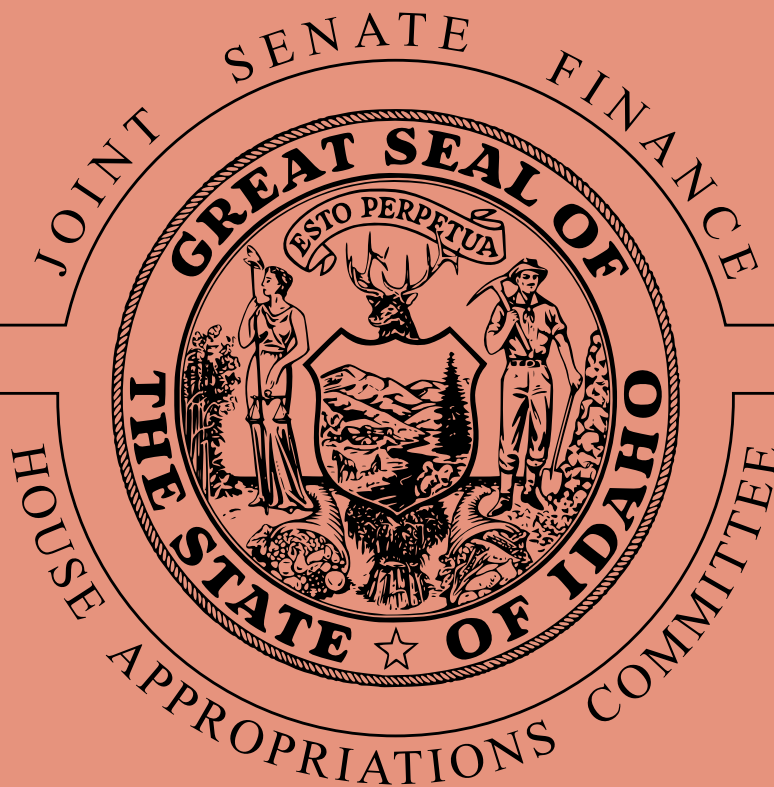


**IDAHO**  
**2025**  
**LEGISLATIVE**  
**BUDGET BOOK**  
**FISCAL YEAR 2026**



A PUBLICATION  
OF THE LEGISLATIVE SERVICES OFFICE  
BUDGET AND POLICY ANALYSIS

FIRST REGULAR SESSION • SIXTY-EIGHTH LEGISLATURE



# First Regular Session, Sixty-Eighth Legislature

## Idaho Legislative Budget Book For Fiscal Year 2026

**T**his *Legislative Budget Book* is the primary reference document used by the Joint Senate Finance and House Appropriations Committee, in setting the Idaho State Budget. The publication is also available online at:

<https://legislature.idaho.gov/lso/bpa/pubs/>

**Section I** of this document contains statewide summary reports, charts, graphs, and historical tables.

**Section II** provides a detailed description of agency budget requests for the Executive Branch, which includes twenty executive departments and the seven constitutional officers, the Judicial Branch, and the Legislative Branch. Also included is the Governor's recommendation that provides the Legislature with a side-by-side comparison of each agency's budget request and the Governor's budget recommendation in a single, inclusive document. Policy oversight is emphasized in this document by grouping and displaying minor programs at the agency or divisional level, and clearly displaying and comparing the key policy budget decisions that need to be made. Detailed accounts of expenditures (personnel costs, operating expenditures, capital outlay, and trustee and benefit payments) are de-emphasized to allow the use of larger fonts with fewer pages.

**Supporting Agency Profile Documents** include other analyses intended to lend context to the discussion of each agency's budget.

A comprehensive database, and numerous working files, also support the information contained in this document. These enable the Legislature's Budget and Policy Analysis staff to provide an extensive amount of fiscal information to legislative leadership, members of JFAC, germane committees and the Legislature as a whole.

A Publication of the Legislative Services Office

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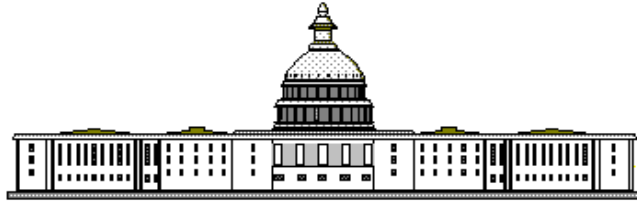
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# Joint Senate Finance House Appropriations Committee



## FIRST REGULAR SESSION OF THE SIXTY-EIGHTH IDAHO LEGISLATURE

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# Idaho Legislative Budget Book

## Table of Contents

2025 Legislative Session

---

### Statewide Reports

Idaho State Budget Process .....	4
The Idaho Decision Unit (DU) Budget Model .....	5
FY 2025 General Fund Summary .....	6
FY 2026 General Fund Summary .....	7
General Fund Revenue Collections & Estimates .....	8 - 9
FY 2025 General Fund Revenue & Appropriations (Pie Chart) .....	10
FY 2025 Total Appropriations by Fund & Function (Pie Chart) .....	11
FY 2026 Agency Request by Decision Unit .....	12
FY 2026 Governor's Recommendation by Decision Unit .....	13
FY 2025 Deficiency Warrants and Supplemental Requests .....	14 - 15
General Fund Request Comparison by Agency .....	16
General Fund Governor's Recommendation Comparison by Agency .....	17
All Funds Request Comparison by Agency .....	18
All Funds Governor's Recommendation Comparison by Agency .....	19
General Fund Three-Year Summary by Agency .....	20
All Funds Three-Year Summary by Agency .....	21
Full-Time Equivalent Positions (FTP) All Funds Summary by Agency .....	22
State of Idaho Organizational Chart .....	23
Change in Employee Compensation (CEC) Legislative History .....	24
Change in Employee Compensation (CEC) Historical Comparison .....	25
Employer Contributions to Benefit Costs .....	26
Employee Contributions to Benefit Costs .....	27
22-Year History of General Fund Original Appropriations .....	28 - 29
Budget Stabilization Fund History .....	30
Idaho Major Reserve Fund Balances .....	31
Idaho Sales Tax Distributions .....	32 - 34

### Agency Budget Requests and Governor's Recommendation

Education .....	1 - 1
Health and Human Services .....	2 - 1
Public Safety .....	3 - 1
Natural Resources .....	4 - 1
Economic Development .....	5 - 1
General Government .....	6 - 1

Glossary .....	7 - 1
----------------	-------

# Idaho Legislative Budget Book

## Table of Contents Continued

2025 Legislative Session

---

### Education

<b>Public School Support</b> .....	1 - 3
Administrators .....	1 - 9
Operations .....	1 - 11
Children's Programs .....	1 - 13
Teachers .....	1 - 15
Student Support .....	1 - 21
Idaho Digital Learning Academy (IDLA) .....	1 - 31
Facilities .....	1 - 35
Central Services .....	1 - 41
Deaf & the Blind, Educational Services for the ....	1 - 49
<b>Education, State Board of</b> .....	1 - 55
Agricultural Research & Extension Service .....	1 - 57
College and Universities .....	1 - 65
Community Colleges .....	1 - 81
Education, Office of the State Board of .....	1 - 89
Health Education Programs .....	1 - 101
Career Technical Education .....	1 - 109
Idaho Public Television .....	1 - 119
Special Programs .....	1 - 125
Department of Education .....	1 - 135
Vocational Rehabilitation .....	1 - 145
Charter School Commission .....	1 - 151

### Health and Human Services

<b>Health and Welfare, Department of</b> .....	2 - 3
Child Welfare .....	2 - 9
Developmentally Disabled, Services for .....	2 - 23
Service Integration .....	2 - 31
Welfare, Division of .....	2 - 37
Medicaid, Division of .....	2 - 43
Public Health Services .....	2 - 57
Indirect Support Services .....	2 - 71
Licensing and Certification .....	2 - 79
Substance Abuse Treatment & Prevention .....	2 - 85
Mental Health Services .....	2 - 91
Psychiatric Hospitalization .....	2 - 97
Independent Councils .....	2 - 105
<b>State Independent Living Council</b> .....	2 - 111

### Public Safety

<b>Correction, Department of</b> .....	3 - 3
Management Services .....	3 - 7
State Prisons .....	3 - 15
County & Out-of-State Placement .....	3 - 27
Community Corrections .....	3 - 33
Community-Based SUDS Treatment .....	3 - 39
Medical Services .....	3 - 43
Pardons & Parole, Commission .....	3 - 49
<b>Judicial Branch</b> .....	3 - 51
Court Operations .....	3 - 55
Guardian Ad Litem Program .....	3 - 61
Judicial Council .....	3 - 65
<b>Juvenile Corrections, Department of</b> .....	3 - 69
<b>Police, Idaho State</b> .....	3 - 75
Brand Inspection .....	3 - 79
Police, Division of Idaho State .....	3 - 85
POST Academy .....	3 - 95
Racing Commission .....	3 - 101

### Natural Resources

<b>Environmental Quality, Department of</b> .....	4 - 3
<b>Fish and Game, Department of</b> .....	4 - 13
<b>Land, Board of Commissioners</b> .....	4 - 27
Investment Board, Endowment Fund .....	4 - 29
Lands, Department of .....	4 - 35
<b>Parks and Recreation, Department of</b> .....	4 - 49
<b>Water Resources, Department of</b> .....	4 - 59

### Economic Development

<b>Agriculture, Department of</b> .....	5 - 3
Agriculture, Department of .....	5 - 5
Soil and Water Conservation Commission .....	5 - 13
<b>Commerce, Department of</b> .....	5 - 19
<b>Finance, Department of</b> .....	5 - 25
<b>Industrial Commission</b> .....	5 - 31
<b>Insurance, Department of</b> .....	5 - 39
<b>Labor, Department of</b> .....	5 - 47
<b>Public Utilities Commission</b> .....	5 - 53

# Idaho Legislative Budget Book

## Table of Contents Continued

2025 Legislative Session

---

### Economic Development

<b>Self-Governing Agencies</b> .....	5 - 59
Hispanic Affairs, Commission on .....	5 - 61
Historical Society, Idaho State .....	5 - 67
Libraries, Commission for .....	5 - 73
Lottery, State .....	5 - 79
Public Defense Commission .....	5 - 87
State Appellate Public Defender .....	5 - 89
Veterans Services, Division of .....	5 - 95
Office of the State Public Defender .....	5 - 103
Division of Occupational and Professional Licens .....	5 - 111
Office of Administrative Hearings .....	5 - 117
Office of Health and Social Services Ombudsma .....	5 - 121
Commission of Pardons & Parole .....	5 - 127
<b>Transportation Department, Idaho</b> .....	5 - 133
Transportation Services .....	5 - 135
Motor Vehicles .....	5 - 143
Highway Operations .....	5 - 149
Contract Construction & Right-of-Way Acq. ....	5 - 159

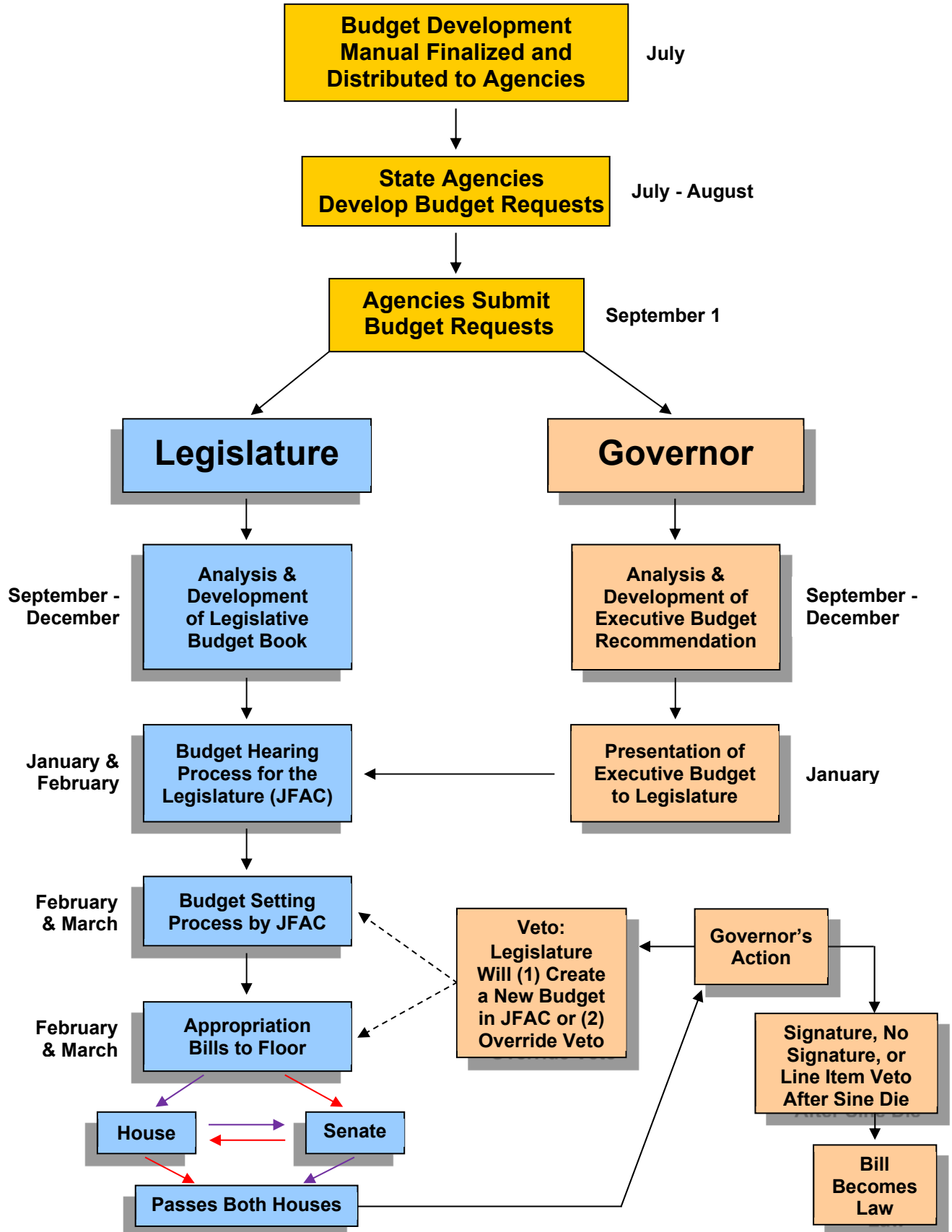
### General Government

<b>Administration, Department of</b> .....	6 - 3
Administration, Department of .....	6 - 7
Capitol Commission .....	6 - 15
Permanent Building Fund .....	6 - 21
<b>Attorney General</b> .....	6 - 29
<b>State Controller</b> .....	6 - 35

### General Government

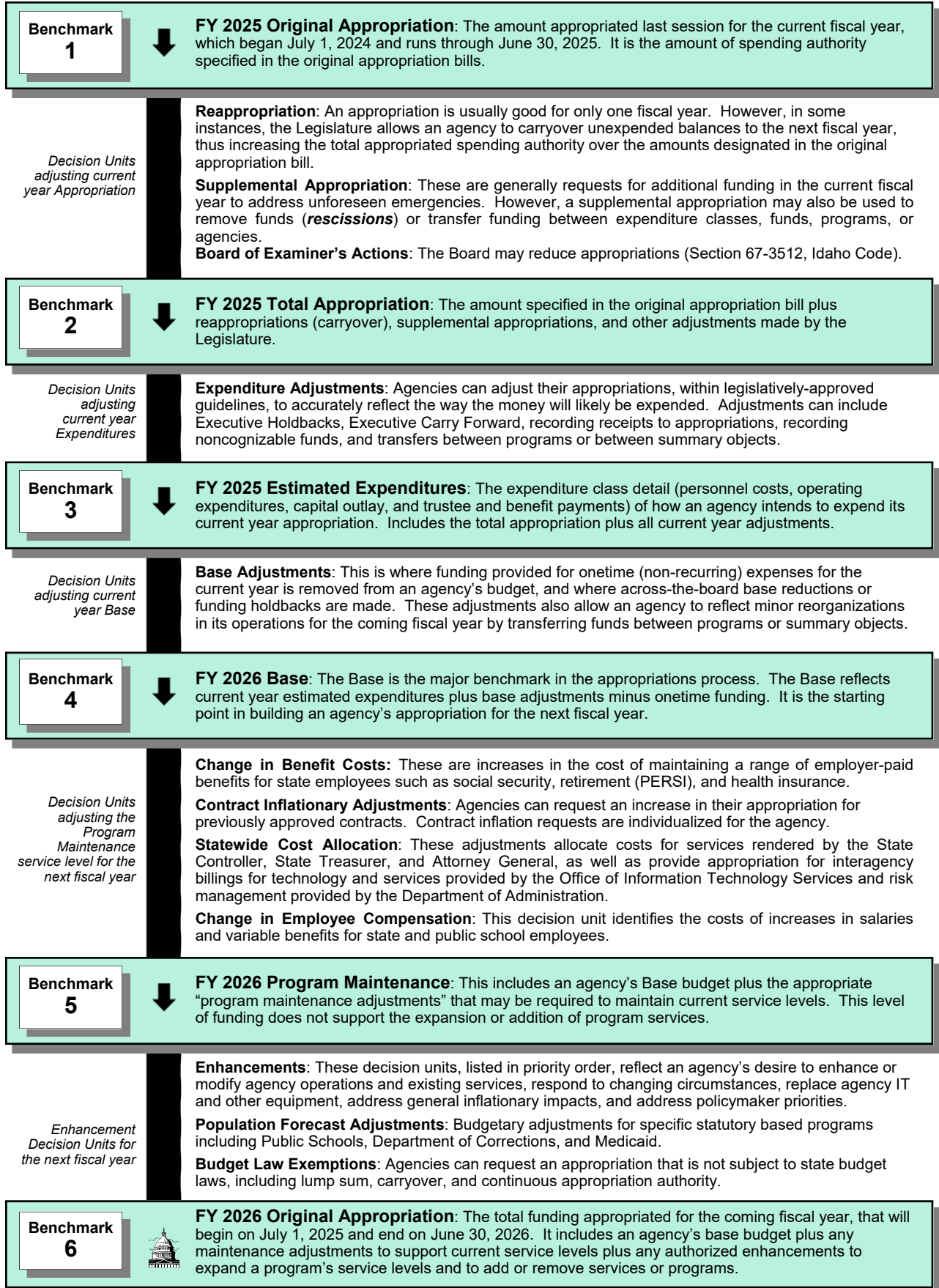
<b>Governor, Office of the</b> .....	6 - 43
Aging, Commission on .....	6 - 45
Arts, Commission on the .....	6 - 51
Blind and Visually Impaired, Commission for the .....	6 - 57
Drug Policy, Office of .....	6 - 63
Energy and Mineral Resources, Office of .....	6 - 69
Financial Management, Division of .....	6 - 77
Governor, Executive Office of the .....	6 - 83
Human Resources, Division of .....	6 - 89
Information Technology Services, Office of .....	6 - 93
Liquor Division, State .....	6 - 105
Military Division .....	6 - 113
Public Employee Retirement System .....	6 - 121
Species Conservation, Office of .....	6 - 127
STEM Action Center .....	6 - 133
Wolf Depredation Control Board .....	6 - 139
Workforce Development Council .....	6 - 145
<b>Legislative Branch</b> .....	6 - 151
Legislature .....	6 - 153
Legislative Services Office .....	6 - 157
Legislative Technology .....	6 - 163
Performance Evaluations, Office of .....	6 - 167
<b>Lieutenant Governor</b> .....	6 - 171
<b>Revenue and Taxation, Department of</b> .....	6 - 177
Tax Appeals, Board of .....	6 - 179
Tax Commission, State .....	6 - 185
<b>Secretary of State</b> .....	6 - 191
<b>State Treasurer</b> .....	6 - 199
State Treasurer .....	6 - 201
Idaho Millennium Fund .....	6 - 207

# Annual State of Idaho Budget Process





# The Idaho Decision Unit (DU) Budget Model



# General Fund Summary

## Fiscal Year 2025

<b><u>REVENUES</u></b>	<b><u>Current Law &amp; Request</u></b>	<b><u>Governor's Rec</u></b>
1. Unobligated Cash Balance	\$ 320,065,600	\$ 320,065,600
2. Reappropriation	16,026,600	16,026,600
3. Executive Carry Forward	28,391,800	28,391,800
4. Cash Balance	364,484,000	364,484,000
5. Revenue Projection - 4.4% above FY 2024 Actual	5,617,783,300	5,617,783,300
6. H1 of 2022 - Sales Tax for Public School Support	330,000,000	330,000,000
7. Total Revenue Projection - 4.1% above FY 2024 Actual	5,947,783,300	5,947,783,300
8. Total Revenues and Estimated Beginning Balance	6,312,267,300	6,312,267,300
9. 2024 Trnfr (H731, H768, H770, S1372, S1410, S1411, S1412)	(580,025,000)	(580,025,000)
10. Deficiency Warrants - Pests & HazMat	(1,758,500)	(1,758,500)
11. Bond Levy Equalization Close out (H521 of 2024)	-	62,861,000
12. Fire Suppression Cash Transfer	-	(60,000,000)
13. Total Transfers In (Out)	(581,783,500)	(578,922,500)
14. NET REVENUES	\$ 5,730,483,800	\$ 5,733,344,800
<b><u>EXPENDITURES</u></b>		
15. <b>FY 2025 Original Appropriation</b>	\$ 5,266,863,200	\$ 5,266,863,200
16. Reappropriations/Executive Carryforward	44,418,400	44,418,400
Supplementals/Rescissions:		
17. Vocational Rehabilitation	2,700,000	4,400,000
18. Department of Health & Welfare	14,281,700	12,531,700
19. Division of Medicaid	511,400	511,400
20. Department of Correction	13,866,600	13,866,600
21. Idaho State Police	268,100	268,100
22. Office of Information Technology Services	81,700	81,700
23. Office of the State Public Defender	0	5,817,800
24. Military Division	0	1,299,200
25. Total Supplementals/Rescissions:	31,709,500	38,776,500
26. <b>FY 2025 Estimated Expenditures</b>	\$ 5,342,991,100	\$ 5,350,058,100
27. <b>FY 2025 ESTIMATED ENDING BALANCE</b>	\$ 387,492,700	\$ 383,286,700

# General Fund Summary

## Fiscal Year 2026

<u>REVENUES</u>	<u>Current Law &amp; Request</u>	<u>Governor's Rec</u>
1. Estimated Beginning Balance	\$ 387,492,700	\$ 383,286,700
2. DFM Revenue Projection - 5.6% increase from FY25	5,931,717,000	5,931,717,000
3. H1 of 2022 - Sales Tax for Public School Support	330,000,000	330,000,000
4. Proposed Legislation - Additional TECM Funding	0	(50,000,000)
5. Proposed Legislation - State Public Defender	0	(34,723,400)
6. Proposed Legislation - Public Schools Gap Funding	0	(50,000,000)
7. Proposed Legislation - Education Tax Credit	0	(50,000,000)
8. Proposed Legislation - Tax Relief	0	(100,000,000)
9. Total Budgeted Revenue Projection - 0.8% increase	<u>6,261,717,000</u>	<u>5,976,993,600</u>
10. Total Revenues and Estimated Beginning Cash	6,649,209,700	6,360,280,300
11. Transfer to ITD - Strategic Initiatives Fund	(311,884,000)	(311,884,000)
12. Transfer to Lands - Fire Suppression Deficiency Fund	0	(40,000,000)
13. Transfer to Treasurer - Workforce Housing Fund	0	(15,000,000)
14. Transfer to Public Education Stabilization Fund	0	(50,000,000)
15. Transfer to Budget Stabilization Fund §57-814, I.C.	0	(59,068,800)
16. Transfer to Gov's Emergency Fund	0	(1,350,000)
17. Total Transfers In (Out)	<u>(311,884,000)</u>	<u>(477,302,800)</u>
18. NET REVENUES	6,337,325,700	5,882,977,500
 <b><u>EXPENDITURES</u></b>		
19. <b>FY 2026 Base Budget</b>	5,235,552,700	5,235,552,700
<b>Maintenance Costs:</b>		
20. Benefit Changes	42,081,300	42,076,600
21. Contract Inflation	1,291,500	1,291,500
22. Statewide Cost Allocation	6,068,500	3,590,700
23. Change in Employee Compensation	9,331,000	47,038,900
24. Public Schools CEC	16,710,400	83,543,000
25. Total Program Maintenance Adjustments	<u>75,482,700</u>	<u>177,540,700</u>
26. <b>FY 2026 Program Maintenance</b>	5,311,035,400	5,413,093,400
<b>Budget Enhancements</b>		
27. Education	44,684,200	44,684,200
28. Health and Human Services	10,243,800	10,268,200
29. Public Safety	13,601,100	15,142,800
30. Natural Resources	2,119,600	2,673,700
31. Economic Development	17,621,400	17,659,100
32. General Government	18,226,500	13,813,300
33. General Inflation	1,322,800	1,322,800
34. Replacement Items	6,387,500	6,387,500
35. IT Replacement Items	4,224,800	2,889,700
36. Endowment Fund Adjustments	(5,185,200)	(5,185,200)
37. Population Forecast Adjustments	81,070,500	81,070,500
38. OITS Modernization	166,600	303,800
39. Governor's Initiatives	0	51,200,300
40. Total Budget Enhancements	<u>194,483,600</u>	<u>242,230,700</u>
41. <b>FY 2026 Original Appropriations</b>	5,505,519,000	5,655,324,100
42. <b>FY 2026 ESTIMATED ENDING BALANCE</b>	\$ 831,806,700	\$ 227,653,400

