Krebs	Analyst – N Idaho Mark Feddersen	IT Software Engineer IV John O'Brien	ISEE Tech Coordinator Region 1, 2, 3 Amy Sigler	IT District Support Specialist Hector Hernandez	Broadband Program Coordinator Jonathan Steele		
Empowering Parents Project Coordinator Kate Lenz	Internal Auditor II Boise Leslie Bingham		Financial Unit Lead Melissa Carleton	Academic Affairs Program Manager Patty Sanchez	Next Steps Idaho Program Manager Layne Zeiszler	Senior Research Analyst Bas van Doorn	Analyst – SE Idaho Chris Thoms	IT Software Engineer IV Bret Morgan	ISEE Tech Coordinator Region 4, 5,6 Roger Evans	IT Support Technician Bryan Snider	E-rate Program Coordinator Daniel Vogt		
IT Software Engineer III Mark Hair	Systemwide Internal Audit Manager Moscow Lichun He		Financial Specialist Phyllis Kenney	Student Affairs Program Manager Dana Kelly	Regional Coordinator - N Matthew Ramirez		Analyst – SC Idaho Jacob Milner	IT Software Engineer III Rhonda Carpenter	ISEE Program Coordinator Vance Allen	Senior Desktop Support Specialist Mark Taplin	Education Analytics System Program Manager Andy Mehl		
	Senior Internal Auditor Moscow Jason Croyle		Systemwide Risk Manager Kat Kapuscinski	State Authorization Program Manager Tamara Baysinger	Regional Coordinator - E Storm Jansson		Analyst – E Idaho Guy Bliesner	Software Engineer III Angela Greene		IT Security Coordinator Decar Scaff	Statewide Longitudinal Data Analyst Doug Armstrong		
	Internal Auditor II Moscow Holly Kim		Risk Analyst UI Nancy Spink	Academic Technology Program Manager Jonathan Lashley	Regional Coordinator - C Nikcole Zamarripa		SSS Project Specialist Katie Francis	IT Software Engineer III Sri Haritha Kuchipudi			Data Governance Manager John Manjoro		
	Systemwide Internal Audit Manager Pocatello Reese Jensen		Risk Analyst UI Carry Salonen	Higher Education Research (HERC) Program Manager John Thomas (0.5)	Pre-Admissions Program Manager Maria Paluzzi		Higher Ed Analyst Elliot Cox	Education Data Systems Coordinator Roger Sargent			Business Analyst VACANT		
	Senior IT Internal Auditor Pocatello VACANT		Risk Analyst BSU Elaine Noot	Educator Effect. Program Manager Kathleen Shoup	Scholarships Program Manager Joy Miller			Education Data Systems Integrator KP Srinivasan			Database Admin VACANT		
	Sr. Internal Auditor Pocatello Chelse Winters		Risk Analyst ISU Luke Jepma										

Green: Classified Employee
 Blue: Institution-based Employee
 Purple: Rural Exemption Employee

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	470	Other Revenue	0	17,334	6,231	0	0	
		General Fund Total	0	17,334	6,231	0	0	
Fund	3230	In-Demand Careers Fund						
	0							
	455	State Grants & Contributions	0	0	62,200	281,900	281,900	In-Demand Career Funds
	460	Interest	0	0	621	0	0	Interest on In-Demand Career Funds
		In-Demand Careers Fund Total	0	0	62,821	281,900	281,900	
Fund	3440	American Rescue Plan Act - ARPA						
	0							
	450	Fed Grants & Contributions	3,383,005	7,868,772	7,776,921	10,798,200	0	
		American Rescue Plan Act - ARPA Total	3,383,005	7,868,772	7,776,921	10,798,200	0	
Fund	3443	ARPA State Fiscal Recovery Fund						
	0							
	470	Other Revenue	0	45,000	0	0	0	
		ARPA State Fiscal Recovery Fund Total	0	45,000	0	0	0	
Fund	3450	Cares Act - Covid 19						
	0							
	450	Fed Grants & Contributions	12,735,449	3,567,986	4,990,962	13,672,500	0	
	460	Interest	0	0	28,416	0	0	Interest on federal EANS funds
	470	Other Revenue	0	0	0	0	0	
		Cares Act - Covid 19 Total	12,735,449	3,567,986	5,019,378	13,672,500	0	
Fund	3480	Federal (Grant)						
	0							
	450	Fed Grants & Contributions	0	416,999	0	0	0	
	470	Other Revenue	0	0	0	0	0	
		Federal (Grant) Total	0	416,999	0	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Fund 3490 Miscellaneous Revenue
0

410	License, Permits & Fees	119,061	127,256	135,411	140,000	140,000	Proprietary School Revenue
435	Sale of Services	0	166,266	0	0	0	
450	Fed Grants & Contributions	52,000	203,850	(313)	0	0	
455	State Grants & Contributions	56,540	81,359	40,587	50,000	50,000	Cattle
463	Rent And Lease Income	0	6,120,000	6,120,000	6,120,000	6,120,000	INL
470	Other Revenue	6,157,840	224,773	40,429	30,000	0	Holistic Credit Mobility \$30,000 NCAN Postsecondary \$10,000
480	Transfers and Other Financial Sources	15,000	0	0	0	0	
Miscellaneous Revenue Total		6,400,441	6,923,504	6,336,114	6,340,000	6,310,000	
Office of the State Board of Education Total		22,518,895	18,839,595	19,201,465	31,092,600	6,591,900	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	3210	Broadband Infrastructure Improvement Grant						
	0							
	455	State Grants & Contributions	0	0	1,315,556	0	0	Broadband Infrastructure Fund
	460	Interest	0	0	17,770	0	0	Interest on Broadband Infrastructure Fund
		Broadband Infrastructure Improvement Grant Total	0	0	1,333,326	0	0	
Fund	3250	Public Instruction						
	0							
	450	Fed Grants & Contributions	9,092	0	0	0	0	
		Public Instruction Total	9,092	0	0	0	0	
Fund	3440	American Rescue Plan Act - ARPA						
	0							
	450	Fed Grants & Contributions	94,000	0	0	0	0	
		American Rescue Plan Act - ARPA Total	94,000	0	0	0	0	
		Office of the State Board of Education Total	103,092	0	1,333,326	0	0	

Appropriation Unit Revenues

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education 501
 Appropriation Unit: School Safety and Security EDAE

			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	1000	General Fund						
	0							
	470	Other Revenue	0	0	7,804	0	0	
		General Fund Total	0	0	7,804	0	0	
Fund	2090	Firearms Safety Grant Fund						
	0							
	410	License, Permits & Fees	0	0	0	0	0	
		Firearms Safety Grant Fund Total	0	0	0	0	0	
Fund	3480	Federal (Grant)						
	0							
	450	Fed Grants & Contributions	190,800	5,963	0	0	0	
		Federal (Grant) Total	190,800	5,963	0	0	0	
Fund	3493	Miscellaneous Revenue: Misc Rev-School Security						
	6	Assessment						
	480	Transfers and Other Financial Sources	247,500	288,884	0	300,000	300,000	
		Miscellaneous Revenue: Misc Rev-School Security Assessment Total	247,500	288,884	0	300,000	300,000	
		Office of the State Board of Education Total	438,300	294,847	7,804	300,000	300,000	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME:		Indirect Cost	FUND CODE:	12500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				440,472	357,428	345,269	220,469
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				440,472	357,428	345,269	220,469
05.	Revenues [from Form B-11]				0	0	0	0
06.	Non-Revenue Receipts and Other Adjustments				0	0		
07.	Statutory Transfers In				0			
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				440,472	357,428	345,269	220,469
10.	Statutory Transfers Out				0			
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				440,472	357,428	345,269	220,469
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				440,472	357,428	345,269	220,469
16.	Original Appropriation				121,800	121,800	124,800	124,800
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0			
19.	Subtotal Legislative Authorizations				121,800	121,800	124,800	124,800
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]				0	0	0	
22.	Total Spending Authorizations				121,800	121,800	124,800	124,800
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				38,756	109,641	0	0
25.	Subtotal Reversions & Cancelations				38,756	109,641	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0		
28.	Total Unused Spending Authorizations				38,756	109,641	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				83,044	12,159	124,800	124,800
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				357,428	345,269	220,469	95,669
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)]				357,428	345,269	220,469	95,669
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				357,428	345,269	220,469	95,669
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: **Office of the State Board of Education**

Agency Number: **501**

Original Request Date: **August 29, 2025**

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

FUND NAME:		FUND CODE:	20900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			0	0	12,100	12,100
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			0	0	12,100	12,100
05.	Revenues [from Form B-11]			0	12,100	0	0
06.	Non-Revenue Receipts and Other Adjustments			0	0		
07.	Statutory Transfers In			0			
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			0	12,100	12,100	12,100
10.	Statutory Transfers Out			0			
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			0	12,100	12,100	12,100
14.	Borrowing Limit			0	0	0	0
15.	Total Available Funds for the Year			0	12,100	12,100	12,100
16.	Original Appropriation			0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0			0
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]			0	0	0	
22.	Total Spending Authorizations			0	0	0	0
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			0	0	0	0
25.	Subtotal Reversions & Cancellations			0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0		
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						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			0	12,100	12,100	12,100
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)]			0	12,100	12,100	12,100
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			0	12,100	12,100	12,100
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: **Office of the State Board of Education**

 Agency Number: **501**

 Original Request Date: **August 29, 2025**
Sources and Uses: The source of revenue is the collection of indirect cost on actual expenditures from federal grants

FUND NAME: Broadband Infrastructure		FUND CODE: 32100	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		0	0	1,329,486	55,486
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		0	0	1,329,486	55,486
05.	Revenues [from Form B-11]		0	1,333,326	0	0
06.	Non-Revenue Receipts and Other Adjustments		0	0		
07.	Statutory Transfers In		0			
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		0	1,333,326	1,329,486	55,486
10.	Statutory Transfers Out		0			
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		0	1,333,326	1,329,486	55,486
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		0	1,333,326	1,329,486	55,486
16.	Original Appropriation		0	1,274,000	1,274,000	55,486
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0			0
19.	Subtotal Legislative Authorizations		0	1,274,000	1,274,000	55,486
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]		0	0	0	
22.	Total Spending Authorizations		0	1,274,000	1,274,000	55,486
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		0	1,270,160	0	0
25.	Subtotal Reversions & Cancelations		0	1,270,160	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0		
28.	Total Unused Spending Authorizations		0	1,270,160	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		0	3,840	1,274,000	55,486
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		0	1,329,486	55,486	0
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	1,329,486	55,486	0
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		0	1,329,486	55,486	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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME:		In-Demand Career	FUND CODE:	32300	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				0	0	24,561	(263,839)
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				0	0	24,561	(263,839)
05.	Revenues [from Form B-11]				0	62,821	0	0
06.	Non-Revenue Receipts and Other Adjustments				0	0		
07.	Statutory Transfers In				0			
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				0	62,821	24,561	(263,839)
10.	Statutory Transfers Out				0			
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				0	62,821	24,561	(263,839)
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				0	62,821	24,561	(263,839)
16.	Original Appropriation				0	285,500	288,400	301,500
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0			0
19.	Subtotal Legislative Authorizations				0	285,500	288,400	301,500
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]				0	0	0	
22.	Total Spending Authorizations				0	285,500	288,400	301,500
23.	Executive Carry Forward Reversions/Cancellations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				0	247,240	0	0
25.	Subtotal Reversions & Cancellations				0	247,240	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0		
28.	Total Unused Spending Authorizations				0	247,240	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				0	38,260	288,400	301,500
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				0	24,561	(263,839)	(565,339)
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	24,561	(263,839)	(565,339)
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				0	24,561	(263,839)	(565,339)
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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME: IT Public Instruction		FUND CODE: 32500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		8,500	22,839	22,839	7,839
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		8,500	22,839	22,839	7,839
05.	Revenues [from Form B-11]		0	0	0	0
06.	Non-Revenue Receipts and Other Adjustments		0	0		
07.	Statutory Transfers In		0			
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		8,500	22,839	22,839	7,839
10.	Statutory Transfers Out		0			
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		8,500	22,839	22,839	7,839
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		8,500	22,839	22,839	7,839
16.	Original Appropriation		15,000	15,000	15,000	15,000
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0			
19.	Subtotal Legislative Authorizations		15,000	15,000	15,000	15,000
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]		0	0	0	
22.	Total Spending Authorizations		15,000	15,000	15,000	15,000
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		29,339	15,000	0	0
25.	Subtotal Reversions & Cancelations		29,339	15,000	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0		
28.	Total Unused Spending Authorizations		29,339	15,000	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		(14,339)	0	15,000	15,000
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		22,839	22,839	7,839	(7,161)
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)]		22,839	22,839	7,839	(7,161)
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		22,839	22,839	7,839	(7,161)
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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME: American Rescue Plan		FUND CODE: 34400	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		0	0	7,776,921	9,221,521
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	1,444,575	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	19,565,928	10,344,432	0
04.	Subtotal Beginning Cash Balance		0	19,565,928	19,565,928	9,221,521
05.	Revenues [from Form B-11]		7,868,771	7,776,921	1,444,600	0
06.	Non-Revenue Receipts and Other Adjustments		0	0		
07.	Statutory Transfers In		0			
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		7,868,771	27,342,849	21,010,528	9,221,521
10.	Statutory Transfers Out		0			
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		7,868,771	27,342,849	21,010,528	9,221,521
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		7,868,771	27,342,849	21,010,528	9,221,521
16.	Original Appropriation		27,434,700	0	0	0
17.	Prior Year Reappropriation [same as Row 03]		0	19,565,928	10,344,432	0
18.	Legislative Supplementals and (Rescissions)		0			0
19.	Subtotal Legislative Authorizations		27,434,700	19,565,928	10,344,432	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	1,444,575	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]		0	0	0	
22.	Total Spending Authorizations		27,434,700	19,565,928	11,789,007	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		0	0	0	0
25.	Subtotal Reversions & Cancelations		0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	1,444,575	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		19,565,928	10,344,432		
28.	Total Unused Spending Authorizations		19,565,928	11,789,007	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		7,868,772	7,776,921	11,789,007	0
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		(1)	19,565,928	9,221,521	9,221,521
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	1,444,575	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]		19,565,928	10,344,432	0	0
34.	Borrowing Limit		0	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]		(19,565,929)	7,776,921	9,221,521	9,221,521
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		(19,565,929)	7,776,921	9,221,521	9,221,521
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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME:		ARPA State Fiscal Recovery	FUND CODE:	34430	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				0	45,000	0	0
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				0	45,000	0	0
05.	Revenues [from Form B-11]				45,000	0	0	0
06.	Non-Revenue Receipts and Other Adjustments				0	0		
07.	Statutory Transfers In				0			
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				45,000	45,000	0	0
10.	Statutory Transfers Out				0	45,000		
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				45,000	0	0	0
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				45,000	0	0	0
16.	Original Appropriation				0	0	0	0
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0			
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]				0	0	0	
22.	Total Spending Authorizations				0	0	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				0	0	0	0
25.	Subtotal Reversions & Cancelations				0	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0		
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							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				45,000	0	0	0
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)]				45,000	0	0	0
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				45,000	0	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: **Office of the State Board of Education**

