



# Office of the State Board of Education

Base Review & Budget Request

Kevin Campbell  
Budget & Policy Analyst

January 20, 2026

**LBB 1-83**

# The State Board of Education

**CREATION OF BOARD. For the general supervision, governance and control of all state educational institutions, to wit: University of Idaho, Idaho State University, Boise State University, Lewis-Clark State College, the School for the Deaf and the Blind and any other state educational institution which may hereafter be founded, and for the general supervision, governance and control of the public school systems, including public community colleges, a state board of education is created. (§33-101, Idaho Code)**



# Office of the State Board of Education

The Board maintains an Office of the State Board for the purpose of carrying out the administrative, financial, and coordinating functions required for the effective operation of the institutions and agencies under the governance of the Board. The staff of the Office of the State Board serve under the direction of the executive director, who is responsible directly to the Board. (Idaho State Board of Education, Governing Policies and Procedures, Section 1: Bylaws)

# OSBE – Budgeted Programs

The Office of the State Board of Education (OSBE) is comprised of three distinctly budgeted programs including:

- **OSBE ADMINISTRATION**

Provides professional staff support to the Board in fiscal, academic, legal, policy, and personnel areas.

- **IT AND DATA MANAGEMENT**

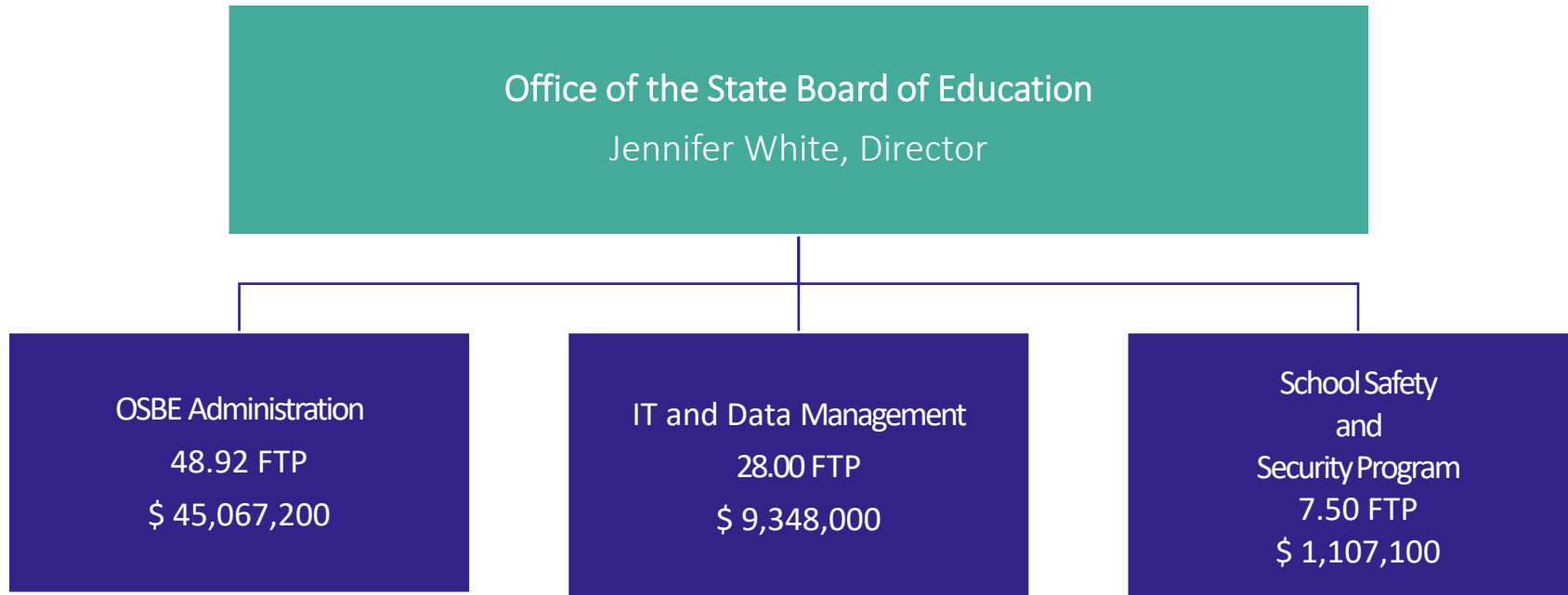
Manages data systems for K-20 education; manages cyber & data security; and develops model data policies for school districts and public charter.

- **SCHOOL SAFETY AND SECURITY PROGRAM**

Provides assessment, training, and expertise to foster safer student environments.



