



Idaho Department
of Education

**FY 2027 Public Schools
Appropriations and Other
School Finance Related Bills
Senate Bills 1288, 1339, 1362,
1438, 1444, 1447, 1452
House Bills 599, 608, 624, 636,
728 (as amended), 831, 846, 849, 940**

Julie Oberle, Public School Finance



FY 2026, FY 2027 Public School Foundation Program - Revenues



		Public Schools, IESDB, Central Services & IDLA FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA Revised FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation	\$ Change from Revised FY 2026 Appropriation to FY 2027 Appropriation	% Change
1	REVENUES					
a.	General Fund	\$2,754,658,600	\$2,732,292,100	\$2,750,379,700	\$18,087,600	0.7%
	STATE DEDICATED REVENUE					
b.	Endowment / Lands	\$68,474,900	\$68,474,900	\$72,636,500	\$4,161,600	6.1%
c.	Miscellaneous	23,450,000	23,450,000	23,450,000	0	0.0%
d.	Idaho High Needs Student Fund	0	0	5,000,000	5,000,000	NA
e.	Cigarette and Lottery Taxes	4,324,900	4,324,900	4,324,900	0	0.0%
	TOTAL STATE DEDICATED REVENUE	\$96,249,800	\$96,249,800	\$105,411,400	\$9,161,600	9.5%
	TOTAL STATE REVENUES	\$2,850,908,400	\$2,828,541,900	\$2,855,791,100	\$27,249,200	1.0%
f.	FEDERAL REVENUES	260,647,800	268,447,800	268,447,800	0	0.0%
	TOTAL REVENUES	\$3,111,556,200	\$3,096,989,700	\$3,124,238,900	\$27,249,200	0.9%

FY 2026, FY 2027 Public School Foundation Program – Statutory Expend.



		Public Schools, IESDB, Central Services & IDLA FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA Revised FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation	\$ Change from Revised FY 2026 Appropriation to FY 2027 Appropriation	% Change
2	STATUTORY EXPENDITURES					
a.	Transportation	\$113,901,900	\$113,901,900	\$113,901,900	\$0	0.0%
b.	Border Contracts	2,462,700	2,462,700	1,774,200	(688,500)	-28.0%
c.	Exceptional Contracts and Tuition Equivalents	6,448,100	6,448,100	6,293,500	(154,600)	-2.4%
d.	Salary-based Apportionment (Administrators, Classified)	356,071,000	350,926,900	349,467,900	(1,459,000)	-0.4%
e.	Employer's Benefit Obligations (Administrators, Classified)	71,421,700	70,390,300	70,082,000	(308,300)	-0.4%
f.	Career Ladder Salaries	1,089,492,600	1,084,817,500	1,084,817,500	0	0.0%
g.	Career Ladder Employer's Benefit Obligations	230,209,900	229,221,900	229,221,900	0	0.0%
h.	Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	40,000	0	0.0%
i.	Idaho Safe and Drug-Free Schools	4,324,900	4,324,900	4,324,900	0	0.0%
j.	Charter School Facilities	12,589,700	12,589,700	12,589,700	0	0.0%
k.	Idaho Digital Learning Academy	25,810,000	25,810,000	12,310,000	(13,500,000)	-52.3%
l.	Advanced Opportunities	27,000,000	27,000,000	27,000,000	0	0.0%
m.	Math and Science Requirement	7,358,700	7,358,700	7,358,700	0	0.0%
n.	Continuous Improvement Plans and Training	652,000	652,000	652,000	0	0.0%
o.	College and Career Advisors and Student Mentors	9,000,000	9,000,000	9,000,000	0	0.0%
p.	Literacy Intervention	72,812,000	72,812,000	72,812,000	0	0.0%

FY 2026, FY 2027 Public School Foundation Program – Non-Statutory Expend.



		Public Schools, IESDB, Central Services & IDLA FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA Revised FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation	\$ Change from Revised FY 2026 Appropriation to FY 2027 Appropriation	% Change
3	NON-STATUTORY EXPENDITURES					
a.	Technology (Classroom, Wireless Infrastructure, IMS Mtce)	36,500,000	36,500,000	36,500,000	0	0.0%
b.	Student Achievement Assessments	2,258,500	2,258,500	2,258,500	0	0.0%
c.1	Program Support (English Language Learners)	6,687,800	6,687,800	8,937,800	2,250,000	33.6%
c.2	Program Support (Remediation)	591,300	591,300	591,300	0	0.0%
d.1	Professional Development -Dyslexia	2,900,000	2,900,000	2,900,000	0	0.0%
d.2	Professional Development-General, Central Services	15,350,000	15,350,000	15,350,000	0	0.0%
d.3	Professional Development-Stwide Trng, Central Services	5,000,000	5,000,000	5,000,000	0	0.0%
e.1	Content and Curriculum (Remediation)	4,715,000	4,715,000	4,715,000	0	0.0%
e.2	Content and Curriculum (Digital)	1,600,000	1,600,000	1,600,000	0	0.0%
e.3	Content and Curriculum/Learning Loss (Central Services)	5,020,000	5,020,000	2,770,000	(2,250,000)	-44.8%
f.	Idaho High Needs Student Fund	0	0	5,000,000	5,000,000	NA
4	FEDERAL EXPENDITURES	260,647,800	268,447,800	268,447,800	0	0.0%
5	IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND					
a.	Campus	10,076,500	10,076,500	10,600,300	523,800	5.2%
b.	Outreach	6,724,000	6,724,000	6,877,600	153,600	2.3%
	TOTAL EXPENDITURES	\$2,387,666,100	\$2,383,627,500	\$2,373,194,500	(\$10,433,000)	-0.4%

FY 2026, FY 2027 Public School Foundation Program – Discretionary



		Public Schools, IESDB, Central Services & IDLA FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA Revised FY 2026 Appropriation	Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation	\$ Change from Revised FY 2026 Appropriation to FY 2027 Appropriation	% Change
	TOTAL REVENUES	\$3,111,556,200	\$3,096,989,700	\$3,124,238,900	\$27,249,200	0.9%
	TOTAL EXPENDITURES	\$2,387,666,100	\$2,383,627,500	\$2,373,194,500	(\$10,433,000)	-0.4%
6 a.	NET STATE FUNDING - Discretionary Funds	\$374,473,600	\$369,026,800	\$366,026,800	(\$3,000,000)	-0.8%
b.	NET STATE FUNDING - Health Insurance Funds	349,416,500	344,335,400	277,468,100	(66,867,300)	-19.4%
c.	NET STATE FUNDING - Health Insur. Funds (OGI State Plan)	n/a	n/a	107,549,500	107,549,500	NA
c.	NET STATE FUNDING - Combined	\$723,890,100	\$713,362,200	\$751,044,400	\$37,682,200	5.3%
7	SUPPORT UNITS	15,954	15,722	15,722.02	0.02	0.0%
	DISTRIBUTION FACTOR PER SUPPORT UNIT					
	General Discretionary (On-site)	\$23,472	\$23,472	23,472.00	0	0.0%
	General Discretionary (Virtual)	23,472	23,472	19,723.00	(3,749.00)	-16.0%
	Health Insurance Discretionary - Other Health Insur. Plan	21,902	21,902	24,273.43	2,371.43	10.8%
	Health Insurance Discretionary - (OGI) State Health Insur.	21,902	21,902	25,063.50	3,161.50	14.4%

- Identify the amounts from various state sources that will be distributed or expended for the period July 1, 2026, through June 30, 2027
- Appropriate funds to the Divisions of Student Support, Teachers, Facilities, Central Services, Idaho Educational Services for the Deaf and the Blind, and the Idaho Digital Learning Academy

- Define the term "**distributed**" to mean moneys that are transferred to school districts, public charter schools, and the Idaho Digital Learning Academy, with no funds withheld for any other contract or administrative costs
- Define the term "**expended**" to mean moneys that pay for the cost of contracts that provide services to school districts, public charter schools, or students or that pay for the State Department of Education's cost of administering the programs for which the moneys are allocated

Senate Bill 1362 was set in February and continued the majority of FY 2026's revised appropriated dollars into FY 2027

No CEC (change in employee compensation) for state employees / schools

General Discretionary per B28 Support Unit remains at \$23,472 (*amount later amended for virtual schools in Section 6 of Senate Bill 1444*)

Divided Discretionary funds for Health Insurance into two categories: \$25,063.50 per B28 support unit for those schools on the State health plan (through Office of Group Insurance) and \$24,273.43 for schools not on the State's health plan

Support units remain at 15,722 for FY 2027

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

(No change for FY 2026. \$10,850,000 for General Professional Development, \$2,900,000 for Professional Development for Dyslexia.)