# General Fund Revenue Collections & Estimates

Source	Actual			
	FY 2019	FY 2020	FY 2021	FY 2022
<b>Individual Income Tax</b>	\$1,661,130,211	\$1,905,245,518	\$2,446,316,311	\$2,602,646,946
% change	(9.1%)	14.7%	28.4%	6.4%
<b>Corporate Income Tax</b>	283,162,742	243,336,896	348,554,896	1,039,159,285
% change	18.6%	(14.1%)	43.2%	198.1%
<b>Sales Tax</b>	1,597,703,604	1,689,375,984	2,004,203,411	2,195,372,931
<b>Special Session HB1 Transfer</b>				
% change	7.2%	5.7%	18.6%	9.5%
<b>Cigarette Tax</b>	10,387,800	7,939,000	8,796,600	9,524,200
<b>Tobacco Tax</b>	13,676,296	13,042,536	12,952,115	11,931,810
<b>Beer Tax</b>	1,993,087	2,094,502	2,243,665	2,237,461
<b>Wine Tax</b>	4,985,927	5,070,775	5,412,872	4,930,009
<b>Liquor Distribution</b>	33,235,004	37,400,000	42,603,000	55,620,000
<b>Kilowatt-Hour Tax</b>	2,371,000	2,066,202	1,960,866	1,618,615
<b>Mine License</b>	<u>22,806</u>	<u>77,127</u>	<u>23,951</u>	<u>14,127</u>
<b>Product Taxes Subtotal</b>	64,278,114	65,546,813	72,008,252	84,243,480
% change	10.3%	2.0%	9.9%	17.0%
<b>State Treasurer Int.</b>	2,849,871	143,750	1,929,036	14,736,732
<b>Judicial Branch</b>	8,212,984	7,156,326	6,978,544	7,077,107
<b>Insurance Prem. Tax</b>	75,351,917	84,421,204	85,517,863	103,143,261
<b>State Police</b>	0	80	358,738	341,661
<b>Secretary of State</b>	3,987,836	4,850,823	6,030,439	6,841,803
<b>Unclaimed Property</b>	11,800,649	14,110,381	16,094,627	15,313,708
<b>Other</b>	<u>23,733,940</u>	<u>15,647,278</u>	<u>19,021,788</u>	<u>127,088,840</u>
<b>Misc. Revenue Subtotal</b>	192,609,117	194,019,984	138,011,036	360,419,334
% change	65.6%	0.7%	(28.9%)	161.2%
<b>Total General Fund</b>				
<b>Collections</b>	\$3,798,883,800	\$4,097,525,200	\$5,009,093,906	\$6,281,842,000
% change	1.8%	7.9%	22.2%	25.4%
<b>Expenditures</b>	3,689,010,100	3,884,293,865	3,752,171,900	4,335,791,900
% change	6.3%	5.3%	(3.4%)	15.6%
Collections-Expenditures	109,873,700	213,231,335	1,256,922,006	1,946,050,100
Beginning Balance:	127,166,900	111,840,765	252,230,500	960,340,200
Net Transfers In (Out):	(68,462,700)	(72,841,600)	(541,372,603)	(1,419,514,600)
Adjustments:	0	0	(3,271,052)	0
<b>Total Ending Balance</b>	168,577,900	252,230,500	964,508,851	1,486,875,700

Sources: Legislative Fiscal Reports and the Division of Financial Management

## General Fund Revenue Collections & Estimates

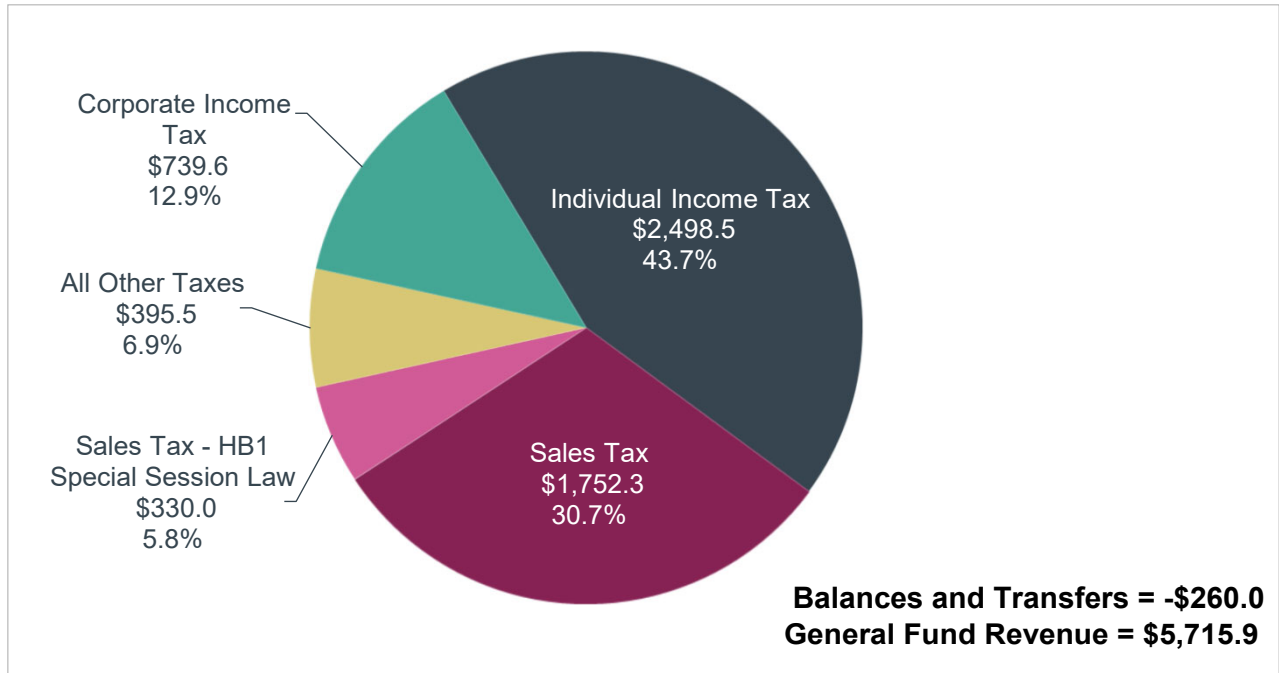
Source	Actual		Governor's Forecast	
	FY2023	FY 2024	FY 2025	FY 2026
<b>Individual Income Tax</b>	\$2,148,712,723	\$2,228,701,173	\$2,448,832,900	\$2,565,883,800
% change	(17.4%)	3.7%	9.9%	4.8%
<b>Corporate Income Tax</b>	1,031,854,204	867,482,749	868,156,200	1,044,881,000
% change	(0.7%)	(15.9%)	0.1%	20.4%
<b>Sales Tax</b>	2,299,158,374	1,823,862,358	1,858,573,000	1,862,496,400
<b>Special Session HB1 Transfer</b>		330,000,000	330,000,000	330,000,000
% change	4.7%	(6.3%)	1.6%	0.2%
<b>Cigarette Tax</b>	1,288,100	0	0	0
<b>Tobacco Tax</b>	10,909,215	10,439,731	11,396,500	11,487,000
<b>Beer Tax</b>	2,229,146	2,168,212	2,107,700	2,416,700
<b>Wine Tax</b>	5,427,364	5,440,163	6,062,500	6,184,600
<b>Liquor Distribution</b>	50,080,000	52,645,699	46,810,000	49,887,000
<b>Kilowatt-Hour Tax</b>	1,649,076	2,071,871	1,986,200	2,031,600
<b>Mine License</b>	<u>28,383</u>	<u>312,493</u>	<u>0</u>	<u>0</u>
<b>Product Taxes Subtotal</b>	69,933,825	73,078,169	68,362,900	72,006,900
% change	(17.0%)	4.5%	(6.5%)	5.3%
<b>State Treasurer Int.</b>	27,892,666	21,164,593	16,569,800	18,406,600
<b>Judicial Branch</b>	7,295,772	7,554,172	8,154,800	8,484,900
<b>Insurance Prem. Tax</b>	97,924,230	106,756,291	109,384,300	112,518,100
<b>State Police</b>	0	0	0	0
<b>Secretary of State</b>	6,881,066	6,827,965	7,115,700	7,317,800
<b>Unclaimed Property</b>	28,720,080	36,321,275	27,823,000	28,227,600
<b>Other</b>	<u>227,998,360</u>	<u>209,512,107</u>	<u>204,810,700</u>	<u>211,493,900</u>
<b>Misc. Revenue Subtotal</b>	398,389,633	388,136,403	373,858,300	386,448,900
% change	10.5%	(2.6%)	(3.7%)	3.4%
<b>Total General Fund Collections</b>	\$5,948,048,800	\$5,711,260,900	*\$5,947,783,300	*\$6,261,717,000
% change	(5.3%)	(4.0%)	4.1%	5.3%
<b>Expenditures</b>	4,583,091,900	5,117,513,200	5,350,058,100	5,655,324,100
% change	5.7%	11.7%	4.5%	5.7%
Collections-Expenditures	1,364,956,900	593,747,700	597,725,200	606,392,900
Beginning Balance:	1,432,222,100	523,283,300	364,484,000	383,286,700
Net Transfers In (Out):	(2,273,895,700)	(752,547,000)	(578,922,500)	(477,302,800)
Adjustments:	<u>0</u>	<u>0</u>	<u>0</u>	<u>(284,723,400)</u>
<b>Total Ending Balance</b>	523,283,300	364,484,000	383,286,700	227,653,400

\*Total Collections Forecasts are rounded

# FY 2025 General Fund Revenue & Appropriations

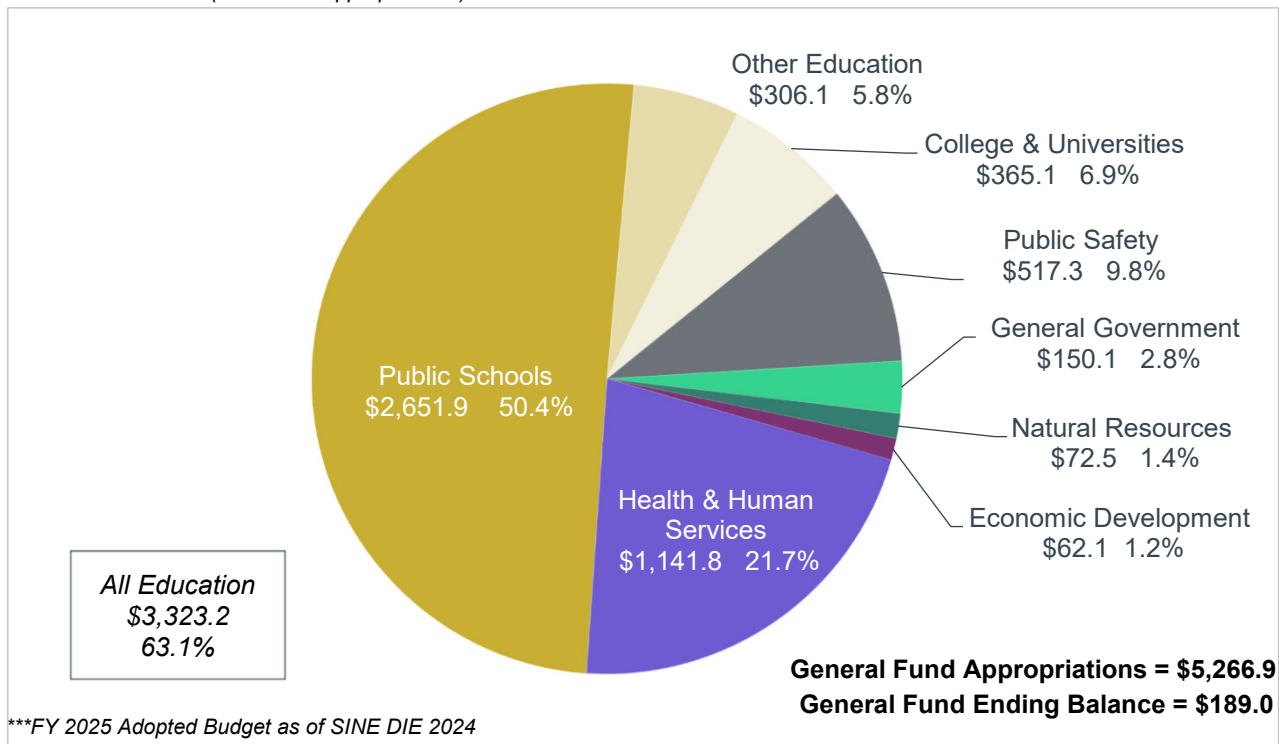
## "Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



## "Where the money goes . . ."

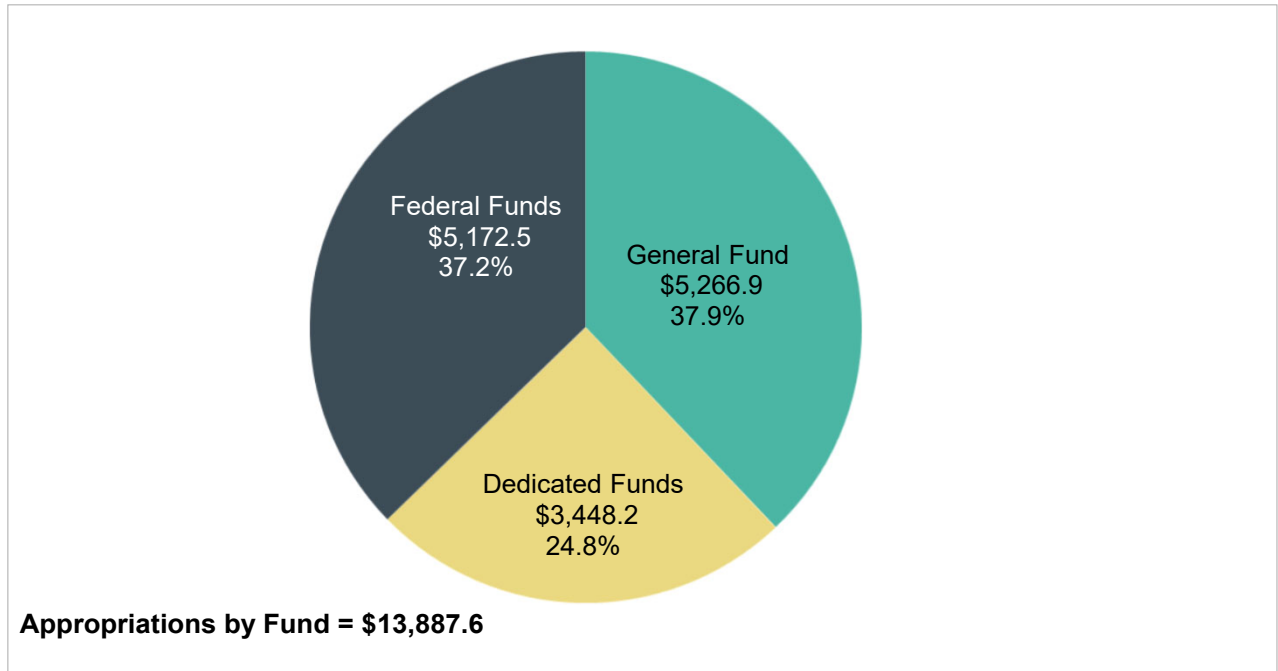
Dollars In Millions (Percent of Appropriations)



# FY 2025 All Appropriations by Fund & Function

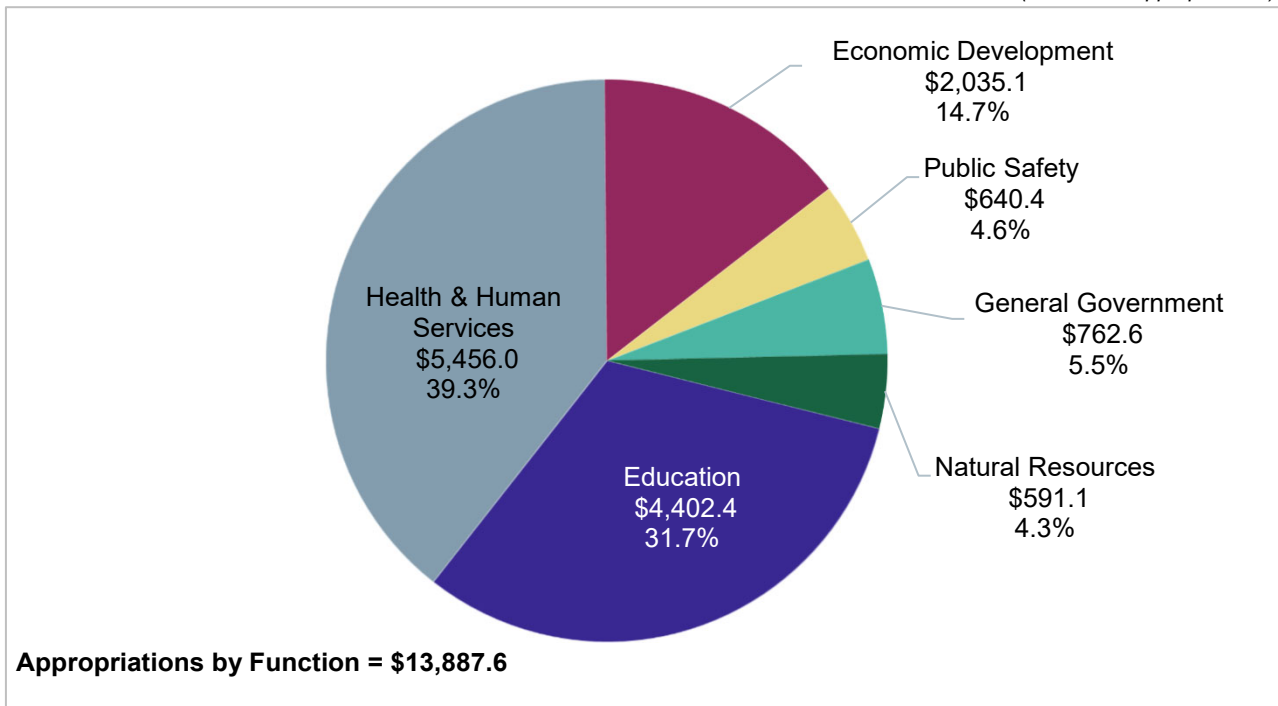
*"Where the money comes from . . ."*

*Dollars In Millions (Percent of Revenue)*



*"Where the money goes . . ."*

*Dollars In Millions (Percent of Appropriations)*



\*\*\*FY 2025 Adopted Budget as of SINE DIE 2024

## FY 2026 Agency Request by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total
<b>FY 2025 Original Appropriation</b>	<b>21,310.45</b>	<b>5,266,863,200</b>	<b>3,448,239,700</b>	<b>5,172,529,300</b>	<b>13,887,632,200</b>
Reappropriation	0.00	16,026,600	520,364,100	592,055,200	1,128,445,900
Supplementals	0.00	31,709,500	93,927,000	412,138,500	537,775,000
Deficiency Warrants	0.00	1,758,500	0	0	1,758,500
Cash Transfers & Adjustments	0.00	(1,758,500)	0	0	(1,758,500)
<b>FY 2025 Total Appropriation</b>	<b>21,310.45</b>	<b>5,314,599,300</b>	<b>4,062,530,800</b>	<b>6,176,723,000</b>	<b>15,553,853,100</b>
Expenditure Adjustments	(40.55)	0	207,540,600	12,738,900	220,279,500
Executive Carry Forward	0.00	28,391,800	92,363,700	69,695,900	190,451,400
<b>FY 2025 Estimated Expenditures</b>	<b>21,269.90</b>	<b>5,342,991,100</b>	<b>4,362,435,100</b>	<b>6,259,157,800</b>	<b>15,964,584,000</b>
Removal of Onetime Expenditures	(15.00)	(106,210,800)	(1,718,103,200)	(1,499,035,000)	(3,323,349,000)
Base Adjustments	(10.98)	(1,227,600)	(4,444,400)	(20,334,700)	(26,006,700)
<b>FY 2026 Base</b>	<b>21,243.92</b>	<b>5,235,552,700</b>	<b>2,639,887,500</b>	<b>4,739,788,100</b>	<b>12,615,228,300</b>
Benefit Costs	0.00	42,081,300	9,905,600	4,329,200	56,316,100
Contract Inflation	0.00	1,291,500	935,400	1,129,500	3,356,400
Statewide Cost Allocation	0.00	6,068,500	3,695,300	464,500	10,228,300
Change in Employee Compensation	0.00	9,246,700	6,542,400	2,580,300	18,369,400
Public Schools CEC	0.00	16,710,400	0	0	16,710,400
Military Compensation	0.00	84,300	52,100	274,300	410,700
<b>FY 2026 Program Maintenance</b>	<b>21,243.92</b>	<b>5,311,035,400</b>	<b>2,661,018,300</b>	<b>4,748,565,900</b>	<b>12,720,619,600</b>
<b>Enhancements by Functional Area</b>					
Education	20.73	44,684,200	1,871,000	15,008,700	61,563,900
Health and Human Services	115.50	10,243,800	91,609,200	255,259,800	357,112,800
Public Safety	27.33	13,601,100	(2,938,100)	(609,700)	10,053,300
Natural Resources	15.00	2,119,600	12,725,100	82,220,000	97,064,700
Economic Development	29.96	329,505,400	249,619,000	123,569,700	702,694,100
General Government	18.00	18,226,500	64,404,400	24,858,600	107,489,500
General Inflation	0.00	1,322,800	462,300	0	1,785,100
Replacement Items	0.00	6,387,500	147,041,300	3,944,600	157,373,400
Endowment Fund Adjustments	0.00	(5,185,200)	6,586,800	0	1,401,600
Population Forecast Adjustments	0.00	81,070,500	7,843,600	309,049,700	397,963,800
OITS Modernization	(2.00)	166,600	3,085,400	0	3,252,000
OITS Hardware	0.00	4,224,800	10,407,700	1,170,100	15,802,600
Cash Transfers & Adjustments	0.00	(311,884,000)	(7,084,600)	0	(318,968,600)
<b>FY 2026 Original Appropriation</b>	<b>21,468.44</b>	<b>5,505,519,000</b>	<b>3,246,651,400</b>	<b>5,563,037,400</b>	<b>14,315,207,800</b>
Percent Change from Orig. Appropriation	0.7%	4.5%	(5.8%)	7.5%	3.1%
Percent Change from Total Appropriation	0.7%	3.6%	(20.1%)	(9.9%)	(8.0%)

### FY 2026 Total Agency Request

	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Total
General	11,138.25	1,182,236,800	395,568,600	11,241,200	3,891,635,400	5,480,682,000
OT	0.00	109,500	4,690,900	14,244,200	5,792,400	24,837,000
Fund Total:	11,138.25	1,182,346,300	400,259,500	25,485,400	3,897,427,800	5,505,519,000
Dedicated	6,811.53	849,054,800	517,041,000	179,376,700	1,240,974,400	2,786,446,900
OT	0.00	0	23,536,800	436,637,700	30,000	460,204,500
Fund Total:	6,811.53	849,054,800	540,577,800	616,014,400	1,241,004,400	3,246,651,400
Federal	3,518.66	356,310,900	301,694,700	432,269,700	4,180,149,700	5,270,425,000
OT	0.00	4,016,300	133,591,800	9,248,500	145,755,800	292,612,400
Fund Total:	3,518.66	360,327,200	435,286,500	441,518,200	4,325,905,500	5,563,037,400
<b>Total:</b>	<b>21,468.44</b>	<b>2,391,728,300</b>	<b>1,376,123,800</b>	<b>1,083,018,000</b>	<b>9,464,337,700</b>	<b>14,315,207,800</b>