# Organizational Structure



**85.25 FTP**  
9.00 Vacant  
as of 11/26/2025

## Five-year Averages

Authorized FTP: **65.75**

Filled FTP Percentage: **95%**

Personnel Cost Appropriated: **\$7.7M**

Percent of PC Spent on PC: **90%**

Percent of General Fund PC on PC:  
**95%**

# Consolidated Fund Analysis

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Description		Actual	Actual	Estimate	Estimate	Estimate
A	Beginning Free Fund Balance	\$1,129,900	\$ 879,000	\$1,622,891	\$1,156,095	\$ 628,107
B	Receipts and Transfers	\$6,515,700	\$ 7,753,400	\$5,909,429	\$6,291,674	\$ -
C*	Cash Expenditures/Agency Request	\$6,766,600	\$ 7,009,409	\$7,141,278	\$6,841,310	\$ 124,800
<b>Ending Free Fund Balance</b>		<b>\$ 879,000</b>	<b>\$1,622,991</b>	<b>\$ 391,042</b>	<b>\$ 606,459</b>	<b>\$503,307</b>
*Estimate Based on Request						
Indirect Cost Recovery-SWCAP		\$ 440,500	\$ 357,428	\$ 345,269	\$ 220,469	\$ 95,669
Miscellaneous Revenue		\$ 317,900	\$ 833,800	\$ 424,836	\$ 182,848	\$ (39,140)
Miscellaneous Revenue: School						
Security Assessment		\$ 120,600	\$ 431,763	\$ 385,990	\$ 224,790	\$ 162,590
<b>Ending Free Fund Balance</b>		<b>\$ 879,000</b>	<b>\$1,622,991</b>	<b>\$ 391,042</b>	<b>\$ 606,459</b>	<b>\$503,307</b>