 Agency Number: **501**

 Original Request Date: **August 29, 2025**
Sources and Uses: The source of revenue is the collection of indirect cost on actual expenditures from federal grants

FUND NAME:		FUND CODE:	34500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Federal COVID-19 Relief Fund							
01.	Beginning Unobligated Cash Balance			(3,368,228)	(19,600,242)	(4,870,092)	8
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			3,397,229	0	4,870,104	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	19,618,055	0	0
04.	Subtotal Beginning Cash Balance			29,001	17,813	12	8
05.	Revenues [from Form B-11]			3,567,986	5,019,378	4,870,100	0
06.	Non-Revenue Receipts and Other Adjustments			0	0		
07.	Statutory Transfers In			0			
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			3,596,987	5,037,191	4,870,112	8
10.	Statutory Transfers Out			0	0		
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			3,596,987	5,037,191	4,870,112	8
14.	Borrowing Limit			65,080,000	0	0	0
15.	Total Available Funds for the Year			68,676,987	5,037,191	4,870,112	8
16.	Original Appropriation			19,800,000	0	0	0
17.	Prior Year Reappropriation [same as Row 03]			0	19,618,055	0	0
18.	Legislative Supplementals and (Rescissions)			0			0
19.	Subtotal Legislative Authorizations			19,800,000	19,618,055	0	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			3,397,229	0	4,870,104	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]			0	0	0	
22.	Total Spending Authorizations			23,197,229	19,618,055	4,870,104	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			0	9,710,772	0	0
25.	Subtotal Reversions & Cancelations			0	9,710,772	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	4,870,104	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			19,618,055	0		
28.	Total Unused Spending Authorizations			19,618,055	14,580,876	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			3,579,174	5,037,179	4,870,104	0
30.	Continuously Appropriated Expenditures						
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			65,097,813	12	8	8
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	4,870,104	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			19,618,055	0	0	0
34.	Borrowing Limit			65,080,000	0	0	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			(19,600,242)	(4,870,092)	8	8
36.	Investments Direct by Agency			0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments			(19,600,242)	(4,870,092)	8	8
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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME:		Federal Grants	FUND CODE:	34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				10,571,184	10,253,175	(767,700)	(1,278,200)
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				10,571,184	10,253,175	(767,700)	(1,278,200)
05.	Revenues [from Form B-11]				416,999	(411,035)	0	0
06.	Non-Revenue Receipts and Other Adjustments				0	0		
07.	Statutory Transfers In				0			
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				10,988,183	9,842,140	(767,700)	(1,278,200)
10.	Statutory Transfers Out				0	0		
11.	Operating Transfers Out				0	10,571,184	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	(729,044)	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				10,988,183	0	(767,700)	(1,278,200)
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				10,988,183	0	(767,700)	(1,278,200)
16.	Original Appropriation				5,296,400	767,700	510,500	510,500
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				0			0
19.	Subtotal Legislative Authorizations				5,296,400	767,700	510,500	510,500
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]				0	0	0	
22.	Total Spending Authorizations				5,296,400	767,700	510,500	510,500
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				4,557,162	0	0	0
25.	Subtotal Reversions & Cancelations				4,557,162	0	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0		
28.	Total Unused Spending Authorizations				4,557,162	0	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				739,238	767,700	510,500	510,500
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				10,248,945	(767,700)	(1,278,200)	(1,788,700)
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)]				10,248,945	(767,700)	(1,278,200)	(1,788,700)
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				10,248,945	(767,700)	(1,278,200)	(1,788,700)
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: Office of the State Board of Education

Agency Number: 501

Original Request Date: August 29, 2025

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

FUND NAME:		Miscellaneous	FUND CODE:	34900	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				317,808	833,700	424,836	(6,154,264)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	12,905	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
04.	Subtotal Beginning Cash Balance				317,808	846,605	424,836	(6,154,264)
05.	Revenues [from Form B-11]				7,052,029	6,337,112	0	0
06.	Non-Revenue Receipts and Other Adjustments				0	0		
07.	Statutory Transfers In				0			
08.	Operating Transfers In				0	0	0	0
09.	Subtotal Cash Available for the Year				7,369,837	7,183,717	424,836	(6,154,264)
10.	Statutory Transfers Out				0	0		
11.	Operating Transfers Out				0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				(101,388)	96,255	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				7,471,225	7,087,462	424,836	(6,154,264)
14.	Borrowing Limit				0	0	0	0
15.	Total Available Funds for the Year				7,471,225	7,087,462	424,836	(6,154,264)
16.	Original Appropriation				7,552,700	7,645,200	6,579,100	6,559,100
17.	Prior Year Reappropriation [same as Row 03]				0	0	0	0
18.	Legislative Supplementals and (Rescissions)				30,800	20,000		0
19.	Subtotal Legislative Authorizations				7,583,500	7,665,200	6,579,100	6,559,100
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	12,905	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				42,800	203,850	0	
22.	Total Spending Authorizations				7,626,300	7,881,955	6,579,100	6,559,100
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0	0
24.	Final Year End Reversions (DU 1.61)				988,775	1,219,329	0	0
25.	Subtotal Reversions & Cancelations				988,775	1,219,329	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				12,905	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0		
28.	Total Unused Spending Authorizations				1,001,680	1,219,329	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				6,624,620	6,662,626	6,579,100	6,559,100
30.	Continuously Appropriated Expenditures							
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				846,605	424,836	(6,154,264)	(12,713,364)
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				12,905	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)]				833,700	424,836	(6,154,264)	(12,713,364)
36.	Investments Direct by Agency				0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments				833,700	424,836	(6,154,264)	(12,713,364)
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: **Office of the State Board of Education**

 Agency Number: **501**

 Original Request Date: **August 29, 2025**
Sources and Uses: The source of revenue is the collection of indirect cost on actual expenditures from federal grants

FUND NAME: School Security Assessment Fund		FUND CODE: 34936	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance		120,647	431,763	385,990	224,790
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]		0	0	5,293	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]		0	0	0	0
04.	Subtotal Beginning Cash Balance		120,647	431,763	391,283	224,790
05.	Revenues [from Form B-11]		0	0	0	0
06.	Non-Revenue Receipts and Other Adjustments		0	0		
07.	Statutory Transfers In		600,000	300,000	300,000	300,000
08.	Operating Transfers In		0	0	0	0
09.	Subtotal Cash Available for the Year		720,647	731,763	691,283	524,790
10.	Statutory Transfers Out		0	0		
11.	Operating Transfers Out		0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments		0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]		720,647	731,763	691,283	524,790
14.	Borrowing Limit		0	0	0	0
15.	Total Available Funds for the Year		720,647	731,763	691,283	524,790
16.	Original Appropriation		330,800	367,700	461,200	362,200
17.	Prior Year Reappropriation [same as Row 03]		0	0	0	0
18.	Legislative Supplementals and (Rescissions)		0	0		
19.	Subtotal Legislative Authorizations		330,800	367,700	461,200	362,200
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]		0	0	5,293	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]		0	0	0	
22.	Total Spending Authorizations		330,800	367,700	466,493	362,200
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)		0	0	0	0
24.	Final Year End Reversions (DU 1.61)		41,916	21,927	0	0
25.	Subtotal Reversions & Cancelations		41,916	21,927	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	5,293	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]		0	0		
28.	Total Unused Spending Authorizations		41,916	27,220	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]		288,884	340,480	466,493	362,200
30.	Continuously Appropriated Expenditures					
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]		431,763	391,283	224,790	162,590
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]		0	5,293	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)]		431,763	385,990	224,790	162,590
36.	Investments Direct by Agency		0	0	0	0
37.	Ending Unobligated Cash Balance Plus Direct Investments		431,763	385,990	224,790	162,590
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	Office of the State Board of Education							501
Division	Office of the State Board of Education							ED1
Appropriation Unit	OSBE Administration							EDAA
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDAA
	H698, H738							
	10000 General	44.44	5,449,800	2,277,900	0	30,082,000	37,809,700	
	12500 Dedicated	0.35	37,900	83,900	0	0	121,800	
	32300 Dedicated	3.00	264,500	12,000	9,000	0	285,500	
	34400 Federal	0.00	110,000	1,068,100	0	18,387,800	19,565,900	
	34500 Federal	0.00	0	4,700	895,600	18,717,800	19,618,100	
	34800 Federal	0.83	166,900	340,300	0	0	507,200	
	34900 Dedicated	1.13	168,400	271,800	6,125,000	100,000	6,665,200	
		49.75	6,197,500	4,058,700	7,029,600	67,287,600	84,573,400	
1.12	Noncognizable Adjustments							EDAA
	34900 Dedicated	0.00	0	203,900	0	0	203,900	
		0.00	0	203,900	0	0	203,900	
1.13	PY Executive Carry Forward							EDAA
	10000 General	0.00	0	105,700	0	100,000	205,700	
	34900 Dedicated	0.00	0	12,900	0	0	12,900	
		0.00	0	118,600	0	100,000	218,600	
1.21	Account Transfers							EDAA
	10000 General	0.00	(45,000)	278,000	0	(233,000)	0	
	34400 Federal	0.00	0	1,742,200	14,246,300	(15,988,500)	0	
	34500 Federal	0.00	0	18,705,000	0	(18,705,000)	0	
		0.00	(45,000)	20,725,200	14,246,300	(34,926,500)	0	
1.31	Transfers Between Programs							EDAA
	Moved Student Tracker license to IT							
	10000 General	0.00	0	(40,900)	0	0	(40,900)	
		0.00	0	(40,900)	0	0	(40,900)	
1.61	Reverted Appropriation Balances							EDAA
	10000 General	0.00	(121,700)	(219,200)	0	(400)	(341,300)	
	12500 Dedicated	0.00	(37,800)	(71,800)	0	0	(109,600)	
	32300 Dedicated	0.00	(244,100)	(2,600)	(500)	0	(247,200)	
	34400 Federal	0.00	0	0	0	0	0	
	34500 Federal	0.00	0	(8,802,400)	(895,600)	(12,800)	(9,710,800)	
	34800 Federal	0.00	(166,900)	(340,300)	0	0	(507,200)	
	34900 Dedicated	0.00	(58,800)	(96,100)	(5,000)	(59,400)	(219,300)	
		0.00	(629,300)	(9,532,400)	(901,100)	(72,600)	(11,135,400)	
1.71	Legislative Reappropriation							EDAA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Office of the State Board of Education							501
Division	Office of the State Board of Education							ED1
Appropriation Unit	OSBE Administration							EDAA
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDAA
	H698, H738							
	10000 General	44.44	5,449,800	2,277,900	0	30,082,000	37,809,700	
	12500 Dedicated	0.35	37,900	83,900	0	0	121,800	
	32300 Dedicated	3.00	264,500	12,000	9,000	0	285,500	
	34400 Federal	0.00	110,000	1,068,100	0	18,387,800	19,565,900	
	34500 Federal	0.00	0	4,700	895,600	18,717,800	19,618,100	
	34800 Federal	0.83	166,900	340,300	0	0	507,200	
	34900 Dedicated	1.13	168,400	271,800	6,125,000	100,000	6,665,200	
		49.75	6,197,500	4,058,700	7,029,600	67,287,600	84,573,400	
1.12	Noncognizable Adjustments							EDAA
	34900 Dedicated	0.00	0	203,900	0	0	203,900	
		0.00	0	203,900	0	0	203,900	
1.13	PY Executive Carry Forward							EDAA
	10000 General	0.00	0	105,700	0	100,000	205,700	
	34900 Dedicated	0.00	0	12,900	0	0	12,900	
		0.00	0	118,600	0	100,000	218,600	
1.21	Account Transfers							EDAA
	10000 General	0.00	(45,000)	278,000	0	(233,000)	0	
	34400 Federal	0.00	0	1,742,200	14,246,300	(15,988,500)	0	
	34500 Federal	0.00	0	18,705,000	0	(18,705,000)	0	
		0.00	(45,000)	20,725,200	14,246,300	(34,926,500)	0	
1.31	Transfers Between Programs							EDAA
	Moved Student Tracker license to IT							
	10000 General	0.00	0	(40,900)	0	0	(40,900)	
		0.00	0	(40,900)	0	0	(40,900)	
1.61	Reverted Appropriation Balances							EDAA
	10000 General	0.00	(121,700)	(219,200)	0	(400)	(341,300)	
	12500 Dedicated	0.00	(37,800)	(71,800)	0	0	(109,600)	
	32300 Dedicated	0.00	(244,100)	(2,600)	(500)	0	(247,200)	
	34400 Federal	0.00	0	0	0	0	0	
	34500 Federal	0.00	0	(8,802,400)	(895,600)	(12,800)	(9,710,800)	
	34800 Federal	0.00	(166,900)	(340,300)	0	0	(507,200)	
	34900 Dedicated	0.00	(58,800)	(96,100)	(5,000)	(59,400)	(219,300)	
		0.00	(629,300)	(9,532,400)	(901,100)	(72,600)	(11,135,400)	
1.71	Legislative Reappropriation							EDAA
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	34400 Federal	0.00	(110,000)	(1,720,800)	(8,403,400)	(110,200)	(10,344,400)
		0.00	(110,000)	(1,720,800)	(8,403,400)	(110,200)	(10,344,400)
1.81	CY Executive Carry Forward						EDAA
	10000 General	0.00	0	(229,800)	0	(14,598,000)	(14,827,800)
	34400 Federal	0.00	0	(300,000)	0	(1,144,600)	(1,444,600)
	34500 Federal	0.00	0	(4,870,100)	0	0	(4,870,100)
		0.00	0	(5,399,900)	0	(15,742,600)	(21,142,500)