## FY 2026 Governor's Rec by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total
<b>FY 2025 Original Appropriation</b>	<b>21,310.45</b>	<b>5,266,863,200</b>	<b>3,448,239,700</b>	<b>5,172,529,300</b>	<b>13,887,632,200</b>
Reappropriation	0.00	16,026,600	520,364,100	592,055,200	1,128,445,900
Supplementals	0.00	98,776,500	96,133,900	409,931,600	604,842,000
Deficiency Warrants	0.00	1,758,500	0	0	1,758,500
Cash Transfers & Adjustments	0.00	(61,758,500)	0	0	(61,758,500)
<b>FY 2025 Total Appropriation</b>	<b>21,310.45</b>	<b>5,321,666,300</b>	<b>4,064,737,700</b>	<b>6,174,516,100</b>	<b>15,560,920,100</b>
Expenditure Adjustments	(40.55)	0	207,540,600	12,738,900	220,279,500
Executive Carry Forward	0.00	28,391,800	92,363,700	69,695,900	190,451,400
<b>FY 2025 Estimated Expenditures</b>	<b>21,269.90</b>	<b>5,350,058,100</b>	<b>4,364,642,000</b>	<b>6,256,950,900</b>	<b>15,971,651,000</b>
Removal of Onetime Expenditures	(15.00)	(113,277,800)	(1,718,103,200)	(1,499,035,000)	(3,330,416,000)
Base Adjustments	(10.98)	(1,227,600)	(7,651,300)	(18,127,800)	(27,006,700)
<b>FY 2026 Base</b>	<b>21,243.92</b>	<b>5,235,552,700</b>	<b>2,638,887,500</b>	<b>4,739,788,100</b>	<b>12,614,228,300</b>
Benefit Costs	0.00	42,076,600	9,908,300	4,330,300	56,315,200
Contract Inflation	0.00	1,291,500	935,400	1,129,500	3,356,400
Statewide Cost Allocation	0.00	3,590,700	2,135,800	(186,000)	5,540,500
Change in Employee Compensation	0.00	46,954,600	35,512,800	13,362,700	95,830,100
Public Schools CEC	0.00	83,543,000	0	0	83,543,000
Military Compensation	0.00	84,300	52,100	274,300	410,700
<b>FY 2026 Program Maintenance</b>	<b>21,243.92</b>	<b>5,413,093,400</b>	<b>2,687,431,900</b>	<b>4,758,698,900</b>	<b>12,859,224,200</b>
<b>Enhancements by Functional Area</b>					
Education	20.73	44,684,200	1,871,000	15,008,700	61,563,900
Health and Human Services	69.50	10,268,200	91,602,000	253,511,600	355,381,800
Public Safety	27.33	15,142,800	(3,139,900)	(609,700)	11,393,200
Natural Resources	13.00	2,673,700	12,512,200	81,559,800	96,745,700
Economic Development	27.96	329,543,100	62,395,900	123,569,700	515,508,700
General Government	18.00	13,813,300	64,404,400	24,858,600	103,076,300
General Inflation	0.00	1,322,800	210,200	0	1,533,000
Replacement Items	0.00	6,387,500	146,824,400	3,944,600	157,156,500
Endowment Fund Adjustments	0.00	(5,185,200)	6,586,800	0	1,401,600
Population Forecast Adjustments	0.00	81,070,500	7,843,600	309,049,700	397,963,800
OITS Modernization	(1.00)	303,800	2,745,400	0	3,049,200
OITS Hardware	0.00	2,889,700	10,407,700	1,170,100	14,467,500
Governor Initiatives	1.00	124,417,700	65,456,500	27,266,900	217,141,100
Cash Transfers & Adjustments	0.00	(385,101,400)	(15,684,600)	0	(400,786,000)
<b>FY 2026 Original Appropriation</b>	<b>21,420.44</b>	<b>5,655,324,100</b>	<b>3,141,467,500</b>	<b>5,598,028,900</b>	<b>14,394,820,500</b>
Percent Change from Orig. Appropriation	0.5%	7.4%	(8.9%)	8.2%	3.7%
Percent Change from Total Appropriation	0.5%	6.3%	(22.7%)	(9.3%)	(7.5%)

### FY 2026 Total Recommendation

	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Total
General	11,118.30	1,221,194,900	417,028,900	11,241,200	3,968,742,400	5,618,207,400
OT	0.00	1,109,500	4,618,300	10,346,500	21,042,400	37,116,700
Fund Total:	11,118.30	1,222,304,400	421,647,200	21,587,700	3,989,784,800	5,655,324,100
Dedicated	6,806.03	878,844,600	534,396,500	179,376,700	1,239,974,400	2,832,592,200
OT	0.00	6,467,300	44,405,000	249,073,000	8,930,000	308,875,300
Fund Total:	6,806.03	885,311,900	578,801,500	428,449,700	1,248,904,400	3,141,467,500
Federal	3,496.11	362,269,400	300,769,600	432,269,700	4,180,149,700	5,275,458,400
OT	0.00	4,016,300	134,586,900	9,211,500	174,755,800	322,570,500
Fund Total:	3,496.11	366,285,700	435,356,500	441,481,200	4,354,905,500	5,598,028,900
<b>Total:</b>	<b>21,420.44</b>	<b>2,473,902,000</b>	<b>1,435,805,200</b>	<b>891,518,600</b>	<b>9,593,594,700</b>	<b>14,394,820,500</b>

# FY 2025 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
<b>Part A: Deficiency Warrants</b>						
<b>Economic Development</b>						
<b>Department of Agriculture</b>						
1. Exotic Species Deficiency Warrants	0.00	1,724,300	1,724,300	0.00	1,724,300	1,724,300
<b>General Government</b>						
<b>Office of the Governor</b>						
Military Division						
2. HazMat Deficiency Warrants	0.00	34,200	34,200	0.00	34,200	34,200
<b>Total:</b>	<b>0.00</b>	<b>1,758,500</b>	<b>1,758,500</b>	<b>0.00</b>	<b>1,758,500</b>	<b>1,758,500</b>
<b>Part B: Supplementals</b>						
<b>Education</b>						
<b>Public School Support</b>						
Student Support						
1. Held Federal Fund Distributions	0.00	0	9,500,000	0.00	0	9,500,000
<b>State Board of Education</b>						
Office of the State Board of Education						
2. Holistic Credit Mobility Grant	0.00	0	20,000	0.00	0	20,000
Department of Education						
3. School Bus Camera Fund Program	0.00	0	33,600	0.00	0	33,600
4. IRI and Performance Report Card	0.00	0	1,500,000	0.00	0	1,500,000
Vocational Rehabilitation						
5. Federal Grant Match	0.00	2,700,000	2,700,000	0.00	2,700,000	2,700,000
6. Client Services	0.00	0	0	0.00	1,700,000	1,700,000
<b>Health and Human Services</b>						
<b>Department of Health and Welfare</b>						
Child Welfare						
7. Foster Care Population Forecast Adju	0.00	8,868,200	14,126,900	0.00	8,868,200	14,126,900
8. Purchase Payette Assess. Care Cent	0.00	1,750,000	1,750,000	0.00	0	0
9. Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
Services for the Developmentally Disabled						
10. Exemption From Transfer Limitations	0.00	0	0	0.00	0	0
Service Integration						
11. Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
Division of Medicaid						
12. Managed Care External Quality Revie	0.00	337,500	1,350,000	0.00	337,500	1,350,000
13. IBHP System Configuration Changes	0.00	173,900	695,500	0.00	173,900	695,500
14. Medicaid Updated Forecast	0.00	0	113,849,300	0.00	0	113,849,300
15. IBHP Capitation Rate Increase	0.00	0	108,821,400	0.00	0	108,821,400
16. Hospital Assessment Fund	0.00	0	190,510,600	0.00	0	190,510,600
Public Health Services						
17. Cancer Data Registry for Idaho	0.00	0	0	0.00	0	0
Substance Abuse Treatment & Prevention						
18. Millennium Fund Appropriation Align	0.00	0	0	0.00	0	0
Mental Health Services						
19. IBHP Contract Implementation	0.00	0	6,743,800	0.00	0	6,743,800
Psychiatric Hospitalization						
20. Civil Commitment Expenditures	0.00	2,663,500	2,663,500	0.00	2,663,500	2,663,500
21. SHW Forecast Adjustment	0.00	0	0	0.00	0	0
22. SHS Forecast Adjustment	0.00	1,000,000	0	0.00	1,000,000	0
23. Exemption from Transfer Limitations	0.00	0	0	0.00	0	0

# FY 2025 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
<b>Public Safety</b>						
<b>Department of Correction</b>						
State Prisons						
24. Advanced Surveillance Technology	0.00	795,000	795,000	0.00	795,000	795,000
25. Transport Safety Expansion	0.00	1,148,000	1,148,000	0.00	1,148,000	1,148,000
26. Body-Worn Camera Grant	0.00	27,000	1,051,000	0.00	27,000	1,051,000
County & Out-of-State Placement						
27. Population Driven Adjustment	0.00	5,939,400	5,939,400	0.00	5,939,400	5,939,400
Medical Services						
28. Medical Services Per Diem Adjustme	0.00	5,957,200	5,957,200	0.00	5,957,200	5,957,200
<b>Idaho State Police</b>						
Division of Idaho State Police						
29. Remote Housing Unit	0.00	268,100	268,100	0.00	268,100	268,100
<b>Natural Resources</b>						
<b>Department of Environmental Quality</b>						
30. CAFO Transfer Correction	0.00	0	0	0.00	0	0
31. Exemption for Indirect Costs	0.00	0	0	0.00	0	0
<b>Department of Fish and Game</b>						
32. Boise River Fire Rehabilitation	0.00	0	270,000	0.00	0	270,000
<b>Board of Land Commissioners</b>						
Department of Lands						
33. Fire Suppression Deficiency Fund	0.00	0	0	0.00	60,000,000	60,000,000
<b>Economic Development</b>						
<b>Department of Commerce</b>						
34. Reappropriation Adjustment	0.00	0	0	0.00	0	0
<b>Industrial Commission</b>						
35. IRIS Cost Allocation	0.00	0	0	0.00	0	0
<b>Self-Governing Agencies</b>						
Office of the State Public Defender						
36. CPA Appropriation Alignment	0.00	0	2,500,000	0.00	0	2,500,000
37. Transcript Costs	0.00	0	0	0.00	390,200	390,200
38. Additional Personnel and Contracting	0.00	0	0	0.00	5,427,600	5,427,600
<b>Idaho Transportation Department</b>						
Highway Operations						
39. Public Transit	0.00	0	5,000,000	0.00	0	5,000,000
40. Metropolitan Planning	0.00	0	500,000	0.00	0	500,000
Contract Construction & Right-of-Way Acquisition						
41. Construction Projects	0.00	0	60,000,000	0.00	0	60,000,000
42. Remaining ARPA	0.00	0	0	0.00	0	0
<b>General Government</b>						
<b>Office of the Governor</b>						
Information Technology Services, Office of						
43. Additional Office Equipment	0.00	81,700	81,700	0.00	81,700	81,700
Military Division						
44. Public Safety Comm Support	0.00	0	0	0.00	540,000	540,000
45. IT Infrastructure & Licensing	0.00	0	0	0.00	759,200	759,200
<b>Total:</b>	<b>0.00</b>	<b>31,709,500</b>	<b>537,775,000</b>	<b>0.00</b>	<b>98,776,500</b>	<b>604,842,000</b>
<b>Grand Total:</b>	<b>0.00</b>	<b>33,468,000</b>	<b>539,533,500</b>	<b>0.00</b>	<b>100,535,000</b>	<b>606,600,500</b>

# General Fund Request Comparison by Agency

	FY 2025 Approp	FY 2026 Request	Amount Change	Percent Change
<b>1 Education</b>				
Public School Support	2,651,908,900	2,721,810,000	69,901,100	2.6%
Agricultural Research & Extension Service	37,966,900	39,105,900	1,139,000	3.0%
College and Universities	365,098,400	377,903,400	12,805,000	3.5%
Community Colleges	63,935,200	65,698,900	1,763,700	2.8%
Education, Office of the State Board of	46,161,100	47,600,600	1,439,500	3.1%
Health Education Programs	27,830,000	29,236,600	1,406,600	5.1%
Career Technical Education	79,153,900	81,201,200	2,047,300	2.6%
Idaho Public Television	3,016,600	3,090,600	74,000	2.5%
Special Programs	30,083,600	31,732,300	1,648,700	5.5%
Department of Education	12,530,400	11,760,900	(769,500)	(6.1%)
Vocational Rehabilitation	5,272,700	5,352,200	79,500	1.5%
Charter School Commission	193,000	195,400	2,400	1.2%
<b>Total Education</b>	<b>3,323,150,700</b>	<b>3,414,688,000</b>	<b>91,537,300</b>	<b>2.8%</b>
<b>2 Health and Human Services</b>				
Health and Welfare, Department of	221,107,000	232,991,100	11,884,100	5.4%
Medicaid, Division of	920,383,700	995,447,000	75,063,300	8.2%
State Independent Living Council	263,600	282,500	18,900	7.2%
<b>Total Health and Human Services</b>	<b>1,141,754,300</b>	<b>1,228,720,600</b>	<b>86,966,300</b>	<b>7.6%</b>
<b>3 Public Safety</b>				
Correction, Department of	329,147,400	347,191,000	18,043,600	5.5%
Judicial Branch	72,544,500	73,505,500	961,000	1.3%
Juvenile Corrections, Department of	49,175,800	50,502,100	1,326,300	2.7%
Police, Idaho State	62,314,200	69,966,400	7,652,200	12.3%
<b>Total Public Safety</b>	<b>513,181,900</b>	<b>541,165,000</b>	<b>27,983,100</b>	<b>5.5%</b>
<b>4 Natural Resources</b>				
Environmental Quality, Department of	27,313,500	28,353,800	1,040,300	3.8%
Fish and Game, Department of	0	0	0	
Land, Board of Commissioners	16,939,800	11,882,500	(5,057,300)	(29.9%)
Parks and Recreation, Department of	4,035,400	4,222,500	187,100	4.6%
Water Resources, Department of	24,212,200	25,199,500	987,300	4.1%
<b>Total Natural Resources</b>	<b>72,500,900</b>	<b>69,658,300</b>	<b>(2,842,600)</b>	<b>(3.9%)</b>
<b>5 Economic Development</b>				
Agriculture, Department of	19,604,000	19,098,600	(505,400)	(2.6%)
Commerce, Department of	5,901,600	5,987,800	86,200	1.5%
Finance, Department of	0	0	0	
Industrial Commission	294,000	294,000	0	0.0%
Insurance, Department of	0	0	0	
Labor, Department of	607,200	619,100	11,900	2.0%
Public Utilities Commission	0	0	0	
Self-Governing Agencies	39,812,200	53,780,000	13,967,800	35.1%
Transportation Department, Idaho	0	0	0	
<b>Total Economic Development</b>	<b>66,219,000</b>	<b>79,779,500</b>	<b>13,560,500</b>	<b>20.5%</b>
<b>6 General Government</b>				
Administration, Department of	2,709,700	2,962,100	252,400	9.3%
Permanent Building Fund	0	0	0	
Attorney General	31,334,200	31,832,100	497,900	1.6%
State Controller	13,967,100	24,130,100	10,163,000	72.8%
Governor, Office of the	31,493,200	40,475,500	8,982,300	28.5%
Legislative Branch	18,466,300	18,708,500	242,200	1.3%
Lieutenant Governor	298,600	340,300	41,700	14.0%
Revenue and Taxation, Department of	44,907,500	45,300,600	393,100	0.9%
Secretary of State	5,233,800	6,071,600	837,800	16.0%
State Treasurer	1,646,000	1,686,800	40,800	2.5%
<b>Total General Government</b>	<b>150,056,400</b>	<b>171,507,600</b>	<b>21,451,200</b>	<b>14.3%</b>
<b>Statewide Total</b>	<b>5,266,863,200</b>	<b>5,505,519,000</b>	<b>238,655,800</b>	<b>4.5%</b>

# General Fund Recommendation Comparison by Agency

	FY 2025 Approp	FY 2026 Gov's Rec	Amount Change	Percent Change
<b>1 Education</b>				
Public School Support	2,651,908,900	2,788,847,800	136,938,900	5.2%
Agricultural Research & Extension Service	37,966,900	40,265,100	2,298,200	6.1%
College and Universities	365,098,400	389,254,900	24,156,500	6.6%
Community Colleges	63,935,200	67,543,400	3,608,200	5.6%
Education, Office of the State Board of	46,161,100	62,892,300	16,731,200	36.2%
Health Education Programs	27,830,000	29,431,200	1,601,200	5.8%
Career Technical Education	79,153,900	93,324,700	14,170,800	17.9%
Idaho Public Television	3,016,600	3,437,800	421,200	14.0%
Special Programs	30,083,600	31,902,400	1,818,800	6.0%
Department of Education	12,530,400	11,946,200	(584,200)	(4.7%)
Vocational Rehabilitation	5,272,700	5,439,800	167,100	3.2%
Charter School Commission	193,000	200,800	7,800	4.0%
<b>Total Education</b>	<b>3,323,150,700</b>	<b>3,524,486,400</b>	<b>201,335,700</b>	<b>6.1%</b>
<b>2 Health and Human Services</b>				
Health and Welfare, Department of	221,107,000	237,080,600	15,973,600	7.2%
Medicaid, Division of	920,383,700	995,871,200	75,487,500	8.2%
State Independent Living Council	263,600	294,700	31,100	11.8%
<b>Total Health and Human Services</b>	<b>1,141,754,300</b>	<b>1,233,246,500</b>	<b>91,492,200</b>	<b>8.0%</b>
<b>3 Public Safety</b>				
Correction, Department of	329,147,400	352,510,200	23,362,800	7.1%
Judicial Branch	72,544,500	75,687,300	3,142,800	4.3%
Juvenile Corrections, Department of	49,175,800	51,681,300	2,505,500	5.1%
Police, Idaho State	62,314,200	71,868,800	9,554,600	15.3%
<b>Total Public Safety</b>	<b>513,181,900</b>	<b>551,747,600</b>	<b>38,565,700</b>	<b>7.5%</b>
<b>4 Natural Resources</b>				
Environmental Quality, Department of	27,313,500	29,646,000	2,332,500	8.5%
Fish and Game, Department of	0	0	0	
Land, Board of Commissioners	16,939,800	13,247,100	(3,692,700)	(21.8%)
Parks and Recreation, Department of	4,035,400	4,243,200	207,800	5.1%
Water Resources, Department of	24,212,200	55,693,200	31,481,000	130.0%
<b>Total Natural Resources</b>	<b>72,500,900</b>	<b>102,829,500</b>	<b>30,328,600</b>	<b>41.8%</b>
<b>5 Economic Development</b>				
Agriculture, Department of	19,604,000	19,375,300	(228,700)	(1.2%)
Commerce, Department of	5,901,600	6,088,400	186,800	3.2%
Finance, Department of	0	0	0	
Industrial Commission	294,000	294,000	0	0.0%
Insurance, Department of	0	0	0	
Labor, Department of	607,200	634,200	27,000	4.4%
Public Utilities Commission	0	0	0	
Self-Governing Agencies	39,812,200	37,111,500	(2,700,700)	(6.8%)
Transportation Department, Idaho	0	0	0	
<b>Total Economic Development</b>	<b>66,219,000</b>	<b>63,503,400</b>	<b>(2,715,600)</b>	<b>(4.1%)</b>
<b>6 General Government</b>				
Administration, Department of	2,709,700	2,991,000	281,300	10.4%
Permanent Building Fund	0	0	0	
Attorney General	31,334,200	32,708,500	1,374,300	4.4%
State Controller	13,967,100	24,366,200	10,399,100	74.5%
Governor, Office of the	31,493,200	45,897,100	14,403,900	45.7%
Legislative Branch	18,466,300	18,938,800	472,500	2.6%
Lieutenant Governor	298,600	344,500	45,900	15.4%
Revenue and Taxation, Department of	44,907,500	46,388,600	1,481,100	3.3%
Secretary of State	5,233,800	6,162,000	928,200	17.7%
State Treasurer	1,646,000	1,714,000	68,000	4.1%
<b>Total General Government</b>	<b>150,056,400</b>	<b>179,510,700</b>	<b>29,454,300</b>	<b>19.6%</b>
<b>Statewide Total</b>	<b>5,266,863,200</b>	<b>5,655,324,100</b>	<b>388,460,900</b>	<b>7.4%</b>

# All Funds Request Comparison by Agency

	FY 2025 Approp	FY 2026 Request	Amount Change	Percent Change
<b>1 Education</b>				
Public School Support	3,287,044,800	3,259,529,900	(27,514,900)	(0.8%)
Agricultural Research & Extension Service	38,499,000	39,105,900	606,900	1.6%
College and Universities	700,004,700	728,121,800	28,117,100	4.0%
Community Colleges	64,735,200	66,498,900	1,763,700	2.7%
Education, Office of the State Board of	55,638,000	57,124,400	1,486,400	2.7%
Health Education Programs	28,204,700	29,617,500	1,412,800	5.0%
Career Technical Education	94,616,500	98,958,500	4,342,000	4.6%
Idaho Public Television	4,016,600	4,091,900	75,300	1.9%
Special Programs	35,831,400	37,480,600	1,649,200	4.6%
Department of Education	66,113,000	47,105,500	(19,007,500)	(28.8%)
Vocational Rehabilitation	26,980,400	26,570,900	(409,500)	(1.5%)
Charter School Commission	724,900	731,600	6,700	0.9%
<b>Total Education</b>	<b>4,402,409,200</b>	<b>4,394,937,400</b>	<b>(7,471,800)</b>	<b>(0.2%)</b>
<b>2 Health and Human Services</b>				
Health and Welfare, Department of	744,948,800	756,396,600	11,447,800	1.5%
Medicaid, Division of	4,710,390,700	5,261,251,900	550,861,200	11.7%
State Independent Living Council	665,500	684,700	19,200	2.9%
<b>Total Health and Human Services</b>	<b>5,456,005,000</b>	<b>6,018,333,200</b>	<b>562,328,200</b>	<b>10.3%</b>
<b>3 Public Safety</b>				
Correction, Department of	372,329,500	394,548,200	22,218,700	6.0%
Judicial Branch	98,385,100	99,132,800	747,700	0.8%
Juvenile Corrections, Department of	58,549,900	60,050,700	1,500,800	2.6%
Police, Idaho State	111,138,200	114,443,600	3,305,400	3.0%
<b>Total Public Safety</b>	<b>640,402,700</b>	<b>668,175,300</b>	<b>27,772,600</b>	<b>4.3%</b>
<b>4 Natural Resources</b>				
Environmental Quality, Department of	169,007,600	245,089,900	76,082,300	45.0%
Fish and Game, Department of	154,533,300	160,804,900	6,271,600	4.1%
Land, Board of Commissioners	97,811,700	81,171,700	(16,640,000)	(17.0%)
Parks and Recreation, Department of	87,954,400	56,933,000	(31,021,400)	(35.3%)
Water Resources, Department of	81,800,000	82,882,300	1,082,300	1.3%
<b>Total Natural Resources</b>	<b>591,107,000</b>	<b>626,881,800</b>	<b>35,774,800</b>	<b>6.1%</b>
<b>5 Economic Development</b>				
Agriculture, Department of	72,189,000	59,234,300	(12,954,700)	(17.9%)
Commerce, Department of	203,846,300	203,984,000	137,700	0.1%
Finance, Department of	11,036,300	11,914,600	878,300	8.0%
Industrial Commission	24,120,900	21,658,400	(2,462,500)	(10.2%)
Insurance, Department of	11,655,300	11,882,800	227,500	2.0%
Labor, Department of	101,995,300	110,518,900	8,523,600	8.4%
Public Utilities Commission	7,493,400	7,456,400	(37,000)	(0.5%)
Self-Governing Agencies	232,571,500	210,941,700	(21,629,800)	(9.3%)
Transportation Department, Idaho	1,370,226,100	1,204,331,200	(165,894,900)	(12.1%)
<b>Total Economic Development</b>	<b>2,035,134,100</b>	<b>1,841,922,300</b>	<b>(193,211,800)</b>	<b>(9.5%)</b>
<b>6 General Government</b>				
Administration, Department of	33,833,200	33,167,700	(665,500)	(2.0%)
Permanent Building Fund	174,908,300	122,861,900	(52,046,400)	(29.8%)
Attorney General	33,986,600	34,521,300	534,700	1.6%
State Controller	24,532,700	40,002,300	15,469,600	63.1%
Governor, Office of the	409,408,000	445,981,700	36,573,700	8.9%
Legislative Branch	21,015,400	21,332,300	316,900	1.5%
Lieutenant Governor	298,600	340,300	41,700	14.0%
Revenue and Taxation, Department of	54,183,100	54,949,400	766,300	1.4%
Secretary of State	5,233,800	6,071,600	837,800	16.0%
State Treasurer	5,174,500	5,729,300	554,800	10.7%
<b>Total General Government</b>	<b>762,574,200</b>	<b>764,957,800</b>	<b>2,383,600</b>	<b>0.3%</b>
<b>Statewide Total</b>	<b>13,887,632,200</b>	<b>14,315,207,800</b>	<b>427,575,600</b>	<b>3.1%</b>