SECTION 9. INSTRUCTIONAL AND PUPIL SERVICE STAFF COMPENSATION. In addition to the distribution criteria set forth in **Section 33-1004B(9)(f)**, Idaho Code, **an additional \$6,359** shall be allocated to each cell for residential, professional, and advanced professional rungs. These funds must be used for instructional and pupil service compensation. Funding shall be distributed in combination with other career ladder allocations for the period July 1, 2026, through June 30, 2027. School districts and public charter schools shall report to the State Department of Education on the allocation of these funds for instructional and pupil service compensation. **The State Department of Education shall provide a report to the Joint Finance-Appropriations Committee by January 5, 2027, on the allocations made by school districts and public charter schools.** The format of the report and the contents therein shall be determined by the Legislative Services Office Budget and Policy Analysis Division.

(Repeat of language from last three years.)

Other – FY 2027 Career Ladder Allocation Amount per Cell



	Cell 1*	Cell 2	Cell 3	Cell 4	Cell 5
Residency Rung	\$ 50,252	\$ 51,302	\$ 52,352		
Professional Rung	\$ 53,402	\$ 55,239	\$ 57,077	\$ 58,914	\$ 60,752
Advanced Professional Rung	\$ 64,427	\$ 66,527	\$ 68,627	\$ 70,727	\$ 72,827
*No full-time Instructional/Pupil Service staff on this rung shall be paid less than the Cell 1 amount					

33-1004B (14) Effective July 1, 2025, the educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions.

There was no salary-based apportionment increase for administrative and classified positions for FY 2027. Therefore, the Career Ladder allocation amounts per cell remain the same for FY 2027 as they were for FY 2026.

33-1004E - Career Ladder Minimums for FY 2027

- **Residency:** No full-time Instructional/Pupil Service staff on the residency compensation rung shall be paid less than the R1 allocation

33-1004E. District's salary-based apportionment. Each district shall be entitled to a salary-based apportionment calculated as provided in this section. (1)...No full-time instructional staff member or pupil service staff member on the **residency** compensation rung **shall be paid less than the minimum dollar amount on the career ladder residency compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.**

- **Professional:** No full-time Instructional/Pupil Service staff on the Professional rung shall be paid less than the P1 allocation

(2) Effective July 1, 2022, no full-time instructional staff member or pupil service staff member on the **professional** compensation rung **shall be paid less than the minimum dollar amount on the career ladder professional compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.**

33-1004E - Career Ladder Minimums for FY 2027

- **Advanced Professional:** No full-time Instructional/Pupil Service staff on the Advanced Professional rung shall be paid less than the AP1 allocation
 - (3) Effective July 1, 2025, no full-time instructional staff member or pupil service staff member on the **advanced professional** compensation rung shall be paid less than the minimum dollar amount on the advanced professional compensation rung pursuant to section [33-1004B](#), Idaho Code, for the applicable fiscal year.

SECTION 10. DISCRETIONARY FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2026, through June 30, 2027, it is estimated that the appropriation of state funds to the Public Schools Educational Support Program's Division of Operations as part of the Student Support Division will result in total discretionary funds of **\$23,472** per support unit that are to be used at the discretion of the school district or charter school.

(This language was amended by Section 6 of Senate Bill 1444, changing discretionary funds to \$19,723 per support unit for Virtual Schools.)

(No change for FY 2027 for onsite schools. FY 2025 and FY 2026 appropriated \$23,472 per support unit. FY 2024 appropriated \$19,537 per support unit.)

SECTION 6. VIRTUAL SCHOOL BUDGET REDUCTION. Notwithstanding Section 10 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, for the period July 1, 2026, through June 30, 2027, the distribution factor for discretionary funds for fully virtual schools shall be \$19,723 per support unit.

(new language for FY 2027)

SECTION 11. HEALTH BENEFIT AND INSURANCE FUNDS. Notwithstanding any law to the contrary, for the period July 1, 2026, through June 30, 2027, it is estimated that the appropriation of state funds to the Public Schools Educational Support Program's Division of Operations as part of the Student Support Division will result in total health benefits or insurance and health benefits-related funds of **\$25,063.50** per support unit to be distributed to schools that are on the state's health insurance plan, and funds of **\$24,273.43** per support unit to be distributed for schools that are not on the state's health insurance plan. Before distribution, a school district's or charter school's enrollment in the state's health insurance plan will be verified by the State Department of Education. If a school district's or charter school's enrollment status changes during the fiscal year, the State Department of Education will accordingly adjust the school district's or charter school's distribution amount per support unit.

(This is an increase of \$3,161.50 per support unit for schools on the State plan and an increase of \$2,371.43 per support unit for schools not on the state plan for FY 2027. FY 2026 appropriated \$21,902 per support unit.)

Funds are to be used to offset the costs of health, vision, and dental benefits or insurance offered to school employees. If the distribution provided for health, vision, and dental benefits or insurance is in excess of the individual school district's or charter school's actual costs, the excess funds may then be used at the school district's or charter school's discretion. Further, [the State Department of Education](#) shall work with the Legislative Services Office Budget and Policy Analysis Division and the Division of Financial Management to determine the information that the State Department of Education [shall collect on school districts' and charter schools' health, vision, and dental benefits or insurance plan information and costs](#), including but not limited to [actual insurance premium costs, premium percentage increases, and health insurance revenues and expenditures from all fund sources](#).

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

(no change for FY 2027)

SECTION 13. EXEMPTIONS FROM PROGRAM TRANSFER LIMITATIONS. For the period July 1, 2026, through June 30, 2027, the State Department of Education is hereby granted the authority to transfer appropriations among the Teachers, Student Support, Facilities, and Idaho Digital Learning Academy divisions of the Public Schools Educational Support Program, in any amount necessary, to comply with the public school funding provisions of appropriations and Idaho Code. Additionally, appropriations may be transferred from the Division of Central Services to the other divisions of the Public Schools Educational Support Program.

(no change for FY 2027)

SECTION 14. CIGARETTE, TOBACCO, AND LOTTERY DISTRIBUTION.

Notwithstanding any provision of law to the contrary, of the moneys appropriated in Section 2 of this act, up to **\$4,324,900** from available cigarette, tobacco, and lottery income tax revenue funds accruing, appropriated, or distributed to the Public School Income Fund pursuant to Sections 63-2506, 63-2552A, and 63-3067, Idaho Code, for the period July 1, 2026, through June 30, 2027, **shall be distributed to school districts and public charter schools through a combination of a base amount of \$2,000 plus a prorated amount based on the prior year's average daily attendance.** Such funds shall be used to develop and implement school safety improvements and/or to facilitate and provide substance abuse prevention programs in the public school system.

(no change for FY 2027)

SECTION 15. COURSEWORK. Of the moneys appropriated in Section 2 of this act, **\$4,715,000** shall be distributed for **coursework** for students failing to achieve proficiency on Idaho's standards-based achievement tests in dollar amounts determined by the State Department of Education. **The State Department of Education shall report to the Joint Finance-Appropriations Committee, the Senate Education Committee, and the House Education Committee by no later than January 5, 2027, on the uses of funds and effectiveness of the coursework and efforts.**

(no change for FY 2027)

SECTION 16. OPEN ENROLLMENT INFORMATION. The State Department of Education shall withhold the November payment for any *school district* that is not in compliance with the provisions of Section 33-1409, Idaho Code, until such time as the *school district* becomes compliant.

