

IN THE SUPREME COURT OF THE STATE OF IDAHO

COMMITTEE TO PROTECT AND PRESERVE THE IDAHO CONSTITUTION, INC.; MORMON WOMEN FOR ETHICAL GOVERNMENT; SCHOOL DISTRICT NO. 281, LATAH COUNTY, STATE OF IDAHO; IDAHO EDUCATION ASSOCIATION, INC.; JERRY EVANS; MARTA HERNANDEZ; STEPHANIE MICKELSEN; ALEXIS MORGAN, on behalf of herself and her minor children; KRISTINE ANDERSON, on behalf of herself and her minor children; each of the foregoing individually and as private attorneys general on behalf of the public of the State of Idaho,

Petitioners,

v.

STATE OF IDAHO, acting by and through the IDAHO STATE TAX COMMISSION,

Respondent.

BRIEF OF AMICI CURIAE JOSHUA AND ELEANOR LOBUE, KATIE DEMCZYK, AND RUBI DAGOSTINO IN SUPPORT OF RESPONDENT

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TABLE OF CONTENTS

STATEMENT OF STATUTORY BACKGROUND AND FACTS	3
I. Idaho's Parental Choice Tax Credit	3
II. The Challenge to Idaho's Parental Choice Tax Credit.....	4
III. Amici Parents Intend to Use The Tax Credit This Schoolyear	5
A. The LoBue Family	5
B. The Demczyk Family	7
C. The Dagostino Family.....	8
SUMMARY OF THE ARGUMENT.....	9
ARGUMENT.....	11
I. Eliminating the Tax Credit Will Not Fix Public School Funding or Help Public Schools That Are Expanding Staff While Losing Students.....	11
A. Enrollment at Moscow and other school districts has already been decreasing, yet those schools have been increasing their staffing.	12
B. Most of Petitioners' concerns are about the funding formula, not the Parental Choice Tax Credit.....	14
II. The Legislature's Constitutional Duty to Create and Maintain Public Schools Does Not Prohibit It From Providing Additional Education Programs.	17
A. The Legislature has plenary authority to create state programs.....	17
B. The Public School Clause does not limit the Legislature's power to create additional education programs.	18
1. The Parental Choice Tax Credit is a government benefit to help individuals pay for education, not creation of a school system.	19
2. The <i>expressio unius</i> canon applies only to limitations, not instructions, in the Constitution, and the requirement to create "a" system of public schools does not restrict other education programs.....	22
C. Plaintiffs' petition is an improper attempt to rewrite the only actual limit on the Legislature's power to support education in the Idaho Constitution.....	25
III. "[F]urtherance of education is universally regarded as a public purpose."	27
CONCLUSION.....	30

TABLE OF CASES AND AUTHORITIES

Cases

<i>Barnhart v. Peabody Coal Co.</i> ,	
537 U.S. 149 (2003)	23
<i>Bd. of Ed. of Cent. Sch. Dist. No. 1 v. Allen</i> ,	
392 U.S. 236 (1968)	28
<i>Bendix Autolite Corp. v. Midwesco Enterprises, Inc.</i> ,	
486 U.S. 888 (1988)	29
<i>Carson as next friend of O. C. v. Makin</i> ,	
596 U.S. 767 (2022)	27
<i>Cf. Zelman v. Simmons-Harris</i> ,	
536 U.S. 639 (2002)	20
<i>Cochran v. Louisiana State Bd. of Educ.</i> ,	
281 U.S. 370 (1930)	28
<i>Davis v. Grover</i> ,	
480 N.W.2d 460 (Wis. 1992)	21
<i>Davis v. Moon</i> ,	
77 Idaho 146, 289 P.2d 614 (1955)	2, 11, 28
<i>Espinosa v. Montana Dep't of Revenue</i> ,	
591 U.S. 464 (2020)	25, 27
<i>Evans v. Andrus</i> ,	
124 Idaho 6, 855 P.2d 467 (1993)	24
<i>Hart v. State</i> ,	
774 S.E.2d 281 (N.C. 2015)	22
<i>Higer v. Hansen</i> ,	
67 Idaho 45, 170 P.2d 411 (1946)	25
<i>Idaho Press Club, Inc. v. State Legislature of the State</i> ,	
142 Idaho 640, 132 P.3d 397 (2006)	10, 18, 23, 25, 26
<i>Idaho Tel. Co. v. Baird</i> ,	
91 Idaho 425, 423 P.2d 337 (1967)	18
<i>Idaho Water Res. Bd. v. Kramer</i> ,	
97 Idaho 535, 548 P.2d 35 (1976)	2, 11, 28, 29, 30
<i>Jackson v. Benson</i> ,	
218 Wis. 2d 835, 578 N.W.2d 602 (1998)	28
<i>Kotterman v. Killian</i> ,	
972 P.2d 606 (Ariz. 1999)	20
<i>Marbury v. Madison</i> ,	
5 U.S. 137 (1803)	27
<i>Meredith v. Pence</i> ,	
984 N.E.2d 1213 (Ind. 2013)	20, 21, 24, 25
<i>Nat'l Pork Producers Council v. Ross</i> ,	

598 U.S. 356 (2023)	29
<i>Planned Parenthood Great Nw. v. State</i> , 171 Idaho 374, 522 P.3d 1132 (2023).....	25
<i>Schwartz v. Lopez</i> , 382 P.3d 886 (Nev. 2016).....	22, 24
<i>Simmons-Harris v. Goff</i> , 711 N.E.2d 203 (Ohio 1999).....	20
<i>State v. Beaver</i> , 887 S.E.2d 610 (W. Va. 2022).....	21, 24
Statutes	
Idaho Code § 33-1002.....	15
Idaho Code § 33-2001	3
Idaho Code § 63-3029N	1, 3, 4
Idaho Code § 67-1230	4
Other Authorities	
H.B. 93 (2025)	4, 9, 26
Constitutional Provisions	
Idaho Const. art. IX.....	26
Idaho Const. art. IX, § 1	2, 4, 10, 17, 18, 19, 23, 24, 26
Idaho Const. art. IX, § 2	24, 26
Idaho Const. art. IX, § 3	26
Idaho Const. art. IX, § 4	26
Idaho Const. art. IX, § 5	25, 26, 27
Idaho Const. art. IX, § 9	26

INTRODUCTION AND STATEMENT OF AMICUS INTEREST¹

The Idaho Parental Choice Tax Credit provides a tax credit to any Idaho family who purchases qualified expenses, including private school tuition, home school resources, tutoring, and transportation. *See* Idaho Code § 63-3029N. Rubi Dagostino, Katie Demczyk, and Joshua and Eleanor LoBue (Amici Parents) are parents that intend to use the tax credit for their children’s education. Katie Demczyk and the LoBues have children with special needs that the local public schools cannot adequately address, and they intend to use the credit to help enroll their children in a specialized school that has the expertise and curriculum necessary to accommodate those needs. Rubi Dagostino has a daughter who was academically regressing in her local public school due to the school’s inability to give the individualized attention she needed. Rubi intends to use the tax credit to supplement her daughter’s homeschooling with private tutors to solve the academic regression. Amici Parents moved to intervene in this case, and the Court instead granted leave to file this amicus brief in an order dated October 2, 2025.

Petitioners seek to revoke these educational benefits—which the Legislature, in its discretion, has chosen to provide Idaho families—in order to fix alleged deficiencies in the public-school funding formula. They complain public schools will not receive enough revenue from the state if they are unable to compel the children of Amici Parents to return to public school. Petrs’ Br. at 5 (“public school funding will decrease because of the state’s attendance-based funding formula”). If Idaho’s

¹ Pursuant to I.A.R. 8(c)(4), undersigned counsel certify that they authored the brief and that no party, counsel for a party, or any other person or entity has contributed money which was intended to fund preparing or submitting this brief.

funding formula is not providing sufficient funds to meet enrollment needs or address fixed costs, Petitioners can bring a direct claim for additional funding. A proxy fight over a refundable tax credit for parents who choose to educate their children outside the public-school system is not a legitimate way to advance public-school education.

Petitioners' main legal theories for striking down the tax credit program would require this Court to manufacture prohibitions not found in the Idaho Constitution. The duty to create a system of public schools is a requirement to use power, not a limit on the Legislature's plenary power. Petitioners nevertheless insist that this duty hides an *implied* restriction on plenary legislative power that springs to life via either the use of the word "a" in Article IX, § 1 or the *expressio unius* canon. Inferring from the public-school-system duty a restriction on the power to create additional education programs would violate this Court's clear rules against implied restrictions on plenary power. This Court should not invent prohibitions on legislative action beyond what Idaho's Framers wrote.

Moreover, the tax credit also easily satisfies public purpose doctrine because "[t]he furtherance of education is universally regarded as a public purpose." *Davis v. Moon*, 77 Idaho 146, 152–53, 289 P.2d 614, 618–19 (Idaho 1955). When an appropriation serves a valid public purpose, any incidental benefit to a private entity does not "defeat the public purpose." *Idaho Water Res. Bd. v. Kramer*, 97 Idaho 535, 559 n.46, 548 P.2d 35, 59 n.46 (1976). This Court should apply its longstanding precedent and deny Petitioner's attempt to strike a tax credit for educational expenses.

STATEMENT OF STATUTORY BACKGROUND AND FACTS

I. Idaho's Parental Choice Tax Credit

The Parental Choice Tax Credit provides a refundable tax credit of up to \$5,000 per eligible student (and up to \$7,500 per eligible student who has a disability) for qualifying expenses, including private school tuition and fees, tutoring, fees for standardized assessments, textbooks, and curricular materials. Idaho Code §§ 63-3029N(3), (7). Eligible students are full-time residents of Idaho either five to eighteen years of age or five to twenty-one years of age with disabilities requiring ancillary personnel (as defined in section Idaho Code § 33-2001). *Id.* at § 63-3029N(2)(b). Parents must claim the student as a dependent on their full-time Idaho resident individual income tax return and file a timely (and otherwise proper) tax credit application, pursuant to the state tax commission's prescribed process, to demonstrate eligibility. *Id.* at §§ 63-3029N(3)(a)–(b), (4) .

Qualifying expenses include tuition or fees for nonpublic K–12 schools, tutoring, nationally standardized assessments (and related preparatory courses), college-admission assessments, advanced-placement examinations, and industry-recognized certification exams. *Id.* at § 63-3029N(2)(f). Parents may also receive a tax credit for costs incurred for textbooks, curricula, and transportation (including public transportation, ridesharing, and the use of privately owned vehicles). *Id.* .

The Idaho State Tax Commission (“the Commission”) issues credits on a yearly basis. *Id.* at § 63-3029N(6). For applications received in 2026, the state tax commission will give priority to parents whose modified adjusted gross income does not exceed 300% of the federal poverty level. *Id.* Starting in the 2027 application period, the Commission will give priority status to applications from parents who received a credit in the prior year, followed by parents whose taxable income as individuals does

not exceed 300% of the federal poverty level. *Id.* The tax credit also gives parents who don't exceed 300% of the federal poverty level the ability to elect a one-time advance payment of the credit for each eligible student. *Id.* at § 63-3029N(9).

If the credit exceeds a parent's taxes owed, Idaho will refund the overage to the taxpayer. *Id.* at § 63-3029N(11). Idaho's legislature authorized up to \$50,000,000 each tax year for the Parental Choice Tax Credit Program to pay such refunds. *Id.* at § 63-3029N(12). If claims for Program tax credits exceed \$50,000,000, the statute allows full credits to parents whose applications were properly and timely filed and who have priority status under § 63-3029N(6), followed by the remaining parents who filed complete applications on a first-come, first-served basis, until the annual maximum limit is reached. *Id.* The Commission will create a first-come, first-served waiting list should the legislature increase the annual tax credit maximum. *Id.*

Idaho's H.B. 93 also established a continuously appropriated advance-payment fund administered by the state tax commission. Idaho H.B. 93 (2025); Idaho Code § 67-1230. The fund consists of legislative appropriations, donations, reversions of unused funds, and interest earned. *Id.*

II. The Challenge to Idaho's Parental Choice Tax Credit

The Committee to Protect and Preserve the Idaho Constitution, Inc.—along with a collection of co-petitioners including another advocacy group, a teacher's union, a public school, and a handful of public-school teachers and parents—filed this lawsuit on September 18, 2025. They raise only two claims: (1) that Article IX, § 1 of the Idaho Constitution, which requires the legislature to create public schools, precludes any legislative appropriation to support educational options outside of the public school system; and (2) that a single precedent from this Court imposes a “public purpose” requirement

on government spending that the Parental Choice Tax Credit violates. *See* Petition for Writ of Prohibition ¶¶ 56–60; 61–66. They ask this Court to declare the Parental Choice Tax Credit unconstitutional and issue an injunctive writ prohibiting the State from distributing the credits as planned to Idaho families. *Id.* at 21–22.

III. Amici Parents Intend to Use The Tax Credit This Schoolyear

Rubi Dagostino, Katie Demczyk, and Joshua and Eleanor LoBue are all residents of Idaho and parents of children who stand to benefit from Idaho’s Parental Choice Tax Credit Program.

A. The LoBue Family

Joshua and Eleanor LoBue are residents of Hayden, Idaho. Ex. A, LoBue Decl. ¶ 1. Joshua is an attorney employed as a Title Officer at a title insurance company and Eleanor works as a homemaker. *Id.* They parent four sons and three daughters. *Id.* ¶ 2. Their oldest son, A.J.L., is a seventeen-year-old senior at Venture Academy, a public school in Coeur d’Alene, and participates in the Koote-nai Technical Education “KTEC” Program. *Id.* Their daughters, A.E.L. and L.K.L., are fifteen and eleven, respectively, and attend Wired2Learn Academy in Post Falls. *Id.* Their two middle children, L.F.L., and R.V.L., are ages seven and six. L.F.L is homeschooled through a co-op program; R.V.L. attends an online school called Overture and also attends a co-op program. *Id.* Their youngest two children, J.R.L. and E.D.L., are ages three and twelve months. *Id.*

A.J.L. and A.E.L., their oldest son and daughter, are on the autism spectrum. *Id.* ¶ 6. In addition, both A.J.L. and A.E.L. have had to overcome dyslexia to differing degrees. *Id.* For both, the LoBues have tried different approaches to education at various times—including homeschooling, co-ops, on-line charter schools, private academies and alternative public schools—to address their very

different intellectual, social and emotional needs. *Id.* Wired2Learn has played a critical role in cognitive development and education for both, and will likely do the same for their third child, L.K.L. *Id.*

A.E.L. participates in the Arrowsmith Program at Wired2Learn. *Id.* ¶ 7. Arrowsmith is a suite of cognitive programs designed to address a series of cognitive functions underlying a range of specific learning disabilities. *Id.* This training drives positive changes in the brain by encouraging new and stronger connections among neurons. *Id.* A.E.L. has made significant progress since enrolling at Wired2Learn, due in large part to the cognitive training, skills-based remediation, project-based learning, and wellness coaching provided at the school. *Id.* ¶ 8.

L.K.L., their third child, has dyslexia and had an Individualized Education Program (“IEP”) under the Individuals with Disabilities Education Act (IDEA) while she was in public school. *Id.* ¶ 9. L.K.L. was participating in an online school program called BrainTree, previously TechTrep, through the Oneida School District. *Id.* She was receiving additional support via her IEP for reading and writing. *Id.* It was difficult to find times for these additional supports that worked for their family’s busy schedule. Initially the tutoring was 1:1 and then it was changed to 2:1. *Id.* Over time the online method proved to be more burdensome than beneficial with technological challenges and the school’s endless and redundant demands for work samples. *Id.* The family is continuing to fight to see that her needs are met. *Id.* L.K.L. took cognitive classes at Wired2Learn this summer and began attending the school full-time this fall. *Id.*

The \$25,000.00-per child Wired2Learn tuition is challenging to pay for two kids, particularly with the overall expenses of a household of nine. *Id.* ¶ 10. In addition, L.K.L. took summer cognitive classes at Wired2learn, which cost \$2,600, adding significantly to their family’s total education bill. *Id.*

A judgment taking away the Program would impose a real financial burden on the LoBue family, and it would be more difficult for them to afford tuition for A.E.L. and L.K.L. as well as additional services and learning materials. *Id.* ¶ 12. The LoBue family qualifies as priority applicants for the Program. *Id.* ¶ 11.

B. The Demczyk Family

Katie Demczyk and her husband, Daniel Martin, are residents of Post Falls, Idaho. Ex. B, Demczyk Decl. ¶ 1. They married in August 2024 and are parents of a blended family of three sons and two daughters. *Id.* ¶ 2. Katie works as an Office Manager in a healthcare setting and Daniel is a manager at a moving company. *Id.* ¶ 4. Katie's oldest son, T.D., is a sixteen-year-old sophomore attending an online program through the State of Idaho. *Id.* ¶ 2. Her daughter A.D. is a fourteen-year-old eighth grader at Wired2Learn Academy. *Id.* Her stepchildren, O.M., and G.M., are ten, and eight respectively and attend Seltice Elementary School in Post Falls. *Id.* Her step-daughter, C.M., is aged eleven, resides with her mother, and attends Riverside Elementary School in Washington. *Id.*

When Katie's daughter, A.D., was seven, during first grade, she underwent an EEG that diagnosed a seizure disorder. *Id.* ¶ 6. A.D. was suffering from upwards of 5–10 small seizures per hour. *Id.* It took approximately two years to stabilize her with medication. *Id.* ¶ 7. At the time, A.D. attended Ponderosa Elementary School where, despite well-meaning and talented teachers, she continued to fall behind and failed to meet educational milestones. *Id.* ¶ 8. If A.D.'s teachers saw that she was having a seizure, they would notify Katie and follow protocols for addressing it. *Id.* But A.D.'s seizures can be hard to detect. *Id.* If teachers were not familiar with A.D.'s seizures or looking directly at A.D., they could easily miss them or mistake them for staring into space. *Id.* The resulting uncertainty about the

occurrence of seizures made it very difficult for both the teachers and A.D. to know what information she was hearing, retaining, and understanding. *Id.* Unfortunately, A.D. also suffered bullying at the public school. *Id.* ¶ 9.

When A.D. turned eleven and was in fifth grade, Katie concluded she needed a different learning environment—one smaller where teachers can watch for warning signs related to her medical condition. *Id.* ¶ 5, 10. Katie discovered Wired2Learn Academy, met Alyssa Pukkila, the founder and executive director, and enrolled A.D. in Wired2Learn shortly thereafter. *Id.* ¶ 10. A.D. is starting her third year at Wired2Learn and participates in the Arrowsmith Program. *Id.* ¶ 11. Since attending Wired2Learn, A.D. is thriving and more confident and hopeful. *Id.* ¶ 12.

In addition to paying \$25,000 per year for Wired2Learn tuition, Katie pays for A.D. to attend speech therapy, make an annual neurology appointment, and take medication. *Id.* ¶ 14. Insurance covers some portion, but Katie pays the remainder. *Id.* When Katie was a single mom of two children, she could barely manage the cost. *Id.* Now that they are part of a household of six, even with two incomes, the Wired2Learn tuition is even more challenging to pay. *Id.* The Demczyks intend to use the Idaho Parental Choice Tax Credit to cover a portion of the Wired2Learn tuition so that they can keep A.D. in their program, where she has overcome her seizures and thrived like never before. *Id.* ¶ 15. The Demczyk family qualifies as priority applicants for the Program. *Id.* ¶ 16.

C. The Dagostino Family

Rubi Dagostino and her husband, Rogelio, are naturalized United States citizens and residents of Nampa, Idaho. Ex. C, Dagostino Decl. ¶ 2. Both are natives of Mexico, and while they understand, read, and write English fluently, they can speak only a limited amount of English. *Id.* Rubi is currently

a homemaker and Rogelio works as a sign painter, which earns them a very modest household income of under \$100,000 per year to support five people and pay for educational expenses. *Id.* ¶ 5. At times, Rubi has worked three or four part-time jobs to provide for her family. *Id.* ¶ 6. Rubi has worked at a nursing home in the kitchen and in housekeeping. *Id.* Rogelio has also worked as a custodian/housekeeper at a nursing home. *Id.*

The Dagostinos are the parents of one son and three daughters, each of whom has widely varying experiences and educational needs that traditional public schools do not always meet. *Id.* ¶ 3, 6. They prioritize offering their children the best educational opportunities tailored to their unique needs, prompting them to explore alternatives to public school. *Id.* ¶ 6. Their youngest daughter, F.A. is a homeschooled eleven-year-old sixth-grader. *Id.* ¶ 3, 10. For her, public school did not provide a structured learning environment; instead of focusing on math, reading, and English, her public school featured busy work and movies. *Id.* ¶ 10. F.A. is behind grade level, especially in math and English, but the Dagostinos are confident that, with tutoring, she can catch up to her peers and become prepared for college. *Id.* Rubi and Rogelio Dagostino intend to use the Idaho Parental Choice Tax Credit established by HB 93 to pay for private tutors in math, science, and language arts. *Id.* These tutors would severely strain Rubi's family finances without the Parental Choice Tax Credit. *Id.* ¶ 13. The Dagostino family qualifies as priority applicants for the Program. *Id.* ¶ 11.