FY 2025 Actual Expenditures

2.00	FY 2025 Actual Expenditures						EDAA
	10000 General	44.44	5,283,100	2,171,700	0	15,350,600	22,805,400
	12500 Dedicated	0.35	100	12,100	0	0	12,200
	32300 Dedicated	3.00	20,400	9,400	8,500	0	38,300
	34400 Federal	0.00	0	789,500	5,842,900	1,144,500	7,776,900
	34500 Federal	0.00	0	5,037,200	0	0	5,037,200
	34800 Federal	0.83	0	0	0	0	0
	34900 Dedicated	1.13	109,600	392,500	6,120,000	40,600	6,662,700
		49.75	5,413,200	8,412,400	11,971,400	16,535,700	42,332,700

FY 2026 Original Appropriation

3.00	FY 2026 Original Appropriation						EDAA
	H0341,H0476						
	10000 General	44.44	5,680,600	3,264,300	0	29,150,000	38,094,900
	12500 Dedicated	0.35	40,900	83,900	0	0	124,800
	32300 Dedicated	3.00	276,400	12,000	0	0	288,400
	34800 Federal	0.83	170,200	340,300	0	0	510,500
	34900 Dedicated	1.13	174,100	160,000	6,125,000	100,000	6,559,100
	OT 34900 Dedicated	0.00	0	20,000	0	0	20,000
		49.75	6,342,200	3,880,500	6,125,000	29,250,000	45,597,700

Appropriation Adjustment

4.11	Legislative Reappropriation						EDAA
	This decision unit reflects reappropriation authority granted by xB xxx.						
	OT 34400 Federal	0.00	110,000	1,720,800	8,403,400	110,200	10,344,400
		0.00	110,000	1,720,800	8,403,400	110,200	10,344,400

FY 2026Total Appropriation

5.00	FY 2026 Total Appropriation						EDAA
	10000 General	44.44	5,680,600	3,264,300	0	29,150,000	38,094,900
	12500 Dedicated	0.35	40,900	83,900	0	0	124,800
	32300 Dedicated	3.00	276,400	12,000	0	0	288,400
	OT 34400 Federal	0.00	110,000	1,720,800	8,403,400	110,200	10,344,400
	34800 Federal	0.83	170,200	340,300	0	0	510,500
	34900 Dedicated	1.13	174,100	160,000	6,125,000	100,000	6,559,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 34900	Dedicated	0.00	0	20,000	0	0	20,000
		49.75	6,452,200	5,601,300	14,528,400	29,360,200	55,942,100

Appropriation Adjustments

6.11 Executive Carry Forward EDAA

OT 10000	General	0.00	0	229,800	0	14,598,000	14,827,800
OT 34400	Federal	0.00	0	300,000	0	1,144,600	1,444,600
OT 34500	Federal	0.00	0	4,870,100	0	0	4,870,100
		0.00	0	5,399,900	0	15,742,600	21,142,500

6.61 Gov's Approved Reduction EDAA

Governor's 3% one-time reduction

10000	General	0.00	(25,200)	(325,700)	0	0	(350,900)
		0.00	(25,200)	(325,700)	0	0	(350,900)

6.71 Early Reversions EDAA

Governor's 3% One-Time Reduction

12500	Dedicated	0.00	(1,400)	0	0	0	(1,400)
32300	Dedicated	0.00	(11,900)	0	0	0	(11,900)
34800	Federal	0.00	(3,300)	0	0	0	(3,300)
34900	Dedicated	0.00	(300)	0	0	0	(300)
		0.00	(16,900)	0	0	0	(16,900)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures EDAA

10000	General	44.44	5,655,400	2,938,600	0	29,150,000	37,744,000
OT 10000	General	0.00	0	229,800	0	14,598,000	14,827,800
12500	Dedicated	0.35	39,500	83,900	0	0	123,400
32300	Dedicated	3.00	264,500	12,000	0	0	276,500
OT 34400	Federal	0.00	110,000	2,020,800	8,403,400	1,254,800	11,789,000
OT 34500	Federal	0.00	0	4,870,100	0	0	4,870,100
34800	Federal	0.83	166,900	340,300	0	0	507,200
34900	Dedicated	1.13	173,800	160,000	6,125,000	100,000	6,558,800
OT 34900	Dedicated	0.00	0	20,000	0	0	20,000
		49.75	6,410,100	10,675,500	14,528,400	45,102,800	76,716,800

Base Adjustments

8.41 Removal of One-Time Expenditures EDAA

This decision unit removes one-time appropriation for FY 20XX.

OT 34400	Federal	0.00	(110,000)	(1,720,800)	(8,403,400)	(110,200)	(10,344,400)
OT 34500	Federal	0.00	0	0	0	0	0
OT 34900	Dedicated	0.00	0	(20,000)	0	0	(20,000)
		0.00	(110,000)	(1,740,800)	(8,403,400)	(110,200)	(10,364,400)

FY 2027 Base

9.00 FY 2027 Base EDAA

10000	General	44.44	5,680,600	3,264,300	0	29,150,000	38,094,900
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			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12500	Dedicated		0.35	40,900	83,900	0	0	124,800
32300	Dedicated		3.00	276,400	12,000	0	0	288,400
OT 34400	Federal		0.00	0	0	0	0	0
OT 34500	Federal		0.00	0	0	0	0	0
34800	Federal		0.83	170,200	340,300	0	0	510,500
34900	Dedicated		1.13	174,100	160,000	6,125,000	100,000	6,559,100
OT 34900	Dedicated		0.00	0	0	0	0	0
			49.75	6,342,200	3,860,500	6,125,000	29,250,000	45,577,700

Program Maintenance**10.11 Change in Health Benefit Costs** EDAA

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

10000	General		0.00	161,800	0	0	0	161,800
32300	Dedicated		0.00	10,900	0	0	0	10,900
34900	Dedicated		0.00	3,900	0	0	0	3,900
			0.00	176,600	0	0	0	176,600

10.12 Change in Variable Benefit Costs EDAA

This decision unit reflects a change in variable benefits.

10000	General		0.00	(1,100)	0	0	0	(1,100)
32300	Dedicated		0.00	(100)	0	0	0	(100)
34900	Dedicated		0.00	0	0	0	0	0
			0.00	(1,200)	0	0	0	(1,200)

10.23 Contract Inflation Adjustments EDAA

WICHE Dues increase

10000	General		0.00	0	5,500	0	0	5,500
			0.00	0	5,500	0	0	5,500

10.61 Salary Multiplier - Regular Employees EDAA

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

10000	General		0.00	48,800	0	0	0	48,800
32300	Dedicated		0.00	2,300	0	0	0	2,300
34900	Dedicated		0.00	1,100	0	0	0	1,100
			0.00	52,200	0	0	0	52,200

FY 2027 Total Maintenance**11.00 FY 2027 Total Maintenance** EDAA

10000	General		44.44	5,890,100	3,269,800	0	29,150,000	38,309,900
12500	Dedicated		0.35	40,900	83,900	0	0	124,800
32300	Dedicated		3.00	289,500	12,000	0	0	301,500
OT 34400	Federal		0.00	0	0	0	0	0
OT 34500	Federal		0.00	0	0	0	0	0
34800	Federal		0.83	170,200	340,300	0	0	510,500
34900	Dedicated		1.13	179,100	160,000	6,125,000	100,000	6,564,100
OT 34900	Dedicated		0.00	0	0	0	0	0
			49.75	6,569,800	3,866,000	6,125,000	29,250,000	45,810,800

Line Items

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
12.01	OSBE Canvas LMS								EDAA
When OSBE renews the contract for enterprise learning management system (LMS) to deliver instruction, communication, assessments, grades, and other course-level content or data on behalf of the institutions in FY27, spending authority is needed to pay for this contract and then receive reimbursement from the institutions. This line-item request moves \$998,400 from the institutions to OSBE. There will be offsetting line items in the institutions' budget requests to address the OSBE increase.									
	10000	General	0.00	0	998,400	0	0	998,400	
			0.00	0	998,400	0	0	998,400	
12.02	Risk Management move to Institutions								EDAA
This request transfers the four (4) risk management positions currently budgeted and supervised by OSBE back to their respective higher education institutions—Boise State University (BSU), Idaho State University (ISU), and the University of Idaho (UI)—effective FY 2025.									
The risk managers will continue providing risk oversight and support to the institutions, but operational and administrative supervision will return to each campus to better align risk management with local needs while maintaining coordination with OSBE for enterprise risk management (ERM) initiatives. This change ensures risk managers are embedded in daily institutional operations while still supporting the Board's enterprise risk management goals.									
	10000	General	(4.00)	(498,700)	(18,200)	0	0	(516,900)	
			(4.00)	(498,700)	(18,200)	0	0	(516,900)	
12.55	Repair, Replacement, or Alteration Costs								EDAA
	OT 10000	General	0.00	0	0	0	0	0	
			0.00	0	0	0	0	0	
12.75	Ongoing General Fund Reduction								EDAA
This decision unit is a request to make the General Fund holdback reflected in DU6.61 ongoing.									
	10000	General	0.00	(25,200)	(325,700)	0	0	(350,900)	
			0.00	(25,200)	(325,700)	0	0	(350,900)	
FY 2027 Total									
13.00	FY 2027 Total								EDAA
	10000	General	40.44	5,366,200	3,924,300	0	29,150,000	38,440,500	
	OT 10000	General	0.00	0	0	0	0	0	
	12500	Dedicated	0.35	40,900	83,900	0	0	124,800	
	32300	Dedicated	3.00	289,500	12,000	0	0	301,500	
	OT 34400	Federal	0.00	0	0	0	0	0	
	OT 34500	Federal	0.00	0	0	0	0	0	
	34800	Federal	0.83	170,200	340,300	0	0	510,500	
	34900	Dedicated	1.13	179,100	160,000	6,125,000	100,000	6,564,100	
	OT 34900	Dedicated	0.00	0	0	0	0	0	
			45.75	6,045,900	4,520,500	6,125,000	29,250,000	45,941,400	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Office of the State Board of Education							501
Division	Office of the State Board of Education							ED1
Appropriation Unit	IT and Data Management							EDAC
FY 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							EDAC
	H698, H738							
	10000	General	27.00	3,172,400	1,032,600	6,000	3,430,000	7,641,000
	32100	Dedicated	0.00	0	0	0	1,274,000	1,274,000
	32500	Dedicated	0.00	0	15,000	0	0	15,000
			27.00	3,172,400	1,047,600	6,000	4,704,000	8,930,000
1.13	PY Executive Carry Forward							EDAC
	10000	General	0.00	0	32,600	0	0	32,600
			0.00	0	32,600	0	0	32,600
1.21	Account Transfers							EDAC
	10000	General	0.00	(200,000)	200,000	0	0	0
			0.00	(200,000)	200,000	0	0	0
1.31	Transfers Between Programs							EDAC
	Moved Student Tracker license to IT							
	10000	General	0.00	0	40,900	0	0	40,900
			0.00	0	40,900	0	0	40,900
1.61	Reverted Appropriation Balances							EDAC
	10000	General	0.00	(31,600)	(7,700)	(200)	0	(39,500)
	32100	Dedicated	0.00	0	0	0	(1,270,200)	(1,270,200)
	32500	Dedicated	0.00	0	(15,000)	0	0	(15,000)
			0.00	(31,600)	(22,700)	(200)	(1,270,200)	(1,324,700)
1.81	CY Executive Carry Forward							EDAC
	10000	General	0.00	0	(154,000)	0	0	(154,000)
			0.00	0	(154,000)	0	0	(154,000)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							EDAC
	10000	General	27.00	2,940,800	1,144,400	5,800	3,430,000	7,521,000
	32100	Dedicated	0.00	0	0	0	3,800	3,800
	32500	Dedicated	0.00	0	0	0	0	0
			27.00	2,940,800	1,144,400	5,800	3,433,800	7,524,800
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							EDAC
	H0341,H0476							
	10000	General	28.00	3,519,500	1,109,500	0	3,430,000	8,059,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General		0.00	0	42,500	0	0	42,500
32100	Dedicated		0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated		0.00	0	15,000	0	0	15,000
			28.00	3,519,500	1,167,000	0	4,704,000	9,390,500

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation EDAC

10000	General		28.00	3,519,500	1,109,500	0	3,430,000	8,059,000
OT 10000	General		0.00	0	42,500	0	0	42,500
32100	Dedicated		0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated		0.00	0	15,000	0	0	15,000
			28.00	3,519,500	1,167,000	0	4,704,000	9,390,500

Appropriation Adjustments

6.11 Executive Carry Forward EDAC

OT 10000	General		0.00	0	154,000	0	0	154,000
			0.00	0	154,000	0	0	154,000

6.61 Gov's Approved Reduction EDAC

Governor's 3% one-time reduction

10000	General		0.00	(30,500)	0	0	0	(30,500)
			0.00	(30,500)	0	0	0	(30,500)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures EDAC

10000	General		28.00	3,489,000	1,109,500	0	3,430,000	8,028,500
OT 10000	General		0.00	0	196,500	0	0	196,500
32100	Dedicated		0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated		0.00	0	15,000	0	0	15,000
			28.00	3,489,000	1,321,000	0	4,704,000	9,514,000

Base Adjustments

8.41 Removal of One-Time Expenditures EDAC

This decision unit removes one-time appropriation for FY 2026.