(no change for FY 2027)

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

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

(2) The State Department of Education shall distribute \$450,000 for a competitive grant program to assist school districts and public charter schools in which English language learners are not reaching statewide accountability interim targets or long-term goals, as defined by federal law. This amount shall be distributed annually in three-year grant cycles, contingent on appropriation and the ability of grantees to meet program objectives.

The State Department of Education shall develop the program elements and objectives governing the use of these funds and include a program evaluation component.

The purpose of these funds is to improve student English language skills to allow for better access to the educational opportunities offered in public schools. The State Department of Education shall report to the Joint Finance-Appropriations Committee, the Senate Education Committee, and the House Education Committee by no later than January 5, 2027, on the program design, use of funds, and program effectiveness.

(Section 9 of Senate Bill 1444 provided a one-time transfer of \$2,250,000 from Central Services, increasing the \$4,370,000 distribution to \$6,620,000 for FY 2027 only)

(no change for FY 2027)

SECTION 9. ENGLISH LANGUAGE LEARNER DISTRIBUTIONS. For the period July 1, 2026, through June 30, 2027, only, of the moneys appropriated in Section 5 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, and set to be distributed pursuant to Section 26 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, **\$2,250,000 shall instead be transferred one time from the Central Services Division to the Children's Programs Division by the State Department of Education and distributed pursuant to the requirements in Section 17 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature.**

*This language increases the overall ELL distribution to **\$7,070,000**, with **\$6,620,000** to be distributed pro rata based on the population of English language learners and **\$450,000** distributed for a competitive grant program.*

(one time language for FY 2027 only)

SECTION 18. ADVANCED OPPORTUNITIES COURSES AND PROGRAM EVALUATION. The State Department of Education shall compile information concerning the number of students enrolling in advanced opportunities courses according to the provisions of Chapter 46, Title 33, Idaho Code, whether coursework is successfully completed, and total expenditures for fiscal year 2026. As nearly as practicable, the report shall contain information about enrollment of this student population in postsecondary education. A report containing such information shall be posted on the website of the State Department of Education no later than January 5, 2027.

(no change for FY 2027)

SECTION 19. PUBLIC SCHOOL INCOME FUND TRANSFER TO COMMISSION ON HISPANIC AFFAIRS. There is hereby appropriated and the Office of the State Controller shall transfer in accordance with Section 63-2552A(2), Idaho Code, on July 1, 2026, or as soon thereafter as practicable, **\$80,000** from the Public School Income Fund to the Commission on **Hispanic Affairs Miscellaneous** Revenue Fund to be used for **substance abuse prevention efforts** in collaboration with the State Department of Education.

SECTION 20. PUBLIC SCHOOL INCOME FUND TRANSFER TO THE IDAHO STATE POLICE. There is hereby appropriated and the Office of the State Controller shall transfer in accordance with Section 63-2552A(2), Idaho Code, on July 1, 2026, or as soon thereafter as practicable, **\$200,000** from the Public School Income Fund to the **Idaho State Police Miscellaneous** Revenue Fund for the purpose of **increasing toxicology lab capacity in Forensic Services**.

(no change for FY 2027)

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

(House Bill 599 amends the distribution language in Idaho Code 33-4804 to a competitive, needs-based method rather than a first-come first-served basis.)

(no change to amount for FY 2027)

33-4804(2) - Subject to availability, moneys in the fund shall be distributed at the request of a local education agency (LEA) and shall be based on the amount requested. A single request ~~must~~ shall not exceed fifty thousand dollars (\$50,000). Distributions from the fund shall be made to LEAs that meet the requirements as outlined in this subsection based on competitive, needs-based criteria established by the State Department of Education. If distributions cannot be made due to lack of available moneys, requests by eligible LEAs shall be prioritized according to the competitive, needs-based criteria established by the State Department of Education pursuant to this subsection once moneys become available.

Beginning July 1, 2026, funds will no longer be distributed on a first-come first-served basis.

SECTION 22. IDAHO DIGITAL LEARNING ACADEMY. The Idaho Digital Learning Academy (IDLA), created pursuant to Chapter 55, Title 33, Idaho Code, shall utilize state-appropriated funds for the period July 1, 2026, through June 30, 2027, to achieve the following:

- (1) Tuition charged by IDLA to Idaho school districts and charter schools shall not exceed \$40.00 per enrollment.
- (2) Provide remedial coursework for students failing to achieve proficiency in one or more areas of Idaho's standards-based tests.
- (3) Pursuant to State Board of Education rule, IDAPA 08.02.03, provide advanced opportunities, including access to dual credit courses, for students.

The preceding list shall not be construed as excluding other instruction and training that may be provided by the IDLA.

(amended by House Bill 940 and Senate Bills 1438 and 1452)

Per amended 33-5502(3), the goal of the digital learning academy is to provide choice, accessibility, flexibility, quality, and equity in curricular offerings for students in the state. The digital learning academy shall function as a resource to fill instructional gaps and is not intended to supplant regularly scheduled courses or full instructional programs offered by a student's local school district or public charter school. Courses offered shall include credit recovery, dual credit, courses not offered in small or rural school districts, courses required by the state of Idaho for graduation, and overload courses.

Per amended 33-5504(15) ...Fees for all courses required by the state department of education for graduation shall be no more than forty dollars (\$40.00). Fees for all courses not required for graduation shall be at least one hundred dollars (\$100).

To be covered in more detail during the Post Legislative tour.

SECTION 1. Notwithstanding any other provision of law to the contrary, the appropriation made to the Public Schools Educational Support Program's Division of the Idaho Digital Learning Academy is hereby reduced by \$13,500,000 from the Public School Income Fund for the period July 1, 2026, through June 30, 2027.

To be covered in more detail during the Post Legislative tour.

SECTION 22. IDAHO DIGITAL LEARNING ACADEMY. The Idaho Digital Learning Academy (IDLA), created pursuant to Chapter 55, Title 33, Idaho Code, shall utilize state-appropriated funds for the period July 1, 2026, through June 30, 2027, to achieve the following:

~~(1) Tuition charged by IDLA to Idaho school districts and charter schools shall not exceed \$40.00 per enrollment.~~

~~(2)~~ (1) Provide remedial coursework for students failing to achieve proficiency in one or more areas of Idaho's standards-based tests.

~~(3)~~ (2) Pursuant to State Board of Education rule, IDAPA 08.02.03, provide advanced opportunities, including access to dual credit courses, for students.

The preceding list shall not be construed as excluding other instruction and training that may be provided by the IDLA.

To be covered in more detail during the Post Legislative Tour

SECTION 23 through SECTION 28 – Central Services appropriations for Program Support (Math, Remediation, Student Assessments, Professional Development, Content & Curriculum, Technology, and Statewide Training for Early Literacy).

(no change for FY 2027)

Trailer Bills

Senate Bill 1288 and 1447: Idaho High-Needs Student Fund

Senate Bill 1438: Idaho Digital Learning Academy, budget reduction

Senate Bill 1444: Public School Enhancement

Senate Bill 1452: Idaho Digital Learning Academy, amended language

Other Bills

House Bill 599: Modifies the method for distributing Digital Content & Curriculum funds

House Bill 608: Modifies language for the Public School Facilities Cooperative Funding Program

House Bill 624: Adds/modifies virtual education language for school districts and charter schools

House Bill 636: Increases the uses of School District Facilities Funds in IC 33-911

Other Bills

House Bill 728 (as amended): Updates/clarifies definitions related to educators

House Bill 831: No In-person Instruction if School is a Polling Site (Effective 1/1/2028)

House Bill 846: Add to/clarifies the language in IC 33-1027 for reporting Student Enrollment

House Bill 849: Placement of CTE programs staffing

House Bill 940: Changes to Idaho Digital Learning Alliance (IDLA)

Senate Bill 1339: Rewrite of Continuous Improvement Plans / Strategic Performance Plans and Training

Senate Bills 1288 and 1447, Idaho High Needs Student Fund



Senate Bill 1288 creates Idaho Code 33-1016 - Idaho High-Needs Student Fund.

