



Idaho Department
of Education

Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and
confidence!



Agenda February 2025

- Congratulations, Celebrations, and Shout-Outs
- What's on your radar? Data Acquisition Calendar
- GRA Grant Drawdowns & Balance Updates
- Housekeeping: Income Surveys & Economically Disadvantaged Data Collections, Charter School New & Significantly Expanding LEAs
- Hot Topics, News, and Legislation
- Budget Planning: Fiscal Revenue Forecasts & Data-Driven Decision-Making
- PD in 30: Capital Assets Training



Celebrations & Shout-Outs

**Shout Outs: Retirements? Promotions? Achievements?
Levies on the horizon? (Post Falls, Boundary, Lakeland?)**

Bright Spot:

Idaho Music Educators Festival debuts in Lewiston-The Idaho Music Educators All-State Honor Ensemble Festival featured six ensembles, including jazz band, jazz choir, mixed choir, treble choir, concert band, and a string orchestra. A total of 630 students from across the state were selected to perform.



Recapping: Title IX Update & Inventory Requirements on Federal Awards

Title IX Guidance

Schools are still prohibited from discriminating on the basis of sex in their education programs.

Schools should follow their 2020-based Title IX policies. As a reminder, back in mid-2020, the Department overhauled the Title IX regulations and added many new requirements for schools. This included the requirement to adopt and follow detailed grievance procedures for handling formal complaints of sexual harassment, training for members of each school's Title IX team, and certain notice and posting requirements.



INVENTORY: Why keep talking about this?

2 CFR 200.302(b)(4) requires that any grant recipient and subrecipient have a financial management system that maintains control over and accountability for all funds, property and assets in order to ensure that they are used only for authorized purposes.

2 CFR 200.313(c)-(f) requires that you create and maintain inventory records for equipment and property, use of the equipment or property is exclusive* to the purchasing program, and that you follow specific disposition procedures.



Inventory Safeguards

In 2 CFR 200.313(d)(3)-(4) grant recipients are required to have substantive policies and procedures in place to ensure that items in inventory are safeguarded against property loss, damage and theft, and that any loss, damage or theft is investigated by the grant recipient. **You are also responsible for having regular maintenance procedures in place for equipment.**

Put plainly, you must take care of the equipment you purchase and take measures to prevent or follow up on unexpected loss of equipment. You may well do these things, but it's important that you do it, have it in writing, and keep records of it.

What is required in your inventory record?

1. Description of the item (more descriptive than “Tablet” or “Copier”).
2. Serial number or tag number of the item. If tag numbers are used, keep a master list of which serial goes with which tags to prevent switching.
3. Funding source (name of the grant) and Federal Award Identification Number (FAIN) found on your GAN.
4. Identify the Title Holder.
5. Acquisition date of the property.
6. Cost of the property





What else is required in your inventory record?

7. Percentage of Federal award support (How much of the purchase price was covered with federal grant funds).
8. Location of property (Classroom #, warehouse, building office, etc.)
9. Use/ Purpose (Which program is supported and how is it supported?).
10. Condition of property (New, Like new, Used, Worn, Damaged, missing/ stolen, destroyed).
11. Disposal date of property (Acq. date plus years of useful life. Computers traditionally have 5 year useful lives).
12. Sale price of property after disposition (leave blank until after disposal).

Federal Funds and Capital Assets

Let's start with a quick quiz.

- Welcome folks, we're going to start off with a quick quiz to get a feel for where everyone's at on Capital Assets.
- What is your comfort level talking about your Capital Asset policy, if 5 was very comfortable and 1 is stressed?



Capital Assets

- This is a topic that won't come up every day, but it can become a fast way to get a finding in your monitoring visit.
 - You get to see it the most when you're building the budget for the year.
- Defined in 2 CFR 200.1 as an asset that is capitalized (Thanks UGG!)
 - A purchase that is useful for more than a single year and can be depreciated over its useful life.





Applicability

- ESEA and IDEA are both affected by Capital Asset definitions, but to different degrees.
 - ESEA funding (Title I-A, III-A, etc.) will only see purchases of Capital Assets in the form of Equipment.
 - IDEA funding will see Capital Assets as Equipment, or as Building Improvements or alterations.
- So, Equipment is always a Capital Asset, but a Capital Asset is not always Equipment (If you're in SPED)
 - Think of squares and rectangles

Equipment again?