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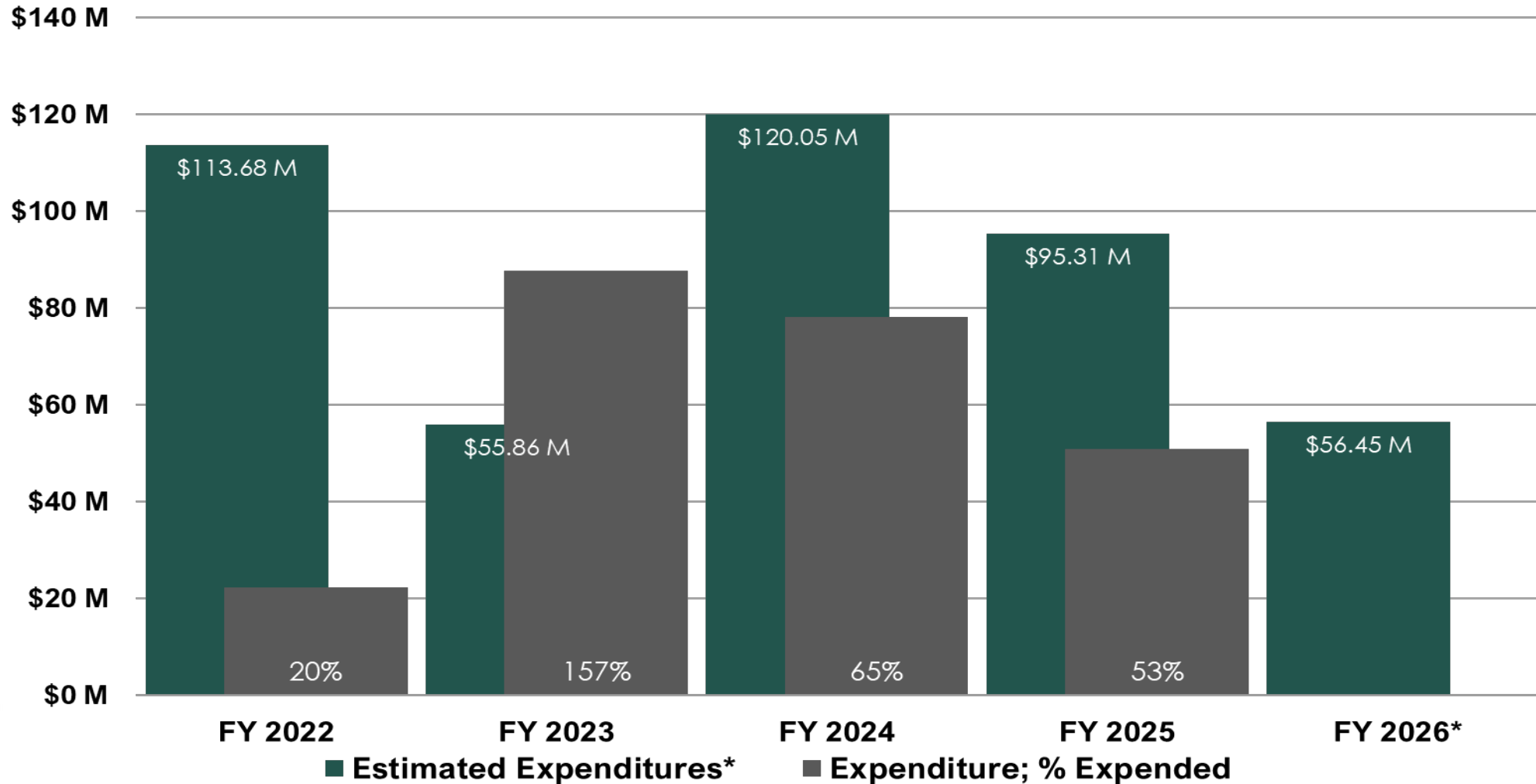
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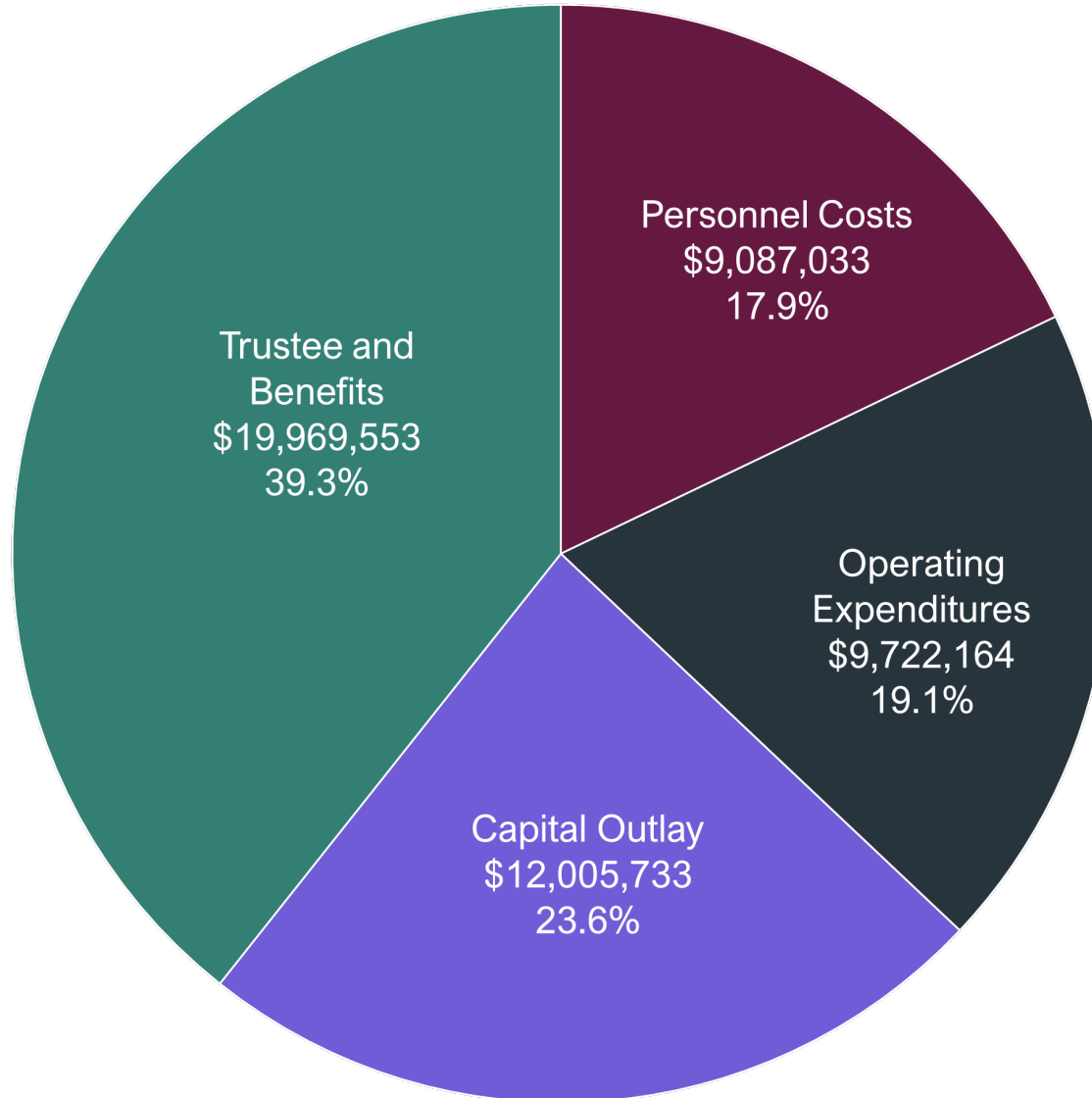
# Five-Year Appropriations and Expenditures

