

IN THE SENATE

SENATE BILL NO. 1110

BY FINANCE COMMITTEE

AN ACT

1 RELATING TO APPROPRIATIONS TO GENERAL GOVERNMENT; APPROPRIATING MONEYS TO  
2 THE DEPARTMENT OF ADMINISTRATION, THE CAPITOL COMMISSION, THE COM-  
3 MISSION ON AGING, THE COMMISSION ON THE ARTS, THE COMMISSION FOR THE  
4 BLIND AND VISUALLY IMPAIRED, THE OFFICE OF DRUG POLICY, THE OFFICE OF  
5 ENERGY AND MINERAL RESOURCES, THE DIVISION OF FINANCIAL MANAGEMENT,  
6 THE DIVISION OF HUMAN RESOURCES, THE OFFICE OF INFORMATION TECHNOLOGY  
7 SERVICES, THE STATE LIQUOR DIVISION, THE MILITARY DIVISION, THE PUBLIC  
8 EMPLOYEE RETIREMENT SYSTEM, THE OFFICE OF SPECIES CONSERVATION, THE  
9 STEM ACTION CENTER, THE WOLF DEPREDATION CONTROL BOARD, THE WORKFORCE  
10 DEVELOPMENT COUNCIL, THE BOARD OF TAX APPEALS, AND THE STATE TAX COMMIS-  
11 SION FOR FISCAL YEAR 2026; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME  
12 EQUIVALENT POSITIONS; APPROPRIATING AND TRANSFERRING MONEYS FROM THE  
13 PERMANENT BUILDING FUND TO THE ADMINISTRATION AND ACCOUNTING SERVICES  
14 FUND; APPROPRIATING AND TRANSFERRING MONEYS FROM THE CAPITOL MAINTEN-  
15 NANCE RESERVE FUND TO THE CAPITOL COMMISSION OPERATING FUND; PROVIDING  
16 REAPPROPRIATION AUTHORITY FOR THE IDAHO STATE CAPITOL COMMISSION;  
17 PROVIDING REAPPROPRIATION AUTHORITY FOR THE OFFICE OF DRUG POLICY;  
18 PROVIDING REAPPROPRIATION AUTHORITY FOR ENERGY RESILIENCY GRANTS;  
19 PROVIDING REQUIREMENTS REGARDING REVENUE REPORTS FOR THE STATE LIQUOR  
20 DIVISION; PROVIDING CONTINUOUS APPROPRIATION FOR CERTAIN EXPENDITURES  
21 BY THE MILITARY DIVISION; PROVIDING CONTINUOUS APPROPRIATION FOR CER-  
22 TAIN EXPENDITURES BY THE PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO;  
23 PROVIDING REAPPROPRIATION AUTHORITY FOR THE ARPA STATE FISCAL RECOVERY  
24 FUND; PROVIDING REAPPROPRIATION AUTHORITY FOR THE IN-DEMAND CAREERS  
25 FUND; PROVIDING REAPPROPRIATION AUTHORITY FOR THE WORKFORCE DEVELOP-  
26 MENT TRAINING FUND; PROVIDING REQUIREMENTS FOR THE IMPLEMENTATION OF  
27 EMPLOYEE COMPENSATION; PROVIDING FOR PLAN STRUCTURE OF THE GROUP HEALTH  
28 INSURANCE PLAN; PROVIDING FOR ACCOUNTABILITY REPORTS; PROVIDING FOR  
29 CONDITIONS, LIMITATIONS, AND RESTRICTIONS; AND DECLARING AN EMERGENCY  
30 AND PROVIDING AN EFFECTIVE DATE.  
31

32 Be It Enacted by the Legislature of the State of Idaho:

33 SECTION 1. There is hereby appropriated to the programs listed in Gen-  
34 eral Government the following amounts to be expended according to the desig-  
35 nated programs and expense classes from the listed funds for the period July  
36 1, 2025, through June 30, 2026:

	FOR	FOR	FOR	FOR	TOTAL
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	
				PAYMENTS	
1					
2					
3					
4					
5	(1) DEPARTMENT OF ADMINISTRATION:				
6	I. DEPARTMENT OF ADMINISTRATION:				
7	A. MANAGEMENT SERVICES:				
8	FROM:				
9	General				
10	Fund	\$212,200	\$238,500		\$450,700
11	Permanent Building				
12	Fund	124,800	18,100		142,900
13	Administration and Accounting Services				
14	Fund	717,600	98,000		815,600
15	Federal Surplus Property Revolving				
16	Fund	24,800			24,800
17	Employee Group Insurance				
18	Fund	77,100	100		77,200
19	Retained Risk				
20	Fund	37,800			37,800
21	Industrial Special Indemnity				
22	Fund	<u>24,000</u>	<u>0</u>		<u>24,000</u>
23	TOTAL	\$1,218,300	\$354,700		\$1,573,000
24	B. PUBLIC WORKS:				
25	FROM:				
26	General				
27	Fund		\$1,675,400		\$1,675,400
28	Permanent Building				
29	Fund	\$3,456,100	788,000	\$131,300	4,375,400
30	Administration and Accounting Services				
31	Fund	<u>3,192,300</u>	<u>12,365,900</u>	<u>0</u>	<u>15,558,200</u>
32	TOTAL	\$6,648,400	\$14,829,300	\$131,300	\$21,609,000
33	C. PURCHASING:				
34	FROM:				
35	Administration and Accounting Services				
36	Fund	\$1,959,500	\$358,400		\$2,317,900

	FOR	FOR	FOR	FOR	TOTAL
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	
				PAYMENTS	
5	Federal Surplus Property Revolving				
6	Fund	<u>244,000</u>	<u>415,600</u>		<u>659,600</u>
7	TOTAL	\$2,203,500	\$774,000		\$2,977,500
8	D. INSURANCE MANAGEMENT:				
9	FROM:				
10	Employee Group Insurance				
11	Fund	\$761,200	\$431,800		\$1,193,000
12	Retained Risk				
13	Fund	855,000	232,500		1,087,500
14	Industrial Special Indemnity				
15	Fund	<u>231,000</u>	<u>102,100</u>		<u>333,100</u>
16	TOTAL	\$1,847,200	\$766,400		\$2,613,600
17	E. DOCUMENT SERVICES:				
18	FROM:				
19	General				
20	Fund	\$817,600			\$817,600
21	Administration and Accounting Services				
22	Fund	<u>433,300</u>	<u>\$700,200</u>		<u>1,133,500</u>
23	TOTAL	\$1,250,900	\$700,200		\$1,951,100
24	DIVISION				
25	TOTAL	\$13,168,300	\$17,424,600	\$131,300	\$30,724,200
26	II. CAPITOL COMMISSION:				
27	FROM:				
28	Capitol Commission Operating				
29	Fund		\$142,000		\$142,000
30	Capitol Maintenance Reserve				
31	Fund		<u>0</u>	<u>\$2,200,000</u>	<u>2,200,000</u>
32	TOTAL		\$142,000	\$2,200,000	\$2,342,000
33	DEPARTMENT				
34	TOTAL	\$13,168,300	\$17,566,600	\$2,331,300	\$33,066,200