SUMMARY OF THE ARGUMENT

Petitioners oppose the Parental Choice Tax Credit because they believe that students switching away from the traditional public school will decrease per-student revenue at those schools and result in financial harm to their ability to teach the remaining students. Petitioners' bare allegations of harm

from declining enrollment are flatly contradicted by the data, which indicates that Petitioner Moscow School District and other petitioners' districts are increasing their staff despite decreases in student enrollment. Regardless, even if their allegations were true, any underfunding from declining enrollment would occur because of the amount of per-student funding provided by the public school funding formula, not the tax credit. Petitioners cannot fix budget issues caused by their hiring sprees or by the per-student rate in the funding formula by attacking the tax credit.

Petitioners' theories of constitutional harm are also unsupported by the constitutional text and this Court's precedents. Petitioners argue that the duty in Article IX, § 1 of the Idaho Constitution to create a system of public schools implicitly prohibits any other education program. In addition to ignoring this Court's precedent rejecting implied constitutional restrictions on legislative power, Petitioners' argument requires ignoring the constitutional text "system" and "schools." A tax credit for many different education expenses not limited to schools hardly creates any schools, much less systematizes them.

This Court's holding that the Legislature has plenary power also prevents the use of the *expressio unius* statutory canon here, as a mandatory use of power is not an "exclusive" clause that would abrogate plenary power. *Idaho Press Club, Inc. v. State Legislature of the State*, 142 Idaho 640, 642–43, 132 P.3d 397, 399–400 (2006). And an implied limitation in section 1 also would exceed an express (albeit federally preempted) limitation in section 5 of the same article, which forbids funding only to religious schools. The Idaho Constitution does not contain implied limitations that address the same subject matter as its express limitations. See *Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400.

Apart from the Constitutional text, Petitioners alternatively argue that a tax credit for education expenses does not serve a public purpose. But this Court has long held that “[t]he furtherance of education is universally regarded as a public purpose.” *Davis*, 77 Idaho at 152–53, 289 P.2d at 618–19. Even if a private entity might benefit from an appropriation, that does not “defeat the public purpose” otherwise justifying it. *Kramer*, 97 Idaho at 559 n.46, 548 P.2d at 59 n.46. Just as the water project in *Kramer* served a public interest even though it was administered by a private company, an education tax credit serves the public interest even if the education comes from a private entity.

ARGUMENT

I. Eliminating the Tax Credit Will Not Fix Public School Funding or Help Public Schools That Are Expanding Staff While Losing Students.

The main harm Petitioners allege is caused by the public-school funding formula, not the Parental Choice Tax Credit. Petitioners allege that, when a student uses the credit to purchase education services rather than attend public school, the funding formula’s per-student method of calculating state support does not provide enough funding to teach remaining students. *See, e.g.*, Petrs’ Br. at 12–14. They do not specify what number of students using the credit would cause this problem in Moscow, let alone any other district. Nor do they explain why enrollment changes from declining birth rates, open enrollment, and moving families are sustainable, but changes owing to use of the tax credit somehow are not. In any event, Petitioners’ unsupported speculation about the impact of the tax credit on public-school finances is contradicted by actual data about traditional public schools.

Even ignoring the data, if Petitioners’ speculation were true, public schools could increase their funding only if enjoining the tax credit succeeds in compelling children like those of Amici Parents to leave their current schools to return to a local public school that could not meet their needs.

This increased funding would still come with the increased fixed costs of educating more children, as neither the existence of, nor injunction against, the tax credit would change the per-student funding amounts in the public-school funding formula. If Petitioner public schools have budgetary issues, they should solve them by ending their hiring sprees or by directly challenging the funding formula, not by forcing Amici's children to return to public schools that did not meet their needs.

A. Enrollment at Moscow and other school districts has already been decreasing, yet those schools have been increasing their staffing.

Petitioners' asserted harm of lost revenue from lost enrollment lacks credibility because school districts like Moscow have undertaken a hiring spree regardless of enrollment. They complain to this Court that they are cash strapped, but the actual revenue and expenditure data tells a different story that contradicts their unsupported assertions.

Moscow School District lost approximately 175 students over the last ten years. Ex. D, Lueken Decl., Ex. 2. Even so, in that time it hired six additional full-time teachers and ten additional staff members—a total of 16 *additional* employees. *See id.* They tell this court that “[l]osing these students” will “jeopardize our financial base,” Pet. Ex. C, ¶ 13, but a school district that has hired so many teachers and staff while losing enrollment is in no danger of significant financial harm from the tax credit.

Moscow School District is not alone in its hiring spree, either. Lewiston School District had a 3% decrease in enrollment over the most recent nine years of data that it reported to the U.S. Department of Education (FY 2014–FY 2023), but it increased its number of full-time teachers by 8% and its other staff by 9%. Ex. D, Lueken Decl., Ex. 2. It hired one new employee for every four students it lost, adding 42 employees while losing 163 students. *See id.* Other school districts had modest

increases in enrollment paired with massive hiring sprees. Twin Falls had a 4% increase in enrollment, yet it increased full time teachers by 10%, part time teachers by 25%, and staff by 16%. *See id.* It effectively hired one new employee for every three students it enrolled, adding 127 new employees for 362 new students. *See id.* West Jefferson School District had a 3% increase in enrollment, but it increased part-time teachers by 15% and staff by 6%. *See id.* Cassia County School District hired an additional 20 teachers for its 140 new students. *See id.* That means it effectively hired a new full-time teacher for every seven new students that enrolled. *See id.*

Such generous hiring practices likely arise from the generosity of Idaho's funding formula that Petitioners decry, not budgeting by the school districts. Even after adjusting for inflation, Moscow School District received an additional 6% in funding per student from FY 2015 to FY 2022. *See id.* That number does not even include further increases in FY 2023 and 2024 that fueled the staff hiring cited above. Moscow's budget increase is also modest compared to other school districts. Twin Falls received a similar additional 6% funding per student, while Cassia County experienced a 29% increase per student, and West Jefferson experienced a 37% increase per student, all adjusted for inflation. *See id.* Those figures mean that those school districts have received revenue increases to keep up with inflation and *additional* increases that financed their generous spending. *See id.* They have increased spending on teachers and staff by the sheer generosity in taxpayer revenue, not by careful budgeting.

This data directly contradicts Petitioners' declarations. The teacher from Cassia County alleges that the tax credit "threatens the financial resources of public schools," referring to workloads in her district. Pet. Ex. F., ¶¶ 24–25. But the data shows that her district's leadership is hiring a new full-time teacher for every seven new students. *See supra.*

The superintendent of West Jefferson complains that the tax credit “exacerbates the problems that small rural districts like West Jefferson already face.” Pet. Ex. N, ¶ 13. But he has hired nine new part-time teachers and staff to handle sixteen new students, while his reported full-time teachers nearly held steady. Ex. D, Lueken Decl., Ex. 2.

The Twin Falls superintendent similarly complains that the tax credit “exacerbates” his “challenges by diverting funds away from districts like ours.” Pet. Ex. P, ¶ 9. But over the past ten years his district has hired a new employee for every 1.4 additional students it enrolled. Ex. D, Lueken Decl., Ex. 2. Looking only at post-COVID data (FY 2020–FY 2024), as his declaration suggests, Pet. Ex. P, ¶ 5, casts Twin Falls in an even worse light: After losing 427 enrolled students that were added in FY 2017–FY 2019, Twin Falls still hired more employees: five full time teachers and six staff. Ex. D, Lueken Decl., Ex. 2. A district adding employees even when its enrollment declines cannot credibly claim financial harm from the tax credit.

B. Most of Petitioners’ concerns are about the funding formula, not the Parental Choice Tax Credit.

School districts’ increased revenues and hiring during enrollment declines aside, any financial harm in the wake of the Parental Choice Tax Credit would occur because of how the funding formula works, not because of anything the credit does. When a student uses the Parental Choice Tax Credit to pursue an education option other than a traditional public school, both the per-student revenue and the marginal cost of educating that student are transferred elsewhere. The result should be that materially equal revenue and costs are both removed from the affected school, resulting in no significant difference. Yet Petitioners complain that remaining per-student revenue does not cover

remaining per-student costs. *See, e.g.*, Pet. Ex. O, ¶ 4, Pet. Ex. P, ¶¶ 7–10. If true, that problem is caused by the funding formula, not the tax credit.

The Idaho funding formula pays each public school on a “support unit” basis, calculating the amount of staff needed for the number of students the school educates. Idaho Code § 33-1002(4). Public schools receive additional funds for many other categories, including transportation, technology, and teacher and staff salaries. *Id.* § 33-1002(2). But in general, a significant portion of a public school’s tuition support follows the student, such that when school enrollment increases or decreases—for *any* reason—tuition support rises or falls accordingly, just as the school’s marginal costs rise and fall.

Critically, the funding formula operates the same regardless of the reason that a student changes schools. Petitioners complain about departures owing to the Parental Choice Tax Credit, but Idaho students already change schools for other reasons, whether because families either move or take advantage of open enrollment, Pet. Ex. N, ¶ 4, or send their children to charter schools, Pet. Ex. P, ¶ 5. Petitioners offer no reason to suppose that the funding formula will impact them differently when students exit using the Parental Choice Tax Credit than when they exit for any other reason.

Instead, Petitioners essentially argue that the funding formula is insufficient, either because it does not account for fixed costs in addition to per-student costs, or because its per-student amount is too low. One superintendent complains that “Our operational costs are high relative to enrollment.” Pet. Ex. O, ¶ 4. Another contends that his school district does not receive enough funding for its testing obligations under the federal Individuals with Disabilities in Education Act (IDEA) for special needs students. Pet. Ex. P, ¶¶ 7–10. Three parents who submitted declarations essentially agree,

implying that their schools rely on funding for *other* students to educate their children. Pet. Ex. I, ¶¶ 4–10 (alleging harm to their children from other children changing schools); Pet. Ex. K, ¶¶ 8–11 (same); Pet. Ex. L, ¶¶ 2–9 (same). One teacher complains that the support unit funds are insufficient to hire enough teachers for the students in each support unit. Pet. Ex. F, ¶¶ 16, 24–25. Moscow School District just flatly asserts harm from students leaving, without even attempting to explain why it is harmed or why all the *other* reasons students leave do not cause harm. *See* Pet. Ex. C, ¶¶ 12–13. IEA even admits this lawsuit is really about the funding formula for public schools. *See* Pet. Ex. D., ¶¶ 5–6 (seeking “fair and adequate funding from the state”).

That said, Petitioners are not consistent in their view of how the credit will affect them. Three petitions allege harm because they cannot use the Parental Choice Tax Credit to attend one nearby school. Pet. Ex. H, ¶¶ 7–12 (Alexis Morgan); Pet. Ex. J, ¶¶ 4–12 (Karli Hosman); Pet. Ex. M, ¶¶ 4–8 (McKenzie McFarland). Two superintendents agree, observing that no one in their district will be able to use the credit due to the lack of nearby options. Pet. Ex. N, ¶¶ 6, 14–15 (Shane Williams); Pet. Ex. O, ¶¶ 6–8 (Kevin Ramsey). One very confused state representative asserts both that no rural kids will be able to use the credit *and* that the credit will cause a loss of per-student funds in rural schools. Pet. Ex. G., ¶¶ 9, 16.

These contradictory declarations cast doubt on whether any Petitioners will suffer any harm from the credit. Regardless, even the most plausible theory of harm—that more students using the tax credit means less revenue for public schools—charges only that the *support unit in the public-school funding formula* does not provide sufficient funding to educate the students. Enjoining the Parental Choice Tax Credit would not make the support unit funding any different because the funding formula

allocation for the school's enrollment does not depend on why students enroll or depart. If the formula gives insufficient funding for support units, increasing the number of students that enroll in the local public school would not fix the shortfall.

II. The Legislature's Constitutional Duty to Create and Maintain Public Schools Does Not Prohibit It From Providing Additional Education Programs.

The Idaho Constitution provides that "it shall be the duty of the legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools." Idaho Const. art. IX, § 1. This text imposes a specific duty on the legislature to create and maintain a system of public schools, but it says nothing about whether the legislature may also create additional programs to support parents' alternative educational choices. A foundational rule of state constitutional law is that legislatures have plenary police power to enact legislation promoting the health, safety, morals and welfare of citizens—and indeed *this* Court has ruled that the statutory canon *expressio unius* applies only to express *limits* on legislative authority in the Idaho Constitution. Petitioners ask this Court to violate that longstanding rule of interpretation, to find unstated limitations in Article IX, § 1, and to rule that the duty to create public schools implicitly forbids any additional K–12 education programs. In essence, they argue that provision of a public school system is a ceiling on educational opportunity in Idaho, not a floor on which the Legislature may build. This Court should apply its longstanding rules of interpretation and hold that the Idaho Constitution does not contain implied limits on legislative power.

A. The Legislature has plenary authority to create state programs.

"[T]he legislature has plenary power in all matters for legislation except those prohibited by the constitution." *Idaho Press Club, Inc. v. State Legislature of the State*, 142 Idaho 640, 642, 132 P.3d 397,

399 (2006) (quoting *Idaho Tel. Co. v. Baird*, 91 Idaho 425, 428, 423 P.2d 337, 340 (1967)). Plenary power means the legislature does not need to identify a specific constitutional authorization to enact a program; instead a challenger must identify a limitation in the State Constitution that prohibits the legislature from adopting a program. As a corollary, any supposed restrictions on legislative power set forth in the Idaho Constitution must be express and limited to their plain text. “The purpose of such provision is to define the limitations.” *Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400. If the drafters of the constitution wanted to add restrictions beyond those in the text, “they could easily have done so.” *Id.*

As a result, the Legislature’s power to create programs like the Parental Choice Tax Credit is plenary unless an express restriction applies. Because no such express restriction is at issue here, the Legislature’s plenary power justifies the tax credit.

B. The Public School Clause does not limit the Legislature’s power to create additional education programs.

The Public School Clause in the Idaho Constitution is a direction to the Legislature, not a limit on its power. It requires the Legislature “to establish and maintain a general, uniform and thorough system of public, free common schools.” Idaho Const. art. IX, § 1. Nothing in that text purports to address student scholarships or tax credits to support education, much less restrict the Legislature’s authority on either topic.

Petitioners advance two arguments for inferring from the Public School Clause a restriction on additional education initiatives. *First*, they argue that the word “a” in Article IX, § 1 limits the Legislature’s power by signaling that the legislature may create only a single public school system and that the Parental Choice Tax Credit impermissibly establishes a separate system of public schools.

Petr's Br. at 16–19. *Second*, they argue that the *expressio unius* canon should apply to Article IX, § 1 such that the legislature must create and maintain a public school system and may not enact any other laws supporting additional parental educational choices. *Id.* at 21–23. Both arguments start with an incorrect premise: The tax credit does not create or maintain *any* system of schools, as it merely supports parents' choices for educating their children. Both arguments also contravene the plenary power rule already embraced by this Court. While Article IX, § 1 requires the legislature to do something—create and maintain “a general, uniform and thorough system of public, free common schools”—that duty does not negate its power to enact additional programs, be it alternative school systems or tax credits supporting private educational choices.

1. The Parental Choice Tax Credit is a government benefit to help individuals pay for education, not creation of a school system.

Petitioners argue that the legislature's constitutional duty “to establish and maintain a general, uniform and thorough system of public, free common schools” is actually a duty “to establish and maintain one [1] *system* of [2] public *education* that is general, uniform, thorough, public, free and common.” Petrs' Br. at 16–17 (emphasis added and omitted). They then assert that the Parental Choice Tax Credit impermissibly creates another system of “public education.” *See id.*

To apply this argument to the Parental Choice Tax Credit, however, Petitioners make two inferential leaps without analysis. First, they assume that a scholarship creates a “system” of schools without explaining why a scholarship that does not create any school is somehow creating a system of them. Second, they further assume that the requirement for one system of “schools” is really a requirement for one system of “education.” An argument that sets aside the meaning of a system and

the definition of a school is not a plausible reading of the duty to create a system of schools, much less a plain text reading.

The tax credit program demonstrably does not create a system of schools of any sort. As Petitioners acknowledge, private schools have existed in this state since before statehood and before the system of public schools. *See Petrs' Br.* at 20–21. A tax credit that does not create a single nonpublic school, much less purport to centralize, standardize, or otherwise systemize Idaho's private schools, is not creating a system at all.

The Parental Choice Tax Credit provides resources to individual families the same way Pell Grants and food stamps do—neither of which systematizes the schools and grocery stores that receive those individual benefits as payment. Put differently, the Parental Choice Tax Credit no more establishes a “system of schools” than federal Pell Grants establish a system of colleges, or food stamps establish a system of grocery stores. *Cf. Zelman v. Simmons-Harris*, 536 U.S. 639, 652 (2002) (the decision whereby funds reach schools “is reasonably attributable to the individual recipient, not to the government, whose role ends with the disbursement of benefits”); *Meredith v. Pence*, 984 N.E.2d 1213, 1228–29 (Ind. 2013) (“The direct beneficiaries under the voucher program are the families of eligible students and not the schools selected by the parents for their children to attend.”); *Simmons-Harris v. Goff*, 711 N.E.2d 203, 211 (Ohio 1999) (“The primary beneficiaries of the School Voucher Program are children, not . . . schools.”); *Kotterman v. Killian*, 972 P.2d 606, 616 (Ariz. 1999) (“The primary beneficiaries of this credit are taxpayers who contribute to the STOs, parents who might otherwise be deprived of an opportunity to make meaningful decisions about their children's educations, and the students themselves.”).

In addition to not systematizing anything, the tax credit is also not limited to “schools,” and other “educational institutions.” Instead, it permits claiming expenses for textbooks, tutoring, and other expenses besides schools. That is why one of Amici Parents, Rubi Dagostino, is able to use the tax credit without enrolling her daughter in any school or educational institution. *See supra* Background Part III.C. Petitioners themselves ultimately seem to grasp this distinction when they allow that parents may spend tax credits “for nonpublic education expenses.” Petrs’ Br. at 18. They speculate without evidence that “the greatest of which is private school tuition and fees,” *id.*, but even if they had evidence, their argument underscores the difference between “education” and “schools” and allows that not all education expenses will be for school tuition. Even if the legislature were limited to a single system of “public schools” and other “educational institutions,” a tax credit that neither creates a system nor is limited to schools does not violate that prohibition.

These textual defects are why several state supreme courts have rejected an identical argument. The Supreme Court of Appeals of West Virginia recently upheld a program like Idaho’s parental tax credit because the legislature had inherent authority to enact “additional educational initiatives” beyond its constitutional mandate to create and maintain a public school system. *State v. Beaver*, 887 S.E.2d 610, 627 (W. Va. 2022). As another state supreme court explained long ago, the existence of a public school system is the foundation of educational obligations, and then “experimental attempts to improve upon that foundation in no way denies any student the opportunity to receive the basic education in the public school system.” *Davis v. Grover*, 480 N.W.2d 460, 474 (Wis. 1992). Other states have similarly observed that their school choice program “does not replace the public school system, which remains in place and available to all Indiana schoolchildren.” *Meredith*, 984 N.E.2d at 1223; *see*

also, e.g., *Schwartz v. Lopez*, 382 P.3d 886, 898–99 (Nev. 2016) (“The legislative duty to maintain a uniform public school system is not a ceiling but a floor upon which the legislature can build additional opportunities for school children. . . . [T]he plaintiffs have not established that the creation of an ESA program violates [the Nevada Constitution].” (quotation marks and citations omitted)); *Hart v. State*, 774 S.E.2d 281, 289 (N.C. 2015) (“Opportunity Scholarship Program legislation does not create ‘an alternate system of publicly funded private schools.’”).

The mere fact that a private citizen chooses to spend her scholarship at an institution of her choosing does not “systemize” the receiving institution in any sense of the word. Because the Parental Choice Tax Credit only provides credits to eligible families, Petitioners’ claim that it creates a “system of schools” that allegedly violates Idaho’s Constitution must be rejected.

2. The *expressio unius* canon applies only to limitations, not instructions, in the Constitution, and the requirement to create “a” system of public schools does not restrict other education programs.

Petitioners alternatively argue that the duty to create a system of public schools includes an implied prohibition on all other forms of education. They reach this conclusion about the meaning of the Idaho *Constitution* by applying the canon of *statutory* construction *expressio unius est exclusio alterius*. Known by the shorthand “*expressio unius*,” this canon means that a list of some items in a statute suggests exclusion of other items by deliberate choice. *See* Petrs’ Br. at 21. Although enumerated as a separate section in their brief, their core argument for applying *expressio unius* is that the clause refers to “a” system of public schools. Petrs’ Br. at 17.

The Court cannot properly apply *expressio unius* here. At the outset, *expressio unius* “has force only when the items expressed are members of an ‘associated group or series,’ justifying the inference

that items not mentioned were excluded by deliberate choice, not inadvertence.” *Barnhart v. Peabody Coal Co.*, 537 U.S. 149, 168 (2003). Article IX, § 1 of the Idaho Constitution features no list of items, much less one of an associated group or series, that would justify invoking the canon.