OT 10000	General		0.00	0	(42,500)	0	0	(42,500)
			0.00	0	(42,500)	0	0	(42,500)

FY 2027 Base

9.00 FY 2027 Base EDAC

10000	General		28.00	3,519,500	1,109,500	0	3,430,000	8,059,000
OT 10000	General		0.00	0	0	0	0	0
32100	Dedicated		0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated		0.00	0	15,000	0	0	15,000
			28.00	3,519,500	1,124,500	0	4,704,000	9,348,000

Program Maintenance

10.11 Change in Health Benefit Costs EDAC

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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	98,300	0	0	0	98,300
		0.00	98,300	0	0	0	98,300
10.12	Change in Variable Benefit Costs						EDAC
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(1,000)	0	0	0	(1,000)
		0.00	(1,000)	0	0	0	(1,000)
10.61	Salary Multiplier - Regular Employees						EDAC
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	30,900	0	0	0	30,900
		0.00	30,900	0	0	0	30,900
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						EDAC
10000	General	28.00	3,647,700	1,109,500	0	3,430,000	8,187,200
OT 10000	General	0.00	0	0	0	0	0
32100	Dedicated	0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated	0.00	0	15,000	0	0	15,000
		28.00	3,647,700	1,124,500	0	4,704,000	9,476,200
Line Items							
12.75	Ongoing General Fund Reduction						EDAC
This decision unit is a request to make the General Fund holdback reflected in DU6.61 ongoing.							
10000	General	0.00	(30,500)	0	0	0	(30,500)
		0.00	(30,500)	0	0	0	(30,500)
FY 2027 Total							
13.00	FY 2027 Total						EDAC
10000	General	28.00	3,617,200	1,109,500	0	3,430,000	8,156,700
OT 10000	General	0.00	0	0	0	0	0
32100	Dedicated	0.00	0	0	0	1,274,000	1,274,000
32500	Dedicated	0.00	0	15,000	0	0	15,000
		28.00	3,617,200	1,124,500	0	4,704,000	9,445,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Office of the State Board of Education								501
Division	Office of the State Board of Education								ED1
Appropriation Unit	School Safety and Security								EDAE
FY 2025 Total Appropriation									
1.00	FY 2025 Total Appropriation								EDAE
	H698, H738								
	10000	General	5.15	556,200	151,200	3,000	14,800	725,200	
	34800	Federal	0.00	219,600	40,900	0	0	260,500	
	34936	Dedicated	2.35	284,200	53,500	30,000	0	367,700	
			7.50	1,060,000	245,600	33,000	14,800	1,353,400	
1.21	Account Transfers								EDAE
	10000	General	0.00	0	14,800	0	(14,800)	0	
			0.00	0	14,800	0	(14,800)	0	
1.61	Reverted Appropriation Balances								EDAE
	10000	General	0.00	(106,200)	(29,400)	(3,000)	0	(138,600)	
	34800	Federal	0.00	(219,600)	(40,900)	0	0	(260,500)	
	34936	Dedicated	0.00	(1,200)	(19,300)	(1,500)	0	(22,000)	
			0.00	(327,000)	(89,600)	(4,500)	0	(421,100)	
1.81	CY Executive Carry Forward								EDAE
	34936	Dedicated	0.00	0	(5,300)	0	0	(5,300)	
			0.00	0	(5,300)	0	0	(5,300)	
FY 2025 Actual Expenditures									
2.00	FY 2025 Actual Expenditures								EDAE
	10000	General	5.15	450,000	136,600	0	0	586,600	
	34800	Federal	0.00	0	0	0	0	0	
	34936	Dedicated	2.35	283,000	28,900	28,500	0	340,400	
			7.50	733,000	165,500	28,500	0	927,000	
FY 2026 Original Appropriation									
3.00	FY 2026 Original Appropriation								EDAE
	H0341,H0476								
	10000	General	5.15	583,700	161,200	0	0	744,900	
	34800	Federal	0.00	219,600	40,900	0	0	260,500	
	34936	Dedicated	2.35	296,200	66,000	0	0	362,200	
	OT 34936	Dedicated	0.00	0	0	99,000	0	99,000	
			7.50	1,099,500	268,100	99,000	0	1,466,600	
FY 2026Total Appropriation									
5.00	FY 2026 Total Appropriation								EDAE
	10000	General	5.15	583,700	161,200	0	0	744,900	
	34800	Federal	0.00	219,600	40,900	0	0	260,500	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	34936 Dedicated	2.35	296,200	66,000	0	0	362,200
	OT 34936 Dedicated	0.00	0	0	99,000	0	99,000
		7.50	1,099,500	268,100	99,000	0	1,466,600
Appropriation Adjustments							
6.11	Executive Carry Forward						EDAE
	OT 34936 Dedicated	0.00	0	5,300	0	0	5,300
		0.00	0	5,300	0	0	5,300
6.61	Gov's Approved Reduction						EDAE
	Governor's 3% one-time reduction						
	10000 General	0.00	(2,900)	(9,000)	0	0	(11,900)
		0.00	(2,900)	(9,000)	0	0	(11,900)
6.71	Early Reversions						EDAE
	Governor's 3% One-Time Reduction						
	34936 Dedicated	0.00	(1,500)	0	0	0	(1,500)
		0.00	(1,500)	0	0	0	(1,500)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						EDAE
	10000 General	5.15	580,800	152,200	0	0	733,000
	34800 Federal	0.00	219,600	40,900	0	0	260,500
	34936 Dedicated	2.35	294,700	66,000	0	0	360,700
	OT 34936 Dedicated	0.00	0	5,300	99,000	0	104,300
		7.50	1,095,100	264,400	99,000	0	1,458,500
Base Adjustments							
8.41	Removal of One-Time Expenditures						EDAE
	This decision unit removes one-time appropriation for FY 2026.						
	OT 34936 Dedicated	0.00	0	0	(99,000)	0	(99,000)
		0.00	0	0	(99,000)	0	(99,000)
FY 2027 Base							
9.00	FY 2027 Base						EDAE
	10000 General	5.15	583,700	161,200	0	0	744,900
	34800 Federal	0.00	219,600	40,900	0	0	260,500
	34936 Dedicated	2.35	296,200	66,000	0	0	362,200
	OT 34936 Dedicated	0.00	0	0	0	0	0
		7.50	1,099,500	268,100	0	0	1,367,600
Program Maintenance							
10.11	Change in Health Benefit Costs						EDAE
	This decision unit reflects a change in the employer health benefit costs.						
	10000 General	0.00	19,800	0	0	0	19,800
	34936 Dedicated	0.00	8,600	0	0	0	8,600
		0.00	28,400	0	0	0	28,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.12	Change in Variable Benefit Costs							EDAE
	This decision unit reflects a change in variable benefits.							
	10000 General	0.00	(200)	0	0	0	(200)	
	34936 Dedicated	0.00	(100)	0	0	0	(100)	
		0.00	(300)	0	0	0	(300)	
10.61	Salary Multiplier - Regular Employees							EDAE
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000 General	0.00	4,600	0	0	0	4,600	
	34936 Dedicated	0.00	2,600	0	0	0	2,600	
		0.00	7,200	0	0	0	7,200	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							EDAE
	10000 General	5.15	607,900	161,200	0	0	769,100	
	34800 Federal	0.00	219,600	40,900	0	0	260,500	
	34936 Dedicated	2.35	307,300	66,000	0	0	373,300	
	OT 34936 Dedicated	0.00	0	0	0	0	0	
		7.50	1,134,800	268,100	0	0	1,402,900	
Line Items								
12.75	Ongoing General Fund Reduction							EDAE
	This decision unit is a request to make the General Fund holdback reflected in DU6.61 ongoing.							
	10000 General	0.00	(2,900)	(9,000)	0	0	(11,900)	
		0.00	(2,900)	(9,000)	0	0	(11,900)	
FY 2027 Total								
13.00	FY 2027 Total							EDAE
	10000 General	5.15	605,000	152,200	0	0	757,200	
	34800 Federal	0.00	219,600	40,900	0	0	260,500	
	34936 Dedicated	2.35	307,300	66,000	0	0	373,300	
	OT 34936 Dedicated	0.00	0	0	0	0	0	
		7.50	1,131,900	259,100	0	0	1,391,000	

Agency: Office of the State Board of Education

501

Decision Unit Number 12.01 Descriptive Title OSBE Canvas LMS

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	998,400	0	0	998,400
70 -	0	0	0	0
80 -	0	0	0	0
Totals	998,400	0	0	998,400
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: OSBE Administration

EDAA

Operating Expense

570 Professional Services	998,400	0	0	998,400
Operating Expense Total	998,400	0	0	998,400
	998,400	0	0	998,400

Explain the request and provide justification for the need.

Every higher education institution in the state of Idaho relies on an enterprise learning management system (LMS) to deliver instruction, communication, assessments, grades, and other course-level content or data. The existing statewide contract has realized substantial cost savings because Idaho's colleges and universities are able to pool their full-time enrolled (FTE) student count and lower the per-unit price of Canvas subscriptions. The existing contract also provides direct (Tier 1) support to institutions that lack the personnel and/or budget to support a modern enterprise LMS 24 hours a day, 7 days a week. Previously, COVID-19 funds were used to pay for this contract. When OSBE renews the contract on behalf of the institutions in FY27, spending authority is needed to pay for this contract and then receive reimbursement from the institutions. This line-item request moves \$998,400 from the institutions to OSBE. There will be offsetting line items in the institutions' budget requests to address the OSBE increase.

In short, all of Idaho's public postsecondary institutions have adopted Canvas as their enterprise LMS under the existing contract held by OSBE. If OSBE is not able to renew it, the subscription costs will increase and vary widely by institution, as they did previously when institutions negotiated individual contracts with LMS providers.

If a supplemental, what emergency is being addressed?

N/A

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

Title 33-107, Title 33-111, Title 33-112

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

Existing general funds existing in the Idaho higher education institution budgets. The transfers included in each budget are shown below.

Institution	Estimated Costs for LMS + Any Existing Support
Lewis-Clark State College	\$61,100
North Idaho College	\$46,200
College of Southern Idaho	\$101,600
College of Western Idaho	\$71,000
College of Eastern Idaho	\$26,700
Boise State University	\$295,300
University of Idaho	\$210,200
Idaho State University	\$186,300
Product Totals	\$998,400

What resources are necessary to implement this request?

This is a net-zero request moving general funds from the Colleges and Universities to OSBE.

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

None

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.

This is a net-zero request moving general funds from the Colleges and Universities to OSBE.

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

OSBE staff have been negotiating the renewal of this existing contract with Instructure for Canvas and related support items.

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?

LMSs are mission-critical software infrastructure in modern higher education. Every postsecondary student and faculty member, as well as many institutional staff members, make use of an institution's LMS. If not funded, each of Idaho's public colleges and universities will need to negotiate its own enterprise LMS contract, which will lead to variable rates, higher costs, and potentially service disruption if they are unable to retain the software or their current support services provided by the existing contract.

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

An accessible, user-friendly, and well-supported enterprise LMS benefits faculty, staff, and students alike by playing an instrumental role in facilitating the following educational attainment (opportunity) objectives and performance measures outlined in the State Board of Education's FY2025–FY2029 strategic plan:

- Objective A: First-Year Student Retention; Performance Measures: (1) Percentage of new full-time degree-seeking students who return (or who graduate) for a second year in an Idaho postsecondary public institution, and (2) percentage of new full-time degree-seeking students who return (or who graduate) for a second year in an Idaho postsecondary public institution.
- Objective B: Timely Degree Completion; Performance Measures: (1) Percent of full-time first-time freshman graduating within 100% of the allotted time and (2) percent of full-time first-time freshman graduating within 150% of the allotted time
- Objective C: Educational Attainment; Performance Measures: (1) Percent of total credentials conferred in STEM fields, and (2) Unduplicated headcount of graduates, by highest level attained.

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

Few enterprise software platforms do more to help or hinder a student's experience and overall educational attainment (opportunity) than an LMS. All online instruction takes place in an institution's LMS, and all on-ground instruction is augmented by the LMS. The existing statewide contract—allowing all public colleges and universities to utilize the same LMS—plays an outsized role in ensuring the retention, progress, transfer, and degree completion of students across Idaho's postsecondary institutions.

Agency: Office of the State Board of Education

501

Decision Unit Number12.02

Descriptive TitleRisk Management move to Institutions

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	(498,700)	0	0	(498,700)
55 - Operating Expense	(18,200)	0	0	(18,200)
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	(516,900)	0	0	(516,900)
Full Time Positions	(4.00)	0.00	0.00	(4.00)

Appropriation Unit: OSBE Administration

EDAA

Personnel Cost				
500 Employees	(498,700)	0	0	(498,700)
Personnel Cost Total	(498,700)	0	0	(498,700)
Operating Expense				
558 Employee Development	(18,200)	0	0	(18,200)
Operating Expense Total	(18,200)	0	0	(18,200)
FTP - Permanent				
500 Employees	(4)	0	0	(4)
FTP - Permanent Total	0	0	0	0
	(516,900)	0	0	(516,900)

Explain the request and provide justification for the need.

This request transfers the four (4) risk management positions currently budgeted and supervised by OSBE back to their respective higher education institutions—Boise State University (BSU), Idaho State University (ISU), Lewis-Clark State College (LCSC), and the University of Idaho (UI)—effective FY 2025.

The risk managers will continue providing risk oversight and support to the institutions, but operational and administrative supervision will return to each campus to better align risk management with local needs while maintaining coordination with OSBE for enterprise risk management (ERM) initiatives. This change ensures risk managers are embedded in daily institutional operations while still supporting the Board's enterprise risk management goals.

If a supplemental, what emergency is being addressed?

N/A

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

Authority is provided in Title 33, Idaho Code, including but not limited to:

- § 33-101 – Establishes the general supervision and governance of the educational system by the State Board of Education.
- § 33-102A – Provides for system coordination between the Board and the institutions.
- § 59-1603(i) – Provides the framework for personnel management under the state system.

These statutes support the Board's authority to manage and adjust personnel assignments to better meet operational and system needs.

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

The existing base for these positions currently resides in the OSBE budget as a result of the FY 2025 consolidation. Returning the positions will transfer the full personnel costs (PC) and operating expenditures (OE) associated with the four FTPs to the respective institutional budgets. There are no additional new funds requested as part of this return beyond those already budgeted.