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
5	(2) OFFICE OF THE GOVERNOR:				
6	I. COMMISSION ON AGING:				
7	FROM:				
8	General				
9	Fund	\$775,200	\$331,000	\$5,223,100	\$6,329,300
10	Federal Grant				
11	Fund	<u>914,500</u>	<u>482,600</u>	<u>\$72,900</u>	<u>9,021,900</u>
12	TOTAL	\$1,689,700	\$813,600	\$72,900	\$14,245,000
13	II. COMMISSION ON THE ARTS:				
14	FROM:				
15	General				
16	Fund	\$450,200	\$175,300	\$20,200	\$324,700
17	Miscellaneous Revenue				
18	Fund		39,800	66,500	106,300
19	Federal Grant				
20	Fund	<u>517,800</u>	<u>193,500</u>	<u>28,500</u>	<u>500,200</u>
21	TOTAL	\$968,000	\$408,600	\$48,700	\$891,400
22	III. COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED:				
23	FROM:				
24	General				
25	Fund	\$1,051,000	\$153,600	\$200	\$599,200
26	Randolph Sheppard				
27	Fund		27,600	100,100	127,700
28	Rehabilitation Revenue and Refunds				
29	Fund		34,300	13,000	47,300
30	Miscellaneous Revenue				
31	Fund		28,100	56,300	84,400
32	Adaptive Aids and Appliances				
33	Fund	27,700	62,900		90,600
34	Federal Grant				
35	Fund	<u>2,933,000</u>	<u>715,900</u>	<u>0</u>	<u>470,300</u>
36	TOTAL	\$4,011,700	\$1,022,400	\$200	\$1,238,900

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
1					
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4					
5	IV. OFFICE OF DRUG POLICY:				
6	FROM:				
7	General				
8	Fund	\$332,400	\$65,600		\$398,000
9	Miscellaneous Revenue				
10	Fund		24,500		24,500
11	Federal Grant				
12	Fund	<u>332,300</u>	<u>988,700</u>	<u>\$3,209,800</u>	<u>4,530,800</u>
13	TOTAL	\$664,700	\$1,078,800	\$3,209,800	\$4,953,300
14	V. OFFICE OF ENERGY AND MINERAL RESOURCES:				
15	FROM:				
16	Indirect Cost Recovery				
17	Fund	\$235,000	\$60,000		\$295,000
18	Renewable Energy Resources				
19	Fund	236,600	40,500		277,100
20	Miscellaneous Revenue				
21	Fund	10,400	10,100		20,500
22	Petroleum Price Violation				
23	Fund	280,100	183,100	\$15,900	\$58,000
24	Federal Grant				
25	Fund	<u>761,800</u>	<u>467,200</u>	<u>0</u>	<u>10,398,900</u>
26	TOTAL	\$1,523,900	\$760,900	\$15,900	\$12,757,600
27	VI. DIVISION OF FINANCIAL MANAGEMENT:				
28	FROM:				
29	General				
30	Fund	\$2,064,400	\$252,900		\$2,317,300
31	Indirect Cost Recovery				
32	Fund	115,900	10,000		125,900
33	Miscellaneous Revenue				
34	Fund	151,300	46,000		197,300
35	Administrative Code				
36	Fund	460,200	193,700		653,900
37	American Rescue Plan				
38	Fund			\$20,589,700	20,589,700

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
1					
2					
3					
4					
5	ARPA Homeowner Assistance				
6	Fund			20,000,000	20,000,000
7	ARPA State Fiscal Recovery				
8	Fund	<u>92,400</u>	<u>1,000,000</u>	<u>0</u>	<u>1,092,400</u>
9	TOTAL	\$2,884,200	\$1,502,600	\$40,589,700	\$44,976,500
10	VII. DIVISION OF HUMAN RESOURCES:				
11	FROM:				
12	Division of Human Resources				
13	Fund	\$17,837,000	\$1,372,600		\$19,209,600
14	VIII. INFORMATION TECHNOLOGY SERVICES, OFFICE OF:				
15	FROM:				
16	General				
17	Fund	\$1,836,900	\$761,500		\$2,598,400
18	Administration and Accounting Services				
19	Fund	<u>25,104,200</u>	<u>6,903,600</u>	<u>\$463,300</u>	<u>32,471,100</u>
20	TOTAL	\$26,941,100	\$7,665,100	\$463,300	\$35,069,500
21	IX. STATE LIQUOR DIVISION:				
22	FROM:				
23	Liquor Control				
24	Fund	\$20,861,600	\$5,503,100	\$4,791,800	\$31,156,500
25	X. MILITARY DIVISION:				
26	A. MILITARY MANAGEMENT:				
27	FROM:				
28	General				
29	Fund	\$2,678,700	\$870,000	\$650,000	\$4,198,700
30	Indirect Cost Recovery				
31	Fund	419,100	83,200		502,300
32	Miscellaneous Revenue				
33	Fund		765,900		765,900
34	Administration and Accounting Services				
35	Fund	<u>3,234,300</u>	<u>1,124,400</u>	<u>\$28,800</u>	<u>4,387,500</u>
36	TOTAL	\$6,332,100	\$2,843,500	\$650,000	\$9,854,400