# All Funds Recommendation Comparison by Agency

	FY 2025 Approp	FY 2026 Gov's Rec	Amount Change	Percent Change
<b>1 Education</b>				
Public School Support	3,287,044,800	3,326,567,700	39,522,900	1.2%
Agricultural Research & Extension Service	38,499,000	40,265,100	1,766,100	4.6%
College and Universities	700,004,700	747,305,900	47,301,200	6.8%
Community Colleges	64,735,200	68,343,400	3,608,200	5.6%
Education, Office of the State Board of	55,638,000	72,438,800	16,800,800	30.2%
Health Education Programs	28,204,700	29,820,900	1,616,200	5.7%
Career Technical Education	94,616,500	111,113,400	16,496,900	17.4%
Idaho Public Television	4,016,600	4,439,100	422,500	10.5%
Special Programs	35,831,400	36,651,300	819,900	2.3%
Department of Education	66,113,000	47,847,000	(18,266,000)	(27.6%)
Vocational Rehabilitation	26,980,400	26,951,500	(28,900)	(0.1%)
Charter School Commission	724,900	747,200	22,300	3.1%
<b>Total Education</b>	<b>4,402,409,200</b>	<b>4,512,491,300</b>	<b>110,082,100</b>	<b>2.5%</b>
<b>2 Health and Human Services</b>				
Health and Welfare, Department of	744,948,800	778,831,800	33,883,000	4.5%
Medicaid, Division of	4,710,390,700	5,262,310,400	551,919,700	11.7%
State Independent Living Council	665,500	696,600	31,100	4.7%
<b>Total Health and Human Services</b>	<b>5,456,005,000</b>	<b>6,041,838,800</b>	<b>585,833,800</b>	<b>10.7%</b>
<b>3 Public Safety</b>				
Correction, Department of	372,329,500	400,621,700	28,292,200	7.6%
Judicial Branch	98,385,100	101,461,000	3,075,900	3.1%
Juvenile Corrections, Department of	58,549,900	61,237,100	2,687,200	4.6%
Police, Idaho State	111,138,200	117,045,400	5,907,200	5.3%
<b>Total Public Safety</b>	<b>640,402,700</b>	<b>680,365,200</b>	<b>39,962,500</b>	<b>6.2%</b>
<b>4 Natural Resources</b>				
Environmental Quality, Department of	169,007,600	246,611,400	77,603,800	45.9%
Fish and Game, Department of	154,533,300	162,751,500	8,218,200	5.3%
Land, Board of Commissioners	97,811,700	83,229,300	(14,582,400)	(14.9%)
Parks and Recreation, Department of	87,954,400	57,373,800	(30,580,600)	(34.8%)
Water Resources, Department of	81,800,000	113,548,600	31,748,600	38.8%
<b>Total Natural Resources</b>	<b>591,107,000</b>	<b>663,514,600</b>	<b>72,407,600</b>	<b>12.2%</b>
<b>5 Economic Development</b>				
Agriculture, Department of	72,189,000	60,176,200	(12,012,800)	(16.6%)
Commerce, Department of	203,846,300	204,150,100	303,800	0.1%
Finance, Department of	11,036,300	11,939,700	903,400	8.2%
Industrial Commission	24,120,900	22,080,400	(2,040,500)	(8.5%)
Insurance, Department of	11,655,300	12,107,800	452,500	3.9%
Labor, Department of	101,995,300	111,739,500	9,744,200	9.6%
Public Utilities Commission	7,493,400	7,670,900	177,500	2.4%
Self-Governing Agencies	232,571,500	232,287,300	(284,200)	(0.1%)
Transportation Department, Idaho	1,370,226,100	1,032,709,900	(337,516,200)	(24.6%)
<b>Total Economic Development</b>	<b>2,035,134,100</b>	<b>1,694,861,800</b>	<b>(340,272,300)</b>	<b>(16.7%)</b>
<b>6 General Government</b>				
Administration, Department of	33,833,200	33,563,600	(269,600)	(0.8%)
Permanent Building Fund	174,908,300	122,861,900	(52,046,400)	(29.8%)
Attorney General	33,986,600	35,462,300	1,475,700	4.3%
State Controller	24,532,700	40,408,900	15,876,200	64.7%
Governor, Office of the	409,408,000	463,750,600	54,342,600	13.3%
Legislative Branch	21,015,400	21,623,600	608,200	2.9%
Lieutenant Governor	298,600	344,500	45,900	15.4%
Revenue and Taxation, Department of	54,183,100	56,255,000	2,071,900	3.8%
Secretary of State	5,233,800	6,162,000	928,200	17.7%
State Treasurer	5,174,500	21,316,400	16,141,900	312.0%
<b>Total General Government</b>	<b>762,574,200</b>	<b>801,748,800</b>	<b>39,174,600</b>	<b>5.1%</b>
<b>Statewide Total</b>	<b>13,887,632,200</b>	<b>14,394,820,500</b>	<b>507,188,300</b>	<b>3.7%</b>

# General Fund Three-Year Summary by Agency

	FY 2024 Total Approp	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov's Rec
<b>1 Education</b>					
Public School Support	2,698,842,500	2,698,842,500	2,651,908,900	2,721,810,000	2,788,847,800
Agricultural Research & Extension Service	36,798,300	36,797,300	37,966,900	39,105,900	40,265,100
College and Universities	353,942,200	355,540,300	365,098,400	377,903,400	389,254,900
Community Colleges	60,910,500	60,871,300	63,935,200	65,698,900	67,543,400
Education, Office of the State Board of	61,368,300	59,801,600	46,161,100	47,600,600	62,892,300
Health Education Programs	26,845,500	26,481,400	27,830,000	29,236,600	29,431,200
Career Technical Education	76,509,300	76,139,900	79,153,900	81,201,200	93,324,700
Idaho Public Television	2,933,900	3,083,200	3,016,600	3,090,600	3,437,800
Special Programs	29,138,000	28,054,000	30,083,600	31,732,300	31,902,400
Department of Education	14,778,500	13,140,200	12,530,400	11,760,900	11,946,200
Vocational Rehabilitation	5,172,200	5,098,200	5,272,700	5,352,200	5,439,800
Charter School Commission	190,100	190,100	193,000	195,400	200,800
<b>Total Education</b>	<b>3,367,429,300</b>	<b>3,364,040,000</b>	<b>3,323,150,700</b>	<b>3,414,688,000</b>	<b>3,524,486,400</b>
<b>2 Health and Human Services</b>					
Health and Welfare, Department of	230,202,400	222,365,500	221,107,000	232,991,100	237,080,600
Medicaid, Division of	763,489,700	751,299,200	920,383,700	995,447,000	995,871,200
State Independent Living Council	259,900	259,600	263,600	282,500	294,700
<b>Total Health and Human Services</b>	<b>993,952,000</b>	<b>973,924,300</b>	<b>1,141,754,300</b>	<b>1,228,720,600</b>	<b>1,233,246,500</b>
<b>3 Public Safety</b>					
Correction, Department of	320,811,100	324,909,400	329,147,400	347,191,000	352,510,200
Judicial Branch	62,453,600	61,930,700	72,544,500	73,505,500	75,687,300
Juvenile Corrections, Department of	52,692,700	48,101,000	49,175,800	50,502,100	51,681,300
Police, Idaho State	56,551,400	52,762,200	62,314,200	69,966,400	71,868,800
<b>Total Public Safety</b>	<b>492,508,800</b>	<b>487,703,300</b>	<b>513,181,900</b>	<b>541,165,000</b>	<b>551,747,600</b>
<b>4 Natural Resources</b>					
Environmental Quality, Department of	29,021,200	26,926,300	27,313,500	28,353,800	29,646,000
Fish and Game, Department of	0	0	0	0	0
Land, Board of Commissioners	11,782,200	11,673,300	16,939,800	11,882,500	13,247,100
Parks and Recreation, Department of	4,815,000	3,915,000	4,035,400	4,222,500	4,243,200
Water Resources, Department of	23,935,400	23,716,900	24,212,200	25,199,500	55,693,200
<b>Total Natural Resources</b>	<b>69,553,800</b>	<b>66,231,500</b>	<b>72,500,900</b>	<b>69,658,300</b>	<b>102,829,500</b>
<b>5 Economic Development</b>					
Agriculture, Department of	21,604,700	19,728,300	19,604,000	19,098,600	19,375,300
Commerce, Department of	6,669,000	6,105,400	5,901,600	5,987,800	6,088,400
Finance, Department of	0	0	0	0	0
Industrial Commission	294,000	135,200	294,000	294,000	294,000
Insurance, Department of	0	0	0	0	0
Labor, Department of	595,000	595,000	607,200	619,100	634,200
Public Utilities Commission	0	0	0	0	0
Self-Governing Agencies	33,490,000	28,690,400	39,812,200	53,780,000	37,111,500
Transportation Department, Idaho	0	0	0	0	0
<b>Total Economic Development</b>	<b>62,652,700</b>	<b>55,254,300</b>	<b>66,219,000</b>	<b>79,779,500</b>	<b>63,503,400</b>
<b>6 General Government</b>					
Administration, Department of	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000
Permanent Building Fund	0	0	0	0	0
Attorney General	31,022,600	30,087,500	31,334,200	31,832,100	32,708,500
State Controller	16,128,800	13,211,800	13,967,100	24,130,100	24,366,200
Governor, Office of the	30,259,600	31,298,000	31,493,200	40,475,500	45,897,100
Legislative Branch	17,635,700	17,126,300	18,466,300	18,708,500	18,938,800
Lieutenant Governor	296,000	277,200	298,600	340,300	344,500
Revenue and Taxation, Department of	46,013,300	44,061,500	44,907,500	45,300,600	46,388,600
Secretary of State	14,980,700	6,595,400	5,233,800	6,071,600	6,162,000
State Treasurer	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000
<b>Total General Government</b>	<b>160,650,800</b>	<b>146,887,500</b>	<b>150,056,400</b>	<b>171,507,600</b>	<b>179,510,700</b>
<b>Statewide Total</b>	<b>5,146,747,400</b>	<b>5,094,040,900</b>	<b>5,266,863,200</b>	<b>5,505,519,000</b>	<b>5,655,324,100</b>



# All Funds Three-Year Summary by Agency

	FY 2024 Total Approp	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov's Rec
<b>1 Education</b>					
Public School Support	3,382,842,000	3,247,045,600	3,287,044,800	3,259,529,900	3,326,567,700
Agricultural Research & Extension Service	37,188,400	36,938,600	38,499,000	39,105,900	40,265,100
College and Universities	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900
Community Colleges	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400
Education, Office of the State Board of	116,421,800	78,123,800	55,638,000	57,124,400	72,438,800
Health Education Programs	28,032,700	26,682,700	28,204,700	29,617,500	29,820,900
Career Technical Education	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400
Idaho Public Television	3,969,200	3,418,000	4,016,600	4,091,900	4,439,100
Special Programs	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300
Department of Education	96,050,500	41,971,900	66,113,000	47,105,500	47,847,000
Vocational Rehabilitation	26,541,800	26,374,100	26,980,400	26,570,900	26,951,500
Charter School Commission	1,429,000	551,400	724,900	731,600	747,200
<b>Total Education</b>	<b>4,770,962,200</b>	<b>4,344,617,500</b>	<b>4,402,409,200</b>	<b>4,394,937,400</b>	<b>4,512,491,300</b>
<b>2 Health and Human Services</b>					
Health and Welfare, Department of	755,391,700	684,890,600	744,948,800	756,396,600	778,831,800
Medicaid, Division of	4,558,104,000	4,273,409,800	4,710,390,700	5,261,251,900	5,262,310,400
State Independent Living Council	712,600	493,200	665,500	684,700	696,600
<b>Total Health and Human Services</b>	<b>5,314,208,300</b>	<b>4,958,793,600</b>	<b>5,456,005,000</b>	<b>6,018,333,200</b>	<b>6,041,838,800</b>
<b>3 Public Safety</b>					
Correction, Department of	363,662,100	361,905,700	372,329,500	394,548,200	400,621,700
Judicial Branch	109,316,100	86,114,300	98,385,100	99,132,800	101,461,000
Juvenile Corrections, Department of	62,422,800	55,622,400	58,549,900	60,050,700	61,237,100
Police, Idaho State	118,951,400	103,884,000	111,138,200	114,443,600	117,045,400
<b>Total Public Safety</b>	<b>654,352,400</b>	<b>607,526,400</b>	<b>640,402,700</b>	<b>668,175,300</b>	<b>680,365,200</b>
<b>4 Natural Resources</b>					
Environmental Quality, Department of	245,023,800	141,207,600	169,007,600	245,089,900	246,611,400
Fish and Game, Department of	151,825,600	133,839,900	154,533,300	160,804,900	162,751,500
Land, Board of Commissioners	88,445,900	65,424,700	97,811,700	81,171,700	83,229,300
Parks and Recreation, Department of	197,616,500	63,787,500	87,954,400	56,933,000	57,373,800
Water Resources, Department of	106,971,600	42,969,300	81,800,000	82,882,300	113,548,600
<b>Total Natural Resources</b>	<b>789,883,400</b>	<b>447,229,000</b>	<b>591,107,000</b>	<b>626,881,800</b>	<b>663,514,600</b>
<b>5 Economic Development</b>					
Agriculture, Department of	61,825,500	50,048,600	72,189,000	59,234,300	60,176,200
Commerce, Department of	414,135,400	56,486,900	203,846,300	203,984,000	204,150,100
Finance, Department of	10,722,500	10,076,600	11,036,300	11,914,600	11,939,700
Industrial Commission	20,797,900	16,242,300	24,120,900	21,658,400	22,080,400
Insurance, Department of	10,604,100	8,311,200	11,655,300	11,882,800	12,107,800
Labor, Department of	107,615,700	66,694,100	101,995,300	110,518,900	111,739,500
Public Utilities Commission	7,183,600	6,178,100	7,493,400	7,456,400	7,670,900
Self-Governing Agencies	230,368,400	122,656,600	232,571,500	210,941,700	232,287,300
Transportation Department, Idaho	1,620,617,200	1,135,406,500	1,370,226,100	1,204,331,200	1,032,709,900
<b>Total Economic Development</b>	<b>2,483,870,300</b>	<b>1,472,100,900</b>	<b>2,035,134,100</b>	<b>1,841,922,300</b>	<b>1,694,861,800</b>
<b>6 General Government</b>					
Administration, Department of	33,751,300	26,628,000	33,833,200	33,167,700	33,563,600
Permanent Building Fund	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900
Attorney General	33,628,200	32,133,500	33,986,600	34,521,300	35,462,300
State Controller	28,440,400	21,846,300	24,532,700	40,002,300	40,408,900
Governor, Office of the	422,619,800	284,185,500	409,408,000	445,981,700	463,750,600
Legislative Branch	23,263,200	19,019,500	21,015,400	21,332,300	21,623,600
Lieutenant Governor	296,000	277,200	298,600	340,300	344,500
Revenue and Taxation, Department of	91,157,000	88,610,700	54,183,100	54,949,400	56,255,000
Secretary of State	14,980,700	6,595,400	5,233,800	6,071,600	6,162,000
State Treasurer	6,781,700	6,613,800	5,174,500	5,729,300	21,316,400
<b>Total General Government</b>	<b>840,100,100</b>	<b>497,337,900</b>	<b>762,574,200</b>	<b>764,957,800</b>	<b>801,748,800</b>
<b>Statewide Total</b>	<b>14,853,376,700</b>	<b>12,327,605,300</b>	<b>13,887,632,200</b>	<b>14,315,207,800</b>	<b>14,394,820,500</b>

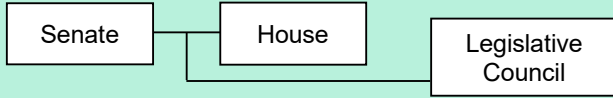
# FTP All Funds Summary by Agency

	FY 2024 Actual	FY 2025 Orig App	FY 2026 Request	Chg From FY 2025 Orig	FY 2026 Gov's Rec	Chg From FY 2025
<b>1 Education</b>						
Public School Support	0.00	0.00	0.00	0.00	0.00	0.00
Agricultural Research & Extension Service	340.21	341.33	342.76	1.43	342.76	1.43
College and Universities	4,852.44	4,944.21	4,921.68	(22.53)	4,921.68	(22.53)
Community Colleges	0.00	0.00	0.00	0.00	0.00	0.00
Education, Office of the State Board of	74.25	84.25	89.25	5.00	89.25	5.00
Health Education Programs	44.65	46.65	48.65	2.00	48.65	2.00
Career Technical Education	564.14	569.14	577.14	8.00	577.14	8.00
Idaho Public Television	14.00	15.00	15.00	0.00	15.00	0.00
Special Programs	48.79	50.07	51.37	1.30	51.37	1.30
Department of Education	124.00	126.50	129.00	2.50	129.00	2.50
Vocational Rehabilitation	146.00	148.00	148.00	0.00	148.00	0.00
Charter School Commission	5.00	5.00	5.00	0.00	5.00	0.00
<b>Total Education</b>	<b>6,213.48</b>	<b>6,330.15</b>	<b>6,327.85</b>	<b>(2.30)</b>	<b>6,327.85</b>	<b>(2.30)</b>
<b>2 Health and Human Services</b>						
Health and Welfare, Department of	2,783.94	2,778.44	2,817.44	39.00	2,771.44	(7.00)
Medicaid, Division of	213.00	237.50	302.50	65.00	302.50	65.00
State Independent Living Council	4.00	4.00	4.00	0.00	4.00	0.00
<b>Total Health and Human Services</b>	<b>3,000.94</b>	<b>3,019.94</b>	<b>3,123.94</b>	<b>104.00</b>	<b>3,077.94</b>	<b>58.00</b>
<b>3 Public Safety</b>						
Correction, Department of	2,207.85	2,254.85	2,266.85	12.00	2,266.85	12.00
Judicial Branch	402.00	413.00	418.00	5.00	418.00	5.00
Juvenile Corrections, Department of	409.00	409.00	402.00	(7.00)	402.00	(7.00)
Police, Idaho State	658.76	658.76	648.09	(10.67)	652.09	(6.67)
<b>Total Public Safety</b>	<b>3,677.61</b>	<b>3,735.61</b>	<b>3,734.94</b>	<b>(0.67)</b>	<b>3,738.94</b>	<b>3.33</b>
<b>4 Natural Resources</b>						
Environmental Quality, Department of	379.00	385.00	385.00	0.00	385.00	0.00
Fish and Game, Department of	547.00	550.00	550.00	0.00	550.00	0.00
Land, Board of Commissioners	359.27	353.60	341.60	(12.00)	339.60	(14.00)
Parks and Recreation, Department of	183.80	190.80	195.80	5.00	195.80	5.00
Water Resources, Department of	170.00	170.00	175.00	5.00	175.00	5.00
<b>Total Natural Resources</b>	<b>1,639.07</b>	<b>1,649.40</b>	<b>1,647.40</b>	<b>(2.00)</b>	<b>1,645.40</b>	<b>(4.00)</b>
<b>5 Economic Development</b>						
Agriculture, Department of	243.75	248.75	248.75	0.00	248.75	0.00
Commerce, Department of	48.00	48.00	48.00	0.00	48.00	0.00
Finance, Department of	72.00	72.00	78.00	6.00	76.00	4.00
Industrial Commission	130.25	130.25	130.25	0.00	130.25	0.00
Insurance, Department of	70.50	75.50	77.50	2.00	77.50	2.00
Labor, Department of	702.58	659.58	659.58	0.00	659.58	0.00
Public Utilities Commission	48.00	48.00	48.00	0.00	48.00	0.00
Self-Governing Agencies	900.20	1,246.20	1,260.16	13.96	1,260.16	13.96
Transportation Department, Idaho	1,592.00	1,645.00	1,645.00	0.00	1,645.00	0.00
<b>Total Economic Development</b>	<b>3,807.28</b>	<b>4,173.28</b>	<b>4,195.24</b>	<b>21.96</b>	<b>4,193.24</b>	<b>19.96</b>
<b>6 General Government</b>						
Administration, Department of	126.00	134.00	137.00	3.00	137.00	3.00
Permanent Building Fund	0.00	0.00	0.00	0.00	0.00	0.00
Attorney General	228.00	227.40	227.40	0.00	227.40	0.00
State Controller	115.00	115.00	125.00	10.00	125.00	10.00
Governor, Office of the	1,281.92	1,327.17	1,351.17	24.00	1,349.17	22.00
Legislative Branch	82.00	86.00	86.00	0.00	86.00	0.00
Lieutenant Governor	3.00	3.00	3.00	0.00	3.00	0.00
Revenue and Taxation, Department of	444.00	444.00	444.00	0.00	444.00	0.00
Secretary of State	35.50	35.50	35.50	0.00	35.50	0.00
State Treasurer	28.00	30.00	30.00	0.00	30.00	0.00
<b>Total General Government</b>	<b>2,343.42</b>	<b>2,402.07</b>	<b>2,439.07</b>	<b>37.00</b>	<b>2,437.07</b>	<b>35.00</b>
<b>Statewide Total:</b>	<b>20,681.80</b>	<b>21,310.45</b>	<b>21,468.44</b>	<b>157.99</b>	<b>21,420.44</b>	<b>109.99</b>

# State of Idaho Organizational Chart

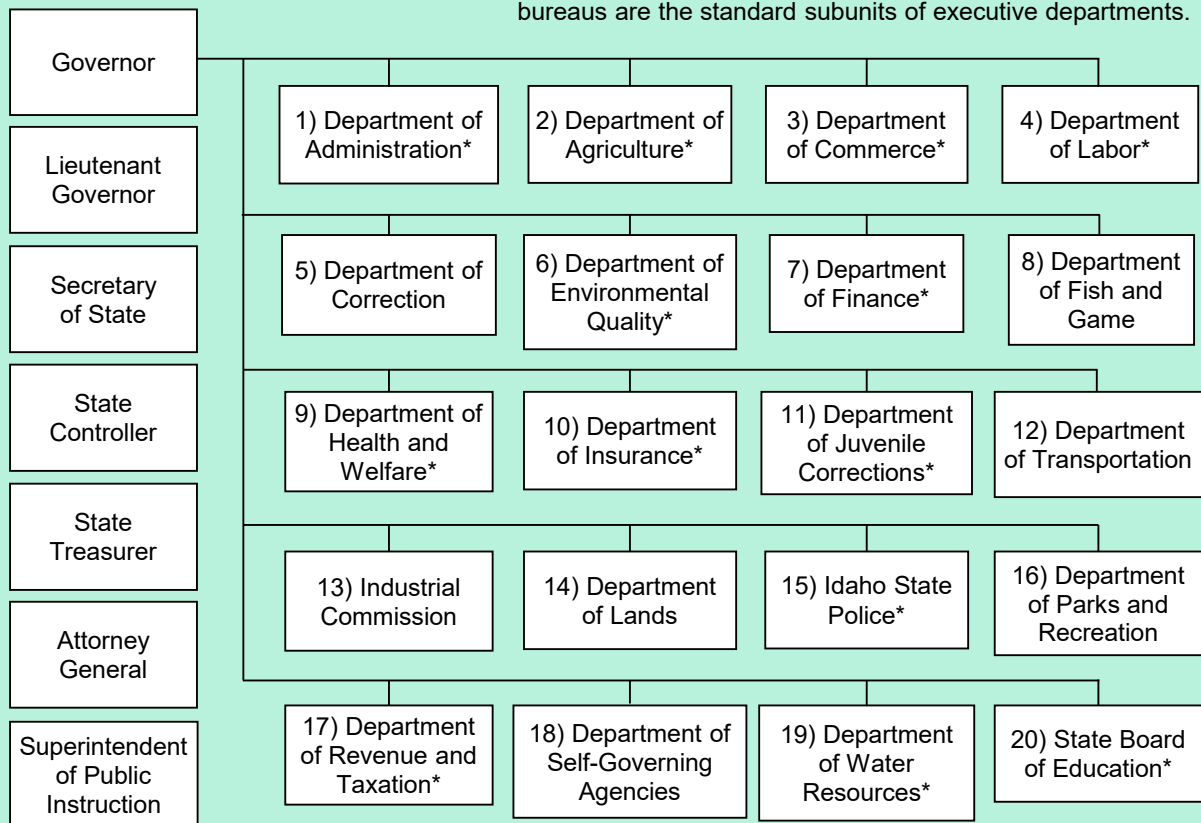
**Article II, Section 1, Idaho State Constitution:** The powers of the government of this state are divided into three distinct departments, the legislative, executive, and judicial; and no person or collection of persons charged with the exercise of powers properly belonging to one of these departments shall exercise any powers properly belonging to either of the others, except as in this constitution expressly directed or permitted.