## Estimated Expenditures and Actual Expenditures



\*FY 2026 is Original Appropriation

# FY 2025 Expenditures



# Five-Year Base Snapshot

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	56.75	61.25	74.25	84.25	85.25
2. <b>Current Year Base</b>	<b>21,309,000</b>	<b>16,039,300</b>	<b>17,156,600</b>	<b>49,141,500</b>	<b>55,463,600</b>
3. Benefits Costs	17,800	25,600	51,000	(26,000)	91,900
4. Inflationary Adjustments			13,800	5,000	10,300
5. Statewide Cost Allocation	30,600	5,300	62,000	26,700	119,600
6. CEC	95,100	327,100	182,800	73,900	408,700
7. <b>Total Ongoing Maintenance Change</b>	<b>143,500</b>	<b>358,000</b>	<b>309,600</b>	<b>79,600</b>	<b>630,500</b>
8. <i>% Chg from Current Year Base (line 7 / 2)</i>	<i>0.7%</i>	<i>2.2%</i>	<i>1.8%</i>	<i>0.2%</i>	<i>1.1%</i>
9. Ongoing Enhancements	8,802,500	759,300	31,675,300	6,242,500	199,200
10. Ongoing Supplementals	50,000				-
11. <b>Total Ongoing Enhancements Change</b>	<b>8,852,500</b>	<b>759,300</b>	<b>31,675,300</b>	<b>6,242,500</b>	<b>199,200</b>
12. <i>% Chg from Current Year Base (line 11 / 2)</i>	<i>41.5%</i>	<i>4.7%</i>	<i>184.6%</i>	<i>12.7%</i>	<i>0.4%</i>
13. Ongoing Base Adjustments	(\$14,265,700)				-
14. <b>Next Year Base (line 2 + 7 + 11 + 13)</b>	<b>16,039,300</b>	<b>17,156,600</b>	<b>49,141,500</b>	<b>55,463,600</b>	<b>56,293,300*</b>
15. <b>Total Base Change (line 14 - 2)</b>	<b>(5,269,700)</b>	<b>1,117,300</b>	<b>31,984,900</b>	<b>6,322,100</b>	<b>829,700</b>
16. <i>% Chg from Current Year Base (line 15 / 2)</i>	<i>(24.7%)</i>	<i>7.0%</i>	<i>186.4%</i>	<i>12.9%</i>	<i>1.5%</i>



# 2025 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
College/Career Training Coordinators	Enhancement	\$285,500
New Senior IT Business Analyst	Enhancement	\$115,200
New Data Governance Manager	Enhancement	\$117,700
Transfer Risk Managers to OSBE	Enhancement	\$520,900
Arts in Rural Public Schools Grant Program	Enhancement	\$250,000
Higher Ed Safety and Security Analyst	Enhancement	\$119,700
Broadband Program Transfer from SDE	Enhancement	\$4,704,000
2% CEC Adjustment	Enhancement	\$147,500
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$6,260,500</b>

Onetime Enhancement Name	Type	Amount
Used Vehicle Purchase	Enhancement	\$30,000
Lumina Foundation Grant	Enhancement	\$126,400
<b>Total Onetime Base Change from Enhancements</b>		<b>\$156,400</b>

# FY 2026 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Database Engineer	Enhancement	\$141,700
Cybersecurity Testing Contract	Enhancement	\$35,000
Software Support Contract for See Tell Now	Enhancement	\$10,000
Marketing of See Tell Now Program	Enhancement	\$12,500
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$199,200</b>

Onetime Enhancement Name	Type	Amount
Database Engineer	Enhancement	\$2,500
OITS Hardware	Enhancement	\$40,000
Holistic Credit Mobility Grant	Supplemental & Enhancement	\$40,000
Replacement Items	Enhancement	\$99,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$181,500</b>

# FY 2026 Budget Enhancements – Outcomes

1. Database Engineer	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of maintaining and improving the capabilities, availability, and security of the entire data system supporting Idaho’s educational institutions and programs.
2. Cybersecurity Testing Contract	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objectives of appropriately ensuring the security of IT resources supporting Idaho’s educational institutions and programs.
3. Software Support Contract for See-Tell-Now	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objectives of 1) promoting the safety and security of the students attending the public educational institutions of the state; 2) enhancing the safety and security resources available to public educational institutions; and promoting the use of technical methods, devices and improvements to address school security.
4. Marketing of See-Tell-Now	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objectives of 1) promoting the safety and security of the students attending the public educational institutions of the state; 2) enhancing the safety and security resources available to public educational institutions; and 3) promoting the use of technical methods, devices and improvements to address school security. OSBE’s metric for these outcomes will be increases in the number of tips received through the See Tell Now tipline.
5. Holistic Credit Mobility Grant	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of 1) improving student retention and graduation rates, and 2) maintaining educational access and success for all students. OSBE’s metrics for these outcomes will be improved individual student satisfaction in transfer experiences and improved institutional transfer rates over time.