This Court’s doctrine on the use of *expressio unius* adds another reason that *expressio unius* cannot apply here: it is inconsistent with the constitutional plenary power of the Legislature. Because plenary power is construed broadly and restrictions are construed narrowly, *expressio unius* applies only to provisions of the Idaho Constitution that limit power. *See Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400. Constitutional provisions stating actions the government may—or, here, must—take are not exclusive because the “government would inherently have powers that were not included in the list.” *Id.* In contrast, constitutional provisions stating actions the government may *not* take are exclusive, and subject to *expressio unius*, because the constitution does not restrict anything beyond its express terms, *i.e.*, anything that was “simply not a matter [the drafters] were concerned about.” *Id.* Petitioners cite only the second line of cases in their brief when saying that this Court uses *expressio unius* in constitutional interpretation. *Compare* Petrs. Br. at 21 (citing only two cases from 1932 and 1906), *with Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400 (explaining the rule derived from those and other cases).

Under *Idaho Press Club*, the public-school clause of Article IX, § 1 is not an “exclusive” provision because it is not a restriction on government power. It outlines a mandatory use of power, not a limitation on it, so it is not an “exclusive” clause. *See Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400. Applying *expressio unius* would improperly render a *description* of power to be an *exclusion* of power.

This problem in applying *expressio unius* occurs when relying on the word “a” or any other word in the system of public schools clause. *Contra* Petrs’ Br. at 17. Petitioners advance a contrary reading

by citing this Court’s precedent stating that control of the “public school system” and “state educational institutions” vests in a single state board. *See Evans v. Andrus*, 124 Idaho 6, 11, 855 P.2d 467, 472 (1993). That case neither applied Article IX, § 1 (rather, it applied Article IX, § 2) nor said anything to equate a system of public schools with any education program more generally. Applying *Evans* here would also make little sense because vesting power (under IX, § 2) is inherently exclusive, but creating public schools (in IX, § 1) is not. As *Evans* says, Idaho cannot vest power in a second board without nullifying the power of the first board; but Idaho *can* create a tax credit supporting parents’ education choices without nullifying the creation of the public school system.

Leaping from one unsupported inference to the next, Petitioners say that the tax credit is a legislative endeavor to do “indirectly” what it cannot do “directly,” namely (by Petitioners’ lights) fund private schools. Petrs’ Br. at 22. But, again, the Idaho Constitution imposes no barrier that the Legislature is trying to avoid by indirection (Plaintiffs’ repeated use of “plain” and “plainly” to do their analytical heavy lifting—see Petrs’ Br. at 7, 16, 23, 38—is a dead giveaway to the contrary). And, again, the tax credit supports not private schools, but families’ education choices, which (as with Rubi D’agostino’s family) may be homeschooling, not private schooling.

Several sister courts following the same approach as this Court have concluded that subjecting their public school clauses to the *expressio unius* canon is improper. *See Beaver*, 887 S.E.2d at 628 (“[T]he circuit court abused its discretion by applying *expressio unius* to conclude that the ‘free schools’ clause ‘only’ permits the Legislature to provide a thorough and efficient system of free schools”); *Meredith*, 984 N.E.2d at 1224 n.17 (“[W]e are not persuaded by the plaintiffs’ contention that we apply the canon of construction ‘*expressio unius est exclusio alterius*[.]’”); *Schwartz*, 382 P.3d at 897–98 (noting that

the court’s holding was consistent with *Meredith* and that the *Meredith* court was not persuaded by the *expressio unius* argument). This Court should apply its rules from *Idaho Press Club* and reach the same result as those sister states.

C. Plaintiffs’ petition is an improper attempt to rewrite the only actual limit on the Legislature’s power to support education in the Idaho Constitution.

The Idaho Constitution does contain an express limitation on the Legislature’s authority to create education programs that Petitioners do not cite: Article IX, § 5, which expressly prohibits the use of “any appropriation” or “any public fund or moneys” for “religious purpose” or that would “help support or sustain any school” that is “controlled by any church, sectarian or religious denomination.” This express prohibition, though unenforceable under federal Free Exercise Clause doctrine for the reasons explained below, *see Espinoza v. Montana Dep’t of Revenue*, 591 U.S. 464, 488 (2020), tells us far more about the intentions of the Idaho Constitution’s Framers than any of Petitioners’ debate quotations. In short, while the Framers may well have been aware of “private, parochial, and home” schooling as separate categories, Petrs’ Br. at 21, Article IX, § 5 demonstrates they sought to prohibit use of public funds for only one of those: Parochial.

This Court assumes that the Constitution “was drafted with care and precision in the use of language and with a full understanding of the accepted meaning of every word used therein.” *Planned Parenthood Great Nw. v. State*, 171 Idaho 374, 408, 522 P.3d 1132, 1166 (2023) (quoting *Higer v. Hansen*, 67 Idaho 45, 62, 170 P.2d 411, 422 (1946)). This rule exists because “the ‘convention which framed the [Idaho] Constitution had among its members many of the most prominent lawyers of the territory.’” *Id.* (quoting same). Accordingly, under this Court’s rules of interpretation, the drafters’ decision to prohibit funds only to religious schools, not all private schools, was an intentional choice.

That “full understanding” makes sense given the overall structure of Article IX. The Framers told the Legislature to create a system of public schools in section 1, create a state board of education in section 2, and then forbid it from using public funds for religious schools in section 5. *See* Idaho Const. art IX, §§ 1, 2, 5. They also defined the “Public School Permanent Endowment Fund” (which is not used to fund the Parental Choice Tax Credit) and restricted it to funding the system of public schools, *see id.* art IX, §§ 3, 4, but similarly restricted *no other* funds. The Framers permitted the Legislature to compel children to attend public schools if they were not being “educated by other means.” *See* Idaho Const. art. IX, § 9; *see also* Petrs’ Br at 20 (citing the statutes that implemented this article). The omission of any reference to non-religious private schools, the encumbrance of only one fund for public schools, and the immunization of privately educated students from compulsory public school attendance, all demonstrate that whether parents might use public funds for non-religious private education was “simply not a matter [the drafters] were concerned about.” *Idaho Press Club*, 142 Idaho at 643, 132 P.3d at 400.

While Petitioners’ brief omits any reference to Article IX, § 5, three declarations attached to the petition are surprisingly candid that their real goal is to enforce it. The president of the committee Petitioner admits outright that his goal is to enforce section 5. Pet. Ex. A, Decl. of Daniel E. Mooney, ¶ 12 (“HB 93 conflicts with Article IX, section 5”). The director of the advocacy group Petitioner says that the Parental Choice Tax Credit “deviate[s] from constitutional mandates” regarding “religious neutrality.” Pet. Ex. B, Decl. of Cindy Wilson, ¶ 11. The state representative Petitioner says that she voted against the Parental Choice Tax Credit because section 5 “strongly prohibits the practice” of “public money” financing “religious teaching.” Pet. Ex. G, Stephanie Mickelsen Decl., ¶ 10.

Petitioners do not assert section 5 in their legal claims because the U.S. Constitution preempts section 5. The U.S. Supreme Court has held that the First Amendment to the U.S. Constitution “condemns discrimination against religious schools and the families whose children attend them.” *Espinoza*, 591 U.S. at 488. Accordingly, in reversing a Montana Supreme Court decision striking down a scholarship program, it held that state constitutional clauses forbidding aid to religious schools must be “disregarded” to decide cases “conformably to the [C]onstitution’ of the United States.” *Id.* (quoting *Marbury v. Madison*, 5 U.S. 137, 178 (1803)); *see also Carson as next friend of O. C. v. Makin*, 596 U.S. 767 (2022) (“Maine’s ‘nonsectarian’ requirement for its otherwise generally available tuition assistance payments violates the Free Exercise Clause of the First Amendment.”). Under the reasoning in *Espinoza* and *Carson*, Idaho’s section 5 is also preempted by the Free Exercise Clause of the First Amendment.

Petitioners are looking for latent prohibitions in the word “a” or trying to change this Court’s rules on *expressio unius* to avoid the text of the Idaho Constitution. But the Idaho Constitution’s Framers made an intentional choice to prohibit public funds only for *religious* schools. Since that provision is preempted by federal constitutional law, the only legitimate inference from Idaho’s constitutional text is that it does not preclude funding for parents’ private educational choices.

III. “[F]urtherance of education is universally regarded as a public purpose.”

Petitioners alternatively argue that the requirement to spend appropriations on a public purpose prohibits education programs that allow use of tax credit refunds at private schools. Petitioners advance two public-purpose arguments: (1) that the Parental Choice Tax Credit does not serve any public purpose, or alternatively (2) that it *primarily* serves private purposes over public services. Both arguments ask this Court to set aside its longstanding views on the public-purpose test.

This Court long ago held that “[t]he furtherance of education is universally regarded as a public purpose.” *Davis*, 77 Idaho at 152–53, 289 P.2d at 618–19. Upholding an appropriation to repay bond-holders who funded dorms for a defunct college, the court in *Davis* held not only that the educational purpose of the dormitories was sufficiently public, but also that an appropriation “is not invalidated, in the light of its public purpose,” merely because “a private individual or organization may benefit thereby.” *Id.* So, *Davis* confirms the obvious: Government expenditures supporting education advance a valid public purpose. *See also Jackson v. Benson*, 218 Wis. 2d 835, 897, 578 N.W.2d 602, 628–29 (1998) (“education constitutes a valid public purpose,” and “private schools may be employed to further that purpose”); *Bd. of Ed. of Cent. Sch. Dist. No. 1 v. Allen*, 392 U.S. 236 (1968) (the public or private status of a particular school is irrelevant to the public purpose of education because “(The State’s) interest is education, broadly; its method, comprehensive.” (quoting *Cochran v. La. State Bd. of Educ.*, 281 U.S. 370, 375 (1930))).

Petitioners ignore *Davis*, preferring instead to invoke this Court’s general definition of a public purpose, citing the *Kramer* decision for the proposition that “[a] public purpose (1) serves the community as a whole and (2) is directly related to the functions of government.” Petrs’ Br. at 28 (citing *Kramer*, 97 Idaho at 559, 548 P.2d at 59). But Petitioners omit critical words. The actual quote in *Kramer* says “[a] public purpose is an activity that serves *to benefit* the community as a whole and which is directly related to the functions of government.” *Kramer*, 97 Idaho at 559, 548 P.2d at 59. Further, *Kramer* says nothing that departs from the holding of *Davis* that furthering education constitutes a public purpose. The dormitories in *Davis* did not serve everyone in the community, but they did serve *to benefit* the community by furthering education. *See Davis*, 77 Idaho at 152, 289 P.2d at 618. Similarly,

a program providing tax credits for tutoring, home schooling, and private schooling *benefits* the community as a whole, even if those tutors, home schools, and private schools are not serving every student.

Petitioners next argue that any profit for private schools overwhelms the benefits to students (and the community), but that theory would put the court in the impossible position of trying to weigh incomparable values, like deciding “whether a particular line is longer than a particular rock is heavy.” *Nat'l Pork Producers Council v. Ross*, 598 U.S. 356, 381 (2023) (quoting *Bendix Autolite Corp. v. Midwesco Enterprises, Inc.*, 486 U.S. 888, 897 (1988) (Scalia, J., concurring in judgment)). The theory also conflicts with *Kramer* itself, which upheld a state program of “constructing dams for the sole purpose of leasing them to a privately owned and operated company.” *Kramer*, 97 Idaho at 559, 548 P.2d at 59. The “development and conservation of the state’s water resources” sufficed as a public purpose, and the fact that a private entity would “enjoy a profit” could not “defeat the public purpose.” *Kramer*, 97 Idaho at 559 n.46, 548 P.2d at 59 & n.46.

Any supposed “benefit” of the Parental Choice Tax Credit to private schools is far more attenuated than the benefits of *Kramer*’s Swan Falls-Guffey Project to its private operator. When a family uses the tax credit to enroll in a private school, the school receives a tuition payment from the family but also incurs the cost of educating their child. The state’s involvement is only reducing the tax burden of the family at issue, or providing some refunded assistance for poorer families, who then on their own choose a private school, hybrid school, or home school. In contrast, in the *Kramer* electric project, the state constructed a facility for a private company to obtain a guaranteed profit in return for providing the electric service with no intermediary between the state’s assistance and the power

operator's profit. *Kramer*, 97 Idaho at 559 & n.46, 548 P.2d at 59 & n.46. Yet this Court held that such direct profiting from state projects serves a public purpose. *Id.* If such direct support of private entities does not overwhelm the public purpose of utilities, any incidental private benefits of the parental choice tax credit cannot be said to overwhelm the public purpose of education.

Besides, evaluating who benefits most from the tax credits requires evidence of some type, but plaintiffs have provided none. How will parents spend money educating their children? How much will they recoup via tax credit refunds (versus offsets to tax liability)? What is the value to the public of the education each child receives via the tax credit? Petitioners attempt to answer none of these questions.

At bottom, the public-purpose arguments in this case are just a second attempt at finding a secret requirement in the constitution that only traditional public schools may be affected in any way by a state education program. Petitioners' primary complaint is that families using the tax credit may enroll in schools that are not regulated like public schools in their admissions, curriculum, or other state law. Petrs' Br. at 28–30. The Idaho Constitution's public-purpose doctrine says that "education" is a public purpose, not merely education at a school Petitioners approve of.

CONCLUSION

For the reasons stated above, this Court should deny the petition for a writ.

Dated: November 10, 2025.

PARSONS BEHLE & LATIMER

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 10th day of November, 2025, a true and correct copy of the foregoing document was filed with the Clerk of the Court using the iCourt Efile System which sent a Notice of Electronic Filing to the following persons, and I served a true and correct copy of the foregoing by delivering the same to each of the following individuals by the method indicated below, addressed as follows:

<p>Marvin M. Smith, Marvin K. Smith, Craig L. Meadows, Brandon Helgeson, Jean Schroeder Hawley Troxell Ennis & Hawley LLP 2010 Jennie Lee Drive Idaho Falls, ID 83404 <i>Attorneys for Petitioners</i></p>	<p><input type="checkbox"/> U.S. Mail <input type="checkbox"/> Facsimile: (208) 529-3065 <input type="checkbox"/> Hand Delivery <input type="checkbox"/> Overnight Delivery <input checked="" type="checkbox"/> Email / iCourt: mmsmith@hawleytroxell.com; mksmith@hawleytroxell.com; cmeadows@hawleytroxell.com; bhelgeson@hawleytroxell.com; jschroeder@hawleytroxell.com; alan.hurst@ag.idaho.gov; james.craig@ag.idaho.gov; michael.zarian@ag.idaho.gov; jack.corkery@ag.idaho.gov; jcc@givenpursley.com; morgangoodein@givenpursley.com</p>
<p>Alan M. Hurst James E.M. Craig Michael A. Zarian Sean M. Corkery Office of the Attorney General P.O. Box 83720 Boise, ID 83720 <i>Attorneys for Respondent</i></p>	
<p>Jeremy C. Chou Morgan D. Goodin Givens Pursley LLP 601 W. Bannock St. P.O. Box 2720 Boise, ID 83701-2720 <i>Attorneys for Intervenor-Respondent</i></p>	



Jason R. Mau

EXHIBIT A

Declaration of Joshua and Eleanor LoBue

State of Idaho)
)
)
)

We, Joshua and Eleanor LoBue, declare as follows:

1. We are residents of Hayden, Idaho. We are adults over the age of 18 years, have personal knowledge as to all matters contained herein, and are fully competent to make this declaration. Joshua is an attorney employed as a Title Officer at a title insurance company and Eleanor works as a homemaker.
2. We are the parents of four sons and three daughters. Our oldest son, A.J.L., is a seventeen-year-old boy and a senior at Venture Academy, an alternative public school in Coeur d'Alene, and participates in the Kootenai Technical Education "KTEC" Program. Our daughters, A.E.L. and L.K.L., are fifteen and eleven, respectively, and attend Wired2Learn Academy, a nonprofit treatment and learning center in Post Falls, ID. Our two middle children, L.F.L., and R.V.L., are aged seven, and six. L.F.L. is homeschooled through a co-op program and R.V.L. attends an online school called Overture and also attends a co-op program. Our youngest two children, J.R.L. and E.D.L., are aged three and twelve months.
3. We have sole legal and physical custody of our children.
4. We intend to use the Idaho Parental Choice Tax Credit established by HB 93 to pay a portion of A.E.L.'s and L.K.L.'s Wired2Learn tuition. We enrolled L.K.L. in Wired2Learn this fall.
5. We have filed our 2024 Form 40, Idaho Individual Income Tax Return, and we have not yet registered for a Taxpayer Access Point (TAP) account.
6. Our children's varied educational experiences shape our view that each child has unique needs that we must meet through tailored educational approaches. Our oldest son and daughter, A.J.L. and A.E.L., are on the autism spectrum. In addition, both A.J.L. and A.E.L. have had to overcome dyslexia to differing degrees. For both, we have tried different approaches to education at various times—including homeschooling, co-ops, on-line charter schools, private academies and alternative public schools—to

address their very different intellectual, social and emotional needs. Wired2Learn has played a critical role in cognitive development and education for both, and will likely do the same for our third child, L.K.L.

7. A.E.L. participates in the Arrowsmith Program at Wired2Learn. Arrowsmith is a suite of cognitive programs designed to address a series of cognitive functions underlying a range of specific learning disabilities. This training drives positive changes in the brain by encouraging new and stronger connections among neurons.

8. A.E.L. has made significant progress since enrolling at Wired2Learn. We appreciate the cognitive training, skills-based remediation, project-based learning and wellness coaching provided by Wired2Learn.

9. Our third child, L.K.L., has dyslexia and had an Individualized Education Program (“IEP”) under the Individuals with Disabilities Education Act (IDEA). L.K.L. was participating in an online school program called BrainTree, previously TechTrep, through the Oneida School District. She was receiving additional support via her IEP for reading and writing. It was difficult to find times for these additional supports that worked for our family’s busy schedule. Initially the tutoring was 1:1 and then it was changed to 2:1. Over time the online method proved to be more burdensome than beneficial with technological challenges and the school’s demands for work samples. We are continuing to fight to see that her needs are met. L.K.L. took cognitive classes at Wired2Learn this summer and began attending the school full time this fall.

10. The tuition at Wired2Learn is expensive—about \$25,000.00 per year—and challenging to pay with a household of nine. In addition, the summer cognitive exercise classes that L.K.L. took this summer and her placement testing for this school year totaled \$2,600, adding significantly to our family’s total education bill.

11. Our family qualifies as a priority applicant for the Program because our annual household income is under \$178,950 for a family of nine.

12. A judgment taking away the Program would impose a real financial burden on our family. It would be more difficult for us to be able to afford tuition for A.E.L. and L.K.L. as well as the additional services and learning materials that we know greatly enrich our children's learning experiences.

We declare under penalty of perjury that the foregoing is true and correct.

<p>Signed by:</p>  <hr/> <p>32B7B9936D534F0...</p> <p>Joshua LoBue</p> <p>Signed by:</p>  <hr/> <p>9D115752CAC1408...</p> <p>Eleanor LoBue</p>	<p>9/29/2025</p> <hr/> <p>Date</p> <p>9/29/2025</p> <hr/> <p>Date</p>
--	---

Hayden, Idaho
City and State

EXHIBIT B

Declaration of Katie Demczyk

State of Idaho)
) ss.
)

SECOND DECLARATION

I, Katie Demczyk, declare as follows:

1. My husband, Daniel Martin, and I are residents of Post Falls, Idaho. I am an adult over the age of 18 years, have personal knowledge as to all matters contained herein, and am fully competent to make this declaration.

2. Daniel and I married in August 2024. We are a blended family and the parents of three sons and two daughters. My oldest son, T.D., is a sixteen-year-old boy and a sophomore attending an online program through the state of Idaho. My daughter, A.D., is a fourteen-year-old girl and a eighth grader at Wired2Learn Academy, a nonprofit treatment and learning center in Post Falls, ID. My stepchildren are O.M., and G.M., aged ten, and eight respectively. They attend Seltice Elementary School in Post Falls. My stepdaughter C.M. is aged eleven, resides with her mother, and attends Riverside Elementary School in Washington.

3. I have sole legal and physical custody of my two children, T.D. and A.D.

4. I work as an Office Manager in a healthcare setting and my husband is a manager at a moving company.

5. My daughter, A.D., needs a small learning environment where teachers can watch for warning signs related to her medical history.

6. When A.D. was seven, during first grade, she underwent an EEG and was diagnosed with absence seizures, a type of generalized seizure characterized by brief (usually less than 15 seconds) lapses in awareness. A.D. was suffering from upwards of 5-10 small seizures per hour, which caused her to miss large chunks of time where she was not responsive and not retaining any information.

7. It took approximately two years to stabilize A.D. with medication.

8. A.D. attended Ponderosa Elementary School where, despite well-meaning and talented teachers, she continued to fall behind and failed to meet educational milestones. If A.D.'s teachers saw that she was having a seizure, they would notify me and follow protocols for addressing them. But A.D.'s seizures can be hard to detect. If teachers were not familiar with A.D.'s seizures or looking directly at A.D., they could easily miss them or mistake them for "zoning out" or staring into space. The resulting uncertainty about the occurrence of seizures made it very difficult for both the teachers and A.D. to know what information she was hearing, retaining, and understanding.