Senate Bill 1447 provides a \$5,000,000 appropriation for FY 2027 to fund this new special distribution that will be distributed to schools in 2026-2027.

Funds will be distributed on an application basis and the amount distributed will be subject to funding availability. Should funding requests exceed the amount available, each successful applicant will receive a proportionate amount on a pro-rata basis.

33-1016(3) - Upon approval by the state department of education of a local education agency's application, the local education agency shall be eligible to receive reimbursement for eligible costs as follows:

- (a) Up to one hundred percent (100%) of costs above thirty thousand dollars (\$30,000), capped at eighty thousand dollars (\$80,000);
- (b) Up to eighty percent (80%) of costs above eighty thousand dollars (\$80,000); and
- (c) A maximum reimbursement of one hundred thousand dollars (\$100,000) per student.

(new language for FY 2027)

SECTION 6. VIRTUAL SCHOOL BUDGET REDUCTION. Notwithstanding Section 10 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, for the period July 1, 2026, through June 30, 2027, the distribution factor for discretionary funds for fully virtual schools shall be \$19,723 per support unit.

(new language for FY 2027)

SECTION 7. TRANSPORTATION FUNDING. Notwithstanding Section 33-1006, Idaho Code, and any other law to the contrary, for the period July 1, 2026, through June 30, 2027, the total moneys paid to school districts and charter schools for eligible transportation costs shall be reduced by \$7,500,000. The State Department of Education shall adjust the distribution proportionately across all eligible schools.

(new language for FY 2027)

SECTION 8. VIRTUAL ENROLLMENT & ATTENDANCE REQUIREMENTS.

School districts and public charter schools not authorized as a public virtual school that provide instruction to students through an online platform for any class, excluding those offered through the Idaho Digital Learning Academy, shall report to the State Department of Education and the Office of the State Board of Education which classes are online based, and the number of students enrolled in and attendance of students for each online class. School districts and public charter schools that offer classes through an online option must register those programs as virtual buildings in the Idaho System for Education Excellence longitudinal data system and record the students in those buildings accordingly.

(new language for FY 2027)

SECTION 9. ENGLISH LANGUAGE LEARNER DISTRIBUTIONS. For the period July 1, 2026, through June 30, 2027, only, of the moneys appropriated in Section 5 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, and set to be distributed pursuant to Section 26 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, **\$2,250,000 shall instead be transferred one time from the Central Services Division to the Children's Programs Division by the State Department of Education and distributed pursuant to the requirements in Section 17 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature.**

*This language increases the overall ELL distribution to **\$7,070,000**, with **\$6,620,000** to be distributed pro rata based on the population of English language learners and **\$450,000** distributed for a competitive grant program.*

(one time language for FY 2027)

SECTION 10. AMENDING CONTENT AND CURRICULUM – TECHNOLOGY.
This section amends the language for when funding may be expended by the State Department of Education to contract for services that provide technology education, opportunities and/or information technology certifications to students, including faculty that prepare students for college, career, or the workplace.

(new language for FY 2027)

SECTION 11. SPECIAL EDUCATION DATA. The State Department of Education shall compile and report aggregate information regarding special education expenditures and Medicaid reimbursements for local education agencies (LEAs) in Idaho. The report shall include, to the extent practicable under federal guidelines and using existing data sources, the total special education expenditures and revenues reported by LEAs, including state, local, and federal funds, and the total Medicaid reimbursements received by LEAs for special education services. To the extent practicable using existing data sources, the State Department of Education shall consult with the Legislative Services Office Budget & Policy Analysis Division on additional information to include in the report to best support legislative decision making. The department shall submit the report to the Joint Finance-Appropriation Committee and the Legislative Services Office Budget and Policy Analysis Division no later than December 15, 2026.

(new language for FY 2027)

SECTION 12. CONDITIONS, LIMITATIONS, AND RESTRICTIONS.
Appropriations made pursuant to this act are subject to the conditions, limitations and restrictions specified in this act.

(standard language)

SECTION 13. In addition to the appropriation made in Section 2, Chapter 43, Laws of 2025, and any other appropriation provided for by law, there is hereby appropriated to the Public Schools Educational Support Program's Division of Student Support \$7,800,000 from the Federal Grant Fund to be expended for the period July 1, 2025, through June 30, 2026.

SECTION 14. Of the additional amounts in Section 13 of this act for the Public Schools Educational Support Program's Division of Student Support, \$7,800,000 shall be considered expended from the Federal Grant Fund for the period July 1, 2025, through June 30, 2026.

Subject to availability, moneys in the fund shall be distributed at the request of a local education agency (LEA) and shall be based on the amount requested. A single request ~~must~~ shall not exceed fifty thousand dollars (\$50,000). Distributions from the fund shall be made to LEAs that meet the requirements as outlined in this subsection based on competitive, needs-based criteria established by the State Department of Education. If distributions cannot be made due to lack of available moneys, requests by eligible LEAs shall be prioritized according to the competitive, needs-based criteria established by the State Department of Education pursuant to this subsection once moneys become available.

Beginning July 1, 2026, funds will no longer be distributed on a first-come first-served basis.

Modifies the language in Idaho Code 33-909 – Public School Facilities Cooperative Funding Program.

The modifications are effective retroactively to June 1, 2025.

Please review if you are a school district participating in this program.

Adds new language for Virtual Education Programs at school districts (Idaho Code 33-1619) and charter schools (Idaho Code 33-5206)

IC 33-1619 now includes language that states...**No school district, virtual education program, or educational services provider with which they contract shall furnish any payment of state funds directly to parents or legal guardians of enrolled students. Any state funds determined by the school district to be used as supplemental learning funds shall be used only for eligible education expenses as provided in section 33-5206(8)(m), Idaho Code.**

Similar language was included in Idaho Code 33-5206(8)(m)(i)

This will be covered in more detail at the Post Legislative Tour.

House Bill 636, Public School Facilities Fund – Modifications (School Districts only)



Modifies the language in Idaho Code 33-911, allowing eligible uses for “remaining” funds (after payments for bond, cooperative, supplemental and plant levies have been made) to also include making additional payments on existing school facilities bonds and making payments on lease-purchase agreements for school facilities.

33-911(2): *Moneys in the fund must be used by a school district in the following order of priority:*

- (a) Payment of existing school bonds authorized pursuant to chapter 11, title 33, Idaho Code, and issued prior to July 1, 2025;*
- (b) Payments required pursuant to section 33-909, Idaho Code;*
- (c) Payments of existing school bonds authorized pursuant to chapter 11, title 33, Idaho Code, and issued on or after July 1, 2025;*
- (d) Payment of supplemental school levies authorized pursuant to section 33-802, Idaho Code, excluding indefinite term supplemental levies described in section 33-802(5), Idaho Code;*
- (e) Payment of school plant facility levies authorized pursuant to sections 33-804 and 33-804A, Idaho Code; and*
- (f) Any moneys that remain following the payments provided in paragraphs (a) through (c) of this subsection may be: used for construction of a new school facility, renovation, or maintenance needs; used to secure and make payments on a new school facilities bond; **used to make additional payments on existing school facilities bonds; used to make payments on lease-purchase agreements for school facilities;** or saved in a reserve account by the school district for future school facility needs. Uses of funds shall include regular and routine facilities maintenance, including preventive maintenance, building repairs, and building security, and periodic major facilities projects that involve planning, design, construction, renovation, retrofitting, and replacing of buildings and building systems, components, and features, as well as site acquisition, site improvements, and new construction.*

33-1001(2) "~~Administrative staff~~" means those who ~~hold an administrator certificate and are employed as a superintendent, an elementary or secondary school principal, or are assigned administrative duties over and above those commonly assigned to teachers.~~:

(a) Hold an administrator certificate and are employed as a superintendent, a deputy superintendent, an elementary or secondary school principal or vice principal, a director of special education, or a public charter school administrator as their primary employment; or

(b) Are assigned administrative duties over and above those commonly assigned to teachers.