What resources are necessary to implement this request?

No new resources are required to return the positions. The existing funding associated with salaries, benefits, and related operating expenses will be reallocated to the institutions as part of this transition.

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

Salaries	Benefits	OE	Total
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BSU	98,700	37,700	4,600	141,000
UI	111,300	40,200	5,500	157,000
UI	80,100	33,900	5,500	119,500
ISU	65,800	31,000	2,600	99,400
	355,900	142,800	18,200	516,900

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

Yes. Reporting relationships will change:

- Risk managers will return to direct supervision under their respective institutions.
- Coordination with OSBE will remain for enterprise risk management and systemwide reporting.

This transition strengthens local oversight and operational efficiency while maintaining statewide collaboration.

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

All ongoing operating expenses for these positions will be returned to the institutions along with the personnel costs. There are no additional one-time or ongoing costs associated with this transition beyond what is currently budgeted.

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

Costs were calculated based on the existing personnel and operating budgets managed by OSBE for these positions. No new market adjustments are being requested as part of this return, and the amounts are consistent with current salaries and benefits for the four positions.

Provide detail about the revenue assumptions supporting this request.

This request is budget-neutral and does not rely on any additional revenue sources. Funding is simply being reallocated from the OSBE central budget to the institutional budgets.

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

The four (4) risk managers directly serve the four-year universities, the State Board of Education, and the broader systemwide risk management program.

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

This request supports the State Board of Education Strategic Plan, specifically:

- Goal 4 – Alignment and Efficiency
- o Objective 4.1: Improve alignment and efficiency of administrative and operational functions across the higher education system.
- o Objective 4.2: Enhance risk oversight, compliance, and systemwide coordination to ensure institutional operations are both efficient and compliant.

By returning risk management positions to their respective institutions, the request improves local responsiveness and operational alignment while maintaining coordinated enterprise risk management (ERM) oversight through OSBE.

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

If this request is approved and implemented in FY 2027, the following measurable outcomes are anticipated:

- Improved Responsiveness: Institutions will report faster resolution of risk issues due to embedded, locally managed positions.
- Increased Efficiency: A reduction in duplicated efforts across the four campuses as OSBE coordinates standardized processes and reporting.
- Enhanced Collaboration: Continued coordination between institutional risk managers and OSBE for data sharing, reporting, and systemwide risk mitigation strategies.

Agency: Office of the State Board of Education

501

Decision Unit Number 12.75 Descriptive Title Ongoing General Fund Reduction

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	(58,600)	0	0	(58,600)
55 - Operating Expense	(334,700)	0	0	(334,700)
70 - Capital Outlay	0	0	0	0
80 - Trustee/Benefit	0	0	0	0
Totals	(393,300)	0	0	(393,300)
Full Time Positions	0.00	0.00	0.00	0.00

Appropriation Unit: OSBE Administration

EDAA

Personnel Cost

500 Employees	(25,200)	0	0	(25,200)
Personnel Cost Total	(25,200)	0	0	(25,200)

Operating Expense

550 Communication Costs	(325,700)	0	0	(325,700)
Operating Expense Total	(325,700)	0	0	(325,700)
	(350,900)	0	0	(350,900)

Appropriation Unit: IT and Data Management

EDAC

Personnel Cost

500 Employees	(30,500)	0	0	(30,500)
Personnel Cost Total	(30,500)	0	0	(30,500)
	(30,500)	0	0	(30,500)

Appropriation Unit: School Safety and Security

EDAE

Personnel Cost

500 Employees	(2,900)	0	0	(2,900)
Personnel Cost Total	(2,900)	0	0	(2,900)

Operating Expense

550 Communication Costs	(9,000)	0	0	(9,000)
Operating Expense Total	(9,000)	0	0	(9,000)
	(11,900)	0	0	(11,900)

Explain the request and provide justification for the need.

Ongoing 3% holdback outline of reductions:

Reductions:	Description	Amount	Account	APPROP		
CEC Reversion	Personnel Costs	58,600	PC	EDAA		
Management	Board meeting staff support	travel	2,550	OE	EDAA	
Board	Board member and meeting travel	travel	5,000	OE	EDAA	
Academics	Travel reduction	travel	6,200	OE	EDAA	
Career Ladder	Career Ladder: 2GmoMe Evaluator this portion going unused.	190,000	OE	Pre-paid use cases, but we anticipate EDAA		
Ed Policy	Dual Credit	Professional Development for instructors	52,000	OE		
	EDAA					

Program Request by Decision Unit

Request for Fiscal Year 2027

Ed Policy	Conferences	travel	3,800	OE	EDAA		
Ed Policy	EPP Recruitment Offset Costs 29,100	OE		Professional Development for instructors	EDAA		
Ed Policy	Gemstone Leadership Partnerships			preparation toward statewide initiative for			
rural education	15,000	OE	EDAA				
Ed Policy	Professional Development		general services	2,500	OE	EDAA	
Outreach	Out-of-State Travel	travel	2,550	OE	EDAA		
Communications	Operating Costs	travel	1,000	OE	EDAA		
Fiscal	Operating Costs	travel	1,000	OE	EDAA		
Audit	Operating Costs	travel	5,000	OE	EDAA		
Risk	Operating Costs	travel	10,000	OE	EDAA		
SSS	ADASPRO Annual Meeting	travel	1,000	OE	EDAE		
SSS	Annual Preventions & Support Conference	Conference speakers	8,000	OE	EDAE		

If a supplemental, what emergency is being addressed?

N/A

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

"Ongoing General Fund Reduction"

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

Ongoing 3% holdback outline of reductions:

Reductions:	Description	Amount	Account	APPROP			
CEC Reversion	Personnel Costs	58,600	PC	EDAA			
Management	Board meeting staff support	travel	2,550	OE	EDAA		
Board	Board member and meeting travel	travel	5,000	OE	EDAA		
Academics	Travel reduction	travel	6,200	OE	EDAA		
Career Ladder	Career Ladder: 2GmoMe Evaluator this portion going unused.		190,000	Pre-paid use cases, but we anticipate OE	EDAA		
Ed Policy	Dual Credit	Professional Development for instructors	52,000	OE			
	EDAA						
Ed Policy	Conferences	travel	3,800	OE	EDAA		
Ed Policy	EPP Recruitment Offset Costs 29,100	OE		Professional Development for instructors	EDAA		
Ed Policy	Gemstone Leadership Partnerships			preparation toward statewide initiative for			
rural education	15,000	OE	EDAA				
Ed Policy	Professional Development		general services	2,500	OE	EDAA	
Outreach	Out-of-State Travel	travel	2,550	OE	EDAA		
Communications	Operating Costs	travel	1,000	OE	EDAA		
Fiscal	Operating Costs	travel	1,000	OE	EDAA		
Audit	Operating Costs	travel	5,000	OE	EDAA		
Risk	Operating Costs	travel	10,000	OE	EDAA		
SSS	ADASPRO Annual Meeting	travel	1,000	OE	EDAE		

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PCF Detail Report

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education501

Appropriation Unit: OSBE AdministrationEDAA

Fund: General Fund10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	42.00	3,801,283	593,460	809,722	5,204,465
		Total from PCF	42.00	3,801,283	593,460	809,722	5,204,465
		FY 2026 ORIGINAL APPROPRIATION	44.44	4,140,136	627,937	912,527	5,680,600
		Unadjusted Over or (Under) Funded:	2.44	338,853	34,477	102,805	476,135
Adjustments to Wage and Salary							
5010018086	3093N RO	Assoc Chief Academic Officer 8810	.94	96,313	13,282	19,668	129,263
5010018088	3077N R90	Chf Comms & Legis Affrs Offcr	1.00	100,006	14,130	21,542	135,678
NEWP-136984	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	15,960	0	1,422	17,382
NEWP-150695	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	27,000	0	2,406	29,406
NEWP-881205	90000 NE	GROUP POSITION , Std Benefits/No Ret/No Health	.00	20,475	0	1,824	22,299
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	63,435	0	5,652	69,087
		Permanent Positions	43.94	3,997,602	620,872	850,932	5,469,406
		Estimated Salary and Benefits	43.94	4,061,037	620,872	856,584	5,538,493
Adjusted Over or (Under) Funding							
		Original Appropriation	.50	79,099	7,065	55,943	142,107
		Estimated Expenditures	.50	53,899	7,065	55,943	116,907
		Base	.50	79,099	7,065	55,943	142,107

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	44.44	4,140,136	627,937	912,527	5,680,600
5.00 FY 2026 TOTAL APPROPRIATION	44.44	4,140,136	627,937	912,527	5,680,600
6.61 Gov's Approved Reduction	0.00	(25,200)	0	0	(25,200)
7.00 FY 2026 ESTIMATED EXPENDITURES	44.44	4,114,936	627,937	912,527	5,655,400
9.00 FY 2027 BASE	44.44	4,140,136	627,937	912,527	5,680,600
10.11 Change in Health Benefit Costs	0.00	0	161,800	0	161,800
10.12 Change in Variable Benefit Costs	0.00	0	0	(1,100)	(1,100)
10.61 Salary Multiplier - Regular Employees	0.00	40,200	0	8,600	48,800
11.00 FY 2027 PROGRAM MAINTENANCE	44.44	4,180,336	789,737	920,027	5,890,100
12.02 Risk Management move to Institutions	(4.00)	(498,700)	0	0	(498,700)
12.75 Ongoing General Fund Reduction	0.00	(25,200)	0	0	(25,200)
13.00 FY 2027 TOTAL REQUEST	40.44	3,656,436	789,737	920,027	5,366,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Indirect Cost Recovery-SWCAP

12500

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2026 ORIGINAL APPROPRIATION	.35	29,461	4,946	6,493	40,900
		Unadjusted Over or (Under) Funded:	.35	29,461	4,946	6,493	40,900
		Adjusted Over or (Under) Funding					
		Original Appropriation	.35	29,461	4,946	6,493	40,900
		Estimated Expenditures	.35	28,061	4,946	6,493	39,500
		Base	.35	29,461	4,946	6,493	40,900

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Indirect Cost Recovery-SWCAP

12500

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	0.35	29,461	4,946	6,493	40,900
5.00	FY 2026 TOTAL APPROPRIATION	0.35	29,461	4,946	6,493	40,900
6.71	Early Reversions	0.00	(1,400)	0	0	(1,400)
7.00	FY 2026 ESTIMATED EXPENDITURES	0.35	28,061	4,946	6,493	39,500
9.00	FY 2027 BASE	0.35	29,461	4,946	6,493	40,900
11.00	FY 2027 PROGRAM MAINTENANCE	0.35	29,461	4,946	6,493	40,900
13.00	FY 2027 TOTAL REQUEST	0.35	29,461	4,946	6,493	40,900

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: In-Demand Careers Fund

32300

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	3.00	187,200	42,390	40,326	269,916
		Total from PCF	3.00	187,200	42,390	40,326	269,916
		FY 2026 ORIGINAL APPROPRIATION	3.00	191,747	42,390	42,263	276,400
		Unadjusted Over or (Under) Funded:	.00	4,547	0	1,937	6,484
Estimated Salary Needs							
		Permanent Positions	3.00	187,200	42,390	40,326	269,916
		Estimated Salary and Benefits	3.00	187,200	42,390	40,326	269,916
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	4,547	0	1,937	6,484
		Estimated Expenditures	.00	(7,353)	0	1,937	(5,416)
		Base	.00	4,547	0	1,937	6,484

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: In-Demand Careers Fund

32300

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	3.00	191,747	42,390	42,263	276,400
5.00	FY 2026 TOTAL APPROPRIATION	3.00	191,747	42,390	42,263	276,400
6.71	Early Reversions	0.00	(11,900)	0	0	(11,900)
7.00	FY 2026 ESTIMATED EXPENDITURES	3.00	179,847	42,390	42,263	264,500
9.00	FY 2027 BASE	3.00	191,747	42,390	42,263	276,400
10.11	Change in Health Benefit Costs	0.00	0	10,900	0	10,900
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	1,900	0	400	2,300
11.00	FY 2027 PROGRAM MAINTENANCE	3.00	193,647	53,290	42,563	289,500
13.00	FY 2027 TOTAL REQUEST	3.00	193,647	53,290	42,563	289,500

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2026 ORIGINAL APPROPRIATION	.83	129,852	11,728	28,621	170,201
		Unadjusted Over or (Under) Funded:	.83	129,852	11,728	28,621	170,201
		Adjusted Over or (Under) Funding					
		Original Appropriation	.83	129,852	11,728	28,621	170,201
		Estimated Expenditures	.83	126,552	11,728	28,621	166,901
		Base	.83	129,852	11,728	28,621	170,201

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	0.83	129,852	11,728	28,621	170,200
5.00	FY 2026 TOTAL APPROPRIATION	0.83	129,852	11,728	28,621	170,200
6.71	Early Reversions	0.00	(3,300)	0	0	(3,300)
7.00	FY 2026 ESTIMATED EXPENDITURES	0.83	126,552	11,728	28,621	166,900
9.00	FY 2027 BASE	0.83	129,852	11,728	28,621	170,200
11.00	FY 2027 PROGRAM MAINTENANCE	0.83	129,852	11,728	28,621	170,200
13.00	FY 2027 TOTAL REQUEST	0.83	129,852	11,728	28,621	170,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Miscellaneous Revenue

34900

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	1.00	82,805	14,130	17,837	114,772
		Total from PCF	1.00	82,805	14,130	17,837	114,772
		FY 2026 ORIGINAL APPROPRIATION	1.13	129,574	15,967	28,559	174,100
		Unadjusted Over or (Under) Funded:	.13	46,769	1,837	10,722	59,328
Adjustments to Wage and Salary							
501001 8086	3093N RO	Assoc Chief Academic Officer 8810	.06	6,148	848	1,255	8,251
Estimated Salary Needs							
		Permanent Positions	1.06	88,953	14,978	19,092	123,023
		Estimated Salary and Benefits	1.06	88,953	14,978	19,092	123,023
Adjusted Over or (Under) Funding							
		Original Appropriation	.07	40,621	989	9,467	51,077
		Estimated Expenditures	.07	40,321	989	9,467	50,777
		Base	.07	40,621	989	9,467	51,077