9. A.D. also suffered bullying at public school.

10. By the time A.D. turned eleven and was in 5th grade, I concluded she needed a different learning environment. I found Wired2Learn Academy while searching the web. I met Alyssa Pukkila, the founder and executive director, and enrolled A.D. in Wired2Learn shortly thereafter.

11. A.D. is starting her third year at Wired2Learn and participates in the Arrowsmith Program which is a suite of cognitive programs designed to address a series of cognitive functions underlying a range of specific learning disabilities. This training drives positive changes in the brain and encourages new and stronger connections among neurons.

12. A.D. is thriving and more confident and hopeful now that she is at Wired2Learn.

13. I appreciate the cognitive training, skills-based remediation, project-based learning and wellness coaching provided by Wired2Learn.

14. The tuition at Wired2Learn is expensive—about \$25,000.00 per year. A.D. attends speech therapy and an annual neurology appointment in addition to her medication. Insurance covers some portion, but I pay the remainder. When I was a single mom of two children, I could barely manage the cost. Now that we are a household of six, even with two incomes, the Wired2Learn tuition is even more challenging to pay.

15. We intend to use the Idaho Parental Choice Tax Credit (“Program”) established by HB 93 to cover a portion of the tuition at Wired2Learn so that we can keep A.D. in their program, where she has overcome her seizures and thrived like never before.

16. Our family qualifies as a priority applicant for the Program because our annual household income is under \$129,450 for a family of six.

17. We have filed our 2024 Form 40, Idaho Individual Income Tax Return, and we have registered for a Taxpayer Access Point (TAP) account.

18. A judgment taking away the educational opportunity that the Idaho Parental Choice Tax Credit stands to provide for my daughter will be devastating. My husband and I would struggle mightily to keep her in the school that we know is best for her.

I declare under penalty of perjury that the foregoing is true and correct.

DocuSigned by:


A0526E6802324EFA
Katie Demczyk

11/6/2025

Date

Post Falls, Idaho
City and State

EXHIBIT C

Declaration of Rubi Dagostino

State of Idaho)
)
)
)

I, Rubi Dagostino, declare as follows:

1. I am an adult over the age of 18 years, have personal knowledge as to all matters contained herein, and am fully competent to make this declaration.
2. My husband, Rogelio Alanis, and I are naturalized United States citizens and residents of Nampa, Idaho. We are natives of Mexico, and while we understand, read, and write English fluently, we can speak only a limited amount of English.
3. We are the parents of one son and three daughters. Our oldest daughter, Z.D., is thirty-one years old and attended public schools during her academic career. Our second oldest daughter, N.D., is twenty-one years old and entering her senior year of college. Our son, P.A., is seventeen and attends a public virtual high school. Our youngest daughter, F.A., is eleven years old and is currently homeschooled.
4. We have sole legal and physical custody of our minor children.
5. I am currently a homemaker and Rogelio works as a sign painter. We have a very modest household income under \$100,000 per year to support five people and pay for educational expenses.
6. Our children have widely varying educational needs that traditional public schools do not always meet. It is important to us to provide our children with the best educational opportunities tailored to their specific needs. At times, we have worked 3 or 4 part-time jobs in order to provide for our family. I have worked at a nursing home in the kitchen and in housekeeping. Rogelio has also worked as a custodian/housekeeper at a nursing home.
7. Our oldest daughter attended traditional public school through high school, and while she found academic success, I later learned that she also experienced bullying.

8. Our second-oldest, N.D., attended public virtual high school, which enabled her to focus on the basics of reading, writing, and math. It also took her out of the public-school environment where she was being bullied very severely. This fall, N.D. entered her senior year of college at Northwest Nazarene University, studying computer science and biology. After graduation she plans to enter the Air Force and ultimately study osteopathic medicine. We currently support N.D. and I contribute about \$600 per month towards her education.

9. Our other two children are still school age and have different needs. Our son, P.A., who is a senior in high school, has severe allergies and autism. Traditional public school did not work for him because of severe food and environmental allergies. P.A. now attends a public virtual high school (the same one N.D. attended), which has enabled us to monitor his environment and provide him with special foods. He has performed very well and has amassed almost 70 college credits through dual-credit courses.

10. Our youngest daughter, F.A., is going into the 6th grade in the fall of 2025 and is currently homeschooled. She previously attended a traditional public school, but it did not provide a structured environment for learning. There was a lot of time spent on busy work and movies and not enough time focused on the core subjects of math, reading, and English. We have now transitioned F.A. to homeschooling, but she is behind grade level, especially in math and English. Accordingly, this fall, we plan to engage the services of tutors for F.A. in science, math and English/language arts. We are confident that with tutoring she can catch up to her peers and eventually become prepared for college.

11. Our family qualifies as a priority applicant for the Program because our annual household income is under \$112,950 for a family of five.

12. We have filed our 2024 Form 40, Idaho Individual Income Tax Return, and we have registered for a Taxpayer Access Point (TAP) account.

13. If the Program is struck down, it would be devastating for my family as it would strain our resources to pay for the tutors F.A. needs to catch up academically to her age cohorts and eventually be prepared for college.

I declare under penalty of perjury that the foregoing is true and correct.

Signed by:


Rubi Dagostino
FBD0877A1F0547B...

9/26/2025

Date

Nampa, Idaho
City and State

EXHIBIT D

Declaration of Dr. Martin Lueken

Declaration of Martin F. Lueken, PhD

1. I am the Director of the Fiscal Research & Education Center at EdChoice, a national nonprofit, nonpartisan organization committed to understanding and pursuing a K–12 education system that empowers every family to choose the schooling environment that fits their children’s needs best.
2. I have a PhD in Education Policy from the University of Arkansas, a Masters Degree in Economics from the University of Missouri, and a Bachelors of Science from Eastern Illinois University. A copy of my CV is attached as Exhibit 1.
3. In my role as the Director of the Fiscal Research & Education Center, my expertise is in understanding the fiscal impact of current school choice programs and potential fiscal effects of programs introduced in state legislatures.
4. I was asked to provide the enrollment and revenue data for school districts in Idaho for use in defending the Idaho Parental Choice Tax Credit in ongoing litigation. A copy of that data is attached as Exhibit 2.
5. I performed this work as part of my regular duties at EdChoice and received no additional compensation for this declaration.
6. The data in my attached exhibit is from the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “Local Education Agency (School District) Universe Survey,” “Local Education Agency (School District) Universe Survey Directory Data,” “Local Education Agency (School District) Universe Survey Membership Data,” “Local Education Agency (School District) Universe Survey Staff Data,” and “School District Finance Survey (F-33).”
7. I obtained the data from this source because these are publicly available data that state education departments annually report to the U.S. Department of Education.

8. The columns “Non-FTE teachers” were calculated by taking the difference between the total staff and FTE teachers columns for each respective fiscal year. The total revenue per student columns were calculated by dividing total expenditures by total number of students. Then these amounts were adjusted for inflation (reported in 2022 U.S. dollars) using CPI data from the U.S. Bureau of Labor Statistics.

I declare under penalty of perjury that the foregoing is true and correct.

DocuSigned by:

Marty Lueken

Martin F. Lueken, PhD

11/7/2025

Date

EXHIBIT 1

Curriculum Vitae of Martin F. Lueken

Martin F. Lueken

Email: marty@edchoice.org

EDUCATION

Doctor of Philosophy in Education Policy, University of Arkansas
Doctoral Academy Fellow
Fields: Education Policy, School Choice

Aug 2010
to Aug 2014

Master's Degree in Economics, University of Missouri, Columbia
G. Ellsworth Huggins Fellow

Aug 2008
to May 2010

Bachelors of Science in Physical Education with Option in Athletic Training,
Eastern Illinois University, Charleston, IL

Aug 1995
to Aug 2000

RESEARCH INTERESTS

Education finance, fiscal policy, teacher pensions, educational choice, *Jugyou kenkyuu* (“Lesson Study”)

PROFESSIONAL EXPERIENCE

Director of the Fiscal Research and Education Center
EdChoice

January 2021
to present

Director of Fiscal Policy and Analysis
EdChoice (formerly Friedman Foundation for Educational Choice)

August 2015
to January 2021

Education Research Director
Wisconsin Institute for Law & Liberty

August 2014
to July 2015

Research Assistant
Department of Education Reform, University of Arkansas

2010—2014

Instructor for Statistics in Nursing
University of Arkansas

Spring 2013

Research Assistant
Economic Policy and Analysis Research Center, University of Missouri, Columbia

2009—2010

Teaching Assistant
Mathematics Technology Learning Center, University of Missouri-St. Louis, MO

2007—2008

Language Instructor
Yashio City Board of Education, Yashio, Saitama prefecture, Japan
Japanese Exchange Teaching (JET) Program
Yashio Exchange Teaching Program, created *ad hominem* for me to continue
working in Yashio

2001—2006

2001—2004

2004—2006

External Work

American Enterprise Institute, American Institutes for Research, Bellwether Education Partners, Cardinal
Institute for Public Policy, Cato Institute, Josiah Bartlett Center for Public Policy, Libre New Mexico,
Manhattan Institute, National Council on Teacher Quality, Pioneer Institute, RISE Indy, Thomas B.
Fordham Institute, Walton Family Foundation, Wisconsin Institute for Law & Liberty, Yankee Institute

PEER-REVIEWED PUBLICATIONS

“Distribution of Education Savings Account Usage among Families: Evidence from the Florida Gardiner Scholarship Program,” (2022) *Journal of School Choice*, DOI: 10.1080/15582159.2022.2039434 (with Michelle Lofton).

“The Fiscal Impact of K-12 Educational Choice: Using Random Assignment Studies of Private School Choice Programs to Infer Student Switcher Rates,” (2020). *Journal of School Choice*, DOI: 10.1080/15582159.2020.1735863

“School Sector and Climate: An Analysis of K-12 Safety Policies and School Climates in Indiana,” (2019). *Social Science Quarterly*, DOI: 10.1111/ssqu.12737

“The Fiscal Effects of Tax-Credit Scholarship Programs in the United States,” (2018). *Journal of School Choice*, DOI: 10.1080/15582159.2018.1447725.

“Value-added in a Virtual Learning Environment: An Evaluation of a Virtual Charter School” (2015). *Journal of Online Learning Research*, 1(3), 305-335 (with Gary Ritter and Dennis Beck).

“Cash on the Table? A Behavioral Analysis of Refund Claimants and Annuitants in the Illinois Teachers’ Retirement System” (2014), Doctoral dissertation, *University of Arkansas*

“Competition with Charters Motivates Districts” (2013). *Education Next*, 13(4) (with Anna Egalite and Marc Holley).

“Rethinking Teacher Pensions in Maryland” (2011). *The Maryland Journal*. 1(1), 77-86 (with Michael Podgursky and Evan Linn).

BOOK CHAPTERS

“Myth: School Choice Siphons Money from Public Schools and Harms Taxpayers” (2020), in *School Choice Myths: Setting the Record Straight on Education Freedom*, Cato Institute.

POLICY REPORTS AND POLICY BRIEFS

“Fiscal Effects of the Iowa Education Savings Account Program,” EdChoice, April 2024.

“Fiscal Effects of the New Hampshire Education Freedom Account Program,” EdChoice, April 2024.

“The Reality of Switchers,” EdChoice, March 2024.

“How States Protect Funding for K-12 Public Schools: A Primer on Funding Protection Policies,” EdChoice, November 2023 (with James Shuls).

“How States Protect Funding for K-12 Public Schools: A Summary of State Policies,” EdChoice, November 2023 (with Hanover Research).

“How States Protect Funding for K-12 Public Schools: State Profiles Index,” EdChoice, November 2023 (with Hanover Research).

“Participation in Private Education Choice Programs,” EdChoice, February 2023.

“K-12 Without Borders: Public School Students, Families, and Teachers Shut in by Education Boundaries,” Manhattan Institute, November 2022.

“Michigan Student Opportunity Scholarships: Overview and Fiscal Analysis,” Mackinac Center for Public Policy, May 2022.

“Teacher Pensions in West Virginia: How They Affect Taxpayers and Teachers,” Cardinal Institute for West Virginia Policy, December 2021.

“Fiscal Effects of School Choice: Analyzing the costs and savings of private school choice programs in America,” EdChoice, November 2021.

“Modernizing teacher pensions to work for all teachers (in an ecosystem of broad educational choice),” American Enterprise Institute, November 2021.

“Education Savings Accounts: How ESAs Can Promote Educational Freedom for New York Families Improve State and Local Finances,” Manhattan Institute, October 2021.

“The 123s of School Choice: What the research says about private school choice programs in America,” EdChoice, October 2020.

“Growing Liability: How Connecticut teacher pensions put teachers, taxpayers and students at risk,” *Yankee Institute for Public Policy*, October 2019.

“The Fiscal Impact of K-12 Educational Choice: Using Random Assignment Studies of Private School Choice Programs to Infer Student Switcher Rates,” *EdChoice*, August 2019.

“Projected Fiscal Impact of Pennsylvania Senate Bill No. 299,” *EdChoice*, May 2019.

“Education Savings Accounts in the Hawkeye State: Potential Fiscal Effects on State and Local Taxpayers,” *Tax Education Foundation of Iowa*, February 2019.

“The Future of K-12 Funding: How States Can Equalize Opportunity and Make K-12 Funding More Equitable,” *EdChoice*, January 2019.

“Fiscal Effects of School Vouchers: Examining the Savings and Costs of America’s Private School Voucher Programs,” *EdChoice*, September 2018.

“Education Savings Accounting: SB 193’s Expected Financial Impact on NH School Districts,” *Josiah Bartlett Center for Public Policy* (with Andrew Cline).

“Will Education Savings Accounts Decimate Public Schools? Putting ESA Funding in Context,” *Josiah Bartlett Center for Public Policy* (with Andrew Cline).

“School Choice Fallacies: Disproving Detractor’s Allegations Against Tax-Credit Scholarship Programs,” *EdChoice*, July 2017 (with Michael Shaw).

“Education Savings Accounts: Empowering Kids and Saving Money in Connecticut,” *Yankee Institute*, October 2017 (with Lewis Andrews).

“Economic Effects of a Universal ESA Program in Texas,” *Texas Public Policy Foundation*, March 2017.

“Lifting the Pension Fog: What teachers and taxpayers need to know about the teacher pension crisis,”
National Council on Teacher Quality, February 2017 (with Kathryn M. Doherty and Sandi Jacobs).

“(No) Money in the Bank: Which Retirement Systems Penalize New Teachers?” *Thomas B. Fordham Institute*, January 2017.

“The Tax-Credit Scholarship Audit: Do Publicly Funded Private School Choice Programs Save Money?” *EdChoice*, October 2016.

“Estimating the Fiscal Impact of a Tax-Credit Scholarship Program,” *Show-Me Institute*, July 2016 (with Michael McShane).

“Will Expansion of School Choice Make Public School Districts Worse Off? A fiscal impact of statewide voucher expansion on Wisconsin school districts,” *Wisconsin Institute for Law & Liberty* essay, June 12, 2015.

“The Cost to School Districts Due to Wisconsin’s Prevailing Wage Law,” *Wisconsin Institute for Law & Liberty* essay, May 20, 2015.

“Growth and Gaps: Comparing different types of public schools in Wisconsin,” *Wisconsin Institute for Law & Liberty* policy brief, 2(3) May 15, 2015.

“Diminishing Returns in K-12 Education” (2015). *Wisconsin Institute for Law & Liberty* policy report, April 2, 2015.

With complementary video: <https://www.youtube.com/watch?v=lw1D2cI0bns>

“Doing the Math on Teacher Pensions: How to Protect Teachers and Taxpayers” (2015). *National Council on Teacher Quality* policy report, January 2015.

“Apples-to-Oranges? When comparisons are made between MPCP and MPS schools” (2015). *Wisconsin Institute for Law & Liberty* policy brief, 2(2) February 9, 2015.

“A response to members of Congress regarding their letter to the U.S. Government Accountability Office requesting a review of the Milwaukee Parental Choice Program” (2015). *Wisconsin Institute for Law & Liberty* policy brief, 2(1), January 27, 2015.

“Kids in Crisis, Cobwebs in Classrooms WILL Report on Milwaukee’s underutilized schools shows that reform is needed right now” (2015). *Wisconsin Institute for Law & Liberty* policy report, January 12, 2015.

“Let’s Begin By Understanding Where We Are: A report on existing academic accountability for schools in the choice programs and public schools” (2014). *Wisconsin Institute for Law & Liberty* policy report, December 1, 2014.

“How to Fix Wisconsin’s Broken Open Enrollment Program” (2014). *Wisconsin Institute for Law & Liberty* policy brief.

WORKING PAPERS AND OTHER UNPUBLISHED WORK

“Determinants of Cashing Out: A Behavioral Analysis of Refund Claimants and Annuitants in the Illinois Teachers’ Retirement System,” University of Missouri, WP 16-05 (with Michael Podgursky)

“Do K—12 Educational Choice Programs Lead to Fewer Resources for Students Who Remain in Public Schools? The Cases of Indiana and Florida” (with Benjamin Scafidi)

“The Simple Analytics of Teacher Pension Funding and Reform” (with Robert M. Costrell)

“The Politics of Defined Benefit Retirement Plans for Teachers”

“Retirement Behavior of School Leaders in Wisconsin”

“Wisconsin’s Retirement Plan for Teachers: A Simple Analysis of Risk and Incentives”

“A Political Approach to Explaining Teacher Pension Underfunding”

“Gakkou Sentakusei (学校選択制): School Choice in Japan”

“A Controlled Laboratory Experiment to Compare Learning in Standard Lecture and Online Environments” (with Cary Deck)

CONFERENCE PAPERS

“Estimating Individual Returns from Teacher Pension Plans.” Paper presented at the 43rd Annual Association for Education Finance and Policy conference, March 15-17, 2018 Portland, OR.

“Do K—12 Educational Choice Programs Lead to Fewer Resources for Students Who Remain in Public Schools? The Cases of Indiana and Florida.” Paper presented at the International School Choice and Reform conference, January 12-15, 2018, Fort Lauderdale, FL.

“Do K—12 Educational Choice Programs Lead to Fewer Resources for Students Who Remain in Public Schools? The Case of the Indiana Choice Scholarship Program.” Paper presented at the Future of School Choice: Helping Students Succeed conference, September 28-29, 2017, Program on Education Policy and Governance, Harvard University.

“The Tax-Credit Scholarship Audit: Do Publicly Funded Private School Choice Programs Save Money?” Paper presented at the 5th Annual International School Choice and Reform Conference, January 4-7, 2017, Honolulu, HI.

“To Cash In or Cash Out? An Examination of Who Receives Refund Claims in the Illinois Teachers’ Retirement System.” Paper presented at the 39th Annual Association for Education Finance and Policy conference, March 13-15, 2014 San Antonio, TX.

“Value-added in a virtual learning environment: an evaluation of the Arkansas Virtual Academy.” Paper presented at the 38th Annual Association for Education Finance and Policy conference, March 14-16, 2013 New Orleans, LA.

“A Controlled Laboratory Experiment to Compare Learning in Standard Lecture and Online Environments.” Paper presented at the 38th Annual Association for Education Finance and Policy conference, March 14-16, New Orleans, LA.

“A Systematic Review of Competition Effects from Charter Schools in the United States”. Paper presented at the 12th Annual Colloquium of the Campbell Collaboration, May 29-31, 2012 Copenhagen, Denmark

“Teacher Pension Incentives and Retirement Behavior in Wisconsin”. Paper presented at the 37th Annual Association for Education Finance and Policy conference, March 15-17, 2012 Boston, MA.

“The Simple Analytics of Teacher Pension Funding and Reform”. Paper presented at the 36th Annual Association for Education Finance and Policy conference, March 24-26, 2011 Seattle, WA.

“The Electoral College: A Misunderstood Institution That Should Remain Intact” selected for presentation at the Upper Midwest Honors Council Conference, Drake University, Des Moines, Iowa, 1998.

CONFERENCE POSTERS AND OTHER PRESENTATIONS

“Can school choice solve the safety issue?” Presentation for *A Safe Place to Learn: A Virtual Conference Series on School Safety* by Program on Education Policy and Governance, Harvard University, May 27, 2022.

“Click and Mortar: an Evaluation of the Arkansas Virtual Academy Charter School.” Poster presented at the 37th Annual Association for Education Finance and Policy conference, March 15-17, 2012 Boston, MA.

“Teacher Retirement Behavior in Wisconsin.” Poster prepared for the Association for Public Policy and Management conference, held November 3-5, 2011 Washington, D.C.

“Navigating Japanese Culture” presented to first-year JET Program participants, Saitama Orientation, Urawa City, Saitama, Japan, 2002.