33-1001(5) "Career ladder" means the compensation table used for determining the allocations districts receive for instructional staff and pupil service staff based on specific performance criteria and is made up of a residency compensation rung ~~and~~, a professional compensation rung, and an advanced professional compensation rung.

33-1001(7) "Classified staff" means those who are employed in positions that are not administrative staff, instructional staff, or pupil service staff. Classified staff are not required to have certification as provided in section 33-1201, Idaho Code.

~~33-1001(15)~~ (16) "Instructional staff" means those who hold an Idaho certificate issued under section 33-1201, Idaho Code, and ~~who are either involved in~~ whose primary employment involves the direct instruction of a student or group of students ~~or who serve in a mentor or teacher leader position for individuals who hold an Idaho certificate issued under section 33-1201, Idaho Code.~~

33-1001(17) "Instructional support staff" means those who hold an Idaho certificate issued pursuant to section 33-1201, Idaho Code, whose primary employment involves supporting instructional staff, pupil service staff, or administrators with instruction-related services. This includes mentoring, curriculum coaching, or other instruction support positions.

33-1001(22) "Primary employment" means the position of employment in which a person spends fifty percent (50%) or more of the person's time.

33-1001~~(22)~~ (25) "Pupil service staff" means those ~~who provide~~ whose primary employment involves providing services to students, but ~~are not involved in~~ does not involve direct instruction of those students, and who hold a pupil personnel services certificate.

33-1001~~(34)~~ (37) "Teacher" means any person employed in a ~~teaching, instructional, supervisory, educational administrative or educational and scientific capacity~~ the teaching or instruction of students in any school district. In case of doubt, the state board of education shall determine whether any person employed requires certification as a teacher.

Within 33-1001, existing sections (7) - (34) were renumbered. This renumbering results in changes to several other Idaho Code sections, including Idaho Code 33-512D, 33-515, 33-911, 33-915, 33-1201A, and 33-1636.

Section 6. 33-1201. CERTIFICATE REQUIRED. (1) Every person who is employed to serve in any elementary or secondary school in the capacity of teacher, supervisor, administrator, ~~education specialist, school nurse or school librarian~~ or pupil service staff shall be required to have and to hold a certificate issued under authority of the state board of education, valid for the service being rendered; except that the state board of education may authorize endorsement for use in Idaho, for not more than five (5) years, certificates valid in other states when the qualifications therefore are not lower than those required for an Idaho certificate.

Section 8. 33-1204(4). The state board of education may, subject to legislative approval, establish rules to provide for the issuance of a lifetime instructional certificate, a pupil service staff certificate, or a lifetime administrator certificate to any certificated ~~teacher or administrator staff~~ who has accumulated at least twenty-five (25) years of combined ~~teaching and administration~~ certificated experience in an Idaho school district, a public charter school in Idaho, or an equivalent public school system in another jurisdiction. Experience in ~~either teaching or administration~~ any certificated position may be applied toward the total required years for ~~either~~ the certificate. Such certificate shall:

- (a) Be issued at no cost to the ~~teacher or administrator~~ Idaho certificated individual;
- (b) Not require any ongoing reporting, maintenance, or professional development from the ~~teacher or administrator~~ Idaho certificated individual; and
- (c) Be valid for the duration of the ~~teacher's or administrator's~~ Idaho certificated individual's lifetime, provided that the ~~teacher or administrator~~ Idaho certificated individual does not engage in any professional misconduct that would warrant revocation pursuant to section 33-1208, Idaho Code.

Idaho Code 33-512(1)(i) There shall be no in-person student instruction on the dates on which elections may be conducted under section 34-106, Idaho Code. The board of trustees of each school district may determine the instruction or activities, if any, to be held on such days as long as such instruction or activities do not require or encourage students to be present inside any building being used as a polling place, except for encouraging eligible students to vote or to serve as poll workers. However, in-person student instruction may occur upon a joint agreement between the county clerk and school district that student-occupied buildings will not be designated as polling places. For the purposes of this paragraph, “instruction or activities” includes but is not limited to professional development, personnel training, teacher in-service training, student extracurricular activities, and athletic activities.

(new language effective beginning January 1, 2028)

Modifies and adds new language in Idaho Code 33-1027 for not counting students as enrolled who have unexcused absences for the first 10 days of school.

IC 33-1027 now includes the following language:

(8) A school district or public charter school ~~may~~ shall not count as enrolled any student who has unexcused absences totaling eleven (11) or more consecutive school days immediately prior to and including the official count date.

(9) A school district or public charter school shall not count as enrolled any student who has unexcused absences for the first ten (10) consecutive days of the school year. If a student attends at a later date, the school district or public charter school may count the student as enrolled as of the date of attendance.

33-1004B(7)(a) Career technical education instructional staff holding an occupational specialist certificate who are placed on the career ladder pursuant to the provisions of subsection (6) of this section and initially placed on the professional compensation rung shall move cells on the professional compensation rung as follows:

- (i) Those with one (1) year of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria for the first year;
- (ii) Those with two (2) years of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria in either of the two (2) years;
- (iii) Those with three (3) years of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria for two (2) of the previous three (3) years; and
- (iv) Those with four (4) or more years of experience shall move according to the provisions of subsection (3) of this section.

(b) Allocations for such instructional staff who do not meet the professional compensation rung performance criteria in any year shall remain at the previous fiscal year allocation level.

- Previously, individuals with fewer than four years of certificated K–12 experience could not be evaluated for movement along the Professional rung. This meant that anyone placed on the Professional rung due to industry experience was not able to move forward on the Idaho Career Ladder and remained at the same cell and funding year level as their initial placement until at least the end of their **fourth year of certificated experience**.
- Instructional staff holding an occupational specialist certificate can now advance on the professional compensation rung each year during their first three years if they meet performance compensation rung performance criteria. If they do not meet those criteria, they will not advance. After four years, they follow the standard advancement rules.
- If they fail to meet performance criteria in any year, the allocation generated by their placements will remain at the prior year funding level.

33-1004B(9)(a) Pupil service staff new to or returning to working in an Idaho public school who are certified in and have industry experience in a field closely related to the position in which they seek to be employed, and which position is eligible for certificated pupil service staff, shall be placed on the career ladder as follows:

- (i) Those with two (2) or three (3) years of industry experience in a field closely related to the position in which they seek to work shall be placed in an equivalent cell to pupil service staff who have been on the career ladder and met the movement requirements for one (1) year;
 - (ii) Those with four (4) or five (5) years of industry experience in a field closely related to the position in which they seek to work shall be placed in an equivalent cell to pupil service staff who have been on the career ladder and met the movement requirements for two (2) years;
 - (iii) Those with six (6) or seven (7) years of industry experience in a field closely related to the position in which they seek to work shall be placed in an equivalent cell to pupil service staff who have been on the career ladder and met the movement requirements for three (3) years; and
 - (iv) Those with eight (8) or more years of industry experience in a field closely related to the position in which they seek to work shall be placed in an equivalent cell to pupil service staff who have been on the career ladder and met the movement requirements for four (4) years; and
- (b) Existing pupil service staff on the residency compensation rung shall have their placement updated consistent with the provisions of paragraph (a) of this subsection if the update would result in a rung higher than their current placement.

33-1004B(10)(a) Pupil service staff holding a pupil service staff certificate who are placed on the career ladder pursuant to subsection (9) of this section and initially placed on the professional compensation rung shall move cells on the professional compensation rung as follows:

- (i) Those with one (1) year of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the performance criteria for the first year;
- (ii) Those with two (2) years of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria in either of the two (2) years;
- (iii) Those with three (3) years of experience shall move one (1) cell on the professional compensation rung unless they have failed to meet the professional compensation rung performance criteria for two (2) of the previous three (3) years; and
- (iv) Those with four (4) or more years of experience shall move according to the provisions of subsection (3) of this section.