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
5	B. FEDERAL/STATE AGREEMENTS:				
6	FROM:				
7	General				
8	Fund	\$1,339,600	\$1,096,800		\$2,436,400
9	Miscellaneous Revenue				
10	Fund	2,047,100	435,200		2,482,300
11	Federal Grant				
12	Fund	<u>35,021,800</u>	<u>32,387,900</u>		<u>67,409,700</u>
13	TOTAL	\$38,408,500	\$33,919,900		\$72,328,400
14	C. OFFICE OF EMERGENCY MANAGEMENT:				
15	FROM:				
16	General				
17	Fund	\$2,404,500	\$222,400		\$2,626,900
18	Federal Grant				
19	Fund	<u>3,400,500</u>	<u>5,128,300</u>	<u>\$2,500,000</u>	<u>\$11,225,600</u>
20	TOTAL	\$5,805,000	\$5,350,700	\$2,500,000	\$24,881,300
21	DIVISION				
22	TOTAL	\$50,545,600	\$42,114,100	\$2,528,800	\$107,064,100
23	XI. PUBLIC EMPLOYEE RETIREMENT SYSTEM:				
24	A. RETIREMENT ADMINISTRATION:				
25	FROM:				
26	PERSI Administrative				
27	Fund	\$7,039,600	\$2,645,000		\$9,684,600
28	Judges' Retirement				
29	Fund	<u>82,000</u>	<u>1,000</u>		<u>83,000</u>
30	TOTAL	\$7,121,600	\$2,646,000		\$9,767,600
31	B. PORTFOLIO INVESTMENT:				
32	FROM:				
33	PERSI Special				
34	Fund	\$1,024,500	\$211,900		\$1,236,400
35	DIVISION				
36	TOTAL	\$8,146,100	\$2,857,900		\$11,004,000

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
5	XII. OFFICE OF SPECIES CONSERVATION:				
6	FROM:				
7	General				
8	Fund	\$983,700	\$842,300		\$1,826,000
9	Miscellaneous Revenue				
10	Fund		20,000		20,000
11	Federal Grant				
12	Fund	<u>798,000</u>	<u>203,100</u>	<u>\$17,140,000</u>	<u>18,141,100</u>
13	TOTAL	\$1,781,700	\$1,065,400	\$17,140,000	\$19,987,100
14	XIII. STEM ACTION CENTER:				
15	FROM:				
16	General				
17	Fund	\$903,500	\$1,343,200	\$90,500	\$3,337,200
18	STEM Education				
19	Fund	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>2,829,900</u>
20	TOTAL	\$903,500	\$1,443,200	\$90,500	\$6,267,100
21	XIV. WOLF DEPREDATION CONTROL BOARD:				
22	FROM:				
23	General				
24	Fund		\$392,000		\$392,000
25	XV. WORKFORCE DEVELOPMENT COUNCIL:				
26	FROM:				
27	Workforce Development Training				
28	Fund	\$543,700	\$446,400	\$7,684,500	\$8,674,600
29	In-Demand Careers				
30	Fund	1,054,200	3,024,800	70,766,700	74,845,700
31	ARPA State Fiscal Recovery				
32	Fund	193,100	632,300		825,400