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: OSBE Administration

EDAA

Fund: Miscellaneous Revenue

34900

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	1.13	129,574	15,967	28,559	174,100
5.00 FY 2026 TOTAL APPROPRIATION	1.13	129,574	15,967	28,559	174,100
6.71 Early Reversions	0.00	(300)	0	0	(300)
7.00 FY 2026 ESTIMATED EXPENDITURES	1.13	129,274	15,967	28,559	173,800
9.00 FY 2027 BASE	1.13	129,574	15,967	28,559	174,100
10.11 Change in Health Benefit Costs	0.00	0	3,900	0	3,900
10.12 Change in Variable Benefit Costs	0.00	0	0	0	0
10.61 Salary Multiplier - Regular Employees	0.00	900	0	200	1,100
11.00 FY 2027 PROGRAM MAINTENANCE	1.13	130,474	19,867	28,759	179,100
13.00 FY 2027 TOTAL REQUEST	1.13	130,474	19,867	28,759	179,100

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	25.00	2,346,343	353,250	503,136	3,202,729
		Total from PCF	25.00	2,346,343	353,250	503,136	3,202,729
		FY 2026 ORIGINAL APPROPRIATION	28.00	2,559,681	395,640	564,179	3,519,500
		Unadjusted Over or (Under) Funded:	3.00	213,338	42,390	61,043	316,771
Adjustments to Wage and Salary							
501002 1518	3757N R90	Data Governance Manager 8810	1.00	82,514	14,130	17,774	114,418
VAC217 55	3014N R90	IT Database Analyst	1.00	109,832	14,130	23,659	147,621
Estimated Salary Needs							
		Board, Group, & Missing Positions	1.00	109,832	14,130	23,659	147,621
		Permanent Positions	26.00	2,428,857	367,380	520,910	3,317,147
		Estimated Salary and Benefits	27.00	2,538,689	381,510	544,569	3,464,768
Adjusted Over or (Under) Funding							
		Original Appropriation	1.00	20,992	14,130	19,610	54,732
		Estimated Expenditures	1.00	(9,508)	14,130	19,610	24,232
		Base	1.00	20,992	14,130	19,610	54,732

PCF Summary Report

Request for Fiscal Year: 2027

Agency: Office of the State Board of Education

501

Appropriation Unit: IT and Data Management

EDAC

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	28.00	2,559,681	395,640	564,179	3,519,500
5.00	FY 2026 TOTAL APPROPRIATION	28.00	2,559,681	395,640	564,179	3,519,500
6.61	Gov's Approved Reduction	0.00	(30,500)	0	0	(30,500)
7.00	FY 2026 ESTIMATED EXPENDITURES	28.00	2,529,181	395,640	564,179	3,489,000
9.00	FY 2027 BASE	28.00	2,559,681	395,640	564,179	3,519,500
10.11	Change in Health Benefit Costs	0.00	0	98,300	0	98,300
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,000)	(1,000)
10.61	Salary Multiplier - Regular Employees	0.00	25,400	0	5,500	30,900
11.00	FY 2027 PROGRAM MAINTENANCE	28.00	2,585,081	493,940	568,679	3,647,700
12.75	Ongoing General Fund Reduction	0.00	(30,500)	0	0	(30,500)
13.00	FY 2027 TOTAL REQUEST	28.00	2,554,581	493,940	568,679	3,617,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	5.15	377,531	77,008	82,273	536,812
		Total from PCF	5.15	377,531	77,008	82,273	536,812
		FY 2026 ORIGINAL APPROPRIATION	5.15	418,655	72,770	92,276	583,701
		Unadjusted Over or (Under) Funded:	.00	41,124	(4,238)	10,003	46,889
Estimated Salary Needs							
		Permanent Positions	5.15	377,531	77,008	82,273	536,812
		Estimated Salary and Benefits	5.15	377,531	77,008	82,273	536,812
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	41,124	(4,238)	10,003	46,889
		Estimated Expenditures	.00	38,224	(4,238)	10,003	43,989
		Base	.00	41,124	(4,238)	10,003	46,889

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	5.15	418,655	72,770	92,276	583,700
5.00	FY 2026 TOTAL APPROPRIATION	5.15	418,655	72,770	92,276	583,700
6.61	Gov's Approved Reduction	0.00	(2,900)	0	0	(2,900)
7.00	FY 2026 ESTIMATED EXPENDITURES	5.15	415,755	72,770	92,276	580,800
9.00	FY 2027 BASE	5.15	418,655	72,770	92,276	583,700
10.11	Change in Health Benefit Costs	0.00	0	19,800	0	19,800
10.12	Change in Variable Benefit Costs	0.00	0	0	(200)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	3,800	0	800	4,600
11.00	FY 2027 PROGRAM MAINTENANCE	5.15	422,455	92,570	92,876	607,900
12.75	Ongoing General Fund Reduction	0.00	(2,900)	0	0	(2,900)
13.00	FY 2027 TOTAL REQUEST	5.15	419,555	92,570	92,876	605,000

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2026 ORIGINAL APPROPRIATION	.00	179,940	0	39,660	219,600
		Unadjusted Over or (Under) Funded:	.00	179,940	0	39,660	219,600
		Adjusted Over or (Under) Funding					
		Original Appropriation	.00	179,940	0	39,660	219,600
		Estimated Expenditures	.00	179,940	0	39,660	219,600
		Base	.00	179,940	0	39,660	219,600

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	0.00	179,940	0	39,660	219,600
5.00	FY 2026 TOTAL APPROPRIATION	0.00	179,940	0	39,660	219,600
7.00	FY 2026 ESTIMATED EXPENDITURES	0.00	179,940	0	39,660	219,600
9.00	FY 2027 BASE	0.00	179,940	0	39,660	219,600
11.00	FY 2027 PROGRAM MAINTENANCE	0.00	179,940	0	39,660	219,600
13.00	FY 2027 TOTAL REQUEST	0.00	179,940	0	39,660	219,600

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Miscellaneous Revenue: Misc Rev-School Security
Assessment

34936

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.35	211,984	33,205	47,436	292,625
		Total from PCF	2.35	211,984	33,205	47,436	292,625
		FY 2026 ORIGINAL APPROPRIATION	2.35	215,497	33,206	47,498	296,201
		Unadjusted Over or (Under) Funded:	.00	3,513	1	62	3,576
Estimated Salary Needs							
		Permanent Positions	2.35	211,984	33,205	47,436	292,625
		Estimated Salary and Benefits	2.35	211,984	33,205	47,436	292,625
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	3,513	1	62	3,576
		Estimated Expenditures	.00	2,013	1	62	2,076
		Base	.00	3,513	1	62	3,576

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Office of the State Board of Education

501

Appropriation Unit: School Safety and Security

EDAE

Fund: Miscellaneous Revenue: Misc Rev-School Security
Assessment

34936

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	2.35	215,497	33,206	47,498	296,200
5.00	FY 2026 TOTAL APPROPRIATION	2.35	215,497	33,206	47,498	296,200
6.71	Early Reversions	0.00	(1,500)	0	0	(1,500)
7.00	FY 2026 ESTIMATED EXPENDITURES	2.35	213,997	33,206	47,498	294,700
9.00	FY 2027 BASE	2.35	215,497	33,206	47,498	296,200
10.11	Change in Health Benefit Costs	0.00	0	8,600	0	8,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	2,100	0	500	2,600
11.00	FY 2027 PROGRAM MAINTENANCE	2.35	217,597	41,806	47,898	307,300
13.00	FY 2027 TOTAL REQUEST	2.35	217,597	41,806	47,898	307,300

Form B4: Part C - Contract Inflation

Agency: Board of Education

Division:

Program: OSBE Administration

Agency Number: 501

Function/Activity Number:

Request **2027**

Page ____ of ____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part C: Contract (identify who and what)	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Exp.	Contract Date	Term of Contract (Year x of x)	FY 2027 Contractual % Change	FY 2027 Change	FY 2027 Total
SHEEO membership	17,526	18,402	22,082	22,744	07/2024	Annual	4.84%	1,100	23,844
WICHE membership	159,000	164,000	169,000	174,500	10/1987	Indefinite	3.15%	5,500	180,000
								-	-
								-	-
								-	-
								-	-
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								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Total	176,526	182,402	191,082	197,244			3.35%	6,600	203,844
FundSource							Proportion		
General, EDAA	-	-	-	-			100.0%	5,500	180,000
General, EDGE							100.0%	1,100	23,800
Dedicated	-	-	-	-			0.0%	-	-
Federal	-	-	-	-			0.0%	-	-
Total	-	-	-	-			200.00%	6,600	203,800

Notes: Western Interstate Commission for Higher Education (WICHE) is a nonpartisan, regional interstate [higher education](#) compact and 501(c)(3) nonprofit organization primarily governed by statutes related to higher education, particularly those concerning tuition reciprocity and special programs. Idaho HB 107 (2017) sets out the compact in statute. Since 1953, Idaho has partnered with WICHE to serve the state's higher education priorities through regional collaboration, resource-sharing, sound public policy, and innovation.

State Higher Education Executive Officers Association serves the chief executives of statewide governing, policy, and coordinating boards of postsecondary education and their staffs. Jennifer White is the SHEEO member for Idaho.

From: [David Szczesny](#)
To: [Scott Christie](#); [Dustin Weeden](#)
Subject: RE: Idaho FY 2027 SHEEO Dues
Date: Tuesday, August 5, 2025 1:48:19 PM
Attachments: [image001.png](#)

CAUTION: This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.

Hi Scott.

I can't really predict the FY27 rate, as I don't know what increase the SHEEO board will approve for next year. But if we were to estimate a 3% or 5% increase for 2027, the upcoming dues rates would be:

FY26: \$22,744

FY27 (3% increase): \$23,426

FY27 (5% increase): \$23,881

Let me know if there is additional detail I can provide.

Thanks.

David

David Szczesny
Director of Finance
State Higher Education Executive Officers Association
3035 Center Green Drive, Suite 100, Boulder CO 80301
dszczesny@sheeo.org | 303-541-1604
sheeo.org



From: Scott Christie <schristie@edu.idaho.gov>
Sent: Tuesday, August 5, 2025 9:16 AM
To: David Szczesny <dszczesny@sheeo.org>; Dustin Weeden <dweeden@sheeo.org>

From: [Laura Ewing](#)
To: [Scott Christie](#)
Cc: [Demaree Michelau](#); [Colleen Falkenstern](#)
Subject: RE: WICHE Annual State Dues - FY 2026
Date: Monday, August 4, 2025 11:37:55 AM

CAUTION: This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.

Hi,

FY 2027 dues approved by the WICHE Commission is \$180,000 due on July 1, 2026, and to be billed in May 2026.

I hope this is helpful!

Laura

Laura Ewing

Executive Assistant to the President and to the Commission
Western Interstate Commission for Higher Education (WICHE)
3035 Center Green Drive, Suite 200
Boulder, CO 80301
Office: (303) 541-0204
Cell: (303) 589-3369
<http://www.wiche.edu>

Please do not feel obligated to respond outside of your normal work schedule.

From: Scott Christie <schristie@edu.idaho.gov>
Sent: Monday, August 4, 2025 11:08 AM
To: Laura Ewing <lewing@wiche.edu>
Cc: Demaree Michelau <dmichelau@wiche.edu>; Colleen Falkenstern <cfalkenstern@wiche.edu>
Subject: Re: WICHE Annual State Dues - FY 2026

CAUTION-EXTERNAL EMAIL: Don't click unless you know content is safe.

Thanks Laura. I did get that invoice. I was hoping to get the next year's dues for our FY 2027 budget request.

Sent: Wednesday, May 28, 2025 5:31 PM

To: JWhite@edu.idaho.gov

Cc: rick amanarts.com <rick@amanarts.com>; mattfreeman@isu.edu; joshua.whitworth@infor.com; PCoulson@edu.idaho.gov; Demaree Michelau <dmichelau@wiche.edu>

Subject: WICHE Annual State Dues - FY 2026

On behalf of Demi Michelau

Dear Ms. White,

I appreciate your partnership and guidance as the Western Interstate Commission for Higher Education (WICHE) has worked with our partners in Idaho to support the state's evolving higher education and workforce needs. Enclosed is a notice and invoice seeking payment of Idaho state dues for fiscal year 2026 (due July 1, 2025), as approved by the WICHE Commission.

The WICHE Commission approved a compact member dues increase with the following schedule:

- FY 2026 \$174,500 (3.15% increase) approved May 2024
- FY 2027 \$180,000 (3.06% increase) approved May 2024

I encourage you to reach out to me with any questions about our work in Idaho or the enclosed notice at 303.541.0201 or dmichelau@wiche.edu.

Sincerely,

Demarée Michelau

Demarée K. Michelau, Ph.D.

President

Western Interstate Commission for Higher Education (WICHE)

3035 Center Green Drive, Suite 200

Boulder, CO 80301

Direct: 303.541.0201 | Cell: 303.641.5706

dmichelau@wiche.edu | www.wiche.edu

PUBLIC RECORDS NOTICE: Pursuant to Idaho Code § 74-101 through 74-126, this email and responses are subject to the Idaho Public Records law and may be disclosed to the public upon request, unless otherwise exempt from disclosure under the law.