- Yep, Equipment again.
 - The cost threshold that defines what is and isn't equipment in your LEA is your "capitalization threshold"
- So, everything we talk about today is also subject to inventory requirements, maintenance procedures, disposition, and everything else we spoke about in last month's Equipment presentation.





Capitalization Threshold

- For federally funded purchases through ESEA and IDEA, the **LEA has the ability to choose a capitalization threshold** (As long as it is \$10,000 or less)
- **Anything with an individual cost over the threshold is a Capital Asset / Equipment.**
- A higher capitalization threshold lowers the administrative burden on the district but lowers the level of internal controls on funding.

Capital Assets and the CFSGA/ IDEA applications

- Remember that little section of the CFSGA below Supplies and Materials?

380	Travel Expense	Amount: <input type="text" value="\$19,818"/>	Description: <input type="text" value="Travel to State and local conferences."/>
400	Supplies and Materials	Amount: <input type="text" value="\$133,741"/>	Description: <input type="text" value="Educational materials for PD and classrooms, GLAD"/>
500	Capital Objects	Amount: <input type="text" value="\$0"/>	Description: <input type="text"/>





Prior Written approval

- 2 CFR 200.439 requires that the purchase of any capital asset with federal funds must be preceded by written approval from the state department.
 - So, anything that is budgeted in that budget line in the CFSGA must have a Capital Expense Form (CEF) completed and approved by the state before a reimbursement can take place.
- The CEF should be completed before the purchase is made, or you risk a large purchase without knowing if it is allowable or not.
 - Capital Assets are more difficult to justify allowability than most other purchases but can make a huge difference in a program if well implemented.

The Capital Expenditure Form

- The Capital Expenditure Form (CEF) is relatively simple to complete.
 - As an LEA, you've already made the decision that a more substantial purchase is necessary with your federal funding.
 - The CEF is a place for the LEA to record the reasoning behind a capital object's purchase, so the SDE can review it for allowability **before** funds are spent.





Where's the CEF?

- The CEF for SPED can be found on the Idaho Department of Education Website:
 - Special Education
 - Funding and Fiscal Accountability
 - Capital Purchases
- The CEF for Federal Programs **will** be found on the IDE website:
 - Federal Programs
 - Funding and Fiscal Accountability
 - Fiscal Compliance

CEF Workflow

1. The LEA decides to purchase a piece of Equipment, or to begin Sped related building renovations that materially increase the value of the building using federal funds.
2. The LEA budgets for the expense in the CFSGA/ IDEA application.
3. The LEA completes the Capital Expenditure Form and submits it to the SDE.
4. The SDE reviews the CEF for allowability, and either:
 1. Returns it to the LEA for revision.
 2. Approves the CEF, signs it and returns it to the LEA.
5. The LEA completes the planned purchase (if the CEF was approved).
6. The LEA attaches the approved and signed CEF to the GRA request when collecting reimbursement.

Inventory Requirements

- Once the purchase of a Capital Asset (Equipment) has been completed, that Asset must be inventoried (2 CFR 200.313(d)).
- In short, inventory must be reconciled at least once every two years, and the following information must be collected and on file:
 1. Description of item
 2. Serial/ identification number
 3. Funding source (and FAIN)
 4. Title holder
 5. The acquisition date
 6. Cost of the property
 7. Location, use and condition

See Inventory presentation and Inventory template on the IDE website for further information on Inventory Requirements.

Non-Regulatory Guidance

- Capital Asset policies, Capital Expenditure Forms, and Inventory requirements are generally healthy practices for responsible control of funds.
 - Infrastructure that mandates accountability and fund control can be healthy, but you can accidentally bury yourself in bureaucracy if you are overly stringent.





Reminders on your Capitalization Threshold

- All of the requirements discussed today only apply to assets with a purchase price greater than the LEA's capitalization threshold.
- The capitalization threshold for federal grants can be any amount up to \$10,000.
- Choosing \$10,000 will often make the most sense for your LEA.



So why choose \$10,000?