NOTABLE ATTENTION

My work has been published or mentioned in various media outlets, policy centers, and think tanks including the *New York Times*, *Wall Street Journal*, *Forbes*, *The Hill*, *Real Clear Policy*, *Education Next*, *The 74*, *Washington Examiner*, *Education Week*, *Jay P. Greene Blog*, *Teacherpensions.org*, *PanAm Post*, *Atlanta Journal Constitution*, *The Seattle Times*, *Kenosha News*, *Wisconsin State Journal*, *Milwaukee Journal Sentinel*, *Gazette Xtra (West Virginia)*, *Fort Wayne Journal Gazette*, *The Missouri Times*, *Las Vegas Review Journal*, *Atlanta Business Chronicle*, *Leigh Valley Live (PA)*, *Louisville Courier Journal*, *The Phoenix Reporter & Item*, *The Daily Item (Susquehanna Valley, PA)*, *Middletown Press & Journal (PA)*, *The Morning Call (Allentown, PA)*, *Pittsburgh Post-Gazette*, *PennLive*, *Bowling Green Daily News*, *Hartford Courant*, *Journal Inquirer (Manchester, CT)*, *The Federalist*, *York Dispatch*, *Lexington Herald Leader*, *Concord Monitor*, *Foundation for Economic Education*, *MacIver Institute*, *Union Watch*, *Reason Foundation*, *Truth in Accounting*, *The Heartland Institute*, and *Yankee Institute*

INVITED ORAL AND WRITTEN TESTIMONY

State legislatures: Idaho, Indiana, Missouri, Montana, Nebraska, New Hampshire, North Dakota, Ohio, Pennsylvania, South Carolina, Texas, West Virginia

References provided upon request.

Last updated: 8/5/2024

EXHIBIT 2

Idaho Tables

District	Student enrollment,	Total staff, FY													
	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	2024	2023	2022	2021	2020
ABERDEEN DISTRICT	643	673	690	688	705	744	726	728	737	740	90.43	95.11	93.87	91.86	91.38
AMERICAN FALLS JOINT DISTRICT	1534	1572	1589	1521	1552	1472	1438	1478	1474	1458	204.44	195.73	182.22	184.65	176.51
BASIN SCHOOL DISTRICT	347	336	366	338	326	338	356	311	338	363	49.31	47.81	48.93	46.27	41.55
BEAR LAKE COUNTY DISTRICT	1437	1424	1441	1317	1172	1211	1182	1169	1110	1112	136.55	136.24	134.4	130.59	130.9
BLACKFOOT DISTRICT	3859	3990	3952	3925	3813	3863	3869	3913	3903	4029	385.5	382.1	375.4	357.3	370.2
BLAINE COUNTY DISTRICT	3234	3312	3247	3158	3389	3467	3444	3320	3371	3329	459.79	454.18	466.42	473.47	469.86
BLISS JOINT DISTRICT	124	125	105	102	127	138	135	129	126	124	24.32	22.91	20.35	22.21	24.03
BOISE INDEPENDENT DISTRICT	22425	22809	23270	23703	25673	26027	26242	26263	25900	26240	2657.92	2546.45	2646.11	2611.85	2716.27
BONNEVILLE JOINT DISTRICT	13646	13778	13485	13230	13382	13056	12500	12168	11688	11936	1272.97	1246.63	1217.81	1186.57	1159.15
BOUNDARY COUNTY DISTRICT	1362	1441	1430	1322	1446	1468	1501	1446	1430	1380	158.6	179.46	173.94	162.74	189.2
BRUNEAU-GRAND VIEW JOINT SCHOOL DIS	268	302	314	304	310	300	291	316	339	309	45.75	44.42	45.91	47.19	48.1
BUHL JOINT DISTRICT	1220	1264	1303	1219	1301	1317	1339	1336	1319	1272	120.49	129.73	125.66	122.48	120.71
BUTTE COUNTY JOINT DISTRICT	390	414	389	367	404	429	429	438	436	428	53.73	53.45	45.15	46.15	51.67
CALDWELL DISTRICT	5394	5499	5627	5584	6118	6673	6377	6397	6287	6257	536.89	558.8	553.39	553.26	559.76
CAMAS COUNTY DISTRICT	168	184	178	189	177	171	154	124	143	154	28.92	30.14	26.57	29.29	27.7
CAMBRIDGE JOINT DISTRICT	146	152	176	176	129	131	126	130	125	113	27.13	28.01	26.47	25.15	26.45
CASCADE DISTRICT	206	206	221	225	198	224	232	218	275	271	32.1	35.58	38.77	37.31	36.65
CASSIA COUNTY JOINT DISTRICT	5507	5561	5532	5391	5564	5561	5523	5447	5407	5360	528.37	527.61	520.17	530.84	514.47
CASTLEFORD DISTRICT	302	306	305	336	334	353	303	314	310	315	37.51	36.97	39.35	38.65	38.66
CHALLIS JOINT DISTRICT	338	328	338	303	322	357	350	360	378	402	52.66	52.78	50.05	46.83	47.16
CLARK COUNTY DISTRICT	109	117	121	117	121	115	137	126	150	143	25.1	27.57	22.59	23.63	28.24
COEUR D'ALENE DISTRICT	9653	10107	10172	10011	11017	11029	10732	10651	10650	10459	1024.26	1040.88	1028.9	1050.7	1079.49
COTTONWOOD JOINT DISTRICT	435	441	436	405	390	379	398	395	408	386	53.62	52.36	50.43	46.2	46.82
COUNCIL DISTRICT	294	373	327	289	268	277	263	261	250	230	34.73	35.71	34.06	33.99	34.49
CULDESAC JOINT DISTRICT	115	115	116	102	107	94	99	99	77	97	23.6	22.01	22.36	21.29	21.94
DIETRICH DISTRICT	184	195	211	209	209	230	218	220	244	224	27.49	27.06	26.53	25.56	25.92
EMMETT INDEPENDENT DISTRICT	2566	2608	2589	2481	2668	2657	2541	2553	2506	2529	275.8	269.75	227.15	276.18	285.09
FILER DISTRICT	1541	1598	1605	1596	1645	1693	1670	1650	1614	1558	154.25	157.22	154.09	153.61	159.52
FIRTH DISTRICT	832	845	870	816	837	850	798	785	735	757	87.16	84.82	74.92	73.46	74.34
FREMONT COUNTY JOINT DISTRICT	2228	2222	2215	2147	2196	2244	2156	2200	2200	2236	237.02	239.97	234.55	230.69	226.43
FRUITLAND DISTRICT	1581	1634	1629	1640	1661	1791	1803	1768	1707	1725	164.55	162.71	157.94	163.99	180.81
GARDEN VALLEY DISTRICT	256	276	294	324	278	268	255	238	242	226	39.5	46.45	42.22	38.44	38.64
GENESEE JOINT DISTRICT	293	306	307	303	318	302	314	308	314	305	40.97	40.49	40.75	36.13	40.27
GLENNS FERRY JOINT DISTRICT	363	379	401	397	421	444	425	423	430	435	59.79	57.5	58.1	58.1	59.47
GOODING JOINT DISTRICT	1184	1244	1290	1295	1379	1393	1380	1333	1270	1265	133.33	133.14	136.53	133.51	129.2
GRACE JOINT DISTRICT	517	534	511	512	545	545	518	525	514	476	58.57	71.04	70.08	68.06	66.26
HAGERMAN JOINT DISTRICT	391	379	369	379	317	316	348	336	342	342	41.9	43.04	43.08	40.76	39.22
HANSEN DISTRICT	315	335	347	348	339	329	331	341	320	320	42.61	44.31	45.66	44.15	44.27
HIGHLAND JOINT DISTRICT	171	169	173	162	171	178	179	160	168	180	28.31	26.21	26.62	25.5	25.24
HOMEDALE JOINT DISTRICT	1270	1260	1277	1220	1223	1217	1217	1178	1193	1200	134.74	124.49	125.42	119.08	121.94
HORSESHOE BEND SCHOOL DISTRICT	218	225	257	233	243	243	236	217	242	243	39.64	40.34	38.65	37.62	35.07
IDAHO FALLS DISTRICT	10121	10250	10188	9813	10286	10376	10180	10230	10362	10411	1035.91	962.31	941.96	914.14	945.08
JEFFERSON COUNTY JOINT DISTRICT	6706	6770	6573	6287	6280	6153	5866	5533	5386	5233	595.08	587.84	520.68	526.09	497.73
JEROME JOINT DISTRICT	4078	4164	4152	4072	4184	4162	4029	3955	3847	3778	438.06	441.45	444.47	400.95	382.13
JOINT SCHOOL DISTRICT NO. 2	38991	39496	39332	37989	40600	40205	39233	38406	37449	36804	3562.65	3496.41	3417.94	3261.4	3422.08
KAMIAH JOINT DISTRICT	387	393	402	410	406	428	447	457	441	435	60.37	61.44	58.9	59.97	58.21
KELLOGG JOINT DISTRICT	1138	1201	1151	1014	1090	1110	1086	1107	1084	1151	156.18	150.43	152.73	151.3	153.52
KENDRICK JOINT DISTRICT	287	289	254	251	248	239	238	231	250	233	39.45	37.08	37.12	37.13	38.29
KIMBERLY DISTRICT	2151	2153	2072	1870	2101	2005	1962	1908	1822	1759	222.51	219.46	210.11	195.58	200.5

District	Student enrollment,	Total staff, FY	Total staff, FY	Total staff, FY	Total staff, FY										
	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	2024	2023	2022	2021	2020
KOOTENAI DISTRICT	203	210	184	151	142	141	130	147	162	165	40.18	36.9	32.84	35.59	34.65
KUNA JOINT DISTRICT	5795	5825	5740	5416	5604	5418	5349	5306	5226	5169	578.55	576	552.39	513.77	529.55
LAKE PEND OREILLE SCHOOL DISTRICT	3647	3822	3749	3354	3654	3785	3655	3628	3611	3599	438.38	463.63	438.9	429.52	428.06
LAKELAND DISTRICT	4527	4693	4648	4290	4533	4450	4337	4358	4187	4158	513.81	521.24	483.74	451.02	485.47
LAPWAI DISTRICT	516	519	517	484	519	518	493	504	499	520	86.98	81.54	85.19	83.42	82.46
LEWISTON INDEPENDENT DISTRICT	4563	4765	4734	4578	4768	4798	4707	4746	4698	4726	548.27	551.55	545.99	525.21	539.15
MACKAY JOINT DISTRICT	213	231	242	216	224	226	230	204	177	167	26.66	27.96	31.62	31.14	29.85
MADISON DISTRICT	5771	5758	5765	5370	5406	5334	5297	5360	5236	5173	536.61	530.12	503.42	466.58	475.88
MARSH VALLEY JOINT DISTRICT	1205	1258	1250	1209	1277	1301	1289	1310	1276	1255	120.71	131.72	128.2	128.13	114.98
MARSING JOINT DISTRICT	813	854	867	851	847	865	830	831	830	833	107.38	99.69	101.56	99.73	99.68
MCCALL-DONNELLY JOINT SCHOOL DISTRIC	1369	1364	1340	1270	1314	1285	1185	1111	1033	1014	154.35	158.56	154.22	146.76	148.81
MEADOWS VALLEY DISTRICT	136	142	153	154	160	161	178	165	160	157	25.59	26.53	25.36	23.04	25.12
MELBA JOINT DISTRICT	802	824	854	872	868	871	840	808	797	806	83.02	84.31	83.11	81.38	80.1
MIDDLETON DISTRICT	4312	4318	4138	3891	4039	4121	4015	3910	3825	3729	398.62	359.68	317.27	308.99	343.57
MIDVALE DISTRICT	161	149	136	121	118	123	120	117	123	132	24.31	24.05	23.78	23.64	24.14
MINIDOKA COUNTY JOINT DISTRICT	4394	4405	4464	4253	4370	4400	4244	4223	4174	4219	457.74	470.65	433.61	459.65	465.35
MOSCOW DISTRICT	2333	2397	2349	2333	2470	2552	2542	2517	2449	2508	306.14	306.04	294.75	305.02	312.89
MOUNTAIN HOME DISTRICT	3683	3757	3715	3610	3915	4006	3916	3867	3823	3878	344.92	341.23	337.69	329.54	343.94
MOUNTAIN VIEW SCHOOL DISTRICT	1126	1109	1163	1115	1224	1231	1278	1246	1179	1209	144.52	143.82	149.16	133.9	139.42
MURTAUGH JOINT DISTRICT	383	399	389	387	368	374	349	321	277	260	55.04	54.6	50.73	50.3	46.9
NAMPA SCHOOL DISTRICT	13113	13398	13642	14899	15699	15791	15585	15498	15617	15656	1242.55	1194.77	1214.54	1353.36	1370.63
NEW PLYMOUTH DISTRICT	970	990	976	961	969	1000	1006	985	972	958	97.92	102.29	95.99	97.1	100.24
NEZPERCE JOINT DISTRICT	169	180	157	160	156	144	146	144	145	131	28.78	28.81	27.83	26.36	26.3
NORTH GEM DISTRICT	133	138	131	151	168	171	170	172	187	191	25.56	25.26	27.68	27.95	29.59
NOTUS DISTRICT	331	347	314	346	409	425	416	411	405	376	42.72	44.18	44.12	53.22	57.39
ONEIDA COUNTY DISTRICT	8704	7818	6898	7809	3367	2464	1484	1101	931	907	486.37	263.51	411.96	444.08	208.6
OROFINO JOINT DISTRICT	1098	1131	1049	1017	1129	1171	1136	1127	1067	1094	151.65	148.56	137.56	137.01	145.75
PARMA DISTRICT	1007	1038	1014	1009	1046	1078	1092	1090	1025	1042	129.96	115.51	111.41	115.85	113.44
PAYETTE JOINT DISTRICT	1359	1371	1317	1280	1390	1599	1499	1531	1544	1529	150.19	158.3	145.89	154.8	166.43
PLUMMER-WORLEY JOINT DISTRICT	359	357	386	380	380	374	343	337	350	378	74.27	74.73	72.66	72.91	69.79
POCATELLO DISTRICT	11908	12259	11996	11885	12502	12596	12494	12386	12336	12840	1143.99	1167.16	1125.11	1125.42	1126.22
POST FALLS DISTRICT	5894	6050	6154	5813	6150	6111	5887	5812	5723	5658	577.14	573.87	539.15	518.99	540.65
POTLATCH DISTRICT	462	480	470	432	477	465	435	436	464	476	69.4	67.1	64.9	60.22	63.07
PRESTON JOINT DISTRICT	2407	2468	2456	2360	2448	2439	2449	2492	2509	2531	207.69	214.19	225.69	227.06	220.97
RICHFIELD DISTRICT	211	196	191	184	208	191	185	211	212	199	30.29	27.77	25.41	26.16	24.18
RIRIE JOINT DISTRICT	724	733	725	713	746	701	730	727	724	703	75.25	82.59	77.78	76.24	74.68
ROCKLAND DISTRICT	174	176	178	171	172	178	173	181	175	184	24.55	24.72	24.14	24.73	25.1
SALMON DISTRICT	673	683	668	686	777	820	798	764	767	798	83.05	78.91	84.01	87.83	87.17
SALMON RIVER JOINT SCHOOL DISTRICT	157	140	141	131	134	127	116	124	112	104	31.09	30.97	29.53	29.43	28.92
SHELLEY JOINT DISTRICT	2559	2509	2440	2248	2323	2359	2343	2281	2256	2187	228.97	231.15	214.82	204.95	207.04
SHOSHONE JOINT DISTRICT	511	525	521	496	489	508	526	528	520	529	58.47	62.03	54.53	54.55	56.56
SNAKE RIVER DISTRICT	3172	2888	2822	2271	1817	1802	1757	1771	1695	1691	202.69	183.73	188.17	166.52	168.13
SODA SPRINGS JOINT DISTRICT	886	922	922	879	945	906	830	828	831	816	101.15	97.03	94.92	94.02	87.53
SOUTH LEMHI DISTRICT	128	120	119	112	103	100	98	85	80	88	20.32	22.15	21.09	20.24	20.49
ST MARIES JOINT DISTRICT	920	953	928	896	974	1008	1000	975	930	928	118.99	119.52	118.73	117.41	122.4
SUGAR-SALEM JOINT DISTRICT	2199	1972	1609	1583	1591	1633	1636	1604	1553	1571	191.54	176.83	160.09	151.59	157.19
TETON COUNTY DISTRICT	1915	1878	1853	1766	1876	1833	1806	1747	1774	1715	204.71	192.85	182.05	194.4	187.78
TROY SCHOOL DISTRICT	332	323	298	270	286	272	261	255	278	300	43.26	42.43	40.99	42.35	42.79
TWIN FALLS DISTRICT	9227	9352	9399	9126	9654	9734	9496	9191	8947	8865	905.44	894.87	857.17	853.05	899.94

District	Student enrollment,	Total staff, FY	Total staff, FY	Total staff, FY	Total staff, FY										
	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	2024	2023	2022	2021	2020
VALLEY DISTRICT	501	531	551	547	596	608	589	586	606	595	63.6	64.45	63.76	61.06	60.34
VALLIVUE SCHOOL DISTRICT	10014	9892	9653	8916	9924	9549	9073	8798	8575	8209	935.85	931.83	895.51	846.11	878.61
WALLACE DISTRICT	493	512	526	462	494	506	492	508	501	512	78.25	74.66	74.67	70.02	71.85
WEISER DISTRICT	1525	1559	1492	1472	1558	1617	1539	1570	1526	1500	155.99	157.3	160.31	158.64	162.93
WENDELL DISTRICT	1111	1121	1112	1097	1143	1083	1140	1149	1155	1181	119.5	122.04	112.77	111.63	109.28
WEST BONNER COUNTY DISTRICT	1002	1146	1060	955	1034	984	1090	1118	1104	1167	122.62	135.5	136.5	136.66	136.5
WEST JEFFERSON DISTRICT	616	606	619	611	558	600	580	609	624	600	73.45	73.2	74.52	68.09	74.62
WEST SIDE JOINT DISTRICT	805	849	842	779	791	794	744	695	680	639	88.06	91.5	90.11	79.75	80.14
WHITEPINE JOINT SCHOOL DISTRICT	202	207	196	218	236	247	231	227	221	214	38.84	39.24	38.65	40.42	38.77
WILDER DISTRICT	637	659	492	490	516	542	518	481	471	447	77.2	69.88	54.54	59.16	59.61

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency (School District) Universe Survey", 2016-17 v.2a, 2017-18 v.1a, 2018-19 v.1a, 2019-20 v.1a, 2020-21 v.1a, 2021-22 v.1a, 2022-23 v.1a, 2023-24 v.1a; "Local Education Agency (School District) Universe Survey Directory Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Membership Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Staff Data", 2014-15 v.1a, 2015-16 v.1a; "School District Finance Survey (F-33)", 2014-15 (FY 2015) v.1a, 2015-16 (FY 2016) v.1a, 2016-17 (FY 2017) v.1a, 2017-18 (FY 2018) v.1a, 2018-19 (FY 2019) v.2a, 2019-20 (FY 2020) v.2a, 2020-21 (FY 2021) v.1a, 2021-22 (FY 2022) v.1a.