(b) Allocations for such pupil service staff who do not meet the professional compensation rung performance criteria in any year shall remain at the previous fiscal year allocation level.

- New language in Idaho Code allows Pupil Service Staff placement based on industry experience
- While we could already place CTE Instructional Staff based on their industry experience, this new language now allows Pupil Service Staff this same treatment.
- Previously, Pupil Service Staff (such as school nurses, counselors, school psychologist, physical therapists, occupational therapists) could not be placed higher than R1 if they had entered their first year holding an Idaho certificate
- Beginning July 1, current Pupil Service staff on the Residency Compensation Rung can be advanced if their industry experience qualifies them for a higher placement than where they are now
 - If applicable, please work with Alexandra McCann in Public School Finance to adjust Pupil Service Staff placement
- Like Instructional Staff, Pupil Service Staff can now move one cell each year during their first three years if they meet performance expectations; if they do not meet those performance expectations, they cannot move; after four years, they follow the standard advancement rules
- If they fail to meet performance criteria in any year, the allocation generated by their placements will remain at the prior year funding level.



33-1004B(11) When determining the placement of instructional staff, pupil service staff, or career technical education instructional staff new to or returning to working in an Idaho public school, all experience calculated under subsections (6), (8), and (9) of this section shall be combined.

33-1201A(7) Pupil service staff and career technical education instructional staff may use the years of industry experience, as calculated pursuant to section 33-1004B(6) and (9), Idaho Code, to meet the years of experience requirements for the professional and advanced professional endorsements. Such staff may provide additional evidence demonstrating effective teaching that may be considered in exceptional cases for purposes of determining proficiency and student achievement requirements for professional and advanced professional eligibility criteria.

Per amended 33-5502(3), the goal of the digital learning academy is to provide choice, accessibility, flexibility, quality, and equity in curricular offerings for students in the state. The digital learning academy shall function as a resource to fill instructional gaps and is not intended to supplant regularly scheduled courses or full instructional programs offered by a student's local school district or public charter school. Courses offered shall include credit recovery, dual credit, courses not offered in small or rural school districts, courses required by the state of Idaho for graduation, and overload courses.

Per amended 33-5504(15) ...Fees for all courses required by the state department of education for graduation shall be no more than forty dollars (\$40.00). Fees for all courses not required for graduation shall be at least one hundred dollars (\$100).

To be covered in more detail during the Post Legislative tour.

Senate Bill 1339, Strategic Performance Plans and Training



Senate Bill 1339 replaces Idaho Code 33-320 – Continuous Improvement Plans and Training with new language titled Idaho Code 33-320 Strategic Performance Plans and Training.

33-320(17) Of the moneys appropriated in the public school educational support program, up to six thousand six hundred dollars (\$6,600) shall be distributed to each school district and public charter school to be expended for school board and leadership development training. Funds utilized for administrator mentorships shall be capped at twenty-five percent (25%) of such distribution. Funds shall be distributed on a reimbursement basis based on a process prescribed by the superintendent of public instruction. To qualify for reimbursement, training shall cover strategic performance planning, finance, ethics, governance, superintendent evaluations, and public charter administrator evaluations.

SECTION 1. Notwithstanding any other provision of law to the contrary, the appropriation made to the Public Schools Educational Support Program's Division of the Idaho Digital Learning Academy is hereby reduced by \$13,500,000 from the Public School Income Fund for the period July 1, 2026, through June 30, 2027.

To be covered in more detail during the Post Legislative tour.

(IDLA also impacted by House Bill 940 and Senate Bill 1452)



SECTION 22. IDAHO DIGITAL LEARNING ACADEMY. The Idaho Digital Learning Academy (IDLA), created pursuant to Chapter 55, Title 33, Idaho Code, shall utilize state-appropriated funds for the period July 1, 2026, through June 30, 2027, to achieve the following:

~~(1) Tuition charged by IDLA to Idaho school districts and charter schools shall not exceed \$40.00 per enrollment.~~

~~(2)~~ (1) Provide remedial coursework for students failing to achieve proficiency in one or more areas of Idaho's standards-based tests.

~~(3)~~ (2) Pursuant to State Board of Education rule, IDAPA 08.02.03, provide advanced opportunities, including access to dual credit courses, for students.

The preceding list shall not be construed as excluding other instruction and training that may be provided by the IDLA.

To be covered in more detail during the Post Legislative Tour

(IDLA also impacted by House Bill 940 and Senate Bill 1438)

FY 2027 Overall Public Schools Appropriation



		Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation
2	STATUTORY EXPENDITURES	
a.	Transportation	\$113,901,900
b.	Border Contracts	1,774,200
c.	Exceptional Contracts and Tuition Equivalents	6,293,500
d.	Salary-based Apportionment (Administrators, Classified)	349,467,900
e.	Employer's Benefit Obligations (Administrators, Classified)	70,082,000
f.	Career Ladder Salaries	1,084,817,500
g.	Career Ladder Employer's Benefit Obligations	229,221,900
h.	Teacher Incentive Award (Nat'l Bd Cert)	40,000
i.	Idaho Safe and Drug-Free Schools	4,324,900
j.	Charter School Facilities	12,589,700
k.	Idaho Digital Learning Academy	12,310,000
l.	Advanced Opportunities	27,000,000
m.	Math and Science Requirement	7,358,700
n.	Continuous Improvement Plans and Training	652,000
o.	College and Career Advisors and Student Mentors	9,000,000
p.	Literacy Intervention	72,812,000

		Public Schools, IESDB, Central Services & IDLA FY 2027 Appropriation
3	NON-STATUTORY EXPENDITURES	
a.	Technology (Classroom, Wireless Infrastructure, IMS Mtce)	36,500,000
b.	Student Achievement Assessments	2,258,500
c.1	Program Support (English Language Learners)	8,937,800
c.2	Program Support (Remediation)	591,300
d.1	Professional Development -Dyslexia	2,900,000
d.2	Professional Development-General, Central Services	15,350,000
d.3	Professional Development-Stwide Trng, Central Services	5,000,000
e.1	Content and Curriculum (Remediation)	4,715,000
e.2	Content and Curriculum (Digital)	1,600,000
e.3	Content and Curriculum/Learning Loss (Central Services)	2,770,000
f.	Idaho High Needs Student Fund	5,000,000
4	FEDERAL EXPENDITURES	268,447,800
5	IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND	
a.	Campus	10,600,300
b.	Outreach	6,877,600
	TOTAL EXPENDITURES	\$2,373,194,500
6 a.	NET STATE FUNDING - Discretionary Funds	\$366,026,800
b.	NET STATE FUNDING - Health Insurance Funds	277,468,100
c.	NET STATE FUNDING - Health Insur. Funds (OGI State Plan)	107,549,500
c.	NET STATE FUNDING - Combined	\$751,044,400
7	SUPPORT UNITS	15,722.02
	DISTRIBUTION FACTOR PER SUPPORT UNIT	
	General Discretionary (On-site)	23,472.00
	General Discretionary (Virtual)	19,723.00
	Health Insurance Discretionary - Other Health Insur. Plan	24,273.43
	Health Insurance Discretionary - (OGI) State Health Insur.	25,063.50

FY 2027 Public School Budgeting – 2026-2027 Budget Forms



The screenshot shows the Idaho Department of Education website. At the top left is the logo and name. To the right is the Superintendent's name, Debbie Critchfield, and a search bar. Below this is a navigation menu with five items: Parents & Students, Schools & Educators, Curriculum & Assessment, Finance & Transparency, and About Us. The Finance & Transparency menu is expanded, showing a dropdown with four options: Accounting, Budget & Grant Fiscal, Public Records Requests, and Public School Finance. The Public School Finance option is highlighted with a red rectangle. Below the navigation is a large banner image of students with a white text box that reads: "We are the Idaho Department of Education. Supporting Idaho Students. Empowering Idaho Educators." At the bottom of the banner is a blue bar with quick links: Quick Links, Dyslexia Guidance, Idaho Report Card, Content Standards, Data Acquisition Calendar, and Flags & Banners Guidance.