- A \$10,000 threshold lessens the scrutiny level on potentially common transactions.
- As your Capitalization Threshold decreases, your administrative burden increases.
 - In a scenario where an LEA desires more stringent accountability controls, but is worried about imposing additional federal requirements, your “Capital Asset Threshold” doesn’t need to match your internal threshold for fiscal controls.



Internal controls

- Setting your capitalization threshold at \$10,000 doesn't mean you don't have any internal asset controls on purchases below \$10,000, it means you have the opportunity to build out your own controls for purchases up to \$10,000.
 - Internal controls are the defense against accusations of misuse of funding, but strong internal controls don't need to be the mechanisms prescribed by UGG.
 - Your LEA can build out a process that meets your needs and provides accountability without activating the full requirements of UGG.
 - Build out your internal controls to your comfort level as a protection against accusations of fraud, waste and abuse.



Shape your internal controls around your spending habits and fluency

- If you never spend any federal grant funds on anything other than salaries, you may consider a lower threshold to keep a closer eye on assets purchased with grants.
 - When it isn't a routine process, fluency with program requirements may be lower, and extra scrutiny may be helpful.
- If you consistently spend grant funds on items other than salaries and benefits, a higher threshold will lessen the burden of routine purchases.
 - If the purchase of a potential capital asset isn't as remarkable or material for an LEA, they are more likely to have a higher fluency in allowability requirements and asset management requirements.
- If your LEA lacks the fluency to make accurate allowability determinations or struggles with Asset Management, then a lower Capitalization Threshold may serve your LEA well.

Your Capital Asset Policy

- A reminder:
 - You must have policies for a capitalization threshold whether or not you fund anything other than salaries and benefits.
 - You must have your inventory procedures and disposition procedures in writing, whether or not you make purchases that require them.



Quiz follow up

- How are we feeling about Capital Assets now?
 - 5 is very comfortable, 1 is very uncomfortable.
- What are other topics you'd like us to cover?



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Thanks!

Please feel free to reach out with any questions!

What's on Your Radar?



Data Acquisition Calendar February 2025

DATA ACQUISITION CALENDAR 2024 - 2025								YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTM	CONTACT 1	CONTACT 2	
02/01/25	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Roberto Trinidad (208) 332-6958 Coordinator		
02/03/25	General Supervision File Review (GSFR)	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	GSFR- Final deadline for uploading pre-existing documentation to clear an identified compliance concern. reported in through the CTT.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator	
02/14/25	General Supervision File Review (GSFR) Compliance Notifications	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	Official notifications of noncompliance issued to LEAs for any areas of noncompliance identified through GSFR.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator	
02/14/25	Child Count Appeal	Districts & Charters	Federal Law 20 U.S.C. Sec. 1418, 20 U.S.C. 1416(a)(3)(B), 34 CFR 300.173	Last date to submit an appeal for Child Count data.	Special Education	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator	Piper Traywick (208) 332-6919 Data & Reporting Coordinator	

Data Acquisition Calendar March 2025 Part 1

DATA ACQUISITION CALENDAR 2024 - 2025

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
03/01/25	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Roberto Trinidad (208) 332-6958 Coordinator
03/01/25	Migrant Student Information System (MSIS) Data Reporting verified up to date	Title 1-C Funded Districts & Charters	Federal Law ESSA	Required data up-to-date to use for Idaho formula for Title I-C Allocations for 2024-2025.	Federal Programs	Roberto Trinidad (208) 332-6958 Coordinator
03/07/25	CLDS Data Corrections	Districts & Charters	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)	Federal Programs	Austin Kohout (208) 332-6900 Financial Specialist
03/15/25	Form 10s for May 15th Payment	Districts & Charters	State Law IC 33-1004B	Final day to submit Form 10s to ensure they are included in the May 15th payment.	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data Specialist
03/15/25	Form 6 and Virtual FTE Forms	Districts Only	State Law IC 33-1004	Final day for school districts with funding being "left on the table" due to "use it or lost it" to submit a Form 6 or Virtual FTE Report to potentially regain this funding as part of the May 15th Payment	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data Specialist
03/17/25	Certification of Low Income Student Count for Charter LEAs	Charters & LEAs	ESSA 1124 (B)(iv) of Title I-A	For Title I-A, each poverty student as determined by the Census generates funding for its LEA of residence. The funding for all Charter LEA is determined by drawing the funds from the LEAs of residence and allocating these funds to the LEA Charter school of attendance. Title II-A Teacher Quality allocations and IDEA part B also use this same poverty data.	Federal Programs	Austin Kohout (208) 332-6900 Financial Specialist
03/17/25	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 3/3/23	Districts & Charters	42 USC Sec. 11432(f)(1) and (3)	Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or find permanent housing.	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator

Data Acquisition Calendar March 2025 Part 2

DATA ACQUISITION CALENDAR 2024 - 2025

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
03/21/25	ISEE Data Submission - March 2025	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	ISEE Data Submission for collecting SY25 data: SY25 Start Date - 3/7/25. Data used for both funding and statistical purposes. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist
03/21/25	Staff Assignment Credential Reporting	Districts & Charters	State Law IC 33-1201, IC 33-1002(6)(d)	Certification is required for the service being rendered. The law states that the contract salary of every noncertificated teacher shall be subtracted from the district's share allowance. NOTE: A salary reduction for the May payment will result for assignment deficiencies still showing on the March ACR.	Teacher Certification	Mandy Fulbright (208) 332-6885 Alt. Authorization Coordinator
03/28/25	ISEE Data Corrections - May 15th Foundation Payment	Districts & Charters	State Law IC 33-1002	Attendance, Enrollment, & Staffing Data Correction deadline. Final day to upload and request staffing corrections be made in order to be included in the May 15th payment. Staff funding will be calculated based on submitted information as of 9/27/24 as it appears in the November ISEE upload, unless otherwise requested (See 12/06/24). Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist
03/31/25	Deadline to request tuition waiver from the State Board of Education	Districts & Charters	State Law IC 33-1405	Request for tuition waiver must be submitted to the State Board of Education before April 1.	Public School Finance	Julie Oberle (208) 332-6843 Director
03/31/25	Title I-A Federal Programs Self-Assessment	Districts & Charters	Federal Law: CFR 200.328	Required for all Title I LEAs not receiving an onsite visit. (ESSA)	Federal Programs	Michelle Perreira (208) 332-6942 Program Specialist

GRA Grant Drawdowns & Balances Updates

Have you reimbursed your LEA for services through January?

Why process request funds now?

- **Fiscal Accountability**
- **Cash Management**
- **Review Expenditures for any Discrepancies before year end**
- **Analyze encumbered expenditures for any needed budget revisions**

The SDE will continue to send out balance reminders



Housekeeping



Income Surveys & Economically Disadvantaged Data Collections

In order to capture low income and total enrollment student counts for the 2025-2026 CFSGA, the Idaho Department of Education Federal Programs team will again be using the [Child Nutrition Program \(CNP\) Lunch Eligibility Report](#) to pre-populate these numbers for LEA schools which have national school lunch programs.

This information is located under the Title I-A Allocations to Schools tab. If your LEA does not have a school lunch program, you may use the *2025-2026 Income Survey Economically Disadvantaged Students* form.

Charter Schools, New & Significantly Expanding LEAs

ALL CHARTER SCHOOLS applying for federal funding need to fill out the Federal Funding Certification of Economically Disadvantaged (i.e. Low-Income) Student Count & New and Significantly Expanded Charter LEAs JotForm using your 1st Friday of March data counts.

The information is used to calculate federal funding, which requires enrollment, low-income counts, and the “home LEA” location (physical boundaries district according to where students live/residence) which establishes a base calculation.

The form is due before midnight on **March 14th, 2025**

Jotform



Hot Topics, News, and Legislation

State Updates



2025 Idaho Legislative Session Education-Related Bills

School Choice Bills:

- HB 93: Refundable Tax Credit(s) for private and home-school students. Covers up to \$5,000 for tuition, tutoring, standardized test fees, curriculum, books, transportation and other education expenses. Students with special needs would qualify for up to \$7,500. Cleared the House and Senate (2/19) – **Headed to the Governor’s desk.**
- SB 1025: Empowering Parents Tuition Grants. **Defeated (2/14).**
- HB 164: Education Savings Account (ESA), Income Tax Deduction. **Awaiting hearing**

School Attendance Amendment: House Joint Resolution **1 Failed.** The proposed a one-sentence change to the Constitution: “The right of the people to educate their children without government regulation outside of the public schools of the state shall not be infringed.” The amendment also would have deleted existing language in the Constitution, which allows the Legislature to require public school attendance.