	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
				PAYMENTS	
5	Federal Grant				
6	Fund	<u>132,000</u>	<u>50,000</u>	<u>0</u>	<u>182,000</u>
7	TOTAL	\$1,923,000	\$4,153,500	\$78,451,200	\$84,527,700
8	DEPARTMENT				
9	TOTAL	\$140,681,800	\$72,153,800	\$8,012,100	\$181,928,400
10	(3) DEPARTMENT OF REVENUE AND TAXATION:				
11	I. BOARD OF TAX APPEALS:				
12	FROM:				
13	General				
14	Fund	\$541,500	\$88,700	\$50,500	\$680,700
15	II. STATE TAX COMMISSION:				
16	A. GENERAL SERVICES:				
17	FROM:				
18	General				
19	Fund	\$8,181,400	\$6,836,600	\$95,500	\$15,113,500
20	Multistate Tax Compact				
21	Fund	144,900	584,100	2,500	731,500
22	Administration and Accounting				
23	Fund	41,500	28,200	2,500	72,200
24	Administration Services for Transportation				
25	Fund	806,100	886,500	5,000	1,697,600
26	Seminars and Publications				
27	Fund	<u>0</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>
28	TOTAL	\$9,173,900	\$8,356,900	\$105,500	\$17,636,300
29	B. AUDIT DIVISION:				
30	FROM:				
31	General				
32	Fund	\$8,301,100	\$628,000	\$114,000	\$9,043,100
33	Multistate Tax Compact				
34	Fund	2,093,400	507,200		2,600,600
35	Administration and Accounting				
36	Fund	18,900	24,400		43,300

	FOR	FOR	FOR	FOR	TOTAL
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	
				PAYMENTS	
1					
2					
3					
4					
5	Administration Services for Transportation				
6	Fund	<u>2,191,500</u>	<u>360,400</u>	<u>0</u>	<u>2,551,900</u>
7	TOTAL	\$12,604,900	\$1,520,000	\$114,000	\$14,238,900
8	C. COMPLIANCE DIVISION:				
9	FROM:				
10	General				
11	Fund	\$8,614,400	\$1,239,300	\$114,000	\$9,967,700
12	Administration Services for Transportation				
13	Fund	<u>264,600</u>	<u>29,600</u>	<u>0</u>	<u>294,200</u>
14	TOTAL	\$8,879,000	\$1,268,900	\$114,000	\$10,261,900
15	D. REVENUE OPERATIONS:				
16	FROM:				
17	General				
18	Fund	\$4,881,900	\$1,379,300		\$6,261,200
19	Multistate Tax Compact				
20	Fund		4,000		4,000
21	Administration and Accounting				
22	Fund	98,400	17,100		115,500
23	Administration Services for Transportation				
24	Fund	792,600	262,100	\$2,300	1,057,000
25	Seminars and Publications				
26	Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
27	TOTAL	\$5,772,900	\$1,688,900	\$2,300	\$7,464,100
28	E. PROPERTY TAX:				
29	FROM:				
30	General				
31	Fund	\$4,341,900	\$300,300		\$4,642,200
32	Seminars and Publications				
33	Fund	<u>0</u>	<u>201,000</u>		<u>201,000</u>
34	TOTAL	\$4,341,900	\$501,300		\$4,843,200
35	DIVISION				
36	TOTAL	\$40,772,600	\$13,336,000	\$335,800	\$54,444,400

	FOR	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	TRUSTEE AND	
	COSTS	EXPENDITURES	OUTLAY	BENEFIT	TOTAL
DEPARTMENT					
TOTAL	\$41,314,100	\$13,424,700	\$386,300		\$55,125,100
GRAND TOTAL	\$195,164,200	\$103,145,100	\$10,729,700	\$181,928,400	\$490,967,400

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, each of the programs in General Government is authorized no more than the following number of full-time equivalent positions at any point during the period July 1, 2025, through June 30, 2026, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

Department of Administration	134.00
Commission on Aging	15.00
Commission on the Arts	10.00
Commission for the Blind and Visually Impaired	43.12
Office of Drug Policy	6.00
Office of Energy and Mineral Resources	11.00
Division of Financial Management	22.00
Division of Human Resources	166.00
Office of Information Technology Services	221.00
State Liquor Division	257.25
Military Division	429.80
Public Employee Retirement System of Idaho	81.00
Office of Species Conservation	16.00
STEM Action Center	8.00
Workforce Development Council	14.00
Board of Tax Appeals	4.00
State Tax Commission	440.00