<http://www.sde.idaho.gov/>

Once on the department's website at www.sde.idaho.gov, click on Finance & Transparency and select Public Finance.

Education in Idaho

Hello and thank you for your interest in Idaho education! My name is Debbie Critchfield and I am honored to be the State Superintendent of Public Instruction. I am here to serve our students, educators, parents, and communities and to provide effective and transparent education leadership.

[Meet the Superintendent](#)



Debbie Critchfield
Idaho State Superintendent of Public Instruction

Go to **Forms**, select **All Forms** and scroll down to **Budget Forms** and select **2026-2027**.

Budget Forms

2026-2027

2025-2026

Budget Forms

2026-2027

Salary-based Apportionment

- [Salary-based Apportionment Charter Template FY2027](#)
(Updated April 2026)
- [Salary-based Apportionment District Template FY2027](#)
(Updated April 2026)

Units

- [Charter Support Unit Calculation Template](#)
- [District Support Unit Calculation Template](#)
- [Unit Table](#)

Budget Forms

- [Cover](#)
- [Certification](#)
- [Estimating State Maintenance & Operation Revenue](#)
- [Summary of All Funds](#)
- [Publication Four Year Summary](#)
- [Expenditures](#)
- [Revenues](#)
- [Combined Revenue and Expenditures](#)
- [FY2027 IFARMS Financial Chart of Accounts](#)
- [L2 School Farms](#)

Supporting Documents

- [District to Agency 2025–2026](#)
- [Tuition Rate 2025–2026](#)
- [Emergency School Levy 2027](#)
- [Special Distributions FY27 \(Coming Soon\)](#)
- [Special Distributions with Coding FY27 \(Coming Soon\)](#)
- [Other Funding \(Line 6\)](#)
- [Other Funding \(Line 6\) Look-up Format](#)
- [Personal Property Reimbursement by District](#)
- [School Agricultural Replacement \(Coming Soon\)](#)
- [Summary of Revisions](#)

PLEASE tell us if you see any errors.

Any revisions made after the initial posting of the 2026-2027 budget forms will be summarized on a Summary of Revisions document included in the Supporting Documents and Forms section. **It will include the budget form impacted, the date of the revision, and a summary of the revision.**

Most of the dollars we distribute to you are based on the information you upload via ISEE, including data for mid-term & best 28 week average daily attendance, enrollment, and Instructional / Pupil Service FTE

- Critical that you report accurate data via ISEE in compliance with state laws and board rules
- If you aren't sure about something – reach out to your regional ISEE Technical Coordinator or Public School Finance
- It is essential that you make it a practice to review your data before and after it has been uploaded and make corrections ASAP

Advanced Opportunities (33-4602, I.C.)

- **Advanced Opportunities** – Funding is available to pay for overload courses, dual credit courses, postsecondary credit-bearing exams, career technical certification exams, CTE workforce training, college entrance exams, preliminary college entrance exams, and proctoring fees. Every public school student in grades 7-12 is allocated **\$4,625.00** for these purposes. In most cases, these funds will be paid directly to Idaho public post-secondary institutions and IDLA. The school district or charter school will be the recipient of these funds if:
 - a) The school district or charter school is the provider of an overload course.
 - b) A course taken by a student is through a private institution or outside the state of Idaho. The school district or charter school will be expected to forward these funds to either the institution or to the family.
 - c) Students are requesting funds for an examination (AP, IB, CLEP, and CTE). The school district or charter school will likely be billed for this activity by the exam provider, or may need to reimburse the family.

Advanced Opportunities (33-4602, I.C.)

- **Early Graduation Scholarship** - These funds are related to scholarships awarded to students for Early Graduation. If a student graduates at least one year early, they are eligible for a scholarship equal to 35% of the statewide ADA funding, which they can use at an Idaho public post-secondary school. The department will disperse these scholarships directly to the college or university. School districts and charter schools will receive an equivalent award of 35% of the statewide ADA funding for any student who graduates at least one year early that is reported to the department by June 15th of each year.

Receipts for all transactions related to Advanced Opportunities are available in the Advanced Opportunities portal.

Contact Jessica Barkley (208-332-6954, jbarkley@sde.idaho.gov) for additional information.

Charter School Facilities [33-5207(6), I.C.]

Budget \$400 per 2026-2027 best 28 weeks adjusted average daily attendance (ADA) for charter school students where a majority of their instruction was received at a physical facility that was owned or leased by the charter school. Online only and online/onsite charter schools should request a worksheet to estimate their payment.

Contact Andrew Konopacky (208-332-6846, akonopacky@sde.idaho.gov) for additional information.

College and Career Advisors and Student Mentors [33-1002(2)(q), (33-1212), I.C.]

Budget as follows based on 2026-2027 enrollment:

- For school districts and charter schools with 100 or more students in grades 8 through 12, budget the greater of \$62.50 per student (8-12), or \$18,000.
- For school districts and charter schools with fewer than 100 students in grades 8 through 12, budget the greater of \$180 per student (8-12), or \$9,000.

Contact Jacque Deahl (208-332-6946, jdeahl@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Digital Content & Curriculum (33-4804, I.C.)

Please note: Beginning July 1, 2026, these funds will be distributed on a competitive grant basis and not on a first-come, first-served basis.

The FY 2027 appropriation language (Senate Bill 1362, Section 21) states funding will be distributed subject to 33-4804(2), Idaho Code, which has been amended by House Bill 599 to state: Subject to availability, moneys in the fund shall be distributed at the request of a local education agency (LEA) and shall be based on the amount requested. A single request must not exceed fifty thousand dollars (\$50,000). *Distributions from the fund shall be made to LEAs that meet the requirements as outlined in this subsection based on competitive, needs-based criteria established by the State Department of Education. If distributions cannot be made due to lack of available moneys, requests by eligible LEAs shall be prioritized according to the competitive, needs-based criteria established by the State Department of Education pursuant to this subsection once moneys become available.*

More information on the new application process will be shared by the department's director of Content and Curriculum, Scott Thunstrom.

Contact Scott Thunstrom (208-332-6876, sthunstrom@sde.idaho.gov) for additional information.

English Language Learners (33-1617, I.C.)

Budget **\$340** per eligible English Learner (see following eligibility) that was tested on the spring 2026 ACCESS assessment. Funding is for students identified as L1 and LE as reported in the Idaho English Learner Management System (ELMS).

Contact Maria Puga (208-332-6905, mpuga@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

High Needs Student Fund (33-1016, I.C.)

High Needs Student Funds may be awarded to school districts and charter schools for individual students whose eligible costs exceed \$30,000 in the school year.

The Department is currently developing an application that will be available in the fall. This application will require documentation demonstrating full transparency of eligible costs incurred that have not been reimbursed with other funding sources, including school-based Medicaid, and will be subject to review and approval prior to payment.

Applications will be due no later than June 1, 2027.

Reimbursement could include:

- Up to one hundred percent (100%) of costs above thirty thousand dollars (\$30,000), capped at eighty thousand dollars (\$80,000);
- Up to eighty percent (80%) of costs above eighty thousand dollars (\$80,000); and
- A maximum reimbursement of one hundred thousand dollars (\$100,000) per student

Contact Lisa Pofelski Rosa (208-332-6916, lpofelskirosa@sde.idaho.gov or ideaadministrators@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Literacy Intervention (33-1002(2)(r), 33-1805, 33-1806, 33-1807, I.C.)