## Article III. Legislative Department (Branch)



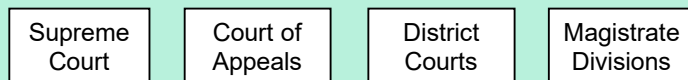
## Article IV. Executive Department (Branch)

Article IV, Section 20 limits the number of executive departments to 20. Section 67-2402, Idaho Code, lists the 20 executive departments of state government. Divisions and bureaus are the standard subunits of executive departments.



\*The Governor appoints the directors of those departments marked with an asterisk. Exceptions in the Department of Self-Governing Agencies include the gubernatorial appointments of the State Appellate Public Defender and the administrator of the Division of Occupational and Professional Licenses, Commission of Pardons & Parole, Office of Health & Human Services Ombudsman, and Office of the State Public Defender.

## Article V. Judicial Department (Branch)



The lines of responsibility are complicated by nearly 200 boards, commissions, councils, committees, associations, and other structures authorized by the Idaho Constitution, statute, or executive order. See the Secretary of State's *Idaho Bluebook* for a full listing.

# Change in Employee Compensation (CEC): FY 2022 to FY 2026

Section 67-5309C, Idaho Code, requires the Division of Human Resources (DHR) to conduct salary and benefit surveys within relevant labor markets and submit a recommendation of proposed changes and their estimated costs to the Governor. The Governor must then submit his or her own recommendations to the Legislature. The Legislature may accept, modify, or reject those recommendations. Failure by the Legislature to act constitutes approval of the Governor's recommendation.

## FY 2026

The Division of Human Resources (DHR) recommends an increase in employee compensation of 4% or \$1.25 per hour per FTP distributed on merit and an additional 5.5% for IT/engineering employees. DHR also recommends shifting all salary structure midpoints upward by an average of 3.0% to 3.5% depending on the salary structure. The Governor recommends an increase in employee compensation of 5% or \$1.55 per hour per FTP and does not recommend a compensation increase for group and temporary employees. The Governor also recommends an additional 4.5% market-based increase for IT/engineering employees. The Governor recommends \$14,300 per eligible FTP for health insurance, which is an increase of \$1,300 per FTP from FY 2025 for the employer. PERSI's retirement rates will be set in the spring of 2025.

## FY 2025

The Legislature shifted the pay schedule by an average of 3.7% and did not fund that shift unless needed to bring an employee to the minimum of the paygrade, as recommended by the Governor. The Legislature funded a 1% across-the-board increase and 2% to be distributed based on merit for permanent employees and did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$13,000 per eligible FTP for health insurance, which is a decrease of \$750 per FTP from FY 2024. The employee-paid share for health and dental insurance ranged from a decrease of to an increase of per year, depending on the plan type and number of enrolled dependents. Additionally, PERSI's regular retirement rates increased to 11.96% for employers and 7.18% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 3% salary increase through H725 and judges received an increase in pay ranging from 2.6% to 3.0% through H746.

## FY 2024

The Legislature shifted the pay schedule by an average of 8.5% and did not fund that shift unless needed to bring an employee to the minimum of the paygrade, as recommended by the Governor. The Legislature funded \$1.20/hour per permanent employee to be distributed based on merit with the flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes and did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$13,750 per eligible FTP for health insurance, which is an increase of \$1,250 per FTP from FY 2023. The

employee-paid share for health and dental insurance ranged from a decrease of \$170 to an increase of \$549 per year, depending on plan type and number of enrolled dependents. Additionally, PERSI's regular retirement rates decreased to 11.18% for employers and 6.71% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a \$1.20/per hour CEC through S1200 and the judges received an increase in pay in H348.

## FY 2023

The Legislature provided for a pay schedule shift upward by 3% at the minimum, the policy, and the maximum pay rates in each pay grade except for the lowest paygrade which remains at minimum wage, which was fully funded. Additionally, the Legislature provided the equivalent of \$1.25/hour for permanent employee to be distributed based on merit with the flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes. This did not include a compensation increase for group and temporary positions. For benefits the Legislature funded \$12,500 per eligible FTP for health insurance, which is an increase of \$850 per FTP from FY 2022. The employee-paid share for health and dental insurance ranged from a decrease of \$224 to an increase of \$1,707 per year, depending on plan type and number of enrolled dependents. Additionally, PERSI's regular retirement rates remain unchanged at 11.94% for employers and 7.14% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 5% CEC. The constitutional officers received a salary increase in H747.

## FY 2022

The Legislature provided funding for a 2% salary increase for state employees to be distributed based on merit for permanent state employees and does not include a compensation increase for group and temporary employees. Additionally, the legislature shifted the salary structure upwards by 2% at the minimum, the policy, and the maximum pay rates for each pay grade. For benefits the Legislature funded \$11,650 per eligible FTP for health insurance, which is the same as FY 2021. The employee-paid share of health insurance increased ranging from \$24 to \$312 per year, depending on the plan type and number of enrolled dependents. PERSI's regular retirement rate remains the same at 11.94% for employers and 7.14% for employees. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 2% CEC. Funding for judicial salaries increased by approximately 2%.

## Change in Employee Compensation (CEC) Twenty-Year Historical Comparison

Fiscal Year	Orig Gen Fund	% Change	DHR Rec	Agency CEC*	Judges CEC**	CPI %***
2006	\$ 2,180,928,300	4.7%	6.7%	1.0%	1.0%	3.8%
2007	\$ 2,593,723,500	18.9%	5.8%	3.0%	6.0%	2.6%
2008	\$ 2,820,674,400	8.8%	5.8%	5.0%	5.0%	3.7%
2009	\$ 2,959,283,400	4.9%	5.0%	3.0%	3.0%	1.4%
2010	\$ 2,506,580,100	(15.3%)	5.0%	(5.0%)	0.0%	1.0%
2011	\$ 2,383,836,000	(4.9%)	3.0%	0.0%	0.0%	2.0%
2012	\$ 2,528,960,600	6.1%	3.0%	0.0%	0.0%	2.9%
2013	\$ 2,702,105,700	6.8%	3.0%	2.0%	2.0%	1.7%
2014	\$ 2,781,023,800	2.9%	0.0%	0.0%	0.0%	1.6%
2015	\$ 2,936,096,600	5.6%	2.0%	2.0%	10.7%	0.7%
2016	\$ 3,071,860,500	4.6%	3.0%	3.0%	3.7%	0.7%
2017	\$ 3,272,991,000	6.5%	3.0%	3.0%	3.7%	1.9%
2018	\$ 3,450,575,300	5.4%	3.0%	3.0%	3.9%	2.3%
2019	\$ 3,652,724,800	5.9%	3.0%	3.0%	3.0%	2.1%
2020	\$ 3,910,354,400	7.1%	3.0%	3.0%	2.9%	1.6%
2021	\$ 4,062,091,300	3.9%	2.0%	2.0%	1.9%	2.3%
2022	\$ 4,222,572,600	4.0%	2.0%	2.0%	2.0%	7.2%
2023*	\$ 4,624,520,500	9.5%	5.0%	7.8%	0.0%	6.3%
2024	\$ 5,181,036,700	22.7%	4.0%	\$1.20/hour	5.1%	3.2%
2025	\$ 5,266,863,200	1.7%	4.5%	3.0%	2.9%	TBD
<b>Average Change</b>		<b>5.5%</b>	<b>3.6%</b>	<b>2.1%</b>	<b>2.8%</b>	<b>2.6%</b>

\*FY 2023 agency funded CEC is the average amount funded statewide. The Legislature approved a 3% fully-funded shift in the pay structure and \$1.25/FTP to be distributed based on merit. The total CEC percentage varied by agency.

\*\*FY 2024 Judges' CEC is an average of 5.1% but was allocated by type of judge: Supreme Court Justices 3%, Court of Appeals Judges 4.5%, District Judges 4.7%, and Magistrate Judges 8.2%

\*\*\* U.S. Department of Labor, Bureau of Labor Statistics: <https://www.bls.gov/cpi/>

Calendar Year	Statewide Elected Officials	Attorney General	Lt Gov	Governor	Legislator	
					Salary	% Change
2006	3.1%	3.3%	2.8%	3.0%	\$ 15,646	0.0%
2007	4.0%	4.0%	4.0%	4.0%	\$ 16,116	3.0%
2008	3.0%	3.0%	3.0%	3.0%	\$ 16,116	
2009	2.9%	2.9%	2.9%	2.9%	\$ 16,116	0.0%
2010	3.0%	3.0%	3.0%	3.0%	\$ 16,116	
2011	(3.9%)	(3.9%)	(4.0%)	(4.0%)	\$ 16,116	0.0%
2012	4.1%	4.1%	4.1%	4.1%	\$ 16,116	
2013	6.1%	1.3%	15.5%	1.4%	\$ 16,438	2.0%
2014	1.7%	1.7%	1.7%	1.7%	\$ 16,438	
2015	1.5%	15.8%	18.4%	1.5%	\$ 16,684	1.5%
2016	1.5%	0.0%	1.5%	1.5%	\$ 16,684	
2017	1.5%	0.0%	1.5%	1.5%	\$ 17,017	2.0%
2018	1.5%	0.0%	1.5%	1.5%	\$ 17,358	2.0%
2019	9.5%	8.1%	9.5%	9.5%	\$ 17,879	3.0%
2020	0.0%	0.0%	0.0%	0.0%	\$ 18,415	3.0%
2021	0.0%	0.0%	0.0%	0.0%	\$ 18,691	1.5%
2022****	0.0%	0.0%	0.0%	0.0%	\$ 18,875	2.5%
2023	8.7%	8.7%	8.7%	8.7%	\$ 18,875	0.0%
2024	0.0%	0.0%	0.0%	0.0%	\$ 19,394	2.7%
2025	0.0%	0.0%	0.0%	0.0%	\$ 19,913	2.7%
<b>Average Change</b>	<b>2.4%</b>	<b>2.6%</b>	<b>3.7%</b>	<b>2.2%</b>		<b>1.9%</b>

\*\*\*\*2.5% calculated from the 2020 Legislator Salary, not the 2021 Legislator Salary

# Employer Contributions to Employee Benefit Costs, Including Health Insurance and Variable Benefits

<b>Employer-Paid Health Insurance per Eligible Employee</b>				
	FY 2024 Appropriation	FY 2025 Appropriation	FY 2026 10% Contractual Minimum	FY 2026 Governor Recommendation
Health Insurance (medical, dental)	\$15,310	\$14,157	\$15,916	\$15,916
Retiree Subsidy	\$65	\$49	\$38	\$38
State HSA Contribution	\$50	\$37	\$53	\$53
Administrative Costs	\$39	\$47	\$61	\$61
Proposed Use of "Sweep" Funding	(\$1,186)	(\$1,115)	(\$1,332)	(\$1,365)
Proposed Use of Reserve Funding	(\$524)	(\$180)	(\$779)	(\$402)
<b>Annual Appropriation</b>	<b>\$13,750</b>	<b>\$13,000</b>	<b>\$13,960</b>	<b>\$14,300</b>

<b>FY 2025 Variable Benefits as a % of Gross Salary</b>	
FICA - Social Security (up to \$160,200)	6.20%
FICA - Medicare	1.45%
Unemployment Insurance	0.00%
Life Insurance	0.67%
Regular Retirement Rate (higher rates for police/fire)	11.96%
Unused Sick Leave Benefit	0.00%
DHR Fee	2.00%
Average Workers' Compensation Rate (rates vary by agency)	0.85%
<b>Total Variable Benefits</b>	<b>23.13%</b>

<b>FY 2025 Examples for Hourly Rates of \$20/hour, \$27/hour, and \$40/hour</b>				
	Hourly rate	\$20	\$27	\$40
Annual Salary (hourly rate x 2,080 hours)		\$41,600	\$56,160	\$83,200
Health Insurance (Gov Rec)		\$14,300	\$14,300	\$14,300
Variable Benefits (23.13% x Salary)		\$9,622	\$12,990	\$19,245
<b>Benefit Costs for the Employer</b>		<b>\$23,922</b>	<b>\$27,290</b>	<b>\$33,545</b>
<b>Proportion of Benefit Costs to Salary</b>		<b>58%</b>	<b>49%</b>	<b>40%</b>

- Other Employer-Provided Benefits for State Employees**
1. **Paid Holiday:** Eleven days per year: §67-5302(13) and §59-1607(1), Idaho Code.
  2. **Sick Leave:** 96 hours per 2,080 hours (approx. 12 days/year): §67-5333 and §59-1605, Idaho Code.
  3. **Vacation:** Based on length of service (approx. 12 days/year for first five years, 15 days/year for next five years, 18 days/year for next five years, and 21 days/year thereafter): §67-5334 and §59-1606, Idaho Code.
  4. **Life Insurance Basic Plan:** Employer-provided with no cost to the employee. Optional additional life insurance can be purchased by the employee.
  5. **Short & Long Term Disability Program:** Employer-provided with no cost to the employee.
  6. **PERSI Defined Benefit Retirement Plan:** Mandatory contributions by the employer and employee.

# Employee Contributions to Their Own Benefit Costs

Employee-paid premiums from FY 2024 to FY 2025 for combined health and dental changed by:

-All PPO employee plan premiums remained unchanged or increased by 0.1% depending on the number of dependents (Table 3).

-All Traditional employee plan premiums increased from 4.5% to 5.2% depending on the number of dependents (Table 3).

-All High Deductible employee plan premiums changed from a decrease of (0.1%) to an increase of 0.2% depending on the number of dependents (Table 3).

As of December 2024, 85% of employees were enrolled in the PPO plan.

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	\$922	\$2,825	\$1,784	\$3,000	\$3,658	\$5,176
Traditional	\$1,162	\$3,616	\$2,199	\$3,706	\$4,634	\$6,493
High Deductible	\$142	\$1,031	\$639	\$1,362	\$1,521	\$2,408

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	\$922	\$2,826	\$1,785	\$3,002	\$3,660	\$5,178
Traditional	\$1,222	\$3,803	\$2,303	\$3,874	\$4,864	\$6,803
High Deductible	\$142	\$1,030	\$640	\$1,364	\$1,522	\$2,410

Plan Type	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
PPO	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%
Traditional	5.2%	5.2%	4.7%	4.5%	5.0%	4.8%
High Deductible	0.2%	(0.1%)	0.2%	0.1%	0.1%	0.1%

FICA - Social Security	6.20% (to \$160,200)
FICA - Medicare	1.45%
Regular Retirement Rate (other rates for police/fire)	7.18%
<b>Total Variable Benefits</b>	<b>14.83%</b>

	Hourly rate	\$20	\$27	\$40
Annual Salary (hourly rate x 2,080 hours)		\$41,600	\$56,160	\$83,200
Health & Dental Insurance (*Average Cost per Employee)		\$2,631	\$2,631	\$2,631
Variable Benefits (14.83% x Salary)		\$6,169	\$8,329	\$12,339
<b>Benefit Costs for the Employee</b>		<b>\$8,800</b>	<b>\$10,959</b>	<b>\$14,969</b>
<b>Proportion of Benefit Costs to Salary</b>		<b>21%</b>	<b>20%</b>	<b>18%</b>

\*Average cost of all plans in FY 2025 premiums (Table 2)

### Optional Employee-Paid Benefits

- Flexible Spending Account:** Employees can elect to set aside pre-tax dollars to pay for qualified out-of-pocket health and dependent care expenses.
- Voluntary Term Life Insurance:** Employees can elect to purchase additional life insurance for self, spouse, and dependents.
- PERSI Choice Plan:** As part of the gain sharing program, whereby excess investment gains from the PERSI defined benefit fund are distributed to employees, employers, and retirees, the Choice Plan is an optional defined contribution 401(k) plan. The Choice Plan is in addition to, and separate from, the mandatory defined benefit retirement plan. No employer contribution: §59-1308, Idaho Code.
- Deferred Compensation 457 Plan:** Pre-tax savings plan, administered by Nationwide Retirement Services: §59-513, Idaho Code.



# Twenty-Two Year History of General Fund

## Original Appropriations: FY 2004 to FY 2025

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2025	\$2,651.9	\$365.1	\$306.1	\$3,323.1	\$1,141.5	\$382.5	\$419.7	\$5,266.9
2024*	\$2,698.8	\$353.9	\$294.6	\$3,347.4	\$1,070.6	\$370.3	\$392.6	\$5,181.0
2023	\$2,318.1	\$338.1	\$249.5	\$2,905.7	\$1,024.5	\$345.4	\$348.8	\$4,624.5
2022	\$2,060.1	\$313.1	\$240.3	\$2,613.5	\$963.0	\$414.8	\$231.4	\$4,222.6
2021	\$1,985.5	\$307.1	\$228.1	\$2,520.7	\$901.9	\$323.6	\$316.0	\$4,062.1
2020	\$1,898.4	\$306.0	\$222.6	\$2,427.1	\$865.3	\$292.7	\$325.3	\$3,910.4
2019	\$1,785.3	\$295.8	\$214.3	\$2,295.3	\$765.2	\$282.5	\$309.6	\$3,652.7
2018	\$1,685.3	\$287.1	\$198.9	\$2,171.2	\$706.1	\$262.1	\$311.1	\$3,450.6
2017	\$1,584.7	\$279.5	\$187.5	\$2,051.7	\$677.1	\$256.2	\$288.0	\$3,273.0
2016	\$1,475.8	\$258.8	\$169.7	\$1,904.3	\$649.5	\$247.4	\$270.7	\$3,071.9
2015	\$1,374.6	\$251.2	\$153.7	\$1,779.5	\$637.3	\$243.3	\$276.0	\$2,936.1
2014	\$1,308.4	\$236.5	\$143.0	\$1,687.9	\$616.8	\$218.3	\$258.0	\$2,781.0
2013	\$1,279.8	\$228.0	\$138.0	\$1,645.7	\$610.2	\$205.5	\$240.7	\$2,702.1
2012	\$1,223.6	\$209.8	\$128.3	\$1,561.7	\$564.8	\$193.1	\$209.3	\$2,529.0
2011	\$1,214.3	\$217.5	\$129.9	\$1,561.7	\$436.3	\$180.7	\$205.1	\$2,383.8
2010*	\$1,231.4	\$253.3	\$141.2	\$1,625.8	\$462.3	\$186.8	\$231.7	\$2,506.6
2009	\$1,418.5	\$285.2	\$175.1	\$1,878.8	\$587.3	\$215.9	\$277.3	\$2,959.3
2008	\$1,367.4	\$264.2	\$166.2	\$1,797.7	\$544.8	\$201.2	\$276.9	\$2,820.7
2007*	\$1,291.6	\$243.7	\$148.4	\$1,683.7	\$502.4	\$178.0	\$229.7	\$2,593.7
2006	\$987.1	\$228.9	\$141.8	\$1,357.9	\$457.7	\$152.2	\$213.2	\$2,180.9
2005	\$964.7	\$223.4	\$138.3	\$1,326.3	\$407.6	\$142.8	\$205.5	\$2,082.1
2004	\$943.0	\$218.0	\$131.3	\$1,292.3	\$375.8	\$140.6	\$195.3	\$2,004.1

### Percentage of Total

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2025	50.4%	6.9%	5.8%	63.1%	21.7%	7.3%	8.0%	100%
2024	52.1%	6.8%	5.7%	64.6%	20.7%	7.1%	7.6%	100%
2023	50.1%	7.3%	5.4%	62.8%	22.2%	7.5%	7.5%	100%
2022	48.8%	7.4%	5.7%	61.9%	22.8%	9.8%	5.5%	100%
2021	48.9%	7.6%	5.6%	62.1%	22.2%	8.0%	7.8%	100%
2020	48.5%	7.8%	5.7%	62.1%	22.1%	7.5%	8.3%	100%
2019	48.9%	8.1%	5.9%	62.8%	20.9%	7.7%	8.5%	100%
2018	48.8%	8.3%	5.8%	62.9%	20.5%	7.6%	9.0%	100%
2017	48.4%	8.5%	5.7%	62.7%	20.7%	7.8%	8.8%	100%
2016	48.0%	8.4%	5.5%	62.0%	21.1%	8.1%	8.8%	100%
2015	46.8%	8.6%	5.2%	60.6%	21.7%	8.3%	9.4%	100%
2014	47.0%	8.5%	5.1%	60.7%	22.2%	7.8%	9.3%	100%
2013	47.4%	8.4%	5.1%	60.9%	22.6%	7.6%	8.9%	100%
2012	48.4%	8.3%	5.1%	61.8%	22.3%	7.6%	8.3%	100%
2011	50.9%	9.1%	5.5%	65.5%	18.3%	7.6%	8.6%	100%
2010*	49.1%	10.1%	5.6%	64.9%	18.4%	7.5%	9.2%	100%
2009	47.9%	9.6%	5.9%	63.5%	19.8%	7.3%	9.4%	100%
2008	48.5%	9.4%	5.9%	63.7%	19.3%	7.1%	9.8%	100%
2007*	49.8%	9.4%	5.7%	64.9%	19.4%	6.9%	8.9%	100%
2006	45.3%	10.5%	6.5%	62.3%	21.0%	7.0%	9.8%	100%
2005	46.3%	10.7%	6.6%	63.7%	19.6%	6.9%	9.9%	100%
2004	47.1%	10.9%	6.6%	64.5%	18.8%	7.0%	9.7%	100%

2024\* Added \$330 M to Public Schools for the impact of H1 of 2022.

2010\* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".

2007\* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by \$250,645,700.



## Twenty-Two Year History of General Fund

### Change from Previous Original Appropriations: FY 2004 to FY 2025

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2025	(\$46.9)	\$11.2	\$11.5	(\$24.3)	\$70.8	\$12.1	\$27.1	\$85.8
2024*	\$380.8	\$15.9	\$45.1	\$441.7	\$46.1	\$24.9	\$43.8	\$556.5
2023	\$258.0	\$25.0	\$9.2	\$292.2	\$61.6	(\$69.3)	\$117.5	\$401.9
2022	\$74.6	\$6.0	\$12.2	\$92.8	\$61.1	\$91.2	(\$84.6)	\$160.5
2021	\$87.0	\$1.0	\$5.5	\$93.6	\$36.6	\$30.9	(\$9.3)	\$151.7
2020	\$113.1	\$10.3	\$8.3	\$131.7	\$100.1	\$10.2	\$15.7	\$257.6
2019	\$100.0	\$8.7	\$15.4	\$124.1	\$59.1	\$20.4	(\$1.5)	\$202.1
2018	\$100.6	\$7.5	\$11.4	\$119.5	\$29.0	\$6.0	\$23.1	\$177.6
2017	\$108.9	\$20.8	\$17.7	\$147.4	\$27.6	\$8.8	\$17.4	\$201.1
2016	\$101.2	\$7.6	\$16.0	\$124.7	\$12.2	\$4.2	(\$5.3)	\$135.8
2015	\$66.2	\$14.7	\$10.8	\$91.7	\$20.5	\$25.0	\$18.0	\$155.1
2014	\$28.5	\$8.6	\$5.0	\$42.1	\$6.7	\$12.8	\$17.3	\$78.9
2013	\$56.2	\$18.1	\$9.7	\$84.1	\$45.3	\$12.4	\$31.4	\$173.1
2012	\$9.3	(\$7.7)	(\$1.7)	(\$0)	\$128.5	\$12.4	\$4.2	\$145.1
2011	(\$17.1)	(\$35.8)	(\$11.2)	(\$64.1)	(\$26.0)	(\$6.1)	(\$26.6)	(\$122.7)
2010*	(\$187.2)	(\$31.9)	(\$34.0)	(\$253.0)	(\$125.0)	(\$29.2)	(\$45.6)	(\$452.7)
2009	\$51.2	\$20.9	\$8.9	\$81.1	\$42.4	\$14.8	\$4	\$138.6
2008	\$75.8	\$20.5	\$17.8	\$114.1	\$42.5	\$23.2	\$47.2	\$227.0
2007*	\$304.5	\$14.8	\$6.5	\$325.8	\$44.7	\$25.8	\$16.5	\$412.8
2006	\$22.4	\$5.6	\$3.6	\$31.5	\$50.1	\$9.4	\$7.7	\$98.8
2005	\$21.7	\$5.4	\$6.9	\$34.0	\$31.7	\$2.1	\$10.2	\$78.1
2004	\$23.0	\$4.4	\$9	\$28.4	\$16.2	(\$4.4)	(\$4.0)	\$36.2

### Percent Change from Previous Original Appropriations

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2025	(1.7%)	3.2%	3.9%	(0.7%)	6.6%	3.3%	6.9%	1.7%
2024*	16.4%	4.7%	18.1%	15.2%	4.5%	7.2%	12.6%	12.0%
2023	12.5%	8.0%	3.8%	11.2%	6.4%	(16.7%)	50.8%	9.5%
2022	3.8%	2.0%	5.3%	3.7%	6.8%	28.2%	(26.8%)	4.0%
2021	4.6%	0.3%	2.5%	3.9%	4.2%	10.6%	(2.9%)	3.9%
2020	6.3%	3.5%	3.9%	5.7%	13.1%	3.6%	5.1%	7.1%
2019	5.9%	3.0%	7.8%	5.7%	8.4%	7.8%	(0.5%)	5.9%
2018	6.3%	2.7%	6.1%	5.8%	4.3%	2.3%	8.0%	5.4%
2017	7.4%	8.0%	10.5%	7.7%	4.3%	3.5%	6.4%	6.5%
2016	7.4%	3.0%	10.4%	7.0%	1.9%	1.7%	(1.9%)	4.6%
2015	5.1%	6.2%	7.5%	5.4%	3.3%	11.4%	7.0%	5.6%
2014	2.2%	3.8%	3.6%	2.6%	1.1%	6.2%	7.2%	2.9%
2013	4.6%	8.6%	7.6%	5.4%	8.0%	6.4%	15.0%	6.8%
2012	0.8%	(3.5%)	(1.3%)	(0.0%)	29.5%	6.9%	2.1%	6.1%
2011	(1.4%)	(14.1%)	(8.0%)	(3.9%)	(5.6%)	(3.3%)	(11.5%)	(4.9%)
2010*	(13.2%)	(11.2%)	(19.4%)	(13.5%)	(21.3%)	(13.5%)	(16.4%)	(15.3%)
2009	3.7%	7.9%	5.4%	4.5%	7.8%	7.3%	0.1%	4.9%
2008	5.9%	8.4%	12.0%	6.8%	8.5%	13.0%	20.6%	8.8%
2007*	30.8%	6.5%	4.6%	24.0%	9.8%	17.0%	7.7%	18.9%
2006	2.3%	2.5%	2.6%	2.4%	12.3%	6.6%	3.8%	4.7%
2005	2.3%	2.5%	5.3%	2.6%	8.4%	1.5%	5.2%	3.9%
2004	2.5%	2.1%	0.7%	2.2%	4.5%	(3.0%)	(2.0%)	1.8%

2024\* Added \$330 M to Public Schools for the impact of H1 of 2022.