SECTION 3. CASH TRANSFER TO THE ADMINISTRATION AND ACCOUNTING SERVICES FUND. There is hereby appropriated and the Office of the State Controller shall transfer \$1,737,500 from the Permanent Building Fund to the Administration and Accounting Services Fund on July 1, 2025, or as soon thereafter as practicable, for the Capitol Mall Facilities payment in the Division of Public Works due in fiscal year 2026.

SECTION 4. CASH TRANSFER TO THE CAPITOL COMMISSION OPERATING FUND. There is hereby appropriated to the Department of Administration for the Idaho State Capitol Commission and the Office of the State Controller shall transfer \$250,000 from the Capitol Maintenance Reserve Fund to the Capitol Commission Operating Fund on July 1, 2025, or as soon thereafter as practicable, for the period July 1, 2025, through June 30, 2026.

SECTION 5. REAPPROPRIATION AUTHORITY FOR THE IDAHO STATE CAPITOL COMMISSION. There is hereby reappropriated to the Department of Administration

1 for the Idaho State Capitol Commission any unexpended and unencumbered bal-  
2 ances appropriated to the Department of Administration for the Idaho State  
3 Capitol Commission from the Capitol Commission Operating Fund and the Capi-  
4 tol Maintenance Reserve Fund for fiscal year 2025 to be used for nonrecurring  
5 expenditures for the period July 1, 2025, through June 30, 2026. The Office  
6 of the State Controller shall confirm the reappropriation amount, by fund,  
7 expense class, and program, with the Legislative Services Office prior to  
8 processing the reappropriation authorized herein.

9 SECTION 6. REAPPROPRIATION AUTHORITY FOR THE OFFICE OF DRUG POLICY.  
10 There is hereby reappropriated to the Office of Drug Policy any unexpended  
11 and unencumbered balance appropriated or reappropriated to the Office of  
12 Drug Policy from the American Rescue Plan Fund for fiscal year 2025, in the  
13 amount not to exceed \$765,700 from the American Rescue Plan Fund, to be used  
14 for nonrecurring expenditures related to drug use prevention services for  
15 the period July 1, 2025, through June 30, 2026. The Office of the State Con-  
16 troller shall confirm the reappropriation amount, by fund, expense class,  
17 and program, with the Legislative Services Office prior to processing the  
18 reappropriation authorized herein.

19 SECTION 7. REAPPROPRIATION AUTHORITY FOR ENERGY RESILIENCY GRANTS.  
20 There is hereby reappropriated to the Office of Energy and Mineral Resources  
21 any unexpended and unencumbered balances appropriated or reappropriated to  
22 the Office of Energy and Mineral Resources from the Miscellaneous Revenue  
23 Fund for the purpose of the Energy Resiliency Grant Program for fiscal year  
24 2025, in the amount not to exceed \$10,641,800 from the Miscellaneous Rev-  
25 enue Fund, to be used for nonrecurring expenditures related to the Energy  
26 Resiliency Grant Program for the period July 1, 2025, through June 30, 2026.  
27 The Office of the State Controller shall confirm the reappropriation amount,  
28 by fund, expense class, and program, with the Legislative Services Office  
29 prior to processing the reappropriation authorized herein.

30 SECTION 8. REVENUE REPORTS FOR THE STATE LIQUOR DIVISION. The State  
31 Liquor Division shall deliver a report that compares forecast revenues,  
32 distributed by month for the year, to the actual revenues and remaining fore-  
33 casted revenues for the year on a monthly basis to the Legislative Services  
34 Office. The report shall also include a forecast, updated monthly, of the  
35 next fiscal year's anticipated revenues. The format of the report and the  
36 information included therein shall be determined by the Legislative Ser-  
37 vices Office.