# Requested Supplemental & Enhancements

Ongoing Supplemental	Type	Amount
Empowering Parents Program Adjustment	Supplemental	(\$29,597,600)
<b>Total Base Change from Supplementals</b>		<b>(\$29,597,600)</b>

Ongoing Enhancements	Type	Amount
Canvas LMS Renewal	Enhancement	\$998,400
Transfer of Risk Managers to Institutions	Enhancement	(\$510,500)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$487,900</b>

Onetime Enhancements	Type	Amount
Improvement of Secondary Education Grant	Enhancement	\$4,000,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$4,000,000</b>

# 2026 Supplemental

Ongoing Supplemental	Type	Amount
Empowering Parents Program Adjustment	Supplemental	(\$29,597,600)
<b>Total Base Change from Supplementals</b>		<b>(\$29,597,600)</b>

# 2027 Requested Enhancements

Ongoing Enhancement Name	Type	Amount
Canvas LMS Renewal	Enhancement	\$998,400
Transfer of Risk Managers to Institutions	Enhancement	(\$510,500)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$487,900</b>

Onetime Enhancement Name	Type	Amount
Improvement of Secondary Education Grant	Enhancement	\$4,000,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$4,000,000</b>

Canvas LMS Renewal

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of ensuring the retention, progress, transfer, and degree completion of students across Idaho's post-secondary institutions through an efficient, cost-effective software platform.

# 2027 Requested Enhancements

Ongoing Enhancement Name	Type	Amount
Canvas LMS Renewal	Enhancement	\$998,400
Transfer of Risk Managers to Institutions	Enhancement	(\$510,500)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$487,900</b>

Onetime Enhancement Name	Type	Amount
Improvement of Secondary Education Grant	Enhancement	\$4,000,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$4,000,000</b>

Transfer of Risk Managers to the Institutions

AGENCY SUBMITTED OUTCOMES: This request achieves the following measurable outcomes: 1) Faster resolution of risk issues by employees embedded in and managed through the respective institutions; and 2) Increased efficiency in risk management policies and processes through local administration of the risk management function customized to individual institutional needs.



# 2027 Requested Enhancements

Ongoing Enhancement Name	Type	Amount
Canvas LMS Renewal	Enhancement	\$998,400
Transfer of Risk Managers to Institutions	Enhancement	(\$510,500)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$487,900</b>

Onetime Enhancement Name	Type	Amount
Improvement of Secondary Education Grant	Enhancement	\$4,000,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$4,000,000</b>

Fund for the Improvement of Secondary Education Grant

AGENCY SUBMITTED OUTCOMES: This grant project will further Educational Attainment Objectives by providing workforce-relevant AI education that equips students for entry-level jobs in an AI-driven world, increasing the value of their education.

LSO

Legislative Services Office



# Change from the Governor's Recommended Budget

## ~~4. Career Ready by Design Grant~~

### OSBE Administration

Agency Request	0.00	0	0	0	0
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*The Governor recommends a onetime appropriation of Dedicated Funds for a grant awarded by the Education Design Lab.*

*OSBE reports that most dual credit projects focus on urban and suburban programs while 32% of Idaho students are in rural schools and 46% of dual credit participants come from rural districts. This grant will allow the State Board of Education to further refine dual-enrollment pathways for rural students.*

Governor's Recommendation	0.00	0	<del>760,000</del>	<del>0</del>	<del>760,000</del>
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Please contact me with any questions

(208) 334 – 4741

or

[kcampbell@lso.idaho.gov](mailto:kcampbell@lso.idaho.gov)

# 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) <sup>4</sup>	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) <sup>4</sup>	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 <sup>5</sup>	
	Target	95%*	95%*	95%	87% <sup>6</sup>	84.2%

# Performance Measures

<b>Goal 2: EDUCATIONAL ACCESS</b>						
<i>Increase access to Idaho's robust educational system for all Idahoans, regardless of socioeconomic status, age, or geographic location.</i>						
<b>Performance Measure</b>		<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
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 <sup>7</sup>	
	Target	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Baseline (New measure)</i>	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	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Baseline (New measure)</i>	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	<i>Class of 2021</i> 44%	<i>Class of 2022</i> 42%	<i>Class of 2023</i> 42%	<i>Class of 2024</i> 43.6%	
	Target	60%	60%	60%	60%	60%