2010\* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".

2007\* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by \$250,645,700.

# Budget Stabilization Fund

Date/FY	Action	Section 57-814, Idaho Code	Amount	Balance
Apr 1984	Budget Reserve Fund Creation & General Fund Transfer (H747)		\$ 4,267,200	\$ 4,267,200
Jun 1984	Transfer from General Fund (H350)		1,490,300	5,757,500
<b>Transfers Between July 1985 and December 2000</b>			<b>29,272,695</b>	<b>35,030,195</b>
FY 2001	Quarterly transfers from General Fund to BSF (H569)		18,209,641	53,239,836
Aug 2001	Rainbow Gathering (Exec. Order 2001-09)		(150,000)	53,089,836
S/Dec 2001	Qtrly FY 2002 transfers from General Fund §57-814a		9,923,198	63,013,034
Feb 2002	Transfer to General Fund and Defer Remaining (S1301)		(9,923,000)	53,090,034
Jul 2002	Transfers to General Fund (S1517 of 2002 & S1195 of 2003)		(53,090,000)	34
S/D/M 2005	Qtrly FY 2005 transfers from General Fund §57-814a		15,728,258	15,728,292
Apr 2005	Transfer to Public Education Stabilization Fund (S1231)		(5,000,000)	10,728,292
Jun 2005	Qtrly FY 2005 transfer from General Fund §57-814a		5,242,753	15,971,045
S/Dec 2005	Qtrly FY 2006 transfers from General Fund §57-814a		11,338,458	27,309,503
Feb 2006	Transfer from General Fund (H409)		70,000,000	97,309,503
M/Jun 2006	Qtrly FY 2006 transfers from General Fund §57-814a		11,338,458	108,647,961
FY 2007	Qtrly FY 2007 transfers from General Fund §57-814a		12,917,610	121,565,571
FY 2008	Qtrly FY 2008 transfers from General Fund §57-814a		19,059,069	140,624,640
Jun 2009	FY 2009 Year-End Balancing (S1227)		(12,400,000)	128,224,640
Jul 2009	Trans to Gen Fund, Salary Approp (S1227) Elect Cons (H372a)		(63,899,568)	64,325,072
Jul 2010	FY 2010 Transfer to General Fund (S1445)		(33,505,000)	30,820,072
FY 2011	FY 2011 Transfers to GF, Appropriations net Reversions		(30,720,400)	99,672
FY 2012	FY 2012 SOS \$128,046 Reversion and Year-end Transfer		23,769,346	23,869,018
FY 2013	Qtrly FY 2013 transfers from General Fund §57-814a		25,877,133	49,746,151
Jun 2013	Transfer from General Fund (H345)		85,392,192	135,138,343
FY 2014	Qtrly FY 2014 transfers from General Fund §57-814a		2,375,764	137,514,107
FY 2014	Year-end Transfer from General Fund (H635)		24,000,000	161,514,107
FY 2015	Transfer from Gen Fund §57-814(2) (H312a of 2015) 1% of FY 2014		28,154,293	189,668,400
FY 2015	Transfer from General Fund §57-814(4) (H312a of 2015) Surplus		54,152,455	243,820,855
FY 2016	Transfer from General Fund §57-814(2) (H312a of 2015)		4,657,880	248,478,735
FY 2016	Transfer from General Fund §57-814(4) (H312a of 2015) Surplus		10,965,530	259,444,266
FY 2017	Transfer from General Fund §57-814(2) (S1206 of 2017)		31,836,890	291,281,156
FY 2017	Transfer from General Fund §57-814(4) (S1206 of 2017) Surplus		27,464,292	318,745,448
FY 2018	Transfer from General Fund §57-814(2)		34,484,069	353,229,517
FY 2018	Transfer from General Fund §57-814(4) (S1206 of 2017) Surplus		60,296,374	413,525,891
FY 2019	Transfer to General Fund §57-814(2)		(40,365,256)	373,160,635
FY 2020	Transfer from General Fund (H449 of 2020)		20,213,142	393,373,777
FY 2021	Transfer from General Fund (S1427 of 2020)		30,000,000	423,373,777
FY 2021	Transfer from the General Fund §57-814(2)		40,319,784	463,693,561
FY 2021	Transfer From The Economic Recovery Reserve (H449 of 2020)		37,034	463,730,595
FY 2021	Transfer from the General Fund (S1214 of 2021)		214,000,000	677,730,595
FY 2022	Transfer from General Fund §57-814(2)		50,095,000	727,825,595
FY 2023	Transfer from the General Fund (S1428 of 2022)		120,000,000	847,825,595
FY 2024	Transfer from General Fund (S1211 of 2023)		32,363,200	880,188,795

Note 1:

*Prior to April 1989, interest accrued to the General Fund. From April 1989 to March 1990 interest accrued to the fund. Since March 1990, interest has accrued to the Permanent Building Fund.*

# State of Idaho Major Reserve and Other Fund Balances

Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

In Millions of Dollars	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
4. Balance June 30, 2006	\$ 108.648	\$ 7.771	\$ 24.632	\$ 67.436	\$ 0.000	\$ 0.281	\$ 0.000	\$ 208.768
5. Balance June 30, 2007	\$ 121.566	\$ 109.030	\$ 2.657	\$ 64.079	\$ 0.000	\$ 0.875	\$ 0.000	\$ 298.207
6. Balance June 30, 2008	\$ 140.625	\$ 112.046	\$ 66.133	\$ 70.207	\$ 0.000	\$ 3.337	\$ 0.000	\$ 392.349
7. Balance June 30, 2009	\$ 128.225	\$ 17.979	\$ 68.101	\$ 74.206	\$ 0.000	\$ 0.720	\$ 0.000	\$ 289.231
8. Balance June 30, 2010	\$ 30.820	\$ 23.174	\$ 48.847	\$ 76.967	\$ 0.000	\$ 0.792	\$ 0.000	\$ 180.600
9. Balance June 30, 2011	\$ 0.100	\$ 11.154	\$ 0.054	\$ 74.589	\$ 0.000	\$ 3.339	\$ 0.000	\$ 89.235
10. Balance June 30, 2012	\$ 23.869	\$ 36.968	\$ 0.056	\$ 14.156	\$ 0.367	\$ 4.233	\$ 0.000	\$ 79.648
11. Balance June 30, 2013	\$ 135.138	\$ 49.049	\$ 0.057	\$ 15.492	\$ 0.942	\$ 3.424	\$ 0.000	\$ 204.103
12. Balance June 30, 2014	\$ 161.514	\$ 72.851	\$ 0.057	\$ 20.235	\$ 3.227	\$ 3.373	\$ 0.000	\$ 261.256
13. Balance June 30, 2015	\$ 243.821	\$ 90.948	\$ 0.057	\$ 25.409	\$ 3.492	\$ 2.795	\$ 0.000	\$ 366.522
14. Balance June 30, 2016	\$ 259.444	\$ 88.551	\$ 20.092	\$ 29.787	\$ 3.064	\$ 2.567	\$ 0.000	\$ 403.505
20. Balance June 30, 2017	\$ 318.746	\$ 85.043	\$ 0.370	\$ 33.584	\$ 8.866	\$ 53.901	\$ 0.000	\$ 500.510
26. Balance June 30, 2018	\$ 413.526	\$ 64.350	\$ 0.453	\$ 37.494	\$ 5.287	\$ 41.474	\$ 0.000	\$ 562.584
32. Balance June 30, 2019	\$ 373.161	\$ 81.729	\$ 0.022	\$ 41.028	\$ 7.730	\$ 27.559	\$ 0.000	\$ 531.229
38. Balance June 30, 2020	\$ 393.374	\$ 72.436	(\$ 0.000)	\$ 44.261	\$ 11.451	\$ 54.143	\$ 0.000	\$ 575.665
44. Balance June 30, 2021	\$ 677.731	\$ 95.634	\$ 0.000	\$ 47.009	\$ 13.721	\$ 60.877	\$ 0.000	\$ 0,894.971
50. Balance June 30, 2022	\$ 677.731	\$ 124.613	(\$ 0.000)	\$ 49.577	\$ 14.439	\$ 24.765	\$ 15.000	\$ 906.125
56. Balance June 30, 2023	\$ 847.826	\$ 205.700	(\$ 0.000)	\$ 53.144	\$ 15.037	\$ 34.942	\$ 35.803	\$ 1,192.453
General Fund Revenue = \$ 5,948.0	14.3%	3.5%	0.0%	0.9%	0.3%	0.6%	0.6%	20.0%
The balance in Idaho's major reserve funds at the end of FY 2023 (line 56) was \$1192.5 million or 20.0% of the FY 2023 General Fund Revenue Collections.								
<b>FY 2024</b>				<b>Actuals</b>				
57. Interest Earnings and Revenues		5.757		2.146	1.022		1.503	10.428
58. Transfers In (Out)	32.363	32.165		14.843				79.371
59. Disbursements		0.000		(2.308)		(3.860)		(6.168)
60. Transfers from GF §57-814 Δ -3.98%								
61. End-of-Year Surplus Eliminator								
62. Balance June 30, 2024	\$ 880.189	\$ 243.622	(\$ 0.000)	\$ 67.825	\$ 16.060	\$ 31.082	\$ 37.306	\$ 1,276.084
General Fund Revenue = \$ 5,711.3	15.4%	4.3%	0.0%	1.2%	0.3%	0.5%	0.7%	22.3%
The balance in Idaho's major reserve funds at the end of FY 2024 (line 62) was \$1276.1 million or 22.3% of the FY 2024 General Fund Revenue Collections.								
<b>* FY 2025</b>				<b>Estimates</b>				
63. Interest Earnings and Revenues		10.649		0.666	0.780		1.567	13.661
64. Transfers In (Out)				4.500				4.500
65. Disbursements				(2.453)				(2.453)
66. Transfers from GF §57-814 Δ 4.14%								
67. End-of-Year Surplus Eliminator								
68. Estimate* June 30, 2025	\$ 880.189	\$ 254.270	(\$ 0.000)	\$ 70.539	\$ 16.840	\$ 31.082	\$ 38.873	\$ 1,291.792
General Fund Revenue = \$ 5,947.8	14.8%	4.3%	0.0%	1.2%	0.3%	0.5%	0.7%	21.7%
The balance in Idaho's major reserve funds at the end of FY 2025 (line 68) is estimated to be \$1291.8 million or 21.7% of the FY 2025 General Fund Revenue Estimate.								
<b>* FY 2026</b>				<b>Estimates</b>				
69. Interest Earnings and Revenues		11.114		0.691	0.780		1.632	14.217
70. Transfers In (Out)		50.000		4.500		1.350		55.850
71. Disbursements				(2.782)				(2.782)
72. Transfers from GF §57-814 Δ 5.28%	59.069							59.069
73. End-of-Year Surplus Eliminator								
74. Estimate* June 30, 2026	\$ 939.258	\$ 315.384	(\$ 0.000)	\$ 72.947	\$ 17.619	\$ 32.432	\$ 40.505	\$ 1,418.145
General Fund Revenue = \$ 6,261.7	15.0%	5.0%	0.0%	1.2%	0.3%	0.5%	0.6%	22.6%
The balance in Idaho's major reserve funds at the end of FY 2026 (line 74) is estimated to be \$1418.1 million or 22.6% of the FY 2026 General Fund Revenue Estimate.								

**\* FY 2025 and FY 2026 estimates include action taken by the Legislature, transactions that have occurred in the current fiscal year, recommendations by the Governor, and estimated interest earnings.**

## Sales Tax Collections & Distributions

Table 1: Sales Tax Distributions (millions of Dollars) State FY	2012	2013	2014	2015	2016
Gross Sales Tax Collections	\$ 1,216.2	\$ 1,313.3	\$ 1,326.5	\$ 1,457.0	\$ 1,553.0
Less Refunds	8.7	11.0	5.1	5.5	4.8
Tax Relief Fund					
<b>Subtotal Net Collections</b>	<b>1,207.5</b>	<b>1,302.3</b>	<b>1,321.4</b>	<b>1,451.4</b>	<b>1,548.2</b>
<b>Distributions of Net Collections, §63-3638, I.C.</b>					
Revenue Sharing - Local	138.4	149.4	151.4	166.3	177.8
TECM Fund <sup>1</sup> - State, Local if over \$80M					
Permanent Building Fund - State	5.0	5.0	4.6	5.0	5.0
Water Pollution Control Fund - State	4.8	4.8	4.4	4.8	4.8
Circuit Breaker - Local	16.1	15.9	16.1	16.3	16.6
Personal Property Tax Replacement - Local			17.3	18.9	18.9
Ag. Pers. Prop. Tax Replacement - Local	8.5	8.5	7.8	8.5	8.5
Multistate Tax Compact (MTC) - State	.6	.6	1.1	1.1	.6
Developers' Rebate Pilot Project - State	2.5	4.0	6.6	7.2	8.4
Election Consolidation - Local	4.2	4.3	4.1	4.5	4.5
Public Defense Fund <sup>2</sup> - State					
In Demand Careers (HB1) <sup>3</sup> - State					
Homeowner Property Tax Relief (HB292) <sup>5</sup> - Local					
School District Facilities Fund (HB292)(HB521) <sup>4,5</sup> - Local					
School Modernization (HB521) <sup>5</sup> - State					
Public School Income Fund (HB1) <sup>3</sup> - GF					
<b>Remaining to General Fund + \$330 from HB1</b>	<b>1,027.3</b>	<b>1,109.8</b>	<b>1,107.9</b>	<b>1,218.8</b>	<b>1,303.0</b>

Table 2: Sales Tax Distributions Change from previous fiscal year	2012	2013	2014	2015	2016
Net Collections	5%	8%	1%	10%	7%
Local Units of Government	5%	7%	10%	9%	5%
State Programs	0%	0%	-8%	9%	0%
Tax Relief Fund	-	-	-	-	-
<b>Sales Tax to General Fund</b>	<b>6%</b>	<b>8%</b>	<b>0%</b>	<b>10%</b>	<b>7%</b>

Table 3: Tax Relief Fund Distributions - §57-811, I.C.	2012	2013	2014	2015	2016
Tax Relief Fund					
Less Tax Rebate Fund					
Less Public Defense Fund					
Less 20% Fund Balance to School District Facilities Fund					
Less General Fund					
<b>Remaining Fund Balance</b>					

1. S1206 of 2017 provided a 1% distribution of net sales tax collections for the Transportation Expansion and Congestion Mitigation Fund at ITD. It was increased to 4.5% in 2021.
2. 57-827, Idaho Code established the Public Defense Fund in 2022 with a distribution to the fund in FY2023. It received funding from the Tax Relief Fund beginning in FY 2024.
3. HB1 of the 2022 Special Session transfers \$330 mil to the Public Schools Income Fund, which is included in the General Fund, and \$80 mil to the In Demand Careers Fund.
4. HB292 of the 2023 Regular Session transfers 2.25% of sales tax to the Homeowner Property Tax Relief and 2.25% of sales tax to the School District Facilities Fund after certain distributions.
5. HB521 of the 2024 Regular Session dedicates \$125 million of sales tax in the School Modernization Fund for bonding. Also increased the School District Facilities Fund distribution to 3.25% of revenues.

## Sales Tax Collections & Distributions

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
\$ 1,643.6	\$ 1,784.7	\$ 1,902.7	\$ 2,092.2	\$ 2,508.9	\$ 2,891.9	\$ 3,054.4	\$ 3,102.2	\$ 3,374.0	\$ 3,536.1
5.3	4.6	5.8	6.3	7.0	11.2	11.9	12.9	10.7	11.1
			83.6	135.9	183.6	185.2	220.2	253.0	307.6
<b>1,638.3</b>	<b>1,780.2</b>	<b>1,896.9</b>	<b>2,002.3</b>	<b>2,365.9</b>	<b>2,697.1</b>	<b>2,857.4</b>	<b>2,869.1</b>	<b>3,110.3</b>	<b>3,217.4</b>
188.2	204.2	217.3	230.3	273.2	312.4	327.5	329.5	357.9	370.0
	15.7	16.7	17.7	20.9	107.2	113.4	114.0	123.8	128.1
5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.8
17.0	17.4	19.0	19.5	20.6	23.9	23.4	24.2	24.1	24.0
18.9	18.8	1.5	18.6	18.6	18.6	23.1	22.9	22.9	22.9
8.5	8.5	18.7	8.5	8.5	8.5	8.5	8.5	8.5	8.5
.3	1.1	1.4	.6	1.1	1.9	1.5	1.6	1.7	1.8
8.8	10.1	3.1	3.2	4.2	14.5	11.5	10.1	13.1	14.7
4.5	4.6	4.7	4.8	4.9	5.1	5.5	5.8	5.9	5.9
						34.0	0.0	0.0	0.0
							80.0	80.0	80.0
							54.4	61.0	64.1
							54.4	88.1	92.5
								125.0	125.0
							330.0	330.0	330.0
<b>1,382.4</b>	<b>1,490.0</b>	<b>1,604.7</b>	<b>1,689.4</b>	<b>2,004.2</b>	<b>2,195.4</b>	<b>2,299.1</b>	<b>2,153.9</b>	<b>2,188.6</b>	<b>2,270.0</b>

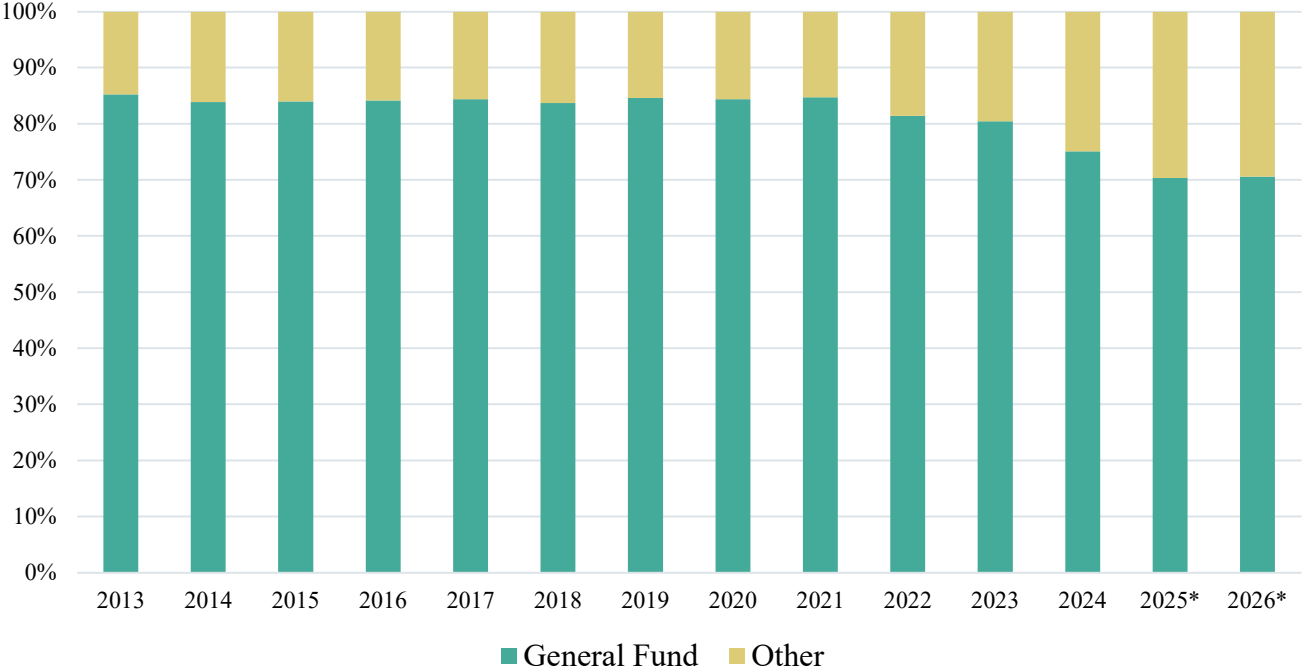
2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
6%	9%	7%	6%	18%	14%	6%	0%	8%	3%
5%	7%	3%	8%	16%	13%	5%	29%	14%	3%
0%	160%	4%	4%	12%	281%	34%	30%	66%	1%
-	-	-	-	63%	35%	1%	19%	15%	22%
6%	8%	8%	5%	19%	10%	5%	-6%	2%	4%

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
			83.6	135.9	183.6	185.2	220.2	253.0	307.6
					180.0				
							36.0	39.0	39.0
								2.1	
					110.0	236.0	236.0	236.0	236.0
			<b>83.6</b>	<b>219.5</b>	<b>113.1</b>	<b>62.2</b>	<b>10.5</b>	<b>0.0</b>	<b>32.6</b>

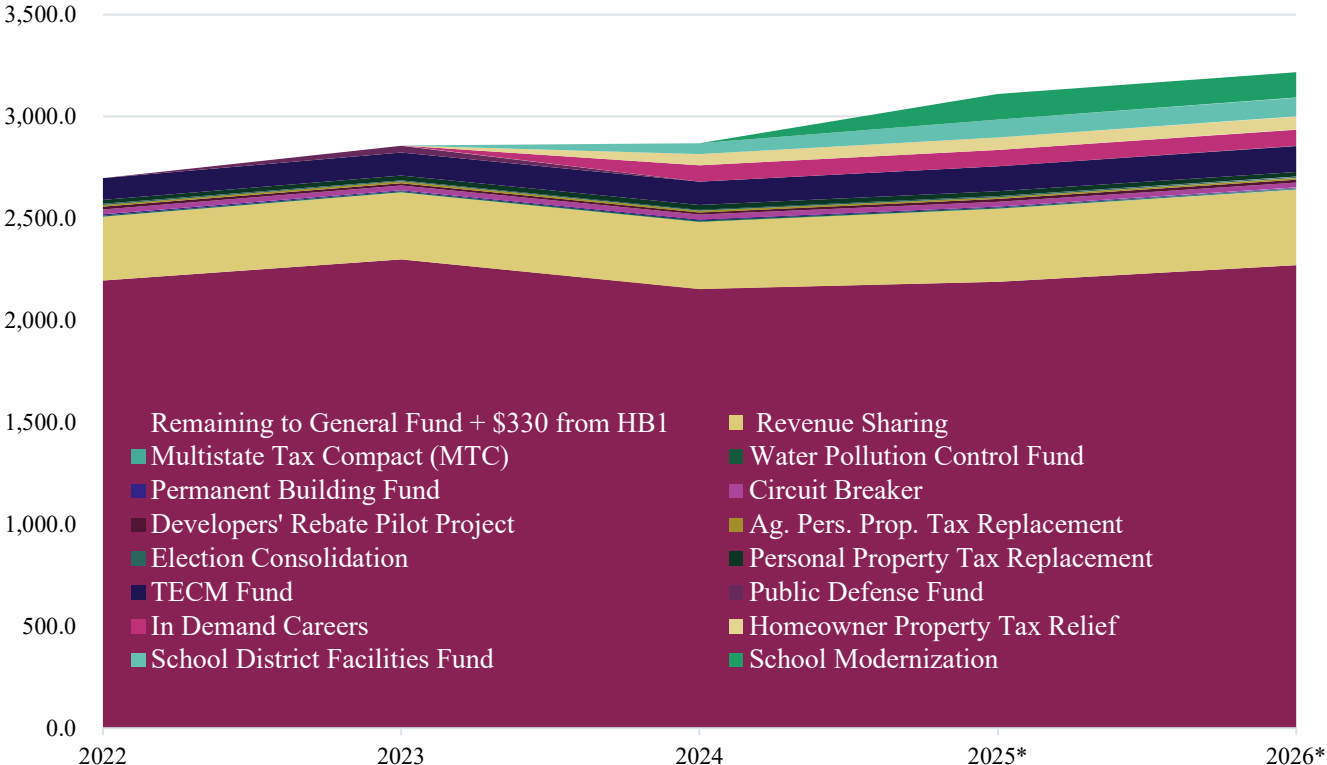
# Sales Tax Distributions

Sales Tax Distributions to the General Fund are reduced from historical levels from additional distributions for additional programs.