38 SECTION 9. CONTINUOUS APPROPRIATION FOR THE MILITARY DIVISION. The  
39 Military Division is hereby granted continuous appropriation authority for  
40 the Idaho Office of Emergency Management's Miscellaneous Revenue Fund for  
41 the period July 1, 2025, through June 30, 2026, for the purpose of covering  
42 incurred costs arising out of hazardous substance incidents.

43 SECTION 10. CONTINUOUS APPROPRIATION FOR THE PUBLIC EMPLOYEE RE-  
44 TIREMENT SYSTEM OF IDAHO. Notwithstanding the provisions of Section  
45 59-1311(4)(d), Idaho Code, moneys appropriated in Section 1 of this act

1 for the Portfolio Investment Program within the Public Employee Retirement  
2 System of Idaho are for administrative costs of the Portfolio Investment  
3 Program as provided in Section 59-1311(3), Idaho Code. Amounts necessary  
4 to pay all other investment expenses related to the Portfolio Investment  
5 Program are perpetually appropriated to the Retirement Board as provided in  
6 Section 59-1311(4) (a), (b) and (c), Idaho Code.

7 SECTION 11. REAPPROPRIATION AUTHORITY FOR THE ARPA STATE FISCAL RE-  
8 COVERY FUND. There is hereby reappropriated to the Workforce Development  
9 Council any unexpended and unencumbered balance appropriated or reappro-  
10 priated to the Workforce Development Council from the ARPA State Fiscal  
11 Recovery Fund for fiscal year 2025, to be used for workforce training grants  
12 and childcare infrastructure grants for the period July 1, 2025, through  
13 June 30, 2026. The Office of the State Controller shall confirm the reappro-  
14 priation amounts, by fund, expense class, and program, with the Legislative  
15 Services Office prior to processing the reappropriation authorized herein.

16 SECTION 12. REAPPROPRIATION AUTHORITY FOR THE IN-DEMAND CAREERS FUND.  
17 There is hereby reappropriated to the Workforce Development Council any  
18 unexpended and unencumbered balance appropriated or reappropriated to the  
19 Workforce Development Council from the In-Demand Careers Fund for fiscal  
20 year 2025, to be used for Idaho Launch grants for the period July 1, 2025,  
21 through June 30, 2026. The Office of the State Controller shall confirm the  
22 reappropriation amounts, by fund, expense class, and program, with the Leg-  
23 islative Services Office prior to processing the reappropriation authorized  
24 herein.

25 SECTION 13. REAPPROPRIATION AUTHORITY FOR THE WORKFORCE DEVELOPMENT  
26 TRAINING FUND. There is hereby reappropriated to the Workforce Development  
27 Council any unexpended and unencumbered balance appropriated or reappro-  
28 priated to the Workforce Development Council from the Workforce Development  
29 Training Fund for fiscal year 2025, to be used for semiconductor grants for  
30 the period July 1, 2025, through June 30, 2026. The Office of the State Con-  
31 troller shall confirm the reappropriation amounts, by fund, expense class,  
32 and program, with the Legislative Services Office prior to processing the  
33 reappropriation authorized herein.

34 SECTION 14. EMPLOYEE COMPENSATION. (1) Each agency and institution is  
35 appropriated additional funding for change in employee compensation at the  
36 equivalent increase of \$1.55 per hour per full-time equivalent position for  
37 permanent employees. Of this appropriation, agency heads and institution  
38 presidents have flexibility to distribute no more than \$1.55 per hour per  
39 permanent employee and no less than \$1.05 per hour per permanent employee,  
40 provided that: (1) the employee's performance meets or exceeds expecta-  
41 tions, and (2) the employee has been employed by the agency or institution  
42 for at least six months. Notwithstanding Section 67-3511, Idaho Code, and  
43 any other provision of law, additional funding provided in fiscal year 2026  
44 appropriation acts for change in employee compensation shall not be trans-  
45 ferred from personnel costs except for existing contractual obligations  
46 requiring automatic salary or wage increases or for the ability to hire