More Education Bills:

- HB 236: Would give public school boards more discretion on whether to enroll students with severe behavior issues or other risk factors.
Headed to the House.
- SB 1032: Would direct public school boards to enact a policy restricting cellphone use among students. Approved in the Senate,
heading to the House
- SB 1095: Updates to the Career Ladder (prior increases) **Heading to the Senate.**
- SB 1070: Technology Awareness bill – **Heading to the Senate.**
Requires the Idaho Department of Education to develop a technology awareness program aimed at parents each school district would be responsible for distributing program information and obtaining a signed acknowledgement from parents confirming that they're aware of the resource.

New Education-Related Bills Introduced

- Arm K-12 School Teachers. Senate, Rep. Ted Hill
- Cursive Bill-SB1044 : Would require all Idaho students to be proficient at reading and writing in cursive by the end of 5th grade.
- Internet Filtering Policies in Schools Bill. Rep. Wendy Horman, R-Idaho Falls.
- Ten Commandments Bill: Would require all public schools to display the Ten Commandments, and another bill introduced this session would require Bible verse readings in all public schools.
- Idaho Launch Phaseout Bill: Would cut off Launch funding in 2026, moving up the 2029 sunset date from the original Launch law. And it would zero out the \$80 million-a-year in-demand careers fund that has funded Launch.

You Can View Committee Agendas and Stream Audio

The official website of the **Idaho Legislature** STATE OF IDAHO WHO'S MY LEGISLATOR?

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House Committee Agendas

TODAY TOMORROW ALL

COLLAPSE ALL EXPAND ALL

JAN 16 **Joint Finance-Appropriations** **8:00 am**
Room C310

Regular meeting times- Daily, 8:00 am, Room C310 Committee Secretary: (208) 334-3531 [AGENDA QUICK VIEW](#)

TIME	DESCRIPTION	PRESENTER
8:00 – 8:10 AM	Technical Correction Bill- Overview	Janet Jessup, Principal Analyst, Budget & Policy, Legislative Services Office (LSO)
8:10 – 9:30 A.M.	Statewide Decisions: Adopt Revenue Number; Statewide Budget Decisions	
	1. FY 2025 General Fund Revenue	
	2. FY 2026 General Fund Revenue	
	3. Personnel Benefit Cost	
	4. Contract Inflation	
	5. Statewide Cost Allocation Plan (SWCAP)	
	6. Change in Employee Compensation (CEC)	

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State K-12 Budgets Highlights



State superintendent Debbie Critchfield's overall budget would increase public school spending by just 2.6%. Presented 2/19/25



The proposed budget adds to the discretionary budget and collapses some existing funds into the discretionary bucket/account.



State funding formula proposal changes include a weighted student formula including a base amount of discretionary funding per student, plus multipliers for certain characteristics such as ELL, SPED, At-Risk, Gifted & Talented, & Economically Disadvantaged.



\$3 million for a new high needs student fund – subject to application for high-cost student costs



High Needs Fund Student Fund for High-Cost Special Education Expense

Many Local Education Agencies (LEAs) in Idaho are facing growing or unexpected special education expenses, often forcing them to restructure or cut other areas of their budgets. Idaho has a unique opportunity to address these challenges by creating a State-funded Special Needs Fund for Special Education.

This fund would provide LEAs with an additional financial resource to support the higher costs of specific student needs, alleviating pressure on general budgets and reducing dependence on alternative funding sources such as levies.



Federal Updates

Linda McMahon Confirmation Hearing

- In her confirmation hearing, Linda McMahon, President Donald Trump's nominee to head the Department of Education, said educational responsibilities should return to the states.
- The Department of Education could not be shut down without congressional action but McMahon said the department's funding should be analyzed.
- McMahon said she would not cut funding that Congress approved but may change how funds are distributed.