# Performance Measures

## 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 <sup>8</sup> 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 <sup>9</sup>	
	2 Year	57.98%	62.66%	64.11%	TBD <sup>10</sup>	
	Target	Not Applicable	Not Applicable	Not Applicable	Baseline (Revised measure) <sup>11</sup>	76% 65%
9. REVISED Objective C – Graduation <sup>12</sup> 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.	4 Year	53.65%	55.4%	53.73%	TBD <sup>13</sup>	
	2 Year	32.77%	34.63%	35.85%	TBD <sup>14</sup>	
	Target	Not Applicable	Not Applicable	Not Applicable	Baseline (Revised measure)	55% 37%



# Performance Measures

## Agency Notes on Performance Reports

1. 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.
2. The State Board of Education established this measure in February of 2024.
3. Available January 2026
4. The State Board of Education adjusted this benchmark in February of 2024 to present a more achievable short-term goal.
5. Finalizing calculation for class of 2025
6. Numbers corrected from last year's PMR.
7. Finalizing calculation for class of 2025
8. Finalizing calculation for class of 2025
9. The State Board of Education adjusted this benchmark in February of 2024 to present a more achievable short-term goal.
10. Modified from last year's metric to be 150% of completion time.
11. Finalizing calculation for class of 2025
12. Finalizing calculation for class of 2025

# FY 2025 Expenditures – Personnel Costs

17.9% of Total Expenditures

Employees	\$6,661,697
Temporary Employees	\$32,799
Other Employee Benefits	\$1,052,966
Workers Compensation	\$13,838
Employer Retirement Contribution	\$760,417
DHR	\$71,433
Social Security and Medicare	\$493,885



A Total of \$9,087,000 Was Expended on Personnel Costs

# FY 2025 Expenditures - Operating Expenditures

19.1% of Total Expenditures

## Operating Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Communication Costs	\$20,279	\$31,251	\$29,166	\$28,108	\$29,397	0.3%
Employee Development Costs	\$9,584	\$262,123	\$72,164	\$86,432	\$122,874	1.3%
General Services	\$366,212	\$263,695	\$415,782	\$260,877	\$287,371	3.0%
Professional Services	\$52,354,228	\$1,504,689	\$16,812,851	\$5,685,494	\$6,677,197	68.7%
Repair & Maintenance Services	\$70,026	\$33,652	\$285,728	\$124,107	\$412,166	4.2%
Administrative Services	\$2,752	\$2,660	\$4,312	\$3,530	\$3,225	0.0%
Computer Services	\$15,263	\$1,642,370	\$1,112,775	\$62,428	\$845,448	8.7%
Employee Travel Costs	\$20,185	\$82,081	\$127,793	\$146,480	\$217,450	2.2%
Administrative Supplies	\$15,262	\$97,903	\$53,465	\$58,917	\$19,821	0.2%
Computer Supplies	\$5,747,259	\$852,413	\$1,808,208	\$527,552	\$437,760	4.5%
Insurance	\$75,673	\$86,080	\$79,088	\$120,830	\$94,143	1.0%
Rentals & Operating Leases	\$173,695	\$181,004	\$203,676	\$200,149	\$262,610	2.7%
Miscellaneous Expenditures	\$149,408	\$177,017	\$218,023	\$203,161	\$301,659	3.1%
<b>Total</b>	<b>\$59,019,827</b>	<b>\$5,227,088</b>	<b>\$23,709,063</b>	<b>\$7,523,346</b>	<b>\$9,722,164</b>	<b>-</b>



# FY 2025 Expenditures – Capital Outlay

23.6% of Total Expenditures

## Capital Outlay

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Capitalized Leases	\$6,438,894	\$6,120,000	\$6,120,000	\$6,120,000	\$6,120,000	51.0%
Computer Equipment		\$269,681	\$113,700	\$186,624	\$5,848,715	48.7%
Specific Use Equipment		\$148				-
Motorized/Non-Motorized Equipment			\$29,297		\$28,502	0.2%
Building & Improvements				\$23,901		-
Office Equipment					\$8,516	0.1%
<b>Total</b>	<b>\$6,438,894</b>	<b>\$6,389,829</b>	<b>\$6,262,997</b>	<b>\$6,330,525</b>	<b>\$12,005,733</b>	<b>-</b>