1 emergency contract staff. No portion of the additional funding provided  
2 in fiscal year 2026 appropriation acts for change in employee compensation  
3 shall be used to fund bonuses or additional salary increases above \$1.55 per  
4 hour per permanent employee for the period July 1, 2025, through June 30,  
5 2026, except in conditions specifically met in subsections (2), (3), (4),  
6 or (5) of this section. Any unallocated additional funding from change in  
7 employee compensation shall be reverted to the fund from which the appropri-  
8 ation was made, and the agency head or institution president shall report  
9 on the unallocated and reverted amount by fund source to the legislature by  
10 June 30, 2026. Notwithstanding subsections (2), (3), (4), and (5) of this  
11 section, agency heads and institution presidents shall report to the legis-  
12 lature by June 30, 2026, the fund source and amount for any bonus or ongoing  
13 salary increase greater than the \$1.55 per hour per permanent employee from  
14 funding not described in this section. The division of human resources shall  
15 work with the office of the state controller to develop a monthly report  
16 showing all pay changes and listing the pay changes by code. The legislative  
17 services office shall approve the format of the report.

18 (2) The Division of Human Resources shall shift the primary compensa-  
19 tion schedule's minimum and maximum amounts upward by an average of 3.2%, but  
20 not less than \$1.55 per hour, beginning on July 1, 2025, with the exception  
21 of pay grade D where the minimum wage shall remain at \$7.25 per hour. The  
22 Division of Human Resources shall also shift the IT/engineering compensa-  
23 tion schedule's minimum and maximum amounts upward by an average of 3%, but  
24 not less than \$1.55 per hour, shift the public safety compensation sched-  
25 ule's minimum and maximum amounts upward by an average of 3.2%, but not less  
26 than \$1.55 per hour, and shift the nursing/healthcare compensation sched-  
27 ule's minimum and maximum amounts upward by an average of 3.5%, but not less  
28 than \$1.55 per hour. The division shall maintain the job classifications  
29 currently on payline exception. Additional funding is provided to ensure  
30 employees are paid at the new minimum of their pay grade.

31 (3) Specific agencies are appropriated additional funding for a 4.5%  
32 salary increase for classified and nonclassified IT and engineering state  
33 employees to be distributed with flexibility for the agency head to recruit  
34 and retain hard-to-fill positions.

35 (4) Idaho State Police is appropriated additional funding to provide  
36 state troopers a salary increase that does not exceed 8% to be distributed  
37 with flexibility for the agency head to recruit and retain positions.

38 (5) Specific agencies are provided additional funding for nursing and  
39 healthcare employee salary increases of \$1.55 per hour per permanent em-  
40 ployee or 3%, whichever is greater, to be distributed with flexibility for  
41 agency heads to recruit and retain positions.

42 SECTION 15. PLAN STRUCTURE. The Office of Group Insurance shall main-  
43 tain the current health insurance plan structure and benefit package for  
44 state employees. Adherence with the plan structure shall not preclude the  
45 Office of Group Insurance from implementing positive plan changes as iden-  
46 tified.

47 SECTION 16. ACCOUNTABILITY REPORTS. Funds specifically identified in  
48 statute or in an appropriation act as intended for a certain purpose may

1 be used only for that purpose. Funds provided in this act are subject to  
2 accountability reports and management reviews in accordance with Section  
3 67-702, Idaho Code, provided the Legislative Services Office auditor has  
4 sufficient resources to conduct those reports. State agencies who are au-  
5 thorized to contract for outside audits shall submit those reports to the  
6 Joint Finance-Appropriations Committee when those reports become avail-  
7 able.

8 SECTION 17. CONDITIONS, LIMITATIONS, AND RESTRICTIONS. Appropriations  
9 made pursuant to this act are subject to the conditions, limitations, and re-  
10 strictions in this act.

11 SECTION 18. An emergency existing therefor, which emergency is hereby  
12 declared to exist, this act shall be in full force and effect on and after  
13 July 1, 2025.