District	Total staff, FY 2019	Total staff, FY 2018	Total staff, FY 2017	Total staff, FY 2016	Total staff, FY 2015	FTE teachers, FY 2024	FTE teachers, FY 2023	FTE teachers, FY 2022	FTE teachers, FY 2021	FTE teachers, FY 2020	FTE teachers, FY 2019	FTE teachers, FY 2018	FTE teachers, FY 2017	FTE teachers, FY 2016	FTE teachers, FY 2015	Non-FTE teachers, FY 2024	Non-FTE teachers, FY 2023
	2019	2018	2017	2016	2015	FTE	FTE										
ABERDEEN DISTRICT	89.44	88.18	88.81	104.29	86.46	46	49.17	50.11	48.24	47.13	46.86	44.48	45.61	46.63	42.77	44.43	45.94
AMERICAN FALLS JOINT DISTRICT	173.98	178.12	172.36	166.46	172.8	97.67	99.98	93.64	95.36	91.53	87.98	88.69	89.33	90.91	90.82	106.77	95.75
BASIN SCHOOL DISTRICT	46.26	32.45	33.14	31.36	43.14	25.55	27.43	29.74	28.19	27.14	26.6	26.58	27.56	26.2	25.1	23.76	20.38
BEAR LAKE COUNTY DISTRICT	131.76	129.3	125.4	117.85	117.13	72.74	72.19	71.92	70.23	69.9	67.5	65.42	63.21	59.18	58.23	63.81	64.05
BLACKFOOT DISTRICT	356.9	349.99	348.12	345.42	346.97	221.33	224.72	224.42	219.82	218.04	214.06	207.01	204.98	210.6	214.98	164.17	157.38
BLAINE COUNTY DISTRICT	463.2	453.71	472.84	475.84	472.23	271.4	276.98	283.01	264.24	268.12	263.39	274.91	277.86	270.88	269.8	188.39	177.2
BLISS JOINT DISTRICT	23.38	24.05	23.54	23.73	24.44	14.5	13.5	14.25	14.62	15.11	14.07	14.04	14.13	13.73	14.64	9.82	9.41
BOISE INDEPENDENT DISTRICT	2720.96	2712.37	2681.06	2625.28	2670.55	1417.53	1455.67	1508.64	1538.31	1575.45	1542.12	1559.55	1549.84	1515.9	1536.46	1240.39	1090.78
BONNEVILLE JOINT DISTRICT	1153.61	1091.31	1038.03	982.15	977.52	698.79	702.25	673.48	649.22	629.82	643.14	621.42	594.09	565.7	545.76	574.18	544.38
BOUNDARY COUNTY DISTRICT	183.04	187.12	176.46	155.7	157.69	78.94	82.12	80.87	84.23	87.71	88.54	82.6	84.26	81.75	81.9	79.66	97.34
BRUNEAU-GRAND VIEW JOINT SCHOOL DIS	45.27	46.67	42.02	43.38	39.02	21.6	23.36	25.7	24.17	24.75	23	24.67	23.27	23	22.5	24.15	21.06
BUHL JOINT DISTRICT	125.19	129.27	119.11	119.14	116.05	66.77	76.86	74.84	76.94	77.33	77.56	71.7	74.84	73.71	72.55	53.72	52.87
BUTTE COUNTY JOINT DISTRICT	50.19	47.43	48.95	46.47	45.41	30.47	32.17	29.96	26.48	28.39	29.01	28.47	27.92	26.7	27.56	23.26	21.28
CALDWELL DISTRICT	572.62	560.01	555.68	553.47	531.03	322.36	336.12	347.2	338.35	338.58	344.95	338.63	341.8	327.16	326.27	214.53	222.68
CAMAS COUNTY DISTRICT	27.16	25.7	27.39	24.96	25.39	16.5	16.5	16.51	17.45	17.46	16.88	16.37	16.4	16.18	16.64	12.42	13.64
CAMBRIDGE JOINT DISTRICT	27.53	23.82	21.91	18.73	21.27	16	16.65	16.44	15.94	17.52	18.94	16.18	15.19	13.61	13.66	11.13	11.36
CASCADE DISTRICT	30.2	36.39	37.4	37.45	45.88	18	18.1	19	18.51	19.25	18.2	23.15	22.6	22.55	21.77	14.1	17.48
CASSIA COUNTY JOINT DISTRICT	571.89	557.78	542.51	518.55	514.16	310.82	321.95	314.78	319.47	307.95	309.86	304.75	296.92	294.29	290.6	217.55	205.66
CASTLEFORD DISTRICT	24	35.91	22.5	22.49	35.08	20.75	21.9	23.56	22.31	22.67	21.8	21.83	21.17	21.08	21.76	16.76	15.07
CHALLIS JOINT DISTRICT	49.15	44.99	51.12	35.1	51.63	29.78	30	26.98	24.97	26.53	27.51	25.41	27.67	15.29	29.81	22.88	22.78
CLARK COUNTY DISTRICT	26.66	26.65	27.81	28.25	27.02	14.26	15.7	14.68	15.92	16.07	15.96	15.9	15.98	15.87	15.85	10.84	11.87
COEUR D'ALENE DISTRICT	1003.86	1042.13	990.02	949.67	926.32	556.07	588.8	568.8	575.73	574.48	540.94	544.6	537.08	520.33	506.06	468.19	452.08
COTTONWOOD JOINT DISTRICT	49.27	49.55	50.77	49.14	48.79	31	30.69	30.55	28.6	28.9	29.8	29.34	29.34	27.94	28.54	22.62	21.67
COUNCIL DISTRICT	32.84	31.37	34.51	30.87	30.37	18.53	22.13	20.42	19	19.67	18.88	19.82	20.8	19.45	18.51	16.2	13.58
CULDESAC JOINT DISTRICT	21.7	22.39	21.22	21.55	22.66	12.14	11.65	12.64	13.25	13.13	13.05	13.59	12.34	12.19	12.51	11.46	10.36
DIETRICH DISTRICT	26.73	28.24	28.66	29.78	31.01	16.01	15.83	16.89	16.88	15.6	15.46	16.98	17.81	16.98	17.55	11.48	11.23
EMMETT INDEPENDENT DISTRICT	287.45	280.63	264.76	264.68	273.24	148.32	151.87	146.2	151.82	154.18	149.73	137.62	141.11	137.6	147.81	127.48	117.88
FILER DISTRICT	157.15	162.37	155.83	154.8	148.73	87.7	94.37	94.64	90	91.73	94.05	94.49	92.69	89.75	83.76	66.55	62.85
FIRTH DISTRICT	69.35	69.66	66.93	68.81	68.16	48.96	47.99	45.49	45.89	45.76	43.01	43.35	41.33	41.08	40.14	38.2	36.83
FREMONT COUNTY JOINT DISTRICT	231.11	225.06	224.62	222.05	221.83	127.15	130.44	129.5	127.82	126.88	125.77	127.11	124.88	126.27	129.1	109.87	109.53
FRUITLAND DISTRICT	180.46	172.26	163.44	160.93	156.73	85.67	87.45	85.27	85.48	92.6	96.65	90.63	90.51	87.64	87.51	78.88	75.26
GARDEN VALLEY DISTRICT	35.94	46.35	34.91	33.17	34.81	20.5	21.67	21.92	20.8	20.86	19.87	20.2	20.2	20.02	21	19	24.78
GENESEE JOINT DISTRICT	39.57	42.74	38.45	40.21	38.94	20	24.36	25.25	23.66	24.46	24.37	25.09	22.12	22.6	21.5	20.97	16.13
GLENNS FERRY JOINT DISTRICT	55.73	55.32	52.67	59.11	53.86	32.67	33.43	33.39	33.37	33.42	32.42	30.64	30.33	28.96	28.52	27.12	24.07
GOODING JOINT DISTRICT	126.3	120.2	125.86	121.26	151.12	72.06	75.73	80.86	78.26	76.85	76.16	75.81	68.71	71.68	70.4	61.27	57.41
GRACE JOINT DISTRICT	60.2	47.69	52.85	50.19	49.73	33.46	36.07	34.29	32.83	34.28	33.43	34.15	33.97	32.54	31.04	25.11	34.97
HAGERMAN JOINT DISTRICT	40.27	37.19	37.75	39.45	40.62	23.04	26.38	26.39	24.42	21.8	23.74	23.45	23.83	24.26	24.99	18.86	16.66
HANSEN DISTRICT	45.27	44.91	43.47	41.57	43.19	24.18	25.48	25.28	23.72	23.3	20.68	24.18	24.01	21.36	22.91	18.43	18.83
HIGHLAND JOINT DISTRICT	25.25	25.68	25.42	24.23	25.09	16	16.8	16.61	16.58	16.61	16.37	16.26	16.33	16.33	16.6	12.31	9.41
HOMEDALE JOINT DISTRICT	125.15	118.7	126.48	116.25	114.34	69.86	70.45	70.24	67.72	67.6	66.95	66.63	64.21	62.53	62.58	64.88	54.04
HORSESHOE BEND SCHOOL DISTRICT	32.87	32.22	28.3	29.09	30.38	18.16	18.27	18.38	17.96	18.55	18.43	20.46	18.61	19	18.5	21.48	22.07
IDAHO FALLS DISTRICT	933.24	927.97	926.82	899.37	1472.31	551.63	548.96	513.86	514.66	519.46	529.97	523.24	519.49	510.34	506.76	484.28	413.35
JEFFERSON COUNTY JOINT DISTRICT	470.86	459.56	425.63	411.16	395.61	347.55	345.24	322.96	311.08	301.21	296.58	275.66	260.76	259.08	253.72	247.53	242.6
JEROME JOINT DISTRICT	404.45	434.63	438.02	379.2	364.35	221.92	225.75	220.02	218.25	210.35	205.64	209.8	208.2	200.56	195.37	216.14	215.7
JOINT SCHOOL DISTRICT NO. 2	3430.71	3313.13	3194.97	3006.25	2831.75	2103.94	2199.86	2179.73	2097.88	2093.66	2038.82	2026.25	1955.21	1872.09	1852.87	1458.71	1296.55
KAMIAH JOINT DISTRICT	58.75	55.73	61.89	60.64	63.86	30	33.06	31.88	33.88	31.33	31.38	30.64	30.81	28.92	33.74	30.37	28.38
KELLOGG JOINT DISTRICT	149.91	144.37	142.25	141.19	152.23	67.22	66.35	65.6	66.22	66.09	66.05	65.16	63.75	65.48	72.83	88.96	84.08
KENDRICK JOINT DISTRICT	35.27	40.47	41.05	39.26	42.44	19.86	19.15	16.5	17.5	17.54	17.5	18.5	18.75	17.75	20	19.59	17.93
KIMBERLY DISTRICT	195.22	184.67	151.46	166.05	158.75	119.96	121.33	114.09	107.49	106.36	101.93	101.64	97.88	93.09	89.38	102.55	98.13

District	Total staff, FY 2019	Total staff, FY 2018	Total staff, FY 2017	Total staff, FY 2016	Total staff, FY 2015	FTE teachers, FY 2024	FTE teachers, FY 2023	FTE teachers, FY 2022	FTE teachers, FY 2021	FTE teachers, FY 2020	FTE teachers, FY 2019	FTE teachers, FY 2018	FTE teachers, FY 2017	FTE teachers, FY 2016	FTE teachers, FY 2015	Non-FTE teachers, FY 2024	Non-FTE teachers, FY 2023
	2019	2018	2017	2016	2015	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015		
KOOTENAI DISTRICT	32.41	28.65	28.68	27.73	27.3	15.5	16	16.23	17.01	17.04	15.67	12.83	13.67	13.11	15.11	24.68	20.9
KUNA JOINT DISTRICT	496.48	531.73	535.2	532.45	509.89	315	326.43	311.56	291.46	297.5	267.34	282.21	274.38	275.97	270.15	263.55	249.57
LAKE PEND OREILLE SCHOOL DISTRICT	422.41	405.06	406.04	396.59	398.87	218.88	233.41	226.2	223.14	224.29	209.28	212.86	210.32	211.12	214.1	219.5	230.22
LAKELAND DISTRICT	466.95	450.16	427.36	415.76	405.47	265.85	278.46	257.64	230.38	252.17	259.4	260.21	233	226.89	230.3	247.96	242.78
LAPWAI DISTRICT	77.48	65.51	72.5	76.67	68.68	36.3	37.96	38.5	36	36.76	35.94	36.88	37.37	37.94	37.03	50.68	43.58
LEWISTON INDEPENDENT DISTRICT	528.86	517.87	505.76	506.83	506.29	306.5	309.2	295.37	285.9	284.45	284.2	285.43	283.09	281.33	284.23	241.77	242.35
MACKAY JOINT DISTRICT	29.84	26.8	28.22	27.59	28.3	16.33	18.89	17.77	17.65	16.22	17.5	16.89	16.22	15.92	15.87	10.33	9.07
MADISON DISTRICT	475.21	469.29	525.44	463.45	461.24	281.45	281.64	274.57	267.8	258.96	265.54	263.18	263.09	254.32	252.25	255.16	248.48
MARSH VALLEY JOINT DISTRICT	125.74	129.19	121.94	119.32	122.49	72.21	76.24	73.37	73.24	73.33	73.95	72.61	71.71	72.08	70.36	48.5	55.48
MARSING JOINT DISTRICT	95.3	93.48	96.68	93.21	95.28	50.61	50.78	51.78	51.1	49.94	49.03	51.78	50.14	48.68	50.69	56.77	48.91
MCCALL-DONNELLY JOINT SCHOOL DISTRIC	142.48	138.69	136.25	131.15	131.12	95.01	94.44	88.56	84.63	84.53	79.9	80.32	79.44	76.31	76.92	59.34	64.12
MEADOWS VALLEY DISTRICT	24.76	23.96	23.87	24.14	25.44	14.5	14.94	17.93	14.99	16.43	16.32	17.24	16.16	15.4	15.46	11.09	11.59
MELBA JOINT DISTRICT	77.49	76.17	74.63	72.97	74.66	46.51	50.44	50.43	49.41	48.02	46.47	45.93	43.98	44.48	45.11	36.51	33.87
MIDDLETON DISTRICT	336.05	319.85	326.15	317.28	303.33	230	220.99	203.95	195.34	200.08	201.33	199.48	197.56	194.22	183.98	168.62	138.69
MIDVALE DISTRICT	22.85	23.83	22.54	23.2	24.67	14.27	15.2	14.11	14.35	14.78	15.06	14.56	14.85	13.95	14.87	10.04	8.85
MINIDOKA COUNTY JOINT DISTRICT	436.07	435.01	433.86	395.6	405.56	255.72	267.74	261.71	277.69	272.38	246.64	250.9	245.15	219.86	232.23	202.02	202.91
MOSCOW DISTRICT	296.27	296.22	296.42	277.35	290.14	159.41	164.19	160.88	165.5	165.5	158.97	163.97	160.57	143.23	153.05	146.73	141.85
MOUNTAIN HOME DISTRICT	330.73	325.95	323.95	326.51	322.74	197.04	202.61	208.21	204.79	205.86	197.92	198.9	195.85	197.03	196.58	147.88	138.62
MOUNTAIN VIEW SCHOOL DISTRICT	143.07	139.41	140.63	139.9	141.51	68.3	75.01	76.48	71.42	76.59	77.54	75.41	77.07	76.62	76.39	76.22	68.81
MURTAUGH JOINT DISTRICT	41.26	40.24	36.05	34.84	31.38	26.1	24.33	28.97	28.17	26.31	25.2	22.95	20.2	18.84	18.03	28.94	30.27
NAMPA SCHOOL DISTRICT	1326.04	1346.02	1212.57	1189.68	1214.42	760.22	758.02	786.16	878.51	879.79	835.24	877.48	836.53	765.79	800.1	482.33	436.75
NEW PLYMOUTH DISTRICT	96.61	97.93	94.21	88.34	88.97	50.35	54.05	52.08	52.38	54.27	53.34	53.4	52.08	50.18	53.52	47.57	48.24
NEZPERCE JOINT DISTRICT	26.85	26.42	25.71	26.13	26.02	16.96	17.35	16.84	16.24	16.31	16.08	16.36	16.35	16.05	15.93	11.82	11.46
NORTH GEM DISTRICT	26.65	27.73	28.28	25.16	27.85	15	15.2	16.38	16.77	17.33	17.15	16.98	17.22	16.15	17.35	10.56	10.06
NOTUS DISTRICT	55.33	54.03	50.31	50.29	45.9	25.2	23.63	24.6	28.6	28.68	30.15	29.03	27.26	28.23	26.32	17.52	20.55
ONEIDA COUNTY DISTRICT	179.29	115.21	93.88	86.62	82.14	382.67	188.42	339.36	367.21	156.73	110.67	70.44	53.01	48.46	46.54	103.7	75.09
OROFINO JOINT DISTRICT	136.97	161.41	142.75	201.12	138.32	77.98	80.05	78.04	75.45	75.59	76.08	75.08	76.89	74.6	72.06	73.67	68.51
PARMA DISTRICT	114.76	116.06	120.41	119.67	116.89	60.45	64.25	64.61	63.5	63.18	62.28	61.27	59	57.07	58.55	69.51	51.26
PAYETTE JOINT DISTRICT	164.49	163.97	167.22	163.75	156	73.63	78.21	75.84	79.95	84.74	84.55	88.74	87.38	84.29	80.63	76.56	80.09
PLUMMER-WORLEY JOINT DISTRICT	65.71	65.84	68.3	96.26	60.13	34.91	36.44	37.2	36.4	36.22	33.04	33.97	35	34.64	26.44	39.36	38.29
POCATELLO DISTRICT	1120.92	1134.53	1112.46	1103.06	1134.7	636.44	644.18	625.55	630.48	630.75	629.16	628.51	611.84	613.42	637.51	507.55	522.98
POST FALLS DISTRICT	521.85	520.07	510.05	493.68	484.98	295.4	318.55	304.95	296.35	301.14	292.15	301.99	297.99	287.41	286.35	281.74	255.32
POTLATCH DISTRICT	63.41	62.57	60.96	59.34	57.78	33	35.78	33.08	31.67	32.05	31.75	31.74	31.75	31.93	30.83	36.4	31.32
PRESTON JOINT DISTRICT	228.35	223.44	218.2	190.71	209.82	114.38	124.14	129.26	129.93	128.43	128.94	133.51	130.78	114.96	129.03	93.31	90.05
RICHFIELD DISTRICT	26.72	26.28	27.23	28.88	29.1	16	14.99	16.5	16.75	17.68	17.01	17.25	17.17	17.58	16.96	14.29	12.78
RIRIE JOINT DISTRICT	77.43	75.29	74.15	73.2	69.56	41.5	43.09	41.09	40.45	40.95	40.8	42.95	41.82	41.48	41.94	33.75	39.5
ROCKLAND DISTRICT	25.82	26.89	23.8	24.34	24.92	16.86	17.5	17.22	17.57	17.39	17.52	18.01	17.31	16.85	16.69	7.69	7.22
SALMON DISTRICT	89.38	90.4	86.43	88.99	90.25	44	47	47.09	48.3	47.25	47.36	48.07	46.55	45.77	47.49	39.05	31.91
SALMON RIVER JOINT SCHOOL DISTRICT	25.82	27.32	28	25.84	25.13	16.79	18.36	16.35	15.89	14.29	13.78	14.58	14.45	13.91	15	14.3	12.61
SHELLEY JOINT DISTRICT	202.62	195.12	194.84	193.8	196.54	123.32	130.3	117.87	113.89	112.67	111.74	112.87	110.14	110.59	107.81	105.65	100.85
SHOSHONE JOINT DISTRICT	59.76	60.87	57.73	57.61	56.83	35	36.33	35.49	34	34.42	34.53	36.76	35.91	34.62	33.45	23.47	25.7
SNAKE RIVER DISTRICT	168.91	170.05	169.51	212.18	153.85	138.7	133.2	118.71	104.1	97.06	95.2	98.82	94.42	90.89	89.62	63.99	50.53
SODA SPRINGS JOINT DISTRICT	80.18	79.51	76.77	82.46	77.68	50.95	54.01	50.56	49.66	49.14	48.11	46.59	43.59	44.45	45.76	50.2	43.02
SOUTH LEMHI DISTRICT	20.32	20.21	20.22	19.77	20.79	12.77	13.77	12.67	12	12.06	12.09	12.16	12.02	12.34	12.09	7.55	8.38
ST MARIES JOINT DISTRICT	124.02	119.54	117.16	117.55	114.67	61.01	63.44	65.44	62.1	61.41	58.96	60.62	60.26	59.94	59.04	57.98	56.08
SUGAR-SALEM JOINT DISTRICT	150.66	150.1	143.97	143.36	256.9	106.88	100.56	90.5	88.79	88.86	87.19	85.98	84.15	82.46	80.96	84.66	76.27
TETON COUNTY DISTRICT	175.56	181.24	176.82	174.7	122.39	118.43	112.82	109.68	108.55	106.67	105.92	102.43	101.03	99.07	94.46	86.28	80.03
TROY SCHOOL DISTRICT	41.82	39.42	40.58	39.99	41.95	22.87	22.46	20.8	20.8	20.44	20.43	20.23	20.55	20.22	21.3	20.39	19.97
TWIN FALLS DISTRICT	861.8	884.16	827.97	802.33	778.3	513.46	541.44	518.65	498.78	508.15	493.33	505.13	495.24	473.1	465.15	391.98	353.43

District	Total staff, FY 2019	Total staff, FY 2018	Total staff, FY 2017	Total staff, FY 2016	Total staff, FY 2015	FTE teachers, FY 2024	FTE teachers, FY 2023	FTE teachers, FY 2022	FTE teachers, FY 2021	FTE teachers, FY 2020	FTE teachers, FY 2019	FTE teachers, FY 2018	FTE teachers, FY 2017	FTE teachers, FY 2016	FTE teachers, FY 2015	Non-FTE teachers, FY 2024	Non-FTE teachers, FY 2023	
	2019	2018	2017	2016	2015	FTE teachers	FTE teachers											
VALLEY DISTRICT	61.47	61.54	58.84	56.61	59.34	41.3	42.39	42.32	41.76	39.86	39.98	38.15	40.08	39.13	38.16	22.3	22.06	
VALLIVUE SCHOOL DISTRICT	842.45	804.78	778.38	672.34	673.42	521.13	525.42	516.53	485.97	501.39	476.97	452.05	437.22	385.49	386.71	414.72	406.41	
WALLACE DISTRICT	71.61	70.03	68.59	70.08	70.12	40.71	41.36	41.39	40.89	40.97	40.85	40.83	39.99	40.36	41.36	37.54	33.3	
WEISER DISTRICT	163.64	169.41	162.49	151.18	154.26	88.53	87.51	84.09	83.1	85.89	85	83.38	82.85	81.8	83.23	67.46	69.79	
WENDELL DISTRICT	101.27	102.47	109.58	104.54	99.55	63.04	69.22	64.5	65.18	64.41	62.65	66.07	67.28	67.3	65.52	56.46	52.82	
WEST BONNER COUNTY DISTRICT	140.39	146.34	148.27	145.5	149.6	66.51	74.71	72.63	70.65	65.82	68.67	73.33	74.24	73.27	75.85	56.11	60.79	
WEST JEFFERSON DISTRICT	73.46	72.37	68.82	72.07	69.19	35.93	39.62	40.24	37.99	41.6	40.1	40.05	39.38	40.08	36.67	37.52	33.58	
WEST SIDE JOINT DISTRICT	78.19	75.83	66.88	64.16	55.13	45.93	47.53	46.17	43.83	44.36	42.24	38.83	36.32	34.73	33.44	42.13	43.97	
WHITEPINE JOINT SCHOOL DISTRICT	38.1	36.89	38.11	36.4	37.44		18	19.5	19.22	18.67	18.31	17.51	17.49	17.5	18.16	17.6	20.84	19.74
WILDER DISTRICT	47.51	54.81	44.72	51.92	40.37	39.56	41.98	32.7	31.61	32.47	31.82	31.04	29.93	28.93	30.18	37.64	27.9	

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency (School District) Universe Survey", 2016-17 v.2a, 2017-18 v.1a, 2018-19 v.1a, 2019-20 v.1a, 2020-21 v.1a, 2021-22 v.1a, 2022-23 v.1a, 2023-24 v.1a; "Local Education Agency (School District) Universe Survey Directory Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Membership Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Staff Data", 2014-15 v.1a, 2015-16 v.1a; "School District Finance Survey (F-33)", 2014-15 (FY 2015) v.1a, 2015-16 (FY 2016) v.1a, 2016-17 (FY 2017) v.1a, 2017-18 (FY 2018) v.1a, 2018-19 (FY 2019) v.2a, 2019-20 (FY 2020) v.2a, 2020-21 (FY 2021) v.1a, 2021-22 (FY 2022) v.1a.