\*Forecast Values

## Sales Tax Distributions §63-3638, Idaho Code



# Idaho Legislative Budget Book

## Education

2025 Legislative Session

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<b>Public School Support</b> .....	1 - 3
<b>Administrators</b> .....	1 - 9
<b>Operations</b> .....	1 - 11
<b>Children's Programs</b> .....	1 - 13
<b>Teachers</b> .....	1 - 15
<b>Student Support</b> .....	1 - 21
<b>Idaho Digital Learning Academy (IDLA)</b> .....	1 - 31
<b>Facilities</b> .....	1 - 35
<b>Central Services</b> .....	1 - 41
<b>Deaf &amp; the Blind, Educational Services for the</b> .....	1 - 49
<b>Education, State Board of</b> .....	1 - 55
<b>Agricultural Research &amp; Extension Service</b> .....	1 - 57
<b>College and Universities</b> .....	1 - 65
<b>Community Colleges</b> .....	1 - 81
<b>Education, Office of the State Board of</b> .....	1 - 89
<b>Health Education Programs</b> .....	1 - 101
<b>Career Technical Education</b> .....	1 - 109
<b>Idaho Public Television</b> .....	1 - 119
<b>Special Programs</b> .....	1 - 125
<b>Department of Education</b> .....	1 - 135
<b>Vocational Rehabilitation</b> .....	1 - 145
<b>Charter School Commission</b> .....	1 - 151





# Idaho Legislative Budget Book

## Public School Support

2025 Legislative Session

---

<b>Administrators</b> .....	1 - 9
<b>Operations</b> .....	1 - 11
<b>Children's Programs</b> .....	1 - 13
<b>Teachers</b> .....	1 - 15
<b>Student Support</b> .....	1 - 21
<b>Idaho Digital Learning Academy (IDLA)</b> .....	1 - 31
<b>Facilities</b> .....	1 - 35
<b>Central Services</b> .....	1 - 41
<b>Deaf &amp; the Blind, Educational Services for the</b> .....	1 - 49

# Public School Support

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Administrators	116,216,500	113,813,100	0	0	0
Operations	1,167,470,800	1,186,888,900	0	0	0
Children's Programs	698,949,800	564,888,600	0	0	0
Teachers	1,302,812,300	1,287,846,400	1,296,377,700	1,292,368,100	1,342,642,500
Student Support	0	0	1,724,470,200	1,710,686,300	1,726,967,700
Idaho Digital Learning Academy	0	0	21,362,400	24,940,000	24,940,000
Facilities	67,885,600	65,317,100	214,982,100	193,412,000	193,412,000
Central Services	14,237,600	13,022,100	14,237,600	21,774,900	21,774,900
Deaf & Blind, Education Services	15,269,400	15,269,400	15,614,800	16,348,600	16,830,600
<b>Total:</b>	<b>3,382,842,000</b>	<b>3,247,045,600</b>	<b>3,287,044,800</b>	<b>3,259,529,900</b>	<b>3,326,567,700</b>
<b>BY FUND CATEGORY</b>					
General	2,698,842,500	2,698,842,500	2,651,908,900	2,721,810,000	2,788,847,800
Dedicated	126,498,300	126,498,300	284,030,400	277,072,100	277,072,100
Federal	557,501,200	421,704,800	351,105,500	260,647,800	260,647,800
<b>Total:</b>	<b>3,382,842,000</b>	<b>3,247,045,600</b>	<b>3,287,044,800</b>	<b>3,259,529,900</b>	<b>3,326,567,700</b>
Percent Change:	0.0%	(4.0%)	1.2%	(0.8%)	1.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	14,030,100	14,030,100	14,436,600	15,210,900	15,692,900
Operating Expenditures	15,276,900	13,645,800	15,315,800	22,846,600	22,846,600
Capital Outlay	200,000	200,000	100,000	66,000	66,000
Trustee/Benefit	3,353,335,000	3,219,169,700	3,257,192,400	3,221,406,400	3,287,962,200
<b>Total:</b>	<b>3,382,842,000</b>	<b>3,247,045,600</b>	<b>3,287,044,800</b>	<b>3,259,529,900</b>	<b>3,326,567,700</b>

## Department Description

The Public School Support budget provides state and federal funding for public education in grades K-12 to 115 local school districts, 76 public charter schools, and one fiscal agent (COSSA Academy). Funding is provided to meet the requirements of Article IX, Section 1, of the Idaho Constitution, which reads: "Legislature to Establish System of Free Schools: The stability of a republican form of government depending mainly upon the intelligence of the people, 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."

Beginning in FY 2025:

The Legislature established a new Student Support Division, which consolidated Administrators, Operations, and Children's Programs into the new division. The Legislature also made the Idaho Digital Learning Academy (IDLA) a stand alone budgeted division.

# Public School Support Agency Profile

Analyst: Tatro

Comparison of the FY 2025 Original Appropriation, FY 2026 Public School Support Budget Request, and FY 2026 Governor's Recommendation				
	FY 2025 Original Appropriation	FY 2026 Request	FY 2026 Governor Rec.	Statutory References
<b>FUND SOURCES</b>				
General Fund	\$2,651,908,900	\$2,721,810,000	\$2,788,847,800	
Dedicated Funds	\$284,030,400	\$277,072,100	\$277,072,100	
Federal Funds	\$351,105,500	\$260,647,800	\$260,647,800	
<b>TOTAL APPROPRIATION</b>	<b>\$3,287,044,800</b>	<b>\$3,259,529,900</b>	<b>\$3,326,567,700</b>	
<b>General Fund Percent Change from Current Year:</b>		2.6%	5.2%	
<b>Total Funds Percent Change from Current Year:</b>		(0.8%)	1.2%	
<b>I. DISTRIBUTIONS</b>				
<b>Statutory Requirements</b>				
1 Transportation	\$106,149,800	\$112,377,900	\$118,901,900	§33-1006; 33-1002(2)(b)
2 Border Contracts	\$2,462,700	\$2,462,700	\$2,462,700	§33-1002(2)(d); 33-1403
3 Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,448,100	\$6,448,100	§33-1002(2)(e); 33-2004; 33-2005
4 Salary-Based Apportionment	\$343,341,100	\$342,509,800	\$356,071,000	§33-1002(2)(f); 33-1004E(4)(5); 33-1004F
5 State Paid Employee Benefits	\$68,868,000	\$68,701,500	\$71,421,700	§33-1002(2)(f); 33-1004E(4)(5); 33-1004F
6 Career Ladder Salaries	\$1,036,266,000	\$1,047,988,200	\$1,089,492,600	§33-1004B; 33-1004F
7 Career Ladder Benefits	\$218,963,000	\$221,439,900	\$230,209,900	§33-1004B; 33-1004F
8 Idaho Digital Learning Academy	\$21,362,400	\$24,940,000	\$24,940,000	§33-1020; 33-1002(2)(j)
9 Idaho Safe & Drug-Free Schools	\$4,324,900	\$0	\$0	§63-2506; 63-2552A(3); 63-3067
10 Math and Science Requirement	\$7,358,700	\$0	\$0	§33-1021; 33-1002(2)(n)
11 Advanced Opportunities	\$27,000,000	\$27,000,000	\$27,000,000	§33-1002(2)(m); Chapter 46, Title 33
12 National Board Teacher Certification	\$40,000	\$40,000	\$40,000	§33-1004E(4)
13 Facilities - Charter School Funding	\$12,003,400	\$12,589,700	\$12,589,700	§33-5208(5); 33-1002(2)(k)
14 Continuous Improvement Plans and Training	\$652,000	\$652,000	\$652,000	§33-320(4)
15 Literacy Proficiency/Interventions Based on IRI	\$72,812,000	\$72,812,000	\$72,812,000	§33-1002(2)(r); 33-1632
16 Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	\$9,000,000	§33-1002(2)(q); Title 33, Chapter 18
17 H292 & H521 Facility Fund/Prop Tax Relief	\$202,978,700	\$180,822,300	\$180,822,300	§33-911; 67-7434
<b>Sub-total -- Statutory Requirements</b>	<b>\$2,140,030,800</b>	<b>\$2,129,784,100</b>	<b>\$2,202,863,900</b>	
<b>Other Program Distributions</b>				
18 Program Support (Math Initiative, LEP, Learning Loss)	\$7,279,100	\$2,909,100	\$2,909,100	§33-1627; Approp. Bill: H460
19 Technology (Classroom, WiFi, LMS)	\$36,500,000	\$36,500,000	\$36,500,000	Approp. Bill: H460
20 Student Achievement Assessments	\$2,258,500	\$3,025,800	\$3,025,800	Approp. Bill: H460
21 Professional Development	\$18,250,000	\$8,900,000	\$8,900,000	Approp. Bill: H460
22 Content and Curriculum	\$11,335,000	\$5,020,000	\$5,020,000	Approp. Bill: H460
23 Bureau of Services for the Deaf & Blind (Campus)	\$9,484,400	\$9,803,800	\$10,097,400	Title 33, Chapter 34, Idaho Code; & Approp.
24 Bureau of Services for the Deaf & Blind (Outreach)	\$6,130,400	\$6,544,800	\$6,733,200	Bills: H460, H719
25 Federal Funds for School Districts (Excluding IESDB)	\$251,147,800	\$260,647,800	\$260,647,800	Approp. Bill: H460
26 COVID-19 Relief Funds	\$99,957,700	\$0	\$0	Approp. Bill: H763
27 Health Insurance	\$325,503,100	\$353,620,400	\$353,620,400	Approp. Bills: H460; H763
28 Discretionary Funding	\$379,168,000	\$439,504,100	\$432,980,100	§33-1009, 33-1018, Approps: H460, H763
29 Special Needs Fund	\$0	\$3,000,000	\$3,000,000	TBD
30 Data Dashboard	\$0	\$270,000	\$270,000	TBD
<b>Sub-total -- Other Program Distributions</b>	<b>\$1,147,014,000</b>	<b>\$1,129,745,800</b>	<b>\$1,123,703,800</b>	
<b>TOTAL DISTRIBUTIONS (LINE ITEMS)</b>	<b>\$3,287,044,800</b>	<b>\$3,259,529,900</b>	<b>\$3,326,567,700</b>	
<b>II. ESTIMATED SUPPORT UNITS (Best 28 weeks)</b>	<b>16,154</b>	<b>15,954</b>	<b>15,954</b>	
<b>III. STATE DISCRETIONARY \$ PER SUPPORT UNIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,139</b>	Approp. Bills: H460; H763
<b>IV. STATE HEALTH INSURANCE \$ PER SUPPORT UNIT</b>	<b>\$20,150</b>	<b>\$22,165</b>	<b>\$22,165</b>	Approp. Bills: H460; H763
<small>(The Discretionary Funds distribution includes \$300/support unit for safe school environments (§33-1002(2)(p), Idaho Code)</small>				

## Public School Funding Formula Terminology

**Support Units** are the foundation of how Idaho schools are funded, and are often thought of, and referred to, as classroom units. The state does not fund schools based on the number of students; it funds them based on the number of support units. Support units are typically based on the number of students counted via average daily attendance (ADA) calculations in multiple categories, such as kindergarten, elementary, and secondary. For FY 2021-FY 2023, enrollment-ADA was used instead of ADA as a result of the COVID-19 Pandemic. These student counts are then divided by a series of divisors found in Section 33-1002, Idaho Code. For example, a school district or charter school with 464 students (categorized as secondary students in grades 7-12) is assigned a divisor of 16, which means that the school district or charter school would receive 29 support units of funding. School districts and charter schools with more students have larger divisors, while smaller districts and charter schools receive smaller divisors. As a result, a small district or charter school needs fewer students than a larger district or charter school to generate the same amount of support units. Some of the reasons for this difference in divisor are that larger districts or charter schools can usually operate more efficiently with greater economies of scale than small ones, and that small districts or charter schools still need to be able to offer students a thorough, comprehensive education, notwithstanding their smaller class size and fixed costs that may be similar to those in larger districts or charter schools. Support units are calculated at three intervals: mid-term, full-term, and best-28 weeks. Mid- and full- term units are used for all support unit based calculations except for discretionary and health funding distributions, which are calculated with the best-28 week units.

**Staff Allowance** establishes the number of staff positions funded by each support unit. Section 33-1004, Idaho Code, sets these levels at 1.021 for instructional staff, 0.079 for pupil service staff, 0.075 for administrative staff, and 0.375 for classified staff. Pupil service staff includes positions such as school counselors, speech language pathologists, and occupational therapists. The total staff allowance is 1.55.

The **Base Salary** for FY 2024 is assigned for administrators at \$44,446 and for classified staff at \$39,966 in Section 33-1004E, Idaho Code.

**Experience/Education Index** provides a salary multiplier for administrative staff only (the classified staff portion of the formula ends with the base salary funding component). This component of the formula provides more funding for administrators with more experience and education than it does for those who are less experienced and educated. This table of multipliers, which runs from zero years of experience to 13+ years, includes seven different levels of educational achievement and is found in Section 33-1004A, Idaho Code.

**Salary-Based Apportionment** is the result of the multi-part funding formula that includes support units, base salaries, staff allowances, the experience/education index, and the career ladder.

**Career Ladder** is a statewide salary apportionment for instructional and pupil service staff that is used to determine the amount of funding appropriated and allocated to school districts. Movement on the ladder is based on student achievement and evaluations by school administrators. The career ladder salary calculations are found in Section 33-1004B, Idaho Code; effective July 1, 2025 changes to the career ladder will be CEC based.

**State-Paid Employee Benefits** include the employer's share of Public Employee Retirement System of Idaho (PERSI) contributions averaging 11.94% and Federal Insurance Contributions Act (FICA) taxes at a rate of 7.65% of salary. If a school district or charter school employs more personnel or pays higher salaries than the state funds, then the additional PERSI and FICA costs are borne by the district or charter. PERSI rates are expected to remain at 13.48% for instructional & administrative staff and 11.96% for classified staff.

**Discretionary Funds** are appropriated dollars that are not needed to satisfy either the funding formula requirements of Idaho Code, or line item distributions in the appropriation bill. These dollars are in addition to salary-based apportionment and state-paid employee benefit funds. After addressing the requirements included in the annual appropriation bill, discretionary funds can be spent in any way the district or charter school chooses, based on locally-established priorities. Distributions are calculated using the best-28 week support units.

**Health Insurance/Benefits** are appropriated to offset the costs of health insurance and health benefits for school employees. Distributions are calculated using the best-28 week support units.

**Public School Funding Formula**

At the core of Idaho's Public Schools funding system are formulas that determine the amount of money that each school district or charter school is entitled to receive for salaries, benefits, and discretionary funding. For example, funding for instructional and pupil service staff are determined by the career ladder salary schedule in Sections 33-1004B and E, Idaho Code. **Actual salaries and total benefits are determined by each individual school district and charter school** in accordance with the minimum salary amounts provided in Section 33-1004E, Idaho Code.

**Formulas**

<b>Administrators</b>	<b>Instructional / Pupil Service</b>	<b>Classified</b>
1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Base Salary multiplied by 4. Experience/Education Index = Salary-Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Career Ladder Average Allocation on Each Rung = Salary-Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Base Salary = Salary-Based Apportionment

The product of the above calculations, which is calculated for each school district and charter school in the state, is called the district's salary-based apportionment. It is then multiplied by the state-paid employee benefits, which are currently calculated at about 20.4% and include the employer costs for PERSI and FICA. \*State paid employee benefits are paid based on the lesser of SBA or actual costs.

$$\begin{aligned}
 &\text{Salary-Based Apportionment} \\
 &\qquad\qquad\qquad \text{multiplied by} \\
 &\text{State-Paid Benefit Rate:} \\
 &\text{Avg. 20.4\% (rate is position-} \\
 &\text{type dependent)} \\
 &\qquad\qquad\qquad = \text{State-Paid Employee Benefits}
 \end{aligned}$$

The final step of the core funding formulas are then calculated. To do this, the Legislature must first establish, in the Public Schools Division of Operations budget, the amount of discretionary funds that are available on a per unit basis. This is done by subtracting the line item distributions from the total amount of funding. For example, in FY 2025, \$379,168,000 was appropriated to be disbursed among an estimated 16,154 "best-28 weeks" support units, resulting in \$23,472 per support unit.

$$\begin{aligned}
 &\text{Available Discretionary Funds} \\
 &\qquad\qquad\qquad \text{divided by} \\
 &\text{Estimated "best-28 weeks"} \\
 &\text{Support Units} \\
 &\qquad\qquad\qquad = \text{Per Unit Discretionary Funds}
 \end{aligned}$$

# Public School Support

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>2,651,908,900</b>	<b>3,287,044,800</b>	<b>0.00</b>	<b>2,651,908,900</b>	<b>3,287,044,800</b>
<b>Supplementals</b>						
<b>Student Support</b>						
1. Held Federal Fund Distributions	0.00	0	9,500,000	0.00	0	9,500,000
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>2,651,908,900</b>	<b>3,296,544,800</b>	<b>0.00</b>	<b>2,651,908,900</b>	<b>3,296,544,800</b>
Removal of Onetime Expenditures	0.00	(100,000)	(129,557,700)	0.00	(100,000)	(129,557,700)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>2,651,808,900</b>	<b>3,166,987,100</b>	<b>0.00</b>	<b>2,651,808,900</b>	<b>3,166,987,100</b>
Personnel Benefit Costs	0.00	28,347,100	28,347,100	0.00	28,347,100	28,347,100
Statewide Cost Allocation	0.00	(21,400)	(21,400)	0.00	(21,400)	(21,400)
Change in Employee Compensation	0.00	16,761,700	16,761,700	0.00	83,799,500	83,799,500
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>2,696,896,300</b>	<b>3,212,074,500</b>	<b>0.00</b>	<b>2,763,934,100</b>	<b>3,279,112,300</b>
<b>Enhancements</b>						
<b>Teachers</b>						
1. Weighted Student Funding Formula	0.00	(18,208,700)	(18,208,700)	0.00	(18,208,700)	(18,208,700)
<b>Student Support</b>						
1. Weighted Student Funding Formula	0.00	50,020,600	50,020,600	0.00	43,496,600	43,496,600
2. Student Transportation Formula	0.00	(6,524,000)	(6,524,000)	0.00	0	0
3. Special Needs Student Fund	0.00	3,000,000	3,000,000	0.00	3,000,000	3,000,000
8. Various Federal Funded Programs	0.00	0	9,500,000	0.00	0	9,500,000
<b>Central Services</b>						
4. Student Transportation Route Software	0.00	5,000,000	5,000,000	0.00	5,000,000	5,000,000
5. Professional Learning Community (PLCs)	0.00	1,500,000	1,500,000	0.00	1,500,000	1,500,000
6. Idaho Reading Indicator	0.00	767,300	767,300	0.00	767,300	767,300
7. Data Dashboard & Report Card	0.00	270,000	270,000	0.00	270,000	270,000
<b>Education Services for the Deaf &amp; the Blind</b>						
9. Career Ladder Placement Equivalence	0.00	66,200	66,200	0.00	66,200	66,200
10. Add'l Compensation to Recruit/Retain	0.00	129,000	129,000	0.00	129,000	129,000
11. Early Childhood Outreach Admin -D/HH	0.00	148,400	148,400	0.00	148,400	148,400
12. Region 4 Consulting Teacher - D/HH	0.00	148,400	148,400	0.00	148,400	148,400
<b>Department Wide</b>						
Endowment Fund Adjustments	0.00	(5,185,200)	12,900	0.00	(5,185,200)	12,900
Population Forecast Adjustments	0.00	(6,218,300)	1,625,300	0.00	(6,218,300)	1,625,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>2,721,810,000</b>	<b>3,259,529,900</b>	<b>0.00</b>	<b>2,788,847,800</b>	<b>3,326,567,700</b>
Chg from FY 2025 Orig Approp.	0.00	69,901,100	(27,514,900)	0.00	136,938,900	39,522,900
% Chg from FY 2025 Orig Approp.		2.6%	(0.8%)		5.2%	1.2%

# Administrators

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	116,216,500	113,813,100	0	0	0
Percent Change:	0.0%	(2.1%)	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	116,216,500	113,813,100	0	0	0

## Division Description

The Administrators Division was consolidated and became a program in the new Student Support Division starting in FY 2025.

# Administrators

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	116,216,500	113,813,100	(2,403,400) (2.1%)	0	0	0
<b>Total:</b>	<b>116,216,500</b>	<b>113,813,100</b>	<b>(2,403,400)</b> <b>(2.1%)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Administrators Division was consolidated and became a program in the new Student Support Division starting in FY 2025.



# Operations

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,098,938,600	1,118,356,700	0	0	0
Dedicated	68,532,200	68,532,200	0	0	0
<b>Total:</b>	<b>1,167,470,800</b>	<b>1,186,888,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percent Change:	0.0%	1.7%	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	1,167,470,800	1,186,888,900	0	0	0

## Division Description

The Operations Division was consolidated and became a program in the new Student Support Division starting in FY 2025.

# Operations

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	1,098,938,600	1,118,356,700	19,418,100 1.8%	0	0	0
Public Schools Other Income 48110	7,000,000	7,000,000	0 0.0%	0	0	0
Public School Endowment Income 48199	61,532,200	61,532,200	0 0.0%	0	0	0
<b>Total:</b>	<b>1,167,470,800</b>	<b>1,186,888,900</b>	<b>19,418,100</b> <b>1.7%</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Operations Division was consolidated and became a program in the new Student Support Division starting in FY 2025.

# Children's Programs

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	148,123,700	149,626,200	0	0	0
Dedicated	4,324,900	4,324,900	0	0	0
Federal	546,501,200	410,937,500	0	0	0
<b>Total:</b>	<b>698,949,800</b>	<b>564,888,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percent Change:	0.0%	(19.2%)	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	698,949,800	564,888,600	0	0	0

## Division Description

The Children's Programs Division was consolidated and became a program in the new Student Support Division. The Idaho Digital Learning Academy (IDLA) was removed from Children's Programs and became a stand-alone division in the Public School Support Program. Both changes became effective starting in FY 2025.

# Children's Programs

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	148,123,700	149,626,200	1,502,500 1.0%	0	0	0
Cigarette, Tobacco and Lottery Income Taxes 48154	4,324,900	4,324,900	0 0.0%	0	0	0
American Rescue Plan 34400	285,114,500	157,103,400	(128,011,100) (44.9%)	0	0	0
Federal COVID-19 Relief 34500	21,238,900	13,454,400	(7,784,500) (36.7%)	0	0	0
Federal Grant 34800	240,147,800	240,379,700	231,900 0.1%	0	0	0
<b>Total:</b>	<b>698,949,800</b>	<b>564,888,600</b>	<b>(134,061,200)</b> <b>(19.2%)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Children's Programs Division was consolidated and became a program in the new Student Support Division. The Idaho Digital Learning Academy (IDLA) was removed from Children's Programs and became a stand-alone division in the Public School Support Program. Both changes became effective starting in FY 2025.

