



Idaho Department
of Education

December 1, 2024

Matthew Reiber, Policy Advisor
Office of the Governor
Idaho State Capitol
Boise, Idaho

Dear Mr. Reiber,

The Idaho Department of Education submits the enclosed report to the Governor pursuant to Idaho Code 67-1506. This report provides the amount of current fiscal year support to public schools, as well as funding and policies recommended through the Fiscal Year 2026 budget request.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Gideon Tolman".

Gideon Tolman
Chief Financial Officer

Cc: Josh Whitworth, Executive Director
Office of the State Board of Education



Financial Report on Schools (Idaho Code 67-1506)

The Fiscal Year 2026 Public Schools budget request submitted August 30, 2024 is a 2.6% or \$69.9 million General Fund increase. The total requested funding is \$2.7 billion from the General Fund, \$277.1 million in dedicated fund spending authority, and \$260.6 million in federal fund spending authority, for a grand total of \$3.3 billion as shown below.

The budget request modernizes education funding by:

- Establishing a weighted per-student funding model
 - Provides a base amount of funding per student plus additional weights for the following student characteristics: special education, economically disadvantaged, English language learner, gifted and talented, attending a small school, and at-risk attending an alternative school
 - Shifts general discretionary funding from a support unit-based amount to a student-based amount
 - Recognizes the specific needs of Idaho students and how the state supports their education

- Updating the student transportation funding formula
 - Simplifies reimbursements by moving to a flat rate
 - Removes unnecessary funding provisions
 - Provides statewide bus routing software for increased data validity and transparency

- Establishing a special needs student fund
 - Addresses the high costs associated with special education support
 - Provides a grant program for school districts and charter schools to meet the unique services of special education students, which they are obligated to provide

The request also provides resources for the Idaho Reading Indicator, Idaho Report Card, and professional learning communities. It aligns support unit projections with the most recent data, provides an increase for employee health insurance, and accounts for changes in employee compensation for administrative, classified, and instructional and pupil service staff.

PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2025 Original Appropriation	FY 2026 Request	Change from 2025 Orig. Approp.
FUND SOURCES				
	General Fund	\$2,651,908,900	\$2,721,831,500	\$69,922,600
	Dedicated Funds	\$284,030,400	\$277,072,100	(\$6,958,300)
	Federal Funds	\$351,105,500	\$260,647,800	(\$90,457,700)
	TOTAL REQUEST	\$3,287,044,800	\$3,259,551,400	(\$27,493,400)
	General Fund Percent Change:			2.6%
	Total Funds Percent Change:			(0.8%)
I.	DISTRIBUTIONS			
la.	Statutory Requirements			
1	Transportation	\$106,149,800	\$112,377,900	\$6,228,100
2	Border Contracts	\$2,462,700	\$2,462,700	\$0
3	Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,448,100	\$0
4	Salary-Based Apportionment	\$343,341,100	\$342,115,000	(\$1,226,100)
5	State Paid Employee Benefits	\$68,868,000	\$68,608,900	(\$259,100)
6	Career Ladder Salaries	\$1,036,266,000	\$1,047,988,200	\$11,722,200
7	Career Ladder Benefits	\$218,963,000	\$221,439,900	\$2,476,900
8	Idaho Safe & Drug-Free Schools	\$4,324,900	\$0	(\$4,324,900)
9	Math and Science Requirement	\$7,358,700	\$0	(\$7,358,700)
10	Advanced Opportunities	\$27,000,000	\$27,000,000	\$0
11	National Board Teacher Certification	\$40,000	\$40,000	\$0
12	Continuous Improvement Plans and Training	\$652,000	\$652,000	\$0
13	Literacy Proficiency	\$72,812,000	\$72,812,000	\$0
14	Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	\$0
15	Charter School Facilities	\$12,003,400	\$12,589,700	\$586,300
16	School District Facilities	\$202,978,700	\$180,822,300	(\$22,156,400)
17	Idaho Digital Learning Academy	\$21,362,400	\$24,940,000	\$3,577,600
	Sub-Total -- Statutory Requirements	\$2,140,030,800	\$2,129,296,700	(\$10,734,100)
lb.	Other Program Distributions			
18	Program Support (Math Initiative, LEP, Learning Loss)	\$7,279,100	\$2,909,100	(\$4,370,000)
19	Technology (Classroom, WiFi, LMS)	\$36,500,000	\$36,500,000	\$0
20	Student Achievement Assessments	\$2,258,500	\$3,295,800	\$1,037,300
21	Professional Development	\$18,250,000	\$8,900,000	(\$9,350,000)
22	Content and Curriculum	\$11,335,000	\$5,020,000	(\$6,315,000)
23	Special Needs Student Fund	\$0	\$3,000,000	\$3,000,000
24	Bureau of Services for the Deaf & the Blind (Campus)	\$9,484,400	\$9,818,400	\$334,000
25	Bureau of Services for the Deaf & the Blind (Outreach)	\$6,130,400	\$6,551,700	\$421,300
26	Federal Funds for School Districts (Excluding IESDB)	\$251,147,800	\$260,647,800	\$9,500,000
27	COVID-19 Relief Funds	\$99,957,700	\$0	(\$99,957,700)
	Sub-Total -- Other Program Distributions	\$442,342,900	\$336,642,800	(\$105,700,100)
lc.	TOTAL DISTRIBUTIONS (LINE ITEMS)	\$2,582,373,700	\$2,465,939,500	(\$116,434,200)
II.	STATE DISCRETIONARY FUNDS	\$379,168,000	\$439,504,100	\$60,336,100
III.	HEALTH INSURANCE FUNDS	\$325,503,100	\$353,620,400	\$28,117,300
IV.	ESTIMATED SUPPORT UNITS (Best 28 weeks)	16,154	15,954	(200)
V.	STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$23,472	\$27,548	\$4,076
VI.	STATE HEALTH INSURANCE \$ PER SUPPORT UNIT	\$20,150	\$22,165	\$2,015

Debbie Critchfield, Superintendent of Public Instruction

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