Source: [Investopedia](#)

Recent Federal Education News

- A memo temporarily froze all federal funding, but was rescinded. This action temporarily froze all federal IDEA funding for Idaho and other states.
- The New Administration ordered an immediate dismantling of Diversity, Equity, and Inclusion in all federal systems and programs.
- The New Administration has proposed the dismantling of the federal Department of Education and has begun drafting the executive order to do so.
- The order would potentially diminish the department through executive action.
- The New Administration would then push for Congress to pass legislation to end the department.
- Should the dismantling happen, some federal programs such as special education (IDEA) or Title Programs may move to another agency such as the Dept. of Health & Human Services (HHS).
- The Office of Civil Rights (OCR) who enforces many public K-12 student procedural safeguards and complaints may also be reassigned within the Department of Justice.



Federal Updates Continued

- The Department of Governmental Efficiency (DOGE) cut \$900 million in Institute of Education Sciences (IES) contracts. The National Center for Education Statistics (NCES), one of four centers in IES, has been one of the hardest hit by the cancellations.
- Many federal Dept. of Education staff have been put on administrative leave.
- Through executive order, the President Trump has directed agencies to direct federal discretionary funds to pay for private and religious schools (reduces public school IDEA funds – private school equitable services).
- The New Administration is proposing to expand school choice.
- Title I and IDEA may become no-strings-attached block grants to states, changing the formula, and potentially allowing funding to private and religious schools.
- Medicaid is being reviewed (including School-Based Medicaid) and may be subject to change. Roughly 13% of Idaho public school's special education budgets are offset by School-Based Medicaid funding.

Dear Colleague Letter to public institutions of Education

- The Department of Education sent a “Dear Colleague” letter Friday threatening the federal funding of any academic institution that considers race in most aspects of student life. The letter was geared toward all preschool, elementary, secondary and postsecondary educational institutions, as well as state educational agencies that receive financial assistance from the federal government.
- The letter says the department will “take appropriate measures to assess compliance with the applicable statutes and regulations based on the understanding embodied in this letter” **no later than February 28.**



Budget Planning: Fiscal Revenue Forecasts & Data-Driven Decision- Making



Continuing Resolution Reminders

Haven't we passed the current federal fiscal year budget yet?

President Biden signed a continuing resolution on December 21, 2024, that runs through March 14, 2025. Lawmakers will need to pass another CR or complete appropriations to avoid a government shutdown.

What Might the New Administration's Education Budgets look like?

A few key themes are clear: shifting federal responsibility for policy and funding to states and local districts, slashing diversity, equity, and inclusion programs, and eliminating regulations to promote competition in the education landscape.

Funding programs managed by the U.S. Department of Education could be converted to block grants or eliminated.

Source: [EdWeek](#)



Congressional Power of the Purse, and Impoundment

- Congress provides money in a specific amount for a specific purpose, and holds “the power of the purse.”
- Impoundment is the power to refuse to spend money appropriated by Congress.
- In 1974, Congress passed the Congressional Budget and Impoundment Control Act (ICA) (in response to Watergate), which restricts presidents from unilaterally impounding funds.
- The ICA specifies that the president can only impound discretionary funds, including infrastructure and defense spending, and not mandatory funding, such as Social Security, Medicaid and Medicare.



Budget Using Revenue Forecasts & Focus on Data-Driven Decision-Making

- Build Best Case Scenario/Worst Case Scenario budgets that can be adjusted.
- Assume current year federal funding (best case).
- Strategize between funding sources that may be diminished, could we pay certain staff out of other funding sources?
- Analyze staffing by positions, where are they paid, who do they serve, etc.
- *Plan to use current year federal funds* (follow allocability).
- Forecast & encumber through June to estimate the “health” of the general fund.
- Prepare data-dashboards or other visual guides for your school board to demonstrate your budget scenarios if needed down the road.



Questions???



Contact Us! Special Education Contacts



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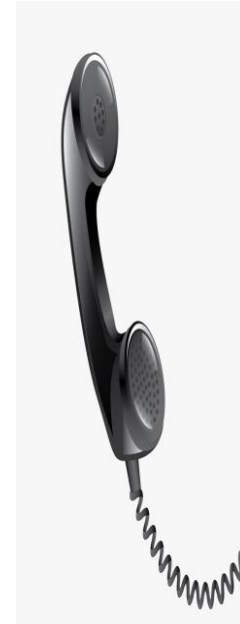
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**Thank You and
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