- Budget \$410 per 2026-2027 enrolled student in kindergarten through grade 3 (as of the first Friday in November); *and*
- Budget \$403 per student who improved a full tier or who remained proficient on the statewide reading assessment, Fall 2025 to Spring 2026
 - Only Fall 2025 to Spring 2026 statewide reading assessments will be used because of the change in testing vendor
 - Economically disadvantaged students who improve a full tier or remain proficient will receive an additional 0.75 weighting

Contact Ayaka Nukui (208-332-6926, anukui@sde.idaho.gov) for additional information on testing data.

Contact Scott Thunstrom (208-332-6876, sthunstrom@sde.idaho.gov) for additional information on uses of funds and reporting. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Math and Science Requirement (33-1021, I.C.)

Budget as follows based on 2026-2027 enrollment:

- For each regular high school with enrollment of 99 or less, budget \$62,700
- For each regular high school with enrollment of 100 to 159, budget \$5,500
- For each regular high school with enrollment of 160 to 319, budget \$14,300
- For each regular high school with enrollment of 320 to 639, budget \$71,900
- For each regular high school with enrollment of 640 or more, budget \$107,600

For the purposes of these school size classifications for regular high schools that serve only grades 10-12, ninth grade students who will attend the regular high school upon matriculating to tenth grade shall be included as enrolled in the regular high school. Alternative Secondary Schools are not eligible.

Contact Julie Oberle (208-332-6840), jaoberle@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

National Board for Professional Teaching Standards (33-1004E, I.C.)

Budget **\$2,422.60** (\$2,000 plus **\$422.60** state-paid employee benefits) per eligible instructional staff.

Contact Cina Lackey (208-332-6936, clackey@sde.idaho.gov) for additional information.

Professional Development (General)

Budget **\$8,000** per school district or charter school plus **\$459** per 2026-2027 instructional and pupil service FTE (all fund sources).

Contact Scott Thunstrom (208-332-6876, sthunstrom@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.



Professional Development (Dyslexia)

Budget \$1,500 per school district or charter school plus \$128 per 2026-2027 instructional and pupil service FTE (all fund sources). Funds are to be used for professional development that supports instructors and pupil service staff to increase student learning, mentoring, and collaboration.

Contact Scott Thunstrom (208-332-6876, sthunstrom@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Remediation (Coursework)

Budget \$21 per student for each ISAT in which the student does not meet proficiency. This distribution will be based on the Spring 2026 ISAT data.

Contact Ayaka Nukui (208-332-6926, anukui@sde.idaho.gov) for additional information on testing data.

Contact Scott Thunstrom (208-332-6876, sthunstrom@sde.Idaho.gov) for additional information on uses of funds and reporting. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Safe and Drug-Free Schools (63-2506, 63-2552A(3), I.C.)

Budget \$2,000 plus \$13.25 per 2025-2026 full-term average daily attendance (A.D.A.).

Contact Katie Watkins (208-332-6959, kwatkins@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

School District Facilities Fund (33-911, I.C.)

Budget (TBD – see below) per 2025-2026 best 28 week ADA for students at physical facilities that are part of the school grounds. Funding is for school districts only.

Beginning in FY 2026, these funds are continuously appropriated and therefore no specific appropriation was made for this distribution in FY 2027. Instead, statutorily required transfers are to be made and distributed by no later than August 31 as required by Idaho Code 67-7434, 63-3638(18), 57-811(2), and 33-911.



School District Facilities Fund (33-911, I.C.)

Using FY 2026 mid-term ADA (as a placeholder for FY 2026 best 28-week ADA that will be known in late June) and using the FY 2025 adjustment for offsite students (as a placeholder for the FY 2026 adjustment that will be known in late July), and estimating the total amount available, the FY 2027 estimated distribution could be as follows:

<i>If this amount was available...</i>	<i>The estimated distribution per eligible ADA could be approx...</i>
\$50,000,000	\$190
100,000,000	385
150,000,000	580
200,000,000	770
250,000,000	965

We will prioritize this calculation / distribution and will share information as soon as it is known. In FY 2026, the final transfers were not made until the afternoon of August 29. In FY 2025, the final transfers were not made until the morning of August 30.

Contact Julie Oberle (208-332-6840, jaoberle@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

Strategic Performance Plans and Training (33-320, I.C.)

Budget up to **\$6,600** per school district or charter school. Funds requested for administrator mentorships may not exceed \$1,650. Funds will be distributed on a reimbursement basis.

Contact Andrew Konopacky (208-332-6846, akonopacky@sde.idaho.gov) for additional information.

An updated reimbursement form will be shared with schools in July.

Technology (Classroom, Classroom Infrastructure, Learning Management System)

Budget the sum of the following base amount associated with your 2026-2027 mid-term ADA, plus \$97 per 2026-2027 mid-term ADA:

- Base amount
 - Mid-term ADA is less than 25, \$9,000
 - Mid-term ADA between 25 and 100, \$360 per ADA
 - Mid-term ADA is greater than 100, \$36,000

Contact Julie Oberle (208-332-6843, jaoberle@sde.idaho.gov) for additional information. *

* This is an estimate. The actual amount will be calculated at the time of the distribution.

PERSI Sick Leave Premium Holiday – was set to expire June 30, 2026. At their February meeting, the PERSI board voted to extend that premium holiday to June 30, 2028.

Federal Forest Funds – Idaho received an additional allocation in March for Federal Fiscal Year 2024 and those funds have been distributed by the counties to qualifying school districts. We don't know when the Federal Fiscal Year 2025 Federal Forest funds will be received. Maybe April or May?

School Age Compliance – Idaho Code 33-201 defines school age. The FY 2026 appropriation bill included intent language requiring the department to ensure compliance prior to distributing the November 15 Foundation payment. While this language was not repeated for FY 2027, the Department will be verifying compliance again next school year.

Please continue to review the Data Acquisition Calendar for upcoming due dates. You can find a link for this on the Public School Finance website.

Next School Finance webinar is scheduled for May 6 at 10:00 am

Other – State Tax Commission Budget & Levy Training on May 5



School District Tax Levy Training Webinar by the Idaho State Tax Commission

Link to the State Tax Commission's website: <https://apps2-tax.idaho.gov/i-1111.cfm>

2026 BUDGET AND LEVY TRAINING:

SCHOOL DISTRICTS

Date and Time

Tuesday, May 5, 2026
9:00 a.m. – 12:00 p.m. (Mountain Time)

Online/virtual webinar

Requirements for This Webinar

- A reliable, high-speed internet connection
- Speakers or headphones
- A working microphone and webcam are encouraged, but not required



Webinar Description

- Specialized budget and levy information for school districts
 - School districts differ significantly from other taxing districts in the types of funds and calculations necessary
- Changes to this process during the 2025 & 2026 legislative sessions will be covered in detail
- Necessary reports & spreadsheets will be demonstrated, including the L-2 workbook
- In-depth discussion of exempt levies available for school districts
- Learn about special procedures for subtracting replacement monies and School District Facilities Fund revenues

Instructors

Alan Dorfest, AAS, FIAAO
Property Tax Policy Bureau Chief
Idaho State Tax Commission

Ben Seloske, M.A.
Principal Research Analyst
Idaho State Tax Commission

Registration

- [Register online](#) no later than Friday, May 1, 2026
- There is no charge for this webinar

Questions?

- [Jeff Middleton](#), Education Director, Idaho State Tax Commission (208) 334-7733

- Region 1 – April 13 in Coeur d’Alene at North Idaho College
- Region 2 – April 14 in Lewiston at Lewis-Clark State College
- Region 3 – April 20 in Boise at Boise State University
- Region 4 – April 24 in Twin Falls at College of Southern Idaho
- Region 5 – April 23 in Pocatello at Idaho State University
- Region 6 – April 22 in Idaho Falls at ISU – Idaho Falls

Important to attend and registration is required –
see the email sent by Taylor Baggerly on February 9 at 11:04 am

Will receive a reminder and an agenda about a week before your session

Other – Public School Finance Contacts



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Website:

- Idaho State Department of Education, School Finance
www.sde.idaho.gov/finance/index.html



Idaho Department
of Education

Questions

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