# FY 2025 Expenditures – Trustee & Benefit Payments

39.3% of Total Expenditures

## Trustee and Benefits

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Education & Training Assistance	\$99,996	\$91,678	\$66,216	\$35,201,271	\$18,575,347	93.0%
Federal Payments To Subgrantees	\$11,300,132	\$3,556,013	\$714,844	\$1,046,964	\$1,144,529	5.7%
Non Federal Payments To Subgrantees		\$976,921	\$985,169	\$19,915,000	\$249,677	1.3%
Miscellaneous Payments As Agent		\$350,000	\$49,483,000	\$2,000		-
<b>Total</b>	<b>\$11,400,128</b>	<b>\$4,974,612</b>	<b>\$51,249,228</b>	<b>\$56,165,235</b>	<b>\$19,969,553</b>	<b>-</b>

# 2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Charter School Comm Move (H173)	Enhancement	(\$560,800)
Deputy Director Position	Enhancement	\$164,200
COVID-relief Funding	Enhancement	\$8,284,000
Edu. Comm. of the States, Dues	Enhancement	\$61,000
Program Evaluations	Enhancement	\$30,000
Continuous Improvement Plans (H222)	Enhancement	\$15,000
School Safety & Security Move	Enhancement	\$558,400
DOJ Violence Prevention Grant	Enhancement	\$250,700
Idaho Cattle Foundation Funds	Supplemental	\$50,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$8,852,500</b>

Onetime Enhancement Name	Type	Amount
Deputy Director Position	Enhancement	\$1,900
School Safety & Security Move	Enhancement	\$25,500
DOJ Violence Prevention Grant	Enhancement	\$242,300
Office Space for New Employees	Supplemental	\$7,800
Arts in Public Schools	Supplemental	\$1,000,000
Engineering Plan and Needs Assessment	Supplemental	\$100,000
Strong Families Strong Students II (S1255)	Supplemental	\$51,035,000
ESSER Funding from SDE	Supplemental	\$30,809,300
<b>Total Onetime Base Change from Enhancements</b>		<b>\$83,221,800</b>

# 2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Adm, Software Engineer	Enhancement	\$46,900
Adm, Project Coordinator	Enhancement	\$78,800
Adm, Chief Audit Executive	Enhancement	\$192,500
Adm, Systemwide Risk Manager	Enhancement	\$157,600
Adm, Space Rental	Enhancement	\$15,500
SSS, Program support	Enhancement	\$268,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$759,300</b>

Onetime Enhancement Name	Type	Amount
Adm, Software Engineer	Enhancement	\$3,000
Adm, Project Coordinator	Enhancement	\$1,100
Adm, Chief Audit Executive	Enhancement	\$3,000
Adm, Systemwide Risk Manager	Enhancement	\$3,000
Emergency Education Funding	Enhancement	\$16,621,600
Strong Families, Strong Students II (S1255)	Enhancement	\$150,000
Reappropriation	Supplemental	\$100,000
Arts in Rural Public Schools	Supplemental	\$1,000,000
ARPA Fund Adjustment	Supplemental	\$0
K-12 School Security	Supplemental	\$20,000,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$37,881,700</b>

# 2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
ISEE Coordinator Position	Enhancement	\$103,800
IT Staff Transfer	Enhancement	\$297,300
Human Resource Consolidation	Enhancement	(\$27,900)
New Finance Specialist	Enhancement	\$72,200
Audit Staff Transfer	Enhancement	\$1,203,900
Empowering Parents Grants	Enhancement	\$30,000,000
Federal Grant Transfer	Enhancement	\$26,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$31,675,300</b>

Onetime Enhancement Name	Type	Amount
COVID Relief Funding	Enhancement	\$47,234,700
<b>Total Onetime Base Change from Enhancements</b>		<b>\$47,234,700</b>

# Agency Funds – Sources and Uses

**American Rescue Plan** The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

**Uses:** The Office of the State Board of Education received Elementary and Secondary School Emergency Relief (ESSER) funds through the American Rescue Plan Act (ARPA) as a FY2022 supplemental to replace the current school data system, create a dyslexia handbook, and administer summer learning programs.

In addition, ARPA funds were used for onetime capital outlay to purchase computers and computer equipment.

Funds were also passed through with a total of \$1.25 Million being sent to the Commission for Libraries to provide a summer reading program and \$2 Million being sent to the STEM Action Center to provide summer STEM learning programs.

# Agency Funds – Sources and Uses

**American State Fiscal Recovery** The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

**Uses:** These onetime moneys were appropriated to the Office for the "Strong Families, Strong Students-Empowering Students Grants" to provide direct support for learning. The grants will first prioritize high-need families and students and will be distributed through a grant program including a parent advisory committee. Grants must be spent by recipients by November 15, 2024, and eligible expenses include computer hardware, internet access, textbooks, instructional materials, fees for standardized testing, supplemental education services, and other services provided by the parent advisory panel. \$24.9 Million of the \$25 Million is for Trustee and Benefit payments.