District	Non-FTE teachers, FY 2022										Total revenue per student (adj for infl), FY 2022									
	Non-FTE teachers, FY 2021	Non-FTE teachers, FY 2020	Non-FTE teachers, FY 2019	Non-FTE teachers, FY 2018	Non-FTE teachers, FY 2017	Non-FTE teachers, FY 2016	Non-FTE teachers, FY 2015	Non-FTE teachers, FY 2021	Non-FTE teachers, FY 2020	Non-FTE teachers, FY 2019	Non-FTE teachers, FY 2018	Non-FTE teachers, FY 2017	Non-FTE teachers, FY 2016	Non-FTE teachers, FY 2015	Total revenue per student (adj for infl), FY 2021	Total revenue per student (adj for infl), FY 2020	Total revenue per student (adj for infl), FY 2019	Total revenue per student (adj for infl), FY 2018	Total revenue per student (adj for infl), FY 2017	Total revenue per student (adj for infl), FY 2016
ABERDEEN DISTRICT	43.76	43.62	44.25	42.58	43.7	43.2	57.66	43.69	\$15,009	\$13,538	\$13,107	\$12,161	\$13,140	\$12,476	\$11,821					
AMERICAN FALLS JOINT DISTRICT	88.58	89.29	84.98	86	89.43	83.03	75.55	81.98	\$13,195	\$13,481	\$12,906	\$12,408	\$12,941	\$12,354	\$12,205					
BASIN SCHOOL DISTRICT	19.19	18.08	14.41	19.66	5.87	5.58	5.16	18.04	\$13,781	\$14,008	\$13,975	\$13,069	\$11,461	\$12,362	\$11,710					
BEAR LAKE COUNTY DISTRICT	62.48	60.36	61	64.26	63.88	62.19	58.67	58.9	\$9,605	\$10,103	\$9,861	\$9,642	\$9,472	\$9,386	\$9,478					
BLACKFOOT DISTRICT	150.98	137.48	152.16	142.84	142.98	143.14	134.82	131.99	\$11,078	\$10,270	\$10,010	\$9,523	\$9,485	\$9,333	\$9,289					
BLAINE COUNTY DISTRICT	183.41	209.23	201.74	199.81	178.8	194.98	204.96	202.43	\$18,495	\$19,930	\$21,190	\$21,035	\$21,107	\$21,529	\$21,370					
BLISS JOINT DISTRICT	6.1	7.59	8.92	9.31	10.01	9.41	10	9.8	\$22,981	\$23,686	\$18,511	\$17,154	\$18,078	\$18,344	\$18,165					
BOISE INDEPENDENT DISTRICT	1137.47	1073.54	1140.82	1178.84	1152.82	1131.22	1109.38	1134.09	\$15,183	\$14,049	\$13,189	\$12,685	\$12,024	\$11,767	\$11,558					
BONNEVILLE JOINT DISTRICT	544.33	537.35	529.33	510.47	469.89	443.94	416.45	431.76	\$9,897	\$10,207	\$9,618	\$9,220	\$9,064	\$8,834	\$8,630					
BOUNDARY COUNTY DISTRICT	93.07	78.51	101.49	94.5	104.52	92.2	73.95	75.79	\$11,931	\$12,901	\$11,569	\$11,274	\$10,871	\$11,050	\$11,447					
BRUNEAU-GRAND VIEW JOINT SCHOOL DIS	20.21	23.02	23.35	22.27	22	18.75	20.38	16.52	\$20,452	\$20,776	\$20,649	\$21,025	\$18,771	\$19,061	\$17,830					
BUHL JOINT DISTRICT	50.82	45.54	43.38	47.63	57.57	44.27	45.43	43.5	\$10,592	\$11,599	\$10,565	\$10,254	\$10,065	\$9,794	\$9,969					
BUTTE COUNTY JOINT DISTRICT	15.19	19.67	23.28	21.18	18.96	21.03	19.77	17.85	\$13,373	\$13,643	\$12,413	\$11,778	\$12,355	\$11,975	\$11,685					
CALDWELL DISTRICT	206.19	214.91	221.18	227.67	221.38	213.88	226.31	204.76	\$12,179	\$11,182	\$10,534	\$9,669	\$9,750	\$9,843	\$9,419					
CAMAS COUNTY DISTRICT	10.06	11.84	10.24	10.28	9.33	10.99	8.78	8.75	\$18,264	\$17,275	\$18,009	\$18,409	\$20,100	\$23,426	\$19,902					
CAMBRIDGE JOINT DISTRICT	10.03	9.21	8.93	8.59	7.64	6.72	5.12	7.61	\$15,131	\$17,317	\$21,064	\$23,122	\$20,571	\$19,709	\$17,949					
CASCADE DISTRICT	19.77	18.8	17.4	12	13.24	14.8	14.9	24.11	\$21,145	\$19,465	\$20,045	\$17,253	\$15,658	\$17,520	\$13,706					
CASSIA COUNTY JOINT DISTRICT	205.39	211.37	206.52	262.03	253.03	245.59	224.26	223.56	\$10,987	\$10,460	\$10,029	\$9,647	\$9,357	\$9,298	\$9,122					
CASTLEFORD DISTRICT	15.79	16.34	15.99	2.2	14.08	1.33	1.41	13.32	\$13,852	\$12,581	\$12,608	\$11,658	\$12,101	\$11,350	\$11,918					
CHALLIS JOINT DISTRICT	23.07	21.86	20.63	21.64	19.58	23.45	19.81	21.82	\$16,503	\$16,471	\$15,641	\$14,426	\$14,259	\$12,967	\$13,123					
CLARK COUNTY DISTRICT	7.91	7.71	12.17	10.7	10.75	11.83	12.38	11.17	\$22,182	\$23,881	\$22,578	\$23,243	\$21,182	\$21,775	\$20,697					
COEUR D'ALENE DISTRICT	460.1	474.97	505.01	462.92	497.53	452.94	429.34	420.26	\$11,992	\$11,283	\$10,346	\$10,210	\$10,027	\$9,741	\$9,404					
COTTONWOOD JOINT DISTRICT	19.88	17.6	17.92	19.47	20.21	21.43	21.2	20.25	\$13,397	\$14,043	\$12,870	\$13,202	\$14,053	\$12,743	\$13,350					
COUNCIL DISTRICT	13.64	14.99	14.82	13.96	11.55	13.71	11.42	11.86	\$12,177	\$12,852	\$12,991	\$12,844	\$12,266	\$11,322	\$11,925					
CULDESAC JOINT DISTRICT	9.72	8.04	8.81	8.65	8.8	8.88	9.36	10.15	\$21,000	\$25,614	\$23,197	\$25,768	\$23,474	\$22,323	\$27,713					
DIETRICH DISTRICT	9.64	8.68	10.32	11.27	11.26	10.85	12.8	13.46	\$14,370	\$14,686	\$13,580	\$12,706	\$14,590	\$13,692	\$12,309					
EMMETT INDEPENDENT DISTRICT	80.95	124.36	130.91	137.72	143.01	123.65	127.08	125.43	\$9,841	\$11,090	\$10,069	\$9,748	\$10,540	\$10,688	\$10,288					
FILER DISTRICT	59.45	63.61	67.79	63.1	67.88	63.14	65.05	64.97	\$9,920	\$10,776	\$10,094	\$9,663	\$9,624	\$9,322	\$9,429					
FIRTH DISTRICT	29.43	27.57	28.58	26.34	26.31	25.6	27.73	28.02	\$9,208	\$9,649	\$9,112	\$8,763	\$8,662	\$8,350	\$8,889					
FREMONT COUNTY JOINT DISTRICT	105.05	102.87	99.55	105.34	97.95	99.74	95.78	92.73	\$12,291	\$12,013	\$10,917	\$10,624	\$10,715	\$10,273	\$10,075					
FRUITLAND DISTRICT	72.67	78.51	88.21	83.81	81.63	72.93	73.29	69.22	\$9,906	\$9,762	\$9,359	\$8,997	\$8,982	\$8,742	\$8,616					
GARDEN VALLEY DISTRICT	20.3	17.64	17.78	16.07	26.15	14.71	13.15	13.81	\$20,486	\$17,504	\$18,454	\$18,021	\$19,470	\$20,121	\$18,638					
GENESEE JOINT DISTRICT	15.5	12.47	15.81	15.2	17.65	16.33	17.61	17.44	\$16,550	\$16,165	\$15,479	\$16,276	\$16,190	\$16,184	\$14,982					
GLENNS FERRY JOINT DISTRICT	24.71	24.73	26.05	23.31	24.68	22.34	30.15	25.34	\$15,392	\$13,855	\$12,296	\$11,855	\$12,233	\$11,716	\$11,635					
GOODING JOINT DISTRICT	55.67	55.25	52.35	50.14	44.39	57.15	49.58	80.72	\$12,001	\$11,347	\$16,462	\$9,852	\$9,408	\$9,657	\$9,623					
GRACE JOINT DISTRICT	35.79	35.23	31.98	26.77	13.54	18.88	17.65	18.69	\$12,209	\$13,167	\$11,851	\$12,233	\$12,015	\$10,607	\$10,471					
HAGERMAN JOINT DISTRICT	16.69	16.34	17.42	16.53	13.74	13.92	15.19	15.63	\$12,908	\$13,077	\$14,443	\$14,150	\$12,187	\$12,309	\$11,784					
HANSEN DISTRICT	20.38	20.43	20.97	24.59	20.73	19.46	20.21	20.28	\$13,372	\$13,153	\$13,059	\$14,690	\$18,274	\$13,592	\$13,005					
HIGHLAND JOINT DISTRICT	10.01	8.92	8.63	8.88	9.42	9.09	7.9	8.49	\$19,069	\$20,681	\$19,329	\$18,168	\$17,951	\$19,730	\$18,494					
HOMEDALE JOINT DISTRICT	55.18	51.36	54.34	58.2	52.07	62.27	53.72	51.76	\$10,856	\$10,382	\$9,633	\$9,266	\$8,849	\$8,810	\$8,554					
HORSESHOE BEND SCHOOL DISTRICT	20.27	19.66	16.52	14.44	11.76	9.69	10.09	11.88	\$14,689	\$15,561	\$14,165	\$14,476	\$14,756	\$14,938	\$14,466					
IDAHO FALLS DISTRICT	428.1	399.48	425.62	403.27	404.73	407.33	389.03	965.55	\$10,512	\$10,288	\$9,728	\$9,406	\$9,238	\$8,992	\$8,676					
JEFFERSON COUNTY JOINT DISTRICT	197.72	215.01	196.52	174.28	183.9	164.87	152.08	141.89	\$9,511	\$9,286	\$9,568	\$8,438	\$7,832	\$8,448	\$7,964					
JEROME JOINT DISTRICT	224.45	182.7	171.78	198.81	224.83	229.82	178.64	168.98	\$10,601	\$10,589	\$9,761	\$9,222	\$9,198	\$8,870	\$8,970					
JOINT SCHOOL DISTRICT NO. 2	1238.21	1163.52	1328.42	1391.89	1286.88	1239.76	1134.16	978.88	\$10,443	\$10,455	\$10,596	\$10,025	\$9,712	\$9,462	\$9,182					
KAMIAH JOINT DISTRICT	27.02	26.09	26.88	27.37	25.09	31.08	31.72	30.12	\$16,915	\$15,613	\$13,321	\$14,408	\$11,884	\$10,348	\$11,378					
KELLOGG JOINT DISTRICT	87.13	85.08	87.43	83.86	79.21	78.5	75.71	79.4	\$15,221	\$15,212	\$14,109	\$13,779	\$13,741	\$13,059	\$13,716					
KENDRICK JOINT DISTRICT	20.62	19.63	20.75	17.77	21.97	22.3	21.51	22.44	\$17,768	\$18,132	\$17,978	\$18,248	\$18,417	\$18,979	\$16,774					
KIMBERLY DISTRICT	96.02	88.09	94.14	93.29	83.03	53.58	72.96	69.37	\$9,506	\$10,853	\$9,196	\$9,098	\$9,004	\$8,616	\$8,341					

District	Non-FTE teachers, FY 2022										Total revenue per student (adj for infl), FY 2022									
	Non-FTE teachers, FY 2021	Non-FTE teachers, FY 2020	Non-FTE teachers, FY 2019	Non-FTE teachers, FY 2018	Non-FTE teachers, FY 2017	Non-FTE teachers, FY 2016	Non-FTE teachers, FY 2015	Non-FTE teachers, FY 2021	Non-FTE teachers, FY 2020	Non-FTE teachers, FY 2019	Non-FTE teachers, FY 2018	Non-FTE teachers, FY 2017	Non-FTE teachers, FY 2016	Non-FTE teachers, FY 2015	Total revenue per student (adj for infl), FY 2021	Total revenue per student (adj for infl), FY 2020	Total revenue per student (adj for infl), FY 2019	Total revenue per student (adj for infl), FY 2018	Total revenue per student (adj for infl), FY 2017	Total revenue per student (adj for infl), FY 2016
KOOTENAI DISTRICT	16.61	18.58	17.61	16.74	15.82	15.01	14.62	12.19	\$20,810	\$24,154	\$25,904	\$26,093	\$27,980	\$24,528	\$23,507					
KUNA JOINT DISTRICT	240.83	222.31	232.05	229.14	249.52	260.82	256.48	239.74	\$10,807	\$11,098	\$10,496	\$10,030	\$9,792	\$9,118	\$9,010					
LAKE PEND OREILLE SCHOOL DISTRICT	212.7	206.38	203.77	213.13	192.2	195.72	185.47	184.77	\$13,457	\$14,188	\$12,646	\$11,019	\$11,118	\$11,164	\$10,690					
LAKELAND DISTRICT	226.1	220.64	233.3	207.55	189.95	194.36	188.87	175.17	\$11,429	\$11,894	\$11,152	\$11,340	\$11,222	\$9,849	\$9,495					
LAPWAI DISTRICT	46.69	47.42	45.7	41.54	28.63	35.13	38.73	31.65	\$18,671	\$20,886	\$18,565	\$20,059	\$20,598	\$18,541	\$18,894					
LEWISTON INDEPENDENT DISTRICT	250.62	239.31	254.7	244.66	232.44	222.67	225.5	222.06	\$14,819	\$14,156	\$13,296	\$13,256	\$12,680	\$11,212	\$11,014					
MACKAY JOINT DISTRICT	13.85	13.49	13.63	12.34	9.91	12	11.67	12.43	\$13,727	\$15,940	\$15,114	\$14,203	\$13,124	\$13,291	\$15,549					
MADISON DISTRICT	228.85	198.78	216.92	209.67	206.11	262.35	209.13	208.99	\$10,983	\$11,538	\$10,742	\$9,943	\$9,652	\$9,426	\$9,513					
MARSH VALLEY JOINT DISTRICT	54.83	54.89	41.65	51.79	56.58	50.23	47.24	52.13	\$10,655	\$10,763	\$9,693	\$9,597	\$9,370	\$9,618	\$9,476					
MARSING JOINT DISTRICT	49.78	48.63	49.74	46.27	41.7	46.54	44.53	44.59	\$12,555	\$11,940	\$11,185	\$11,409	\$11,062	\$11,115	\$10,273					
MCCALL-DONNELLY JOINT SCHOOL DISTRIC	65.66	62.13	64.28	62.58	58.37	56.81	54.84	54.2	\$16,061	\$16,408	\$16,227	\$15,911	\$16,536	\$17,290	\$18,166					
MEADOWS VALLEY DISTRICT	7.43	8.05	8.69	8.44	6.72	7.71	8.74	9.98	\$17,739	\$19,700	\$16,785	\$21,103	\$19,846	\$15,535	\$15,981					
MELBA JOINT DISTRICT	32.68	31.97	32.08	31.02	30.24	30.65	28.49	29.55	\$10,964	\$11,107	\$10,354	\$10,086	\$10,099	\$9,693	\$9,461					
MIDDLETON DISTRICT	113.32	113.65	143.49	134.72	120.37	128.59	123.06	119.35	\$9,821	\$9,692	\$9,666	\$9,578	\$9,291	\$9,185	\$9,201					
MIDVALE DISTRICT	9.67	9.29	9.36	7.79	9.27	7.69	9.25	9.8	\$20,934	\$21,779	\$21,877	\$19,935	\$21,629	\$21,756	\$17,329					
MINIDOKA COUNTY JOINT DISTRICT	171.9	181.96	192.97	189.43	184.11	188.71	175.74	173.33	\$10,316	\$11,192	\$10,886	\$9,931	\$9,773	\$9,612	\$9,603					
MOSCOW DISTRICT	133.87	139.52	147.39	137.3	132.25	135.85	134.12	137.09	\$13,888	\$14,540	\$14,348	\$13,021	\$12,749	\$12,808	\$13,087					
MOUNTAIN HOME DISTRICT	129.48	124.75	138.08	132.81	127.05	128.1	129.48	126.16	\$10,067	\$10,090	\$9,534	\$9,409	\$9,307	\$9,199	\$8,765					
MOUNTAIN VIEW SCHOOL DISTRICT	72.68	62.48	62.83	65.53	64	63.56	63.28	65.12	\$12,144	\$12,150	\$14,160	\$13,687	\$13,397	\$12,353	\$13,835					
MURTAUGH JOINT DISTRICT	21.76	22.13	20.59	16.06	17.29	15.85	16	13.35	\$15,982	\$16,588	\$14,377	\$12,959	\$13,314	\$12,702	\$13,343					
NAMPA SCHOOL DISTRICT	428.38	474.85	490.84	490.8	468.54	376.04	423.89	414.32	\$11,489	\$10,647	\$10,425	\$9,915	\$9,927	\$9,691	\$9,158					
NEW PLYMOUTH DISTRICT	43.91	44.72	45.97	43.27	44.53	42.13	38.16	35.45	\$10,917	\$11,151	\$10,274	\$9,634	\$9,864	\$9,823	\$9,333					
NEZPERCE JOINT DISTRICT	10.99	10.12	9.99	10.77	10.06	9.36	10.08	10.09	\$21,197	\$20,095	\$19,970	\$21,201	\$20,747	\$20,943	\$20,183					
NORTH GEM DISTRICT	11.3	11.18	12.26	9.5	10.75	11.06	9.01	10.5	\$20,542	\$18,968	\$16,537	\$15,906	\$16,687	\$16,403	\$13,609					
NOTUS DISTRICT	19.52	24.62	28.71	25.18	25	23.05	22.06	19.58	\$15,943	\$15,607	\$13,600	\$12,789	\$12,711	\$12,924	\$11,333					
ONEIDA COUNTY DISTRICT	72.6	76.87	51.87	68.62	44.77	40.87	38.16	35.6	\$5,919	\$5,834	\$6,565	\$6,536	\$7,294	\$7,771	\$8,376					
OROFINO JOINT DISTRICT	59.52	61.56	70.16	60.89	86.33	65.86	126.52	66.26	\$16,689	\$17,270	\$15,783	\$15,739	\$15,730	\$15,519	\$15,926					
PARMA DISTRICT	46.8	52.35	50.26	52.48	54.79	61.41	62.6	58.34	\$11,964	\$12,384	\$11,377	\$10,900	\$10,888	\$10,753	\$10,426					
PAYETTE JOINT DISTRICT	70.05	74.85	81.69	79.94	75.23	79.84	79.46	75.37	\$11,648	\$11,082	\$10,493	\$9,229	\$9,741	\$9,154	\$9,148					
PLUMMER-WORLEY JOINT DISTRICT	35.46	36.51	33.57	32.67	31.87	33.3	61.62	33.69	\$17,580	\$20,634	\$19,628	\$19,451	\$18,875	\$18,019	\$19,451					
POCATELLO DISTRICT	499.56	494.94	495.47	491.76	506.02	500.62	489.64	497.19	\$10,529	\$10,479	\$9,463	\$9,096	\$9,003	\$8,817	\$8,854					
POST FALLS DISTRICT	234.2	222.64	239.51	229.7	218.08	212.06	206.27	198.63	\$10,408	\$10,476	\$9,519	\$8,932	\$8,990	\$8,761	\$8,743					
POTLATCH DISTRICT	31.82	28.55	31.02	31.66	30.83	29.21	27.41	26.95	\$14,313	\$16,033	\$14,411	\$14,596	\$15,328	\$14,179	\$12,935					
PRESTON JOINT DISTRICT	96.43	97.13	92.54	99.41	89.93	87.42	75.75	80.79	\$8,461	\$9,515	\$8,790	\$8,459	\$8,357	\$8,176	\$8,034					
RICHFIELD DISTRICT	8.91	9.41	6.5	9.71	9.03	10.06	11.3	12.14	\$18,377	\$19,570	\$17,663	\$16,973	\$16,499	\$13,495	\$12,625					
RIRIE JOINT DISTRICT	36.69	35.79	33.73	36.63	32.34	32.33	31.72	27.62	\$10,141	\$10,900	\$10,954	\$11,001	\$10,475	\$10,540	\$10,432					
ROCKLAND DISTRICT	6.92	7.16	7.71	8.3	8.88	6.49	7.49	8.23	\$15,146	\$16,036	\$15,824	\$15,081	\$15,097	\$14,301	\$14,430					
SALMON DISTRICT	36.92	39.53	39.92	42.02	42.33	39.88	43.22	42.76	\$11,695	\$12,806	\$10,957	\$10,187	\$10,699	\$10,041	\$10,723					
SALMON RIVER JOINT SCHOOL DISTRICT	13.18	13.54	14.63	12.04	12.74	13.55	11.93	10.13	\$22,092	\$22,862	\$21,999	\$22,885	\$25,509	\$22,781	\$25,421					
SHELLEY JOINT DISTRICT	96.95	91.06	94.37	90.88	82.25	84.7	83.21	88.73	\$10,039	\$9,905	\$8,448	\$8,243	\$8,212	\$8,037	\$7,905					
SHOSHONE JOINT DISTRICT	19.04	20.55	22.14	25.23	24.11	21.82	22.99	23.38	\$11,560	\$12,473	\$11,409	\$10,882	\$10,682	\$10,913	\$11,295					
SNAKE RIVER DISTRICT	69.46	62.42	71.07	73.71	71.23	75.09	121.29	64.23	\$8,647	\$9,415	\$10,451	\$9,935	\$10,021	\$9,878	\$9,410					
SODA SPRINGS JOINT DISTRICT	44.36	44.36	38.39	32.07	32.92	33.18	38.01	31.92	\$11,718	\$12,759	\$11,773	\$11,239	\$11,410	\$10,548	\$10,453					
SOUTH LEMHI DISTRICT	8.42	8.24	8.43	8.23	8.05	8.2	7.43	8.7	\$20,134	\$20,511	\$22,890	\$24,073	\$22,548	\$24,412	\$24,875					
ST MARIES JOINT DISTRICT	53.29	55.31	60.99	65.06	58.92	56.9	57.61	55.63	\$12,559	\$12,898	\$11,858	\$11,443	\$11,363	\$11,399	\$11,538					
SUGAR-SALEM JOINT DISTRICT	69.59	62.8	68.33	63.47	64.12	59.82	60.9	175.94	\$10,203	\$10,955	\$9,516	\$9,108	\$9,144	\$9,091	\$9,277					
TETON COUNTY DISTRICT	72.37	85.85	81.11	69.64	78.81	75.79	75.63	27.93	\$13,764	\$14,875	\$13,035	\$13,243	\$11,607	\$11,414	\$11,366					
TROY SCHOOL DISTRICT	20.19	21.55	22.35	21.39	19.19	20.03	19.77	20.65	\$15,456	\$17,344	\$16,570	\$16,443	\$16,651	\$17,478	\$15,597					
TWIN FALLS DISTRICT	338.52	354.27	391.79	368.47	379.03	332.73	329.23	313.15	\$10,956	\$11,058	\$10,555	\$10,311	\$10,263	\$10,220	\$10,312					