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

Agency Code: _____
Contact Phone Number: _____

Fiscal Year: 2027
Contact Email: _____

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	
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, [OG] In Base, or [C] Continuous §67- 1917(1)(b), I.C.	MOE or MOU requirements? [Y] Yes or [N] No If Yes answer question # 2. (§67- 1917(1)(d), I.C.)	State Match Required: [Y] Yes or [N] No (§67- 1917(1)(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (§67- 1917(1)(d), I.C.)	Total State Match Amount (§67- 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 (CASH) §67-1917(1)(a), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures§ 67- 1917(1)(d), I.C.	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% - 49%, fill out 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: Between 10-49% - provide the agency's plan for operating at a reduced rate in grant funding. If 50% or greater - provide the agency's detailed plan to reduce or eliminate related services.
84.3345 Phase 2	C	USDE	GEAR UP	Increase number of low-income students prepared for college		EDIC Scholarships & Grants	Capped	Ongoing		\$11,610,796.21	OG	N	N			\$1,090,556.33		\$395,769.92		\$45,000.00	\$243,973.52		\$291,624.67	\$291,624.67	\$0.00	\$0.00	-100.00%	-100.00%	End of GEAR UP Phase 2	
84.3345 Phase 3	C	USDE	GEAR UP	Increase number of low-income students prepared for college		EDIC Scholarships & Grants	Capped	Ongoing		\$21,000,000.00	OG	N	N			\$0.00				\$4,459,600.00	\$10,481,965.02		\$12,194,335.61	\$4,167,975.33	\$4,459,600.00	\$4,459,600.00	-68.43%	-68.43%	Scholarships paid out of GEAR UP Phase 3 are made over seven year period	
16.8392018-Y5-8X-0059	C	USDJ	Statewide Tipline	Statewide Confidential Tipline		EDAE School Safety & Security	Capped	Short-term	1/30/2023	\$195,465.00	OG	N	Y			\$11,923.21														
16.8392018-Y5-8X-0022	C	USDJ	Threat Assessment	Threat Assessment Model for Schools		EDAE School Safety & Security	Capped	Short-term	1/30/2024	\$344,970.00	OG	N	Y	GF	\$86,289.00	\$60,908.59	\$3,651.56	\$5,963.39												
16.8392019-Y5-8X-0086	C	USDJ	School Safety Center	Enhancing School Safety Center		EDAE School Safety & Security	Capped	Short-term	1/30/2024	\$445,000.00	OG	N	N	GF	\$130,969.00	\$117,912.71	\$16,760.84													
84.4255425C200043	F	USDE	GEER I	Governor's Emergency Education Relief Fund		EDAA OSBE Administration	Capped	Short-term	12/31/2022	\$15,676,340.00	OT	N	N			\$1,133,779.06														
84.4255425C210043	F	USDE	GEER II	Governor's Emergency Education Relief Fund		EDAA OSBE Administration	Capped	Short-term	12/31/2023	\$6,858,052.00	OT	N	N			\$3,950,418.00														
21.0275SLRF	F	USDE	SLFRF	Empowering Parents and IT Data Capital Outlay	Governor	EDAA OSBE Administration	Capped	Short-term		\$51,298,700.00	OT	N	N			\$51,161,594.92														
84.4251UARP ESSER	F	USDE	ARP ESSER	ESSER Funding	Governor	EDAA OSBE Administration	Capped	Short-term	1/30/2025	\$30,809,300.00	OT	Y	N			\$3,383,004.79		\$7,868,771.71		\$19,455,702.50	\$7,776,921.25		\$580,091.93	\$580,091.93	\$0.00	\$0.00	-100.00%	-100.00%	End of Covid-19 related funding. Liquidation by 3/28/2026	
84.425R EANS	F	USDE	EANS Set Aside	GEER EANS	Governor	EDAA OSBE Administration	Capped	Short-term	12/31/2023	\$7,622,251.46	OT	N	N			\$7,622,251.46		\$3,579,173.84		\$19,618,054.84	\$5,037,178.90		\$4,870,104.05	\$4,870,104.05	\$0.00	\$0.00	-100.00%	-100.00%	End of Covid-19 related funding. Liquidation by 3/28/2026	
																											#DIV/0!	#DIV/0!		
Total										\$145,860,874.67					\$217,258.00	\$68,532,349.07	\$20,412.40	\$11,849,678.86	\$0.00	\$43,578,357.34	\$23,540,038.69	\$0.00	\$17,936,156.26	\$9,909,795.98	\$4,459,600.00	\$4,459,600.00	-75.14%	-75.14%		
Total FY 2025 All Funds Appropriation (DU 1.00)				\$39,691,200																										
Federal Funds as Percentage of Funds §67-1917(1)(a).				58.31%																										

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. §67-1917(1)(d), I.C.

CFDA#/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts.
GEER I		Maintenance of Effort requirement
GEER II		Maintenance of Effort requirement
ARP ESSER		Maintenance of Effort requirement; Maintenance of Equity requirement
EANS		Maintenance of Effort requirement; Maintenance of Equity requirement

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

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

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

Facility Name:	Len B Jordan					
City:	Boise	County:	Ada			
Property Address:	650 W. State Street				Zip Code:	83720
Facility Ownership (could be private or state-owned)	Private Lease:	☐	State Owned:	☒	Lease Expires:	

FUNCTION/USE OF FACILITY

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COMMENTS

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WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	84	84	84	84	84	84
Full-Time Equivalent Positions:	83	83	83	83	83	82
Temp. Employees, Contractors, Auditors, etc.:	1	1	1	1	1	1

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	16152	16152	16152	16152	16152	16,152

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$226,507.86	\$233,303.00	\$240,302.00	\$247,511.00	\$254,936.00	\$262,584.00

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	☐	☐	☐	☐	☐	☐

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Ross@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.

3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

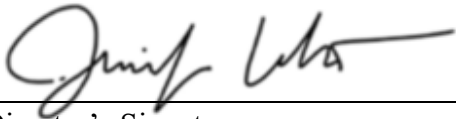
AGENCY NOTES:

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Director Attestation for Performance Report

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

Department: Office of the State Board of Education



Director's Signature

August 28, 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

Part I – Agency Profile

Agency Overview

Mission –The mission of the State Board of Education is to drive improvement of the K-20 education system for the citizens of Idaho, focusing on quality, results and accountability.

Vision – The State Board of Education envisions a student-centered education system that creates opportunities for all Idahoans to improve their quality of life.

The Idaho Constitution, Article IX, Section 2, provides that the general supervision of the state educational institutions and public school system of the State of Idaho, “shall be vested in a state board of education, the membership, powers and duties of which shall be prescribed by law.” The Idaho educational system includes agencies, institutions, school districts, and charter schools governed by the State Board of Education, who deliver public elementary, secondary, and postsecondary education, training, rehabilitation, outreach, information, and research services throughout the state. These public organizations collaborate to provide educational programs and services that are high quality, readily accessible, relevant to the needs of the state, and delivered in the most efficient manner.

The State Board of Education is comprised of seven (7) members regionally appointed by the Governor and the state superintendent of public instruction/ Board members are appointed for a term of five (5) years. Section 33-102A establishes the Office of the State Board of Education (OSBE) as an executive agency that operates under the direction of an Executive Director appointed by the governor. OSBE is staffed by 84 FTE and includes expertise in areas such as research, finance, and policy, as well as divisions focused on supporting academic programs, scholarships, and grant management. The Board adopted a revised Strategic Plan in August 2025, which realigned existing measures and added new areas of focus. This report reflects these changes

Core Functions/Idaho Code

Pursuant to Section 33-101, Idaho Code, the Board is charged with the general supervision, governance and control of all educational institutions and agencies supported in whole or in part by state funds, including public schools, colleges and universities (including special and health programs). OSBE is tasked with supporting the Board in its governance role and with implementing the initiatives delegated to the Board or requested by the Board. More specific responsibilities are identified throughout Idaho Code, Title 33. Agencies and Institutions under the Board include:

Four Year Institutions

- 1) Boise State University
 - a) Small Business Development Center
 - b) Tech Help
- 2) Idaho State University
 - a) Family Medicine Residency
 - b) Idaho Dental Education Program
 - c) Museum of Natural History
- 3) Lewis-Clark State College
- 4) University of Idaho
 - a) WIMU Veterinary Medicine Program
 - b) WWAMI Medical Education
 - c) Agriculture Research and Extension
 - d) Forest Utilization Research
 - e) Idaho Geological Survey

Two Year Institutions

- 5) College of Eastern Idaho
- 6) College of Southern Idaho
- 7) College of Western Idaho
- 8) North Idaho College

Agencies

- 9) Office of the State Board of Ed.
- 10) State Department of Ed.
- 11) K-12 Public School District and Public-School Districts and Charter Schools
- 12) Idaho Division of Career Technical Education
- 13) Idaho Division of Vocational Rehabilitation
- 14) Idaho Public Charter School Commission
- 15) Idaho Public Television

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	9,690,700	30,528,100	61,368,300	46,175,900
Federal Grant	90,881,100	17,650,500	48,002,400	39,951,700
Dedicated Fund	6,974,400	6,963,300	7,051,100	8,729,200
Total	107,546,200	55,141,900	116,421,800	94,856,800
Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	5,613,100	6,327,200	8,104,600	10,429,900
Operating Expenditures	4,781,700	20,489,100	7,523,400	5,351,900
Capital Outlay ²	6,120,100	6,532,700	6,330,500	7,068,600
Trustee/Benefit Payments	4,974,600	51,249,200	56,165,300	72,006,400
Total	21,489,500	84,598,200	116,421,800	94,856,800

Profile of Cases Managed and/or Key Services Provided

In addition to supporting the Board's general supervision and governance duties, the Office of the State Board of Education manages a variety of scholarships, grants, programs, and reporting. The chart below highlights a selection of outcomes. Links are provided for relevant reports and dashboards.

Cases Managed / Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
SCHOLARSHIPS				
<u>Opportunity Scholarship</u>				
• Total Awardees	6,147	6,272	6,714	6,280
• Total Distribution	\$19,900,569	\$20,132,982.46	\$21,877,136.08	\$20,313,456.48
• Total Awardees (Adult Learners)	89	81	69	69
• Total Distributions (Adult Learners)	\$224,434	\$205,621.50	\$190,040	\$210,016
<u>GEER UP</u>				
• Total Awardees	582	283	195	674
• Total Distribution	\$1,960,264	\$1,070,698	\$400,483	\$1,088,672.50
<u>Armed Forces/Public Safety Officer Dependent Scholarship</u>				
• Total Awardees	13	11	16	17
• Total Distribution	\$175,784	\$183,717	\$235,566.43	\$285,038.30
Cases Managed / Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
GRANTS				
<u>Empowering Parents</u>				
• Total Awardees	NA	29,019	49,445	29,658
• Total Distribution	NA	\$29,019.00	\$49,445,000	\$29,658,000
<u>Rural and Underserved Educator Incentive Program</u>				
• Total Awardees	NA	495	685	849
• Total Distribution	NA	\$741,765.25	\$1,443,028.62	\$2,166,758.53
<u>Expanding Arts Access in Rural Public Schools</u>				
• Districts awarded	NA	71	71	60
• Total Distribution	NA	\$962,092.29	\$999,178.62	\$249,973.76
<u>Securing Our Future</u>				
• Total Schools awarded	NA	NA	664 ¹	NA ²
• Total Distribution	NA	NA	\$19,914,999.80	NA

¹ Was awarded in two rounds.

² No awards in FY 2025. All funds were expended by the end of FY 2024.

Cases Managed / Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
PROGRAMS				
See Tell Now (STN) – A confidential and anonymous tipline for all students and schools to use at no cost to the school districts. https://schoolsafety.idaho.gov/see-tell-now/				
• Number of relevant tips received	117	456	582	893
• Number deemed urgent/critical	28	48	51	73
Next Steps Idaho – College and career planning resources for Idaho high school students				
• New Visitors	34,869	155,439	777,230	597,000
• Returning Visitors	10,000	8,300	105,000	111,000
REPORTS AND DASHBOARDS³				
Postsecondary Dashboard	ISBE Postsecondary Dashboard (idaho.gov)			
College Going Dashboard	College-Going Dashboard (idaho.gov)			
Additional Reports and Publications	https://dashboard.boardofed.idaho.gov/Publications.html			
K-12 Data by State, District, and School	https://www.idahoreportcard.org/			

Part II – Performance Measures

Goal 1: EDUCATIONAL READINESS						
Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community and postsecondary and workforce opportunities by assuring they are ready to learn at the next educational level.						
Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1. Objective A – Literacy Proficiency – Statewide aggregated % of K-3 students achieving proficiency on the spring administration of the statewide literacy assessment (IRI).	Actual	68.2%	65.7%	67.7%	70.9%	
	Target	Not Applicable	Not Applicable	Baseline (New measure) ⁴	70%	72%
2. Objective B – Mathematics Proficiency – Statewide aggregated % of 6-8 students who achieve proficiency on the spring administration of the statewide mathematics assessment (ISAT).	Actual	39.3%	38.3%	40.8%	40.8%	
	Target	Not Applicable	Not Applicable	Baseline (New measure) ⁴	40%	40.3%
3. Objective C – Graduation 5 YR ACGR – 5 Year Adjusted Cohort Graduation Rate (ACGR).	Actual	Class of 2022 79.9%	Class of 2023 82.5%	Class of 2024 82.3	Class of 2025 TBD ⁵	
	Target	95%*	95%*	95%	87% ⁶	84.2%

³ Reports and Dashboards are updated annually. This report includes links to the most recently published annual reports. 2024 annual reports are generally updated in December and will be made available online.

⁴ The State Board of Education established this measure in February of 2024.

⁵ Available January 2026

⁶ The State Board of Education adjusted this benchmark in February of 2024 to present a more achievable short-term goal.

Goal 2: EDUCATIONAL ACCESS

Increase access to Idaho's robust educational system for all Idahoans, regardless of socioeconomic status, age, or geographic location.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
4. Objective A – Advanced Opportunities Advanced Opps – % of graduates from Idaho public high schools who were funded for one or more advanced opportunity.	Actual	73.9%	75.1%	78.7%	TBD ⁷	
	Target	Not Applicable	Not Applicable	Baseline (New measure)	80%	80%
5. Objective B – Engagement FAFSA – % of Idaho public high school seniors who complete the Free Application for Federal Student Aid (FAFSA).	Actual	38%	42%	44.9%	42%	
	Target	Not Applicable	Not Applicable	Baseline (New measure)	45%	45%
6. Objective C – College Going Fall Immediate College Going – % of graduates from Idaho public high schools who enroll in and Idaho public postsecondary institution in the fall immediately following graduation.	Actual	Class of 2021 44%	Class of 2022 42%	Class of 2023 42%	Class of 2024 43.6%	
	Target	60%	60%	60%	60%	60%

Goal 3: EDUCATIONAL ATTAINMENT

Idaho's public colleges and universities and career technical education programs fuel a strong workforce pipeline evidenced through a greater numbers of student completing certificates and/or degrees, including workforce credentials.