State Fiscal Recovery funds were also used for computers and associated IT equipment.

# Agency Funds – Sources and Uses

**Federal COVID-19 Relief** In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

**Uses:** CARES Act Funds received by the Office of the State Board of Education were used to support the Stronger Students, Stronger Families program (\$50,000,000), Online Idaho (\$4,000,000), reimbursement for postsecondary institutions (\$6,000,000), and other programming (\$15,676,400).

# Agency Funds – Sources and Uses

**ARPA State Fiscal Recovery** The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

**Uses:** These onetime moneys were appropriated to the Office for the "Strong Families, Strong Students-Empowering Students Grants" to provide direct support for learning. The grants will first prioritize high-need families and students and will be distributed through a grant program including a parent advisory committee. Grants must be spent by recipients by November 15, 2024, and eligible expenses include computer hardware, internet access, textbooks, instructional materials, fees for standardized testing, supplemental education services, and other services provided by the parent advisory panel. \$24.9 Million of the \$25 Million is for Trustee and Benefit payments.

State Fiscal Recovery funds were also used for computers and associated IT equipment.

# Agency Funds – Sources and Uses

**Opportunity Scholarship** Consists of moneys appropriated to the account by the Legislature, moneys contributed to the account from other sources, and the earnings on such moneys (§33-4303). All moneys placed in the account and interest are perpetually appropriated. However, the Legislature appropriated one-million dollars from this fund on a one-time basis for scholarship awards for the 2009-2010 and 2011-2012 academic years. In fiscal year 2020, the Legislature appropriated funds from this account within the budgets of the Office of the State Board of Education, the Department of Education, and transferred funds to the Public Education Stabilization Fund.

**Uses:** Earnings from moneys in the fund or specified gifts are distributed annually to the state board to implement the Opportunity Scholarship Program as provided under Chapter 33, Idaho Code. In FY 2020, a onetime appropriation of \$100,000 was appropriated from this fund to the Office of the State Board of Education for external program evaluations.

# Agency Funds – Sources and Uses

**Federal Grant** Moneys in this fund originate from the U.S. Department of Education.

**Uses:** The federal grant money supports the following programs: College Access Challenge Grant program, Statewide Data Systems, and Improving Teacher Quality State Grants.

**Miscellaneous Revenue** Miscellaneous revenue includes moneys received from the annual registration of private, degree-granting post-secondary educational institutions, proprietary schools, which is not to exceed \$5,000 per school (§33-2402 & 2403, Idaho Code), and certain livestock proceeds (§25-1174, Idaho Code).

**Uses:** Post-secondary and proprietary school receipts are used to offset the administrative costs of reviewing/registering schools. Proceeds from unclaimed livestock are to be used for public education and/or higher education programs that advance the livestock or agriculture industries, as directed by the Idaho Cattle Foundation (§25-1174, Idaho Code).

# Agency Funds – Sources and Uses

**Federal Grant** The Office of School Safety and Security (OSSS) is the recipient of a grant for the Students, Teachers, and Officers Preventing (STOP) School Violence Act from the Department of Justice.

The OSSS was previously housed in the Division of Building Safety. In FY 2022, pursuant to changes in statute, the office was relocated to the Office of the State Board of Education. At the time of this relocation, the DOJ grant is the only source of federal funds for the OSSS.

**Uses:** Grant moneys are being used to: (1) develop and operate an anonymous reporting system against threats of school violence; (2) support a school safety analyst position that will enhance and maintain the web-based safety center, help facilitate threat assessments, and develop partnerships to address school safety concerns; and (3) develop and train school officials for interventions with troubled students.

# Agency Funds – Sources and Uses

**Miscellaneous Revenue/School Security H514** (2016) created the Office of School Safety and Security to provide training and technical assistance on best practices and resources for school safety and security. This fund receives all of its revenue from an annual transfer of three hundred thousand dollars (\$300,000) from the Public School Income Fund to the Division of Building Safety's miscellaneous revenue fund 0349 (§33-5804, Idaho Code]).

The Office of School Safety & Security was previously housed in the Division of Building Safety. In FY 2022, pursuant to changes in statute, the office was relocated to the Office of the State Board of Education.

**Uses:** This fund is used to administer the duties of the Office of School Safety and Security and conduct annual assessments for consistency with the school safety and security guidelines developed by the Idaho School Safety and Security Advisory Board.

# Agency Funds – Sources and Uses

**Indirect Cost Recovery** The source of fund revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually.

**Uses:** The money in this account is used to cover the administrative costs of accounting/human resources, as well as to pay for goods and services that would benefit the office as a whole that are not directly chargeable to any one program.