District	Non-FTE teachers, FY 2022										Total revenue per student (adj for infl), FY 2022									
	Non-FTE teachers, FY 2021	Non-FTE teachers, FY 2020	Non-FTE teachers, FY 2019	Non-FTE teachers, FY 2018	Non-FTE teachers, FY 2017	Non-FTE teachers, FY 2016	Non-FTE teachers, FY 2015	Total revenue per student (adj for infl), FY 2021	Total revenue per student (adj for infl), FY 2020	Total revenue per student (adj for infl), FY 2019	Total revenue per student (adj for infl), FY 2018	Total revenue per student (adj for infl), FY 2017	Total revenue per student (adj for infl), FY 2016							
VALLEY DISTRICT	21.44	19.3	20.48	21.49	23.39	18.76	17.48	21.18	\$11,751	\$11,782	\$10,936	\$10,822	\$10,701	\$10,664	\$10,125					
VALLIVUE SCHOOL DISTRICT	378.98	360.14	377.22	365.48	352.73	341.16	286.85	286.71	\$11,213	\$11,704	\$10,777	\$10,386	\$9,841	\$10,282	\$9,262					
WALLACE DISTRICT	33.28	29.13	30.88	30.76	29.2	28.6	29.72	28.76	\$14,894	\$17,042	\$15,165	\$14,569	\$15,004	\$14,177	\$14,956					
WEISER DISTRICT	76.22	75.54	77.04	78.64	86.03	79.64	69.38	71.03	\$10,064	\$9,810	\$9,229	\$8,968	\$9,025	\$8,884	\$8,782					
WENDELL DISTRICT	48.27	46.45	44.87	38.62	36.4	42.3	37.24	34.03	\$11,203	\$10,842	\$10,382	\$10,520	\$9,465	\$9,397	\$9,079					
WEST BONNER COUNTY DISTRICT	63.87	66.01	70.68	71.72	73.01	74.03	72.23	73.75	\$13,491	\$13,853	\$13,126	\$14,034	\$13,121	\$12,775	\$12,662					
WEST JEFFERSON DISTRICT	34.28	30.1	33.02	33.36	32.32	29.44	31.99	32.52	\$15,129	\$12,743	\$12,832	\$11,787	\$12,024	\$11,590	\$11,021					
WEST SIDE JOINT DISTRICT	43.94	35.92	35.78	35.95	37	30.56	29.43	21.69	\$10,173	\$10,139	\$8,819	\$8,446	\$8,905	\$8,842	\$8,453					
WHITEPINE JOINT SCHOOL DISTRICT	19.43	21.75	20.46	20.59	19.4	20.61	18.24	19.84	\$21,679	\$19,807	\$18,011	\$18,413	\$18,652	\$18,198	\$18,417					
WILDER DISTRICT	21.84	27.55	27.14	15.69	23.77	14.79	22.99	10.19	\$13,711	\$12,643	\$11,866	\$11,217	\$12,444	\$12,334	\$13,838					

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency (School District) Universe Survey", 2016-17 v.2a, 2017-18 v.1a, 2018-19 v.1a, 2019-20 v.1a, 2020-21 v.1a, 2021-22 v.1a, 2022-23 v.1a, 2023-24 v.1a; "Local Education Agency (School District) Universe Survey Directory Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Membership Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Staff Data", 2014-15 v.1a, 2015-16 v.1a; "School District Finance Survey (F-33)", 2014-15 (FY 2015) v.1a, 2015-16 (FY 2016) v.1a, 2016-17 (FY 2017) v.1a, 2017-18 (FY 2018) v.1a, 2018-19 (FY 2019) v.2a, 2019-20 (FY 2020) v.2a, 2020-21 (FY 2021) v.1a, 2021-22 (FY 2022) v.1a.

District	Total revenue per student (adj for infl), FY 2015	% change student enrollment, 2015-2024	% change total staff, 2015-2024			% change total revenue per student (adj for infl), 2015-2022	% change student enrollment, 2015-2022
			% change total staff, 2015-2024	% change FTE teachers, 2015-2024	% change non-FTE teachers, 2015-2024		
ABERDEEN DISTRICT	\$11,371	-13%	5%	8%	2%	32%	-7%
AMERICAN FALLS JOINT DISTRICT	\$11,853	5%	18%	8%	30%	11%	9%
BASIN SCHOOL DISTRICT	\$10,936	-4%	14%	2%	32%	26%	1%
BEAR LAKE COUNTY DISTRICT	\$9,266	29%	17%	25%	8%	4%	30%
BLACKFOOT DISTRICT	\$8,802	-4%	11%	3%	24%	26%	-2%
BLAINE COUNTY DISTRICT	\$21,370	-3%	-3%	1%	-7%	-13%	-2%
BLISS JOINT DISTRICT	\$17,944	0%	0%	-1%	0%	28%	-15%
BOISE INDEPENDENT DISTRICT	\$11,308	-15%	0%	-8%	9%	34%	-11%
BONNEVILLE JOINT DISTRICT	\$8,047	14%	30%	28%	33%	23%	13%
BOUNDARY COUNTY DISTRICT	\$10,350	-1%	1%	-4%	5%	15%	4%
BRUNEAU-GRAND VIEW JOINT SCHOOL DIS	\$17,962	-13%	17%	-4%	46%	14%	2%
BUHL JOINT DISTRICT	\$9,540	-4%	4%	-8%	23%	11%	2%
BUTTE COUNTY JOINT DISTRICT	\$11,577	-9%	18%	11%	30%	16%	-9%
CALDWELL DISTRICT	\$9,064	-14%	1%	-1%	5%	34%	-10%
CAMAS COUNTY DISTRICT	\$18,056	9%	14%	-1%	42%	1%	16%
CAMBRIDGE JOINT DISTRICT	\$19,231	29%	28%	17%	46%	-21%	56%
CASCADE DISTRICT	\$15,327	-24%	-30%	-17%	-42%	38%	-18%
CASSIA COUNTY JOINT DISTRICT	\$8,516	3%	3%	7%	-3%	29%	3%
CASTLEFORD DISTRICT	\$11,399	-4%	7%	-5%	26%	22%	-3%
CHALLIS JOINT DISTRICT	\$12,412	-16%	2%	0%	5%	33%	-16%
CLARK COUNTY DISTRICT	\$18,590	-24%	-7%	-10%	-3%	19%	-15%
COEUR D'ALENE DISTRICT	\$8,804	-8%	11%	10%	11%	36%	-3%
COTTONWOOD JOINT DISTRICT	\$13,099	13%	10%	9%	12%	2%	13%
COUNCIL DISTRICT	\$12,610	28%	14%	0%	37%	-3%	42%
CULDESAC JOINT DISTRICT	\$21,691	19%	4%	-3%	13%	-3%	20%
DIETRICH DISTRICT	\$13,257	-18%	-11%	-9%	-15%	8%	-6%
EMMETT INDEPENDENT DISTRICT	\$10,077	1%	1%	0%	2%	-2%	2%
FILER DISTRICT	\$9,293	-1%	4%	5%	2%	7%	3%
FIRTH DISTRICT	\$8,366	10%	28%	22%	36%	10%	15%
FREMONT COUNTY JOINT DISTRICT	\$9,894	0%	7%	-2%	18%	24%	-1%
FRUITLAND DISTRICT	\$8,607	-8%	5%	-2%	14%	15%	-6%
GARDEN VALLEY DISTRICT	\$19,794	13%	13%	-2%	38%	3%	30%
GENESEE JOINT DISTRICT	\$15,080	-4%	5%	-7%	20%	10%	1%
GLENNS FERRY JOINT DISTRICT	\$11,473	-17%	11%	15%	7%	34%	-8%
GOODING JOINT DISTRICT	\$9,289	-6%	-12%	2%	-24%	29%	2%
GRACE JOINT DISTRICT	\$10,088	9%	18%	8%	34%	21%	7%
HAGERMAN JOINT DISTRICT	\$12,037	14%	3%	-8%	21%	7%	8%
HANSEN DISTRICT	\$12,992	-2%	-1%	6%	-9%	3%	8%
HIGHLAND JOINT DISTRICT	\$16,792	-5%	13%	-4%	45%	14%	-4%
HOMEDALE JOINT DISTRICT	\$8,374	6%	18%	12%	25%	30%	6%
HORSESHOE BEND SCHOOL DISTRICT	\$14,131	-10%	30%	-2%	81%	4%	6%
IDAHO FALLS DISTRICT	\$8,380	-3%	-30%	9%	-50%	25%	-2%
JEFFERSON COUNTY JOINT DISTRICT	\$7,681	28%	50%	37%	74%	24%	26%
JEROME JOINT DISTRICT	\$8,584	8%	20%	14%	28%	24%	10%
JOINT SCHOOL DISTRICT NO. 2	\$8,769	6%	26%	14%	49%	19%	7%
KAMIAH JOINT DISTRICT	\$14,053	-11%	-5%	-11%	1%	20%	-8%
KELLOGG JOINT DISTRICT	\$13,331	-1%	3%	-8%	12%	14%	0%
KENDRICK JOINT DISTRICT	\$18,299	23%	-7%	-1%	-13%	-3%	9%
KIMBERLY DISTRICT	\$8,173	22%	40%	34%	48%	16%	18%

District	Total revenue per student (adj for infl), FY 2015	% change student enrollment, 2015-2024	% change total staff, 2015-2024			% change FTE teachers, 2015-2024	% change FTE teachers, 2015-2024	% change total revenue per student (adj for infl), 2015-2022	% change student enrollment, 2015-2022
			% change total staff, 2015-2024	% change teachers, 2015-2024	% change non-teachers, 2015-2024				
KOOTENAI DISTRICT	\$22,802	23%	47%	3%	102%	-9%	12%		
KUNA JOINT DISTRICT	\$9,005	12%	13%	17%	10%	20%	11%		
LAKE PEND OREILLE SCHOOL DISTRICT	\$10,754	1%	10%	2%	19%	25%	4%		
LAKELAND DISTRICT	\$9,400	9%	27%	15%	42%	22%	12%		
LAPWAI DISTRICT	\$17,367	-1%	27%	-2%	60%	8%	-1%		
LEWISTON INDEPENDENT DISTRICT	\$10,825	-3%	8%	8%	9%	37%	0%		
MACKAY JOINT DISTRICT	\$17,427	28%	-6%	3%	-17%	-21%	45%		
MADISON DISTRICT	\$8,791	12%	16%	12%	22%	25%	11%		
MARSH VALLEY JOINT DISTRICT	\$8,958	-4%	-1%	3%	-7%	19%	0%		
MARSING JOINT DISTRICT	\$9,943	-2%	13%	0%	27%	26%	4%		
MCCALL-DONNELLY JOINT SCHOOL DISTRIC	\$18,489	35%	18%	24%	9%	-13%	32%		
MEADOWS VALLEY DISTRICT	\$15,965	-13%	1%	-6%	11%	11%	-3%		
MELBA JOINT DISTRICT	\$8,732	0%	11%	3%	24%	26%	6%		
MIDDLETON DISTRICT	\$8,984	16%	31%	25%	41%	9%	11%		
MIDVALE DISTRICT	\$15,846	22%	-1%	-4%	2%	32%	3%		
MINIDOKA COUNTY JOINT DISTRICT	\$9,326	4%	13%	10%	17%	11%	6%		
MOSCOW DISTRICT	\$13,084	-7%	6%	4%	7%	6%	-6%		
MOUNTAIN HOME DISTRICT	\$8,511	-5%	7%	0%	17%	18%	-4%		
MOUNTAIN VIEW SCHOOL DISTRICT	\$13,075	-7%	2%	-11%	17%	-7%	-4%		
MURTAUGH JOINT DISTRICT	\$14,185	47%	75%	45%	117%	13%	50%		
NAMPA SCHOOL DISTRICT	\$8,918	-16%	2%	-5%	16%	29%	-13%		
NEW PLYMOUTH DISTRICT	\$9,263	1%	10%	-6%	34%	18%	2%		
NEZPERCE JOINT DISTRICT	\$21,386	29%	11%	6%	17%	-1%	20%		
NORTH GEM DISTRICT	\$13,543	-30%	-8%	-14%	1%	52%	-31%		
NOTUS DISTRICT	\$11,214	-12%	-7%	-4%	-11%	42%	-16%		
ONEIDA COUNTY DISTRICT	\$8,790	860%	492%	722%	191%	-33%	661%		
OROFINO JOINT DISTRICT	\$14,678	0%	10%	8%	11%	14%	-4%		
PARMA DISTRICT	\$10,433	-3%	11%	3%	19%	15%	-3%		
PAYETTE JOINT DISTRICT	\$9,115	-11%	-4%	-9%	2%	28%	-14%		
PLUMMER-WORLEY JOINT DISTRICT	\$15,473	-5%	24%	32%	17%	14%	2%		
POCATELLO DISTRICT	\$8,436	-7%	1%	0%	2%	25%	-7%		
POST FALLS DISTRICT	\$8,675	4%	19%	3%	42%	20%	9%		
POTLATCH DISTRICT	\$12,721	-3%	20%	7%	35%	13%	-1%		
PRESTON JOINT DISTRICT	\$7,655	-5%	-1%	-11%	15%	11%	-3%		
RICHFIELD DISTRICT	\$13,551	6%	4%	-6%	18%	36%	-4%		
RIRIE JOINT DISTRICT	\$10,614	3%	8%	-1%	22%	-4%	3%		
ROCKLAND DISTRICT	\$13,703	-5%	-1%	1%	-7%	11%	-3%		
SALMON DISTRICT	\$11,325	-16%	-8%	-7%	-9%	3%	-16%		
SALMON RIVER JOINT SCHOOL DISTRICT	\$27,663	51%	24%	12%	41%	-20%	36%		
SHELLEY JOINT DISTRICT	\$8,110	17%	17%	14%	19%	24%	12%		
SHOSHONE JOINT DISTRICT	\$10,475	-3%	3%	5%	0%	10%	-2%		
SNAKE RIVER DISTRICT	\$9,349	88%	32%	55%	0%	-7%	67%		
SODA SPRINGS JOINT DISTRICT	\$10,312	9%	30%	11%	57%	14%	13%		
SOUTH LEMHI DISTRICT	\$22,941	45%	-2%	6%	-13%	-12%	35%		
ST MARIES JOINT DISTRICT	\$10,958	-1%	4%	3%	4%	15%	0%		
SUGAR-SALEM JOINT DISTRICT	\$8,729	40%	-25%	32%	-52%	17%	2%		
TETON COUNTY DISTRICT	\$11,488	12%	67%	25%	209%	20%	8%		
TROY SCHOOL DISTRICT	\$15,401	11%	3%	7%	-1%	0%	-1%		
TWIN FALLS DISTRICT	\$10,345	4%	16%	10%	25%	6%	6%		

District	Total revenue per student (adj for infl), FY 2015	% change student enrollment, 2015-2024	% change total staff, 2015-2024			% change FTE teachers, 2015-2024	% change non-FTE teachers, 2015-2024	% change total revenue per student (adj for infl), 2015-2022	% change student enrollment, 2015-2022
			% change total staff, 2015-2024	% change FTE teachers, 2015-2024	% change non-FTE teachers, 2015-2024				
VALLEY DISTRICT	\$10,152	-16%	7%	8%	5%	16%	-7%		
VALLIVUE SCHOOL DISTRICT	\$9,121	22%	39%	35%	45%	23%	18%		
WALLACE DISTRICT	\$14,617	-4%	12%	-2%	31%	2%	3%		
WEISER DISTRICT	\$8,722	2%	1%	6%	-5%	15%	-1%		
WENDELL DISTRICT	\$8,868	-6%	20%	-4%	66%	26%	-6%		
WEST BONNER COUNTY DISTRICT	\$12,302	-14%	-18%	-12%	-24%	10%	-9%		
WEST JEFFERSON DISTRICT	\$11,018	3%	6%	-2%	15%	37%	3%		
WEST SIDE JOINT DISTRICT	\$8,823	26%	60%	37%	94%	15%	32%		
WHITEPINE JOINT SCHOOL DISTRICT	\$18,308	-6%	4%	2%	5%	18%	-8%		
WILDER DISTRICT	\$12,577	43%	91%	31%	269%	9%	10%		

Data Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency (School District) Universe Survey", 2016-17 v.2a, 2017-18 v.1a, 2018-19 v.1a, 2019-20 v.1a, 2020-21 v.1a, 2021-22 v.1a, 2022-23 v.1a, 2023-24 v.1a; "Local Education Agency (School District) Universe Survey Directory Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Membership Data", 2014-15 v.1a, 2015-16 v.1a; "Local Education Agency (School District) Universe Survey Staff Data", 2014-15 v.1a, 2015-16 v.1a; "School District Finance Survey (F-33)", 2014-15 (FY 2015) v.1a, 2015-16 (FY 2016) v.1a, 2016-17 (FY 2017) v.1a, 2017-18 (FY 2018) v.1a, 2018-19 (FY 2019) v.2a, 2019-20 (FY 2020) v.2a, 2020-21 (FY 2021) v.1a, 2021-22 (FY 2022) v.1a.