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
7. NEW Objective A – Enrollment Number of undergraduate, degree-seeking students per academic year at the institution reporting. PSR 1 Annual Enrollment and Headcount Report.	Enrollment	54,026	54,311	55,835	59,017	
	Headcount	109,136	111,610	114,422	120,238	
	Target	Not Applicable	Not Applicable	Not Applicable	Baseline (New measure)	50,000 115,000
8. REVISED Objective B – Retention ⁸ Percentage of new full-time degree or certificate-seeking students from the previous fall who either re-enrolled or successfully completed their program by the current fall. IPEDS Source	4 Year	75.5%	75.7%	75.71%	TBD ⁹	
	2 Year	57.98%	62.66%	64.11%	TBD ¹⁰	
	Target	Not Applicable	Not Applicable	Not Applicable	Baseline (Revised measure) ¹¹	76% 65%

⁷ Finalizing calculation for class of 2025

⁸ Numbers corrected from last year's PMR.

⁹ Finalizing calculation for class of 2025

¹⁰ Finalizing calculation for class of 2025

¹¹ The State Board of Education adjusted this benchmark in February of 2024 to present a more achievable short-term goal.

9. REVISED Objective C – Graduation ¹² Graduation Rate: Percent of full-time first-time freshman graduating within 150% of the allotted time (e.g. 4-year degree in 6 years; 2-year degree in 3 years). IPEDS Source.	<i>4 Year</i>	53.65%	55.4%	53.73%	TBD ¹³	
	<i>2 Year</i>	32.77%	34.63%	35.85%	TBD ¹⁴	
	<i>Target</i>	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Baseline (Revised measure)</i>	55% 37%

For More Information Contact

Matthew Reiber, Chief External Affairs and Strategy Officer
Office of the State Board of Education
650 W State Rm 307
PO Box 83720
Boise, ID 83720-0037
Phone: (208) 332-1582
E-mail: mreiber@edu.idaho.gov

¹² Modified from last year's metric to be 150% of completion time.

¹³ Finalizing calculation for class of 2025

¹⁴ Finalizing calculation for class of 2025

NOTE: Agencies will complete one questionnaire per budgeted program that had employee travel expenditures in FY 2025 (as reflected in the OE tab(s) of the B-4) when the B-4 is updated (est. August 1st). **Employee Travel Questionnaire-B4**

A. IN-STATE TRAVEL

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

OSBE: Board members and OSBE staff travel in-state to attend bi-monthly board meetings, commencement ceremonies, and statewide convenings related to Board, Governor or legislative priorities. In-state travel also supports College & Career Access program managers and regional coordinators in assisting K-12 counselors and students in pursuit of postsecondary opportunities and funding. In-state travel enables Academic Affairs to engage directly with postsecondary institutions and industry on initiatives such as dual credit, general education, and academic programming. The Director and certain support staff also travel to meet with elected officials and stakeholders throughout the state.

Education Data & IT: The Education Data & IT program relies on in-state travel for annual regional roadshows to train districts on updates to ISEE (K-12 data system), E-Rate and broadband funding, and other emerging IT topics. It also supports travel to school districts and postsecondary institutions to provide training and support on data reporting. Members of the team also travel to participate in regional K-12 IT meetings to provide training to K-12 IT staff, solicit feedback, and share information.

School Safety & Security: The School Safety & Security program travels in-state to fulfill their statutory obligation to conduct in-person vulnerability assessments and to provide on-site training and support.

Systemwide Needs: Systemwide program funds for in-state travel are used for statewide convenings of postsecondary institutions for work on Board priorities. Funds also support in-state travel by College & Career Access program managers and regional coordinators to collaborate with institutions on improving go-on rates, and application and financial aid processes.

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

OSBE: In-state travel helps fulfill the Board's constitutional and statutory responsibilities to Idaho's state educational institutions and public school system, such as through:

- *Direct Governance:* Travel enables the Board to convene bi-monthly meetings statewide, ensuring decisions are informed by regional contexts and responsive to local needs (Idaho Code §33-107).

- *Oversight & Accountability:* Site visits, commencement ceremonies, and statewide convenings allow Board members and staff to monitor implementation of policies, observe outcomes, and engage with institutions directly.

- **Program Support:**
 - College & Career Access: Travel ensures program managers meet students, counselors, and families to expand access and improve readiness.
 - Academic Affairs: Enables engagement with postsecondary leaders and industry on dual credit, general education, and statewide programming.
 - Education Data & IT: Facilitates statewide training, roadshows, and compliance support for school districts (Idaho Code §§33-133, 33-5602, 33-5605).
 - School Safety & Security: Ensures statutory school safety assessments, vulnerability reviews, and on-site training are carried out (Idaho Code §33-5902).
- **Statewide Representation:** The Board and its agents meet with educators and administrators, elected officials, district leaders, and stakeholders across Idaho, maintaining visibility and governance in all regions. Board members are regionally appointed, which requires continued in-state travel (Idaho Code § 33-102).

Education Data & IT:

- **Training & Technical Support:** In-state travel enables staff to deliver statewide training on the K-12 Longitudinal Data System, E-Rate and broadband programs, and student data security, privacy and reporting, and contracting and procurement requirements—supporting district compliance with Idaho Code §§ 33-133, 33-5602, and 33-5605, among other federal and state laws.
- **Data Quality & Security:** Regional visits provide hands-on guidance to schools and postsecondary institutions on data privacy, security, and reporting requirements, ensuring more accurate and secure information systems.
- **Collaboration & Standards:** Participation in regional K-12 IT meetings strengthens consistency in data and technology standards across Idaho's education system.

School Safety & Security:

- **Required Assessments:** Travel allows staff to conduct on-site school vulnerability and safety assessments, fulfilling mandates in Idaho Code §33-5902.
- **Training & Support:** In-person visits provide schools with tailored training, emergency planning guidance, and direct technical assistance to improve security practices.
- **Facility Oversight:** Travel enables the team to verify school locations, facility updates, and changes, ensuring accurate statewide safety records and timely updates.

- *Overall Mission Fulfillment:* By engaging schools on-site, the team identifies risks, implements safety improvements, and ensures compliance with statutory safety requirements in Idaho Code §33-5902.

Systemwide Needs:

- *Strategic Engagement:* Travel enables College & Career Access staff to work directly with students, parents, counselors, and postsecondary institutions—advancing the Board’s obligation to supervise, govern, and control the education system [Idaho Code §33-107].
- *Policy Implementation:* Academic Affairs staff engage with higher education leaders and industry partners on dual credit, general education, and statewide academic programming, ensuring alignment with Board directives, statutory responsibilities and legislative directives.
- *Enhanced and Regionally-Attentive Access:* Statewide convenings and outreach expand college and career opportunities, helping the Board meet its constitutional charge to promote education throughout Idaho.

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

OSBE: OSBE will discontinue the February Regular Board Meeting, move the President Evaluations and June Regular Board Meeting to Boise State University, and move the August Regular Board Meeting to Idaho State University. These changes will significantly reduce the costs associated with in-state travel. College & Career Access team does not anticipate changes to its in-state travel, as current budget reflects the minimum needed to support the Board’s strategic goals. Academic Affairs has reduced in-state travel and is now at the minimum needed to accomplish strategic goals.

Education Data & IT: No change at this time. Current in-state travel is at the minimum needed to accomplish strategic goals and statutory requirements.

School Safety & Security: No change anticipated. Current in-state travel is at the minimum needed to accomplish strategic goals and statutory requirements.

Systemwide Needs: No change at this time. Current in-state travel is at the minimum needed to accomplish strategic goals.

B. OUT-OF-STATE TRAVEL

1. What are the primary reasons for the program’s out-of-state travel?

OSBE: Out-of-state travel is limited to participation in national and regional convenings that directly support statutory duties and state priorities. OSBE engages with organizations such as Western Interstate Commission for Higher Education (WICHE), Northwest Commission on Colleges & Universities (NWCCU), State Higher Education Executive Officers (SHEEO), the National Alliance of Concurrent Enrollment Partnerships (NACEP), and Open Education (OpenEd) to support interstate collaboration, ensure that Idaho's policies are represented and receive information about best practices to strengthen state programs. College & Career professionals focus on FAFSA, admission redesign, state financial aid, and college access best practices, including through National Association of State Student Grant and Aid Programs (NASSGAP). Academic Affairs professionals focus on postsecondary strategies, policies, and implementations that position Idaho to adopt or respond to innovation happening in sister states and, ideally, share innovation happening here with education leaders elsewhere.

Education Data & IT: Education Data & IT staff attend trainings and collaborate with peer states to meet U.S. Department of Education requirements, share/receive best practices, improve data quality, and enhance efficiency and capacity.

School Safety & Security: The School Safety & Security Team participates in national conferences of school safety and security professionals.

Systemwide Needs: Out-of-state travel using Systemwide funds supports professional development in service to Board priorities. For example, researchers attend training in cost-effective tools (e.g., R, Tableau, and ArcGIS) to improve data and visualizations for decision-makers and stakeholders across the state. Conference attendance has provided the opportunity for our researchers to present analysis in front of subject matter experts from other states who offer constructive feedback. In addition, national conferences focused on FAFSA, admission redesign, state financial aid, and college access give our College & Career professionals access to best practices. Academic affairs team members participate in national conferences about postsecondary strategy, policy, and implementation that are critical to ensuring Idaho is engaged with and responsive to postsecondary educational innovations (including related to tracking and measuring postsecondary workforce outcomes, implementing three-year bachelor degrees, assessing microcredentials, responding to artificial intelligence and its impact on institutions, understanding the impacts of federal funding challenges, and responding to shifting student demographics).

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

OSBE: Out-of-state travel helps fulfill the Board's constitutional and statutory responsibilities to Idaho's state educational institutions and public school system, such as through:

- *Statutorily-Mandated Participation:* Idaho Code § 33-5402 authorizes Idaho's membership in the Western Interstate Commission for Higher Education (WICHE), requiring active engagement to ensure Idaho students and institutions benefit from interstate collaboration and that Idaho interests are reflected in regional efforts. WICHE contributes to cover or offset travel costs.
- *Idaho Representation and Innovation:* Participation in WICHE, NWCCU, SHEEO, NACEP, and OpenEd endeavors to make Idaho's policies represented and aligned with best practices while protecting Idaho's role in shaping regional and national education policy.
- *Timely and Accurate Application of Law:* Out-of-state conferences and their associated networks help the Board and its professionals stay current on federal legal requirements and opportunities, reducing compliance risk.
- *Federal Funding & Aid Eligibility:* Engagement with accreditors safeguards institutional eligibility for federal student aid programs, ensuring Idaho students retain access to federal education resources.
- *Cost-Effective Capacity Building:* Ideally, by attending national convenings, Idaho leverages shared expertise and best practices from other states rather than duplicating costly research and program development independently.
- *Workforce Alignment:* Ideally, out-of-state engagement helps the Board anticipate national workforce and education trends, aligning Idaho's programs with employer needs and ensuring that degrees remain portable, competitive and relevant.
- *Reputation:* Participation in national forums enhances Idaho's visibility and credibility, strengthening the ability of Idaho's colleges and universities to recruit faculty, attract students, and form industry partnerships.

Education Data & IT: Out-of-state travel helps the Board meet its statutory obligations for education data systems and E-rate (Idaho Code §§ 33-5602, 33-5605, 33-133) through:

- *Federal and State Compliance:* Ensures IT staff receive direct guidance and training from the U.S. Department of Education on data reporting, student privacy, and security, reducing compliance risks and audit findings.
- *Standards Alignment:* Allows Idaho to participate in national data and technology standards-setting bodies, ensuring state systems meet federal and interstate requirements while protecting Idaho's specific needs.

- *Leveraging Peer States:* Enables collaboration with other states to adopt proven data practices and technologies, improving efficiency while avoiding costly, duplicative development.
- *Capacity Building:* Staff gain access to training on emerging systems and federal reporting requirements, increasing Idaho's internal expertise without relying on expensive contractors.
- *Sharing Idaho's Successes:* Provides a platform to present Idaho's innovations and earn feedback from peers, strengthening Idaho's credibility and influence in national policy discussions.

School Safety & Security: The School Safety & Security program fulfills statutory duties under Idaho Code §§33-5902 and 33-5904 through participation in national safety conferences, which is the most economical way to access national best practices and safety/security innovations.

Systemwide Needs:

- *Technical Capacity & Efficiency:* Provides cross-training in tools like R, Tableau, and ArcGIS, strengthening staff capacity to evaluate programs and deliver accurate data visualizations for policymakers without relying on outside consultants.
- *Best Practices in Access & Affordability:* Enables College & Career Access staff to bring back proven national strategies in FAFSA completion, admission redesign, state financial aid, and college access outreach, directly supporting Idaho students.
- *Reciprocity of Innovation:* Gives Idaho staff opportunities to share the state's successful models with national peers, building Idaho's reputation and ensuring feedback from subject-matter experts that can improve Idaho programs.
- *Cost Avoidance:* By learning directly from other states' tested solutions, Idaho avoids duplicating expensive trial-and-error program development at home.
- *Strategic Alignment:* Ensures Idaho's access and financial aid programs remain aligned with federal requirements and competitive with sister states, advancing the Board's statutory goals for rural and regional student access.

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

OSBE: The Executive Director is in the process of developing a travel policy to guide prioritization to out-of-state travel, consistent with Board, Governor and legislative priorities. In the interim, we intend to alternate conference attendance among Academic Affairs, with prioritization of conferences related to identified priorities. College & Career Access will prioritize limited conference attendance related to key initiatives (e.g., NASSGAP for state financial aid support and NCAN for college access and FAFSA support).

Education Data & IT: None anticipated, as out-of-state travel is already minimized and targeted at specific professional development and capacity-building convenings.

School Safety & Security: None anticipated, as out-of-state travel is already minimized.

Systemwide Needs: See response related to OSBE, above. Also, the Research Team will prioritize conferences that inform skill development and matters relevant to timely Board and legislative priorities, such as related to outcomes-based funding.