# Teachers

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,291,811,100	1,277,077,900	1,285,377,700	1,281,368,100	1,331,642,500
Dedicated	1,200	1,200	0	0	0
Federal	11,000,000	10,767,300	11,000,000	11,000,000	11,000,000
<b>Total:</b>	<b>1,302,812,300</b>	<b>1,287,846,400</b>	<b>1,296,377,700</b>	<b>1,292,368,100</b>	<b>1,342,642,500</b>
Percent Change:	0.0%	(1.1%)	0.7%	(0.3%)	3.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	0	1,200	0	0	0
Trustee/Benefit	1,302,812,300	1,287,845,200	1,296,377,700	1,292,368,100	1,342,642,500
<b>Total:</b>	<b>1,302,812,300</b>	<b>1,287,846,400</b>	<b>1,296,377,700</b>	<b>1,292,368,100</b>	<b>1,342,642,500</b>

## Division Description

The Teachers Division provides state and federal funding support for grades K-12 for instructional and pupil service staff salaries and benefits, and other programs specific to certificated instructors in Idaho's school districts, public charter schools, and the Canyon-Owyhee School Service Academy (COSSA).

# Teachers

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	1,291,811,100	1,277,077,900	(14,733,200) (1.1%)	1,285,377,700	1,281,368,100	1,331,642,500
Idaho Tax Rebate Fund 53500	1,200	1,200	0 0.0%	0	0	0
Federal Grant 34800	11,000,000	10,767,300	(232,700) (2.1%)	11,000,000	11,000,000	11,000,000
<b>Total:</b>	<b>1,302,812,300</b>	<b>1,287,846,400</b>	<b>(14,965,900)</b> <b>(1.1%)</b>	<b>1,296,377,700</b>	<b>1,292,368,100</b>	<b>1,342,642,500</b>

# Teachers

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>1,285,377,700</b>	<b>1,296,377,700</b>	<b>0.00</b>	<b>1,285,377,700</b>	<b>1,296,377,700</b>
<b>FY 2026 Base</b>	<b>0.00</b>	<b>1,285,377,700</b>	<b>1,296,377,700</b>	<b>0.00</b>	<b>1,285,377,700</b>	<b>1,296,377,700</b>
Change in Employee Compensation	0.00	12,568,600	12,568,600	0.00	62,843,000	62,843,000
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>1,297,946,300</b>	<b>1,308,946,300</b>	<b>0.00</b>	<b>1,348,220,700</b>	<b>1,359,220,700</b>
1. Weighted Student Funding Formula	0.00	(18,208,700)	(18,208,700)	0.00	(18,208,700)	(18,208,700)
Population Forecast Adjustments	0.00	1,630,500	1,630,500	0.00	1,630,500	1,630,500
<b>FY 2026 Total</b>	<b>0.00</b>	<b>1,281,368,100</b>	<b>1,292,368,100</b>	<b>0.00</b>	<b>1,331,642,500</b>	<b>1,342,642,500</b>
Change from Original Appropriation	0.00	(4,009,600)	(4,009,600)	0.00	46,264,800	46,264,800
% Change from Original Appropriation		(0.3%)	(0.3%)		3.6%	3.6%

# Teachers

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Teachers Division retained the additional \$6,359 of career ladder funding that was originally approved in FY 2024; accounted for adjustments for growth and movement on the Career Ladder; and adjusted for the reduction of 696 fewer appropriated support units.					
	0.00	1,285,377,700	0	11,000,000	1,296,377,700
<b>FY 2026 Base</b>					
Agency Request	0.00	1,285,377,700	0	11,000,000	1,296,377,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,285,377,700</i>	<i>0</i>	<i>11,000,000</i>	<i>1,296,377,700</i>

## Change in Employee Compensation

The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service district and charter school staff member (Section 33-1004B, Idaho Code). Further, Section 33-1004B(10), Idaho Code, states that "Effective July 1, 2025, the educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions."

As a result of the new requirements, the Superintendent of Public Instruction requests a 1% change in employee compensation (CEC) for instructional and pupil service staff, to be consistent with the request made for classified and administrative staff. The request is based on 15,954 support units, or 200 fewer units than appropriated in FY 2025. Of the requested amount, \$10,376,100 is for salaries and \$2,192,500 is for associated variable benefits. There is \$1,036,266,000 in the base for salaries and \$68,868,000 for associated variable benefits. The Career Ladder Program is eligible for distributions to and from the Public Education Stabilization Fund (PESF).

Agency Request	0.00	12,568,600	0	0	12,568,600
<i>The Governor recommends funding for a 5% increase for instructional and pupil service staff allocations. This includes \$51,880,500 for salaries and \$10,962,500 for benefits.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>62,843,000</i>	<i>0</i>	<i>0</i>	<i>62,843,000</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	1,297,946,300	0	11,000,000	1,308,946,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,348,220,700</i>	<i>0</i>	<i>11,000,000</i>	<i>1,359,220,700</i>



# Teachers

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Weighted Student Funding Formula

The Superintendent of Public Instruction requests a net increase of \$27,117,500 from all budget enhancement requests, to fund a weighted student formula proposal. Funding specific to the Teachers Division is a reduction of \$18,208,700; the remaining funding is requested in the Student Support Division. This proposal would distribute funding to schools on a per-student basis instead of a support unit or other formula basis. It is the intent that this proposal would remain eligible for distributions to and from the Public Education Stabilization Fund (PESF). If all funding components of the request are approved, \$439,504,100 would be available for distribution.

FUNDING SOURCES: Funding for the proposal would come from:

- 1) The existing discretionary base amount of \$379,168,000;
- 2) The Population Forecast Adjustment that reduces \$4,694,400 from the base to account for 200 fewer support units estimated for FY 2026;
- 3) New discretionary funding in this enhancement request of \$31,811,900; and
- 4) The redistribution of funding from existing programs of \$33,218,600;
  - FROM WITHIN THIS DIVISION (\$18,208,700):
    - a) \$7,358,700 for math and science requirements (Sections 33-1021, & 33-1002(2)(n), Idaho Code); and
    - b) \$10,850,000 for professional development services.
  - FROM THE STUDENT SUPPORT DIVISION (\$15,009,900):
    - c) \$4,324,900 for Idaho Safe and Drug Free Schools (Sections 63-2506, 63-2552A(3), & 63-3067, Idaho Code);
    - d) \$6,315,000 for funding allocated for Content and Curriculum (Sections 33-1212A, & 33-1002(23)(q), Idaho Code);
    - e) \$4,370,000 for Program Support for English Language Learners.

The proposed legislation would not remove requirements for the transferred programs, but rather remove the current distribution methods and the tracking requirements on expenditures.

FORMULA: Funding would be distributed on a per-student basis, with every student counting towards a base amount of funding; this request was calculated using a per-student base of about \$1,000. In addition to base funding, select students would be eligible for additional distributions through identified weights. A student may be eligible for one weight or more than one weight; funding is calculated individually and then summed together. Weights would be calculated as follows:

- Special education (base x 2.0) of \$2,000;
- English language learners (ELL) (base X 0.25) or \$250;
- Economically disadvantaged (base X 0.25) or \$250;
- Attending a small school (base X 0.5) or \$500;
- Gifted and talented (base X 0.25) or \$250; and
- At-risk students attending an alternative school (base X 1.0) or \$1,000.

The maximum amount that could be distributed per student through this proposal would be \$5,250.

AGENCY PROVIDED OUTCOMES: "The funding formula will be modernized, and districts will have more discretion with their funding and will receive funding based on student characteristics to better meet local needs."

Agency Request	0.00	(18,208,700)	0	0	(18,208,700)
Governor's Recommendation	0.00	(18,208,700)	0	0	(18,208,700)

# Teachers

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Population Forecast Adjustments

Statutory-based population forecast adjustments for the Teachers Division includes a net increase of \$1,630,500 from the General Fund for the estimated costs associated with movement and placement of eligible staff on the Career Ladder and to account for the reduction of 200 support units for FY 2026. The Career Ladder Program is eligible for distributions to and from the Public Education Stabilization Fund (PESF).

CAREER LADDER SALARIES: Increases \$1,346,100 for the estimated net-change in instructional and pupil service staff career ladder salary allocation changes. The requested change amount is based on 15,954 support units, which is 200 fewer units than what was appropriated for in FY 2025. The request is based on a reduction of \$12,959,100 for 200 fewer support units, and an increase of \$14,305,200 for increased salaries in career ladder placements. The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service district and charter school staff member (Section 33-1004B, Idaho Code). There is \$1,036,266,000 in the base for salaries in this program.

CAREER LADDER BENEFITS: Increases \$284,400 for the estimated net-change in state-paid benefits for instructional and pupil service staff. The requested change amount is based on 15,954 support units, which is 200 fewer units than what was appropriated in FY 2025. The request is based on a reduction of \$2,738,300 for 200 fewer units, and an increase of \$3,022,700 for benefit costs related to salary changes with career ladder placements. Section 33-1004F, Idaho Code obligates the state to cover the cost of variable benefits for eligible public school employees. There is \$218,963,000 in the base for benefits in this program.

Agency Request	0.00	1,630,500	0	0	1,630,500
Governor's Recommendation	0.00	1,630,500	0	0	1,630,500

<b>FY 2026 Total</b>					
Agency Request	0.00	1,281,368,100	0	11,000,000	1,292,368,100
Governor's Recommendation	0.00	1,331,642,500	0	11,000,000	1,342,642,500

Agency Request					
Change from Original App	0.00	(4,009,600)	0	0	(4,009,600)
% Change from Original App		(0.3%)		0.0%	(0.3%)
Governor's Recommendation					
Change from Original App	0.00	46,264,800	0	0	46,264,800
% Change from Original App		3.6%		0.0%	3.6%

# Student Support

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administrators Division	0	0	123,280,500	123,005,500	127,851,700
Operations Division	0	0	1,136,901,500	1,225,860,200	1,237,295,400
Children's Programs Division	0	0	464,288,200	361,820,600	361,820,600
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>1,724,470,200</b>	<b>1,710,686,300</b>	<b>1,726,967,700</b>
<b>BY FUND CATEGORY</b>					
General	0	0	1,303,550,200	1,365,038,800	1,381,320,200
Dedicated	0	0	80,814,500	95,999,700	95,999,700
Federal	0	0	340,105,500	249,647,800	249,647,800
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>1,724,470,200</b>	<b>1,710,686,300</b>	<b>1,726,967,700</b>
Percent Change:	0.0%	0.0%	0.0%	(0.8%)	0.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	0	0	1,724,470,200	1,710,686,300	1,726,967,700

## Division Description

The Student Support Division was established by the Legislature in 2024 with passage of H763. The division includes the programs and services formerly appropriated in the Administrators Division, Operations Division, and Children's Programs Division. These former divisions are now programs within Student Support. Educational programs and services within this division include pupil transportation, discretionary funding, health insurance, salary-based apportionment for administrators and classified staff positions, safe and drug free schools, literacy, and federal funds. The Idaho Digital Learning Academy (IDLA) was also removed from Children's Programs and became its own budgeted division.

**Administrators:** provides state support for grades K-12 for salaries and benefits of administrators (superintendents, assistant superintendents, principals, and assistant principals) in Idaho's school districts, public charter schools, and the Canyon-Owyhee School Service Academy (COSSA).

**Operations:** provides state funding in support of the operation of Idaho's school districts and charter schools, grades K-12. This division includes pupil transportation, salaries and benefits for classified staff, health insurance, technology, and discretionary funds that can be used for any educational support services or general operations.

**Children's Programs:** includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school. Funding is provided from both state and federal sources.

# Student Support

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App*	FY 2024 Actual*	FY 2024 Variance*	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Public School Income 48101	1,363,278,800	1,381,796,000	18,517,200 1.4%	1,303,550,200	1,365,038,800	1,381,320,200
Public Schools Other Income 48110	7,000,000	7,000,000	0 0.0%	13,450,000	23,450,000	23,450,000
Cigarette, Tobacco and Lottery Income Taxes 48154	4,324,900	4,324,900	0 0.0%	4,324,900	4,324,900	4,324,900
Public School Endowment Income 48199	\$61,532,200	\$61,532,200	0 0.0%	63,039,600	68,224,800	68,224,800
American Rescue Plan 34400	285,114,500	157,103,400	(128,011,100) (44.9%)	99,957,700	0	0
Federal COVID-19 Relief 34500	21,238,900	13,454,400	(7,784,500) (36.7%)	0	0	0
Federal Grant 34800	240,147,800	240,379,700	231,900 0.10%	240,147,800	249,647,800	249,647,800
<b>Total:</b>	<b>1,982,637,100</b>	<b>1,865,590,600</b>	<b>(117,046,500)</b> <b>(5.9%)</b>	<b>1,724,470,200</b>	<b>1,710,686,300</b>	<b>1,726,967,700</b>

The Student Support Division was created by the Legislature to include the former Administrators, Operations, and Children's Programs Divisions.

\*The FY 2024 Total Appropriation, FY 2024 Actual, and FY 2024 Variance columns reflect the summation of those former divisions, now programs. Details for each former division can be found in budget book pages 1 - 9 through 1 - 14.

# Student Support

## Comparative Summary

Analyst: Tatro

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,724,470,200</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,724,470,200</b>
1. Held Federal Fund Distributions	0.00	0	9,500,000	0.00	0	9,500,000
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,733,970,200</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,733,970,200</b>
Removal of Onetime Expenditures	0.00	0	(109,457,700)	0.00	0	(109,457,700)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,624,512,500</b>	<b>0.00</b>	<b>1,303,550,200</b>	<b>1,624,512,500</b>
Personnel Benefit Costs	0.00	28,117,300	28,117,300	0.00	28,117,300	28,117,300
Change in Employee Compensation	0.00	4,072,600	4,072,600	0.00	20,354,000	20,354,000
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>1,335,740,100</b>	<b>1,656,702,400</b>	<b>0.00</b>	<b>1,352,021,500</b>	<b>1,672,983,800</b>
1. Weighted Student Funding Formula	0.00	50,020,600	50,020,600	0.00	43,496,600	43,496,600
2. Student Transportation Formula	0.00	(6,524,000)	(6,524,000)	0.00	0	0
3. Special Needs Student Fund	0.00	3,000,000	3,000,000	0.00	3,000,000	3,000,000
8. Various Federal Funded Programs	0.00	0	9,500,000	0.00	0	9,500,000
Endowment Fund Adjustments	0.00	(5,185,200)	0	0.00	(5,185,200)	0
Population Forecast Adjustments	0.00	(12,012,700)	(2,012,700)	0.00	(12,012,700)	(2,012,700)
<b>FY 2026 Total</b>	<b>0.00</b>	<b>1,365,038,800</b>	<b>1,710,686,300</b>	<b>0.00</b>	<b>1,381,320,200</b>	<b>1,726,967,700</b>
Change from Original Appropriation	0.00	61,488,600	(13,783,900)	0.00	77,770,000	2,497,500
% Change from Original Appropriation		4.7%	(0.8%)		6.0%	0.1%

# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature established the Student Support Division as a new budgeted division that combined the Divisions of Administrators, Operations, and Children's Programs into this division starting in FY 2025. Impacts specific to this division: discretionary funding was increased by 20.1%; the allocation amount for administrators and classified staff was increased by three percent; the final year of COVID relief funding was provided; and the Legislature fully funded all statutory-based adjustments.					
	0.00	1,303,550,200	80,814,500	340,105,500	1,724,470,200

## 1. Held Federal Fund Distributions

## Children's Programs

The Superintendent of Public Instruction requests \$9,500,000 in onetime federal grant funds to account for actual distributions that were made in FY 2025 for eligible services in FY 2024. Payments to schools were held at the end of the year because the federal fund appropriation was not sufficient to meet the actual services. Several grant distributions were impacted including several nutrition programs and special education services. Since 2019, special education distributions have increased 28.8%, Title I-A distributions for low income students have increased 14.8%, and the school lunch program has increased 10.4%. The potential shortfall of appropriation was discussed in the budget hearing, but data at the time of budget setting was not finalized so no additional funds were considered for appropriation. Without a supplemental appropriation, a similar situation is projected at the end of FY 2025.

Agency Request	0.00	0	0	9,500,000	9,500,000
Governor's Recommendation	0.00	0	0	9,500,000	9,500,000

<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	1,303,550,200	80,814,500	349,605,500	1,733,970,200
Governor's Recommendation	0.00	1,303,550,200	80,814,500	349,605,500	1,733,970,200

## Removal of Onetime Expenditures

Removes onetime ARPA appropriation for schools and the supplemental request for onetime federal grant increases.

Agency Request	0.00	0	0	(109,457,700)	(109,457,700)
Governor's Recommendation	0.00	0	0	(109,457,700)	(109,457,700)

<b>FY 2026 Base</b>					
Agency Request	0.00	1,303,550,200	80,814,500	240,147,800	1,624,512,500
Governor's Recommendation	0.00	1,303,550,200	80,814,500	240,147,800	1,624,512,500

# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Personnel Benefit Costs**

**Operations**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time equivalent (FTE) employees. For Public Schools, the FTE amount is converted to a per support unit amount. For FY 2025 this amount was \$20,150 (Section 14, of H763, 2024 session) and for FY 2026, the amount is calculated to increase by \$2,015 for a new per support unit of \$22,165. The number of support units are estimated to be 15,954, or 200 fewer units than appropriated in FY 2025. There is \$325,503,100 in the base allocation for health insurance. This adjustment is eligible for transfers to and from the Public Education Stabilization Fund (PESF).

For Public Schools health insurance allocations, two calculations need to be considered each year: 1) for any changes in support units; and 2) for any changes to the estimated full-time equivalent health insurance rate.

For FY 2026:

Step 1) Multiply the 200 fewer units by \$20,150 for a reduction of \$4,030,000.

Step 2) Multiply the 15,954 estimated statewide support units by the 1.55 staff allowance (Section 33-1004, Idaho Code), then multiply that result by \$14,300 for a new statewide total of \$353,620,400 or \$32,147,300 higher than the current base amount.

NET TOTAL: The net of the two calculations is an increase of \$28,117,300 or [(\$4,030,000) + \$32,147,300]

ANALYST NOTE: In FY 2025, health insurance adjustments were included in the population forecast adjustments (formerly nondiscretionary), but at the request of JFAC, the changes in FY 2026 are included in the same decision unit for health insurance benefits for state employees.

Agency Request	0.00	28,117,300	0	0	28,117,300
Governor's Recommendation	0.00	28,117,300	0	0	28,117,300

**Change in Employee Compensation**

**Administrators & Operations**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. The requested change amounts are based on 15,954 support units, which is 200 fewer units than what was appropriated in FY 2025. For the Administrators Division Program, this would increase the base salary for administrative staff from \$44,446 to \$44,890 and includes \$999,100 for salaries and \$211,100 for state-paid employee benefits. For the Operations Division Program, this would increase the base salary for classified staff from \$39,966 to \$40,366 and includes \$2,393,100 for salaries and \$469,300 for state-paid employee benefits.

Agency Request	0.00	4,072,600	0	0	4,072,600
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*The Governor recommends a 5% statutory increase for administrative and classified staff allocations.*

*For administrative staff allocations, the recommendation includes \$4,999,900 for salaries and \$1,056,500 for benefits. If approved, the statutory distribution amount would need to increase from \$44,446 to \$46,668.*

*For classified staff allocations, the recommendation includes \$11,953,500 for salaries and \$2,344,100 for benefits. If approved, the statutory distribution amount would need to increase from \$39,966 to \$41,964.*

Governor's Recommendation	0.00	20,354,000	0	0	20,354,000
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<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	1,335,740,100	80,814,500	240,147,800	1,656,702,400
Governor's Recommendation	0.00	1,352,021,500	80,814,500	240,147,800	1,672,983,800

# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Weighted Student Funding Formula

## Operations, Children's Programs, & Teachers

The Superintendent of Public Instruction requests a net increase of \$27,117,500 from all budget enhancement requests, to fund a weighted student formula proposal. Funding requested outside of this division includes a reduction of \$18,208,700 from the Teachers Division. This proposal would distribute funding to schools on a per-student basis instead of a support unit or other formula basis. It is the intent that this proposal would remain eligible for distributions to and from the Public Education Stabilization Fund (PESF). If all funding components of the request are approved, \$439,504,100 would be available for distribution.

FUNDING SOURCES: Funding for the proposal would come from:

- 1) The existing discretionary base amount of \$379,168,000;
- 2) The Population Forecast Adjustment that reduces \$4,694,400 from the base to account for 200 fewer support units estimated for FY 2026;
- 3) New discretionary funding in this enhancement request of \$31,811,900; and
- 4) The redistribution of funding from existing programs of \$33,218,600;

FROM THE TEACHERS DIVISION (\$18,208,700):

- a) \$7,358,700 for math and science requirements (Sections 33-1021, & 33-1002(2)(n), Idaho Code); and
- b) \$10,850,000 for professional development services.

FROM WITHIN THIS DIVISION (\$15,009,900):

- c) \$4,324,900 for Idaho Safe and Drug Free Schools (Sections 63-2506, 63-2552A(3), & 63-3067, Idaho Code);
- d) \$6,315,000 for funding allocated for Content and Curriculum (Sections 33-1212A, & 33-1002(23)(q), Idaho Code);
- e) \$4,370,000 for Program Support for English Language Learners.

The proposed legislation would not remove requirements for the transferred programs, but rather remove the current distribution methods and the tracking requirements on expenditures.

FORMULA: Funding would be distributed on a per-student basis, with every student counting towards a base amount of funding; this request was calculated using a per-student base of about \$1,000. In addition to base funding, select students would be eligible for additional distributions through identified weights. A student may be eligible for one weight or more than one weight; funding is calculated individually and then summed together. Weights would be calculated as follows:

- Special education (base x 2.0) of \$2,000;
- English language learners (ELL) (base X 0.25) or \$250;
- Economically disadvantaged (base X 0.25) or \$250;
- Attending a small school (base X 0.5) or \$500;
- Gifted and talented (base X 0.25) or \$250; and
- At-risk students attending an alternative school (base X 1.0) or \$1,000.

The maximum amount that could be distributed per student through this proposal would be \$5,250.

AGENCY PROVIDED OUTCOMES: "The funding formula will be modernized, and districts will have more discretion with their funding and will receive funding based on student characteristics to better meet local needs."

Agency Request	0.00	50,020,600	0	0	50,020,600
<i>The Governor recommends \$6,524,000 less than the Superintendent's request to account for the recommendation made with Enhancement 2 for a new student transportation formula.</i>					
Governor's Recommendation	0.00	43,496,600	0	0	43,496,600



# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Student Transportation Formula

**Operations**

The Superintendent of Public Instruction requests a reduction of \$6,524,000 for changes associated with amending the current student transportation funding formula. The proposed formula would reimburse eligible expenses at 85% of the cost rather than at various rates as currently outlined in Section 33-1006, Idaho Code. The State Department of Education (SDE) would continue to audit each transportation program and if approved fully integrate GPS-based software reporting for reimbursements; routing software is being requested in Enhancement 4 in the Central Services Division for local education agencies (LEA) without a current GPS-based system. The proposed formula is expected to have a mileage and rider-centered funding component, a simplified process, and clarification of funding growth-caps for cost containment measures. Currently, there are 2,985 school buses that transport nearly 90,000 students over 22 million reimbursable miles per year.

Consideration for this enhancement is subject to approved legislation.

AGENCY SUBMITTED OUTCOMES: Goal 1-1.7 to explore changes to funding model that reflects contemporary needs; budget accordingly.

Agency Request	0.00	(6,524,000)	0	0	(6,524,000)
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*After the final revised budget submission, the State Department of Education notified the Legislature and the Governor that the estimated savings would be realized in FY 2027 and not FY 2026. As a result, the Governor's recommendation removes the estimated savings associated with this enhancement. An equivalent amount of funding was therefore reduced from Enhancement 1 for a per-student formula change, which aligned with actions taken by SDE in the budget revision to keep the request at the same total.*

Governor's Recommendation	0.00	0	0	0	0
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# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Special Needs Student Fund

### Children's Programs

The Superintendent of Public Instruction requests \$3,000,000 to establish a Special Needs Student Fund. This fund would be distributed on a grant basis for the purpose of assisting schools with the higher costs of educating special needs students. According to the State Department of Education (SDE), Idaho is one of two states that does not have such a fund. South Dakota reports it has about 15,000 special needs students and it allocates \$4 million per year to a special needs fund, and Montana allocates about \$11 million each year for its 40,000 special needs students. Idaho has a special needs student population of 39,786 students or about 12.5% of the statewide total student population.

Current distributions for special needs students are outlined in administrative rule in IDAPA 08.02.01.400. The rule states that 6% of enrolled elementary students (grades K-6) and 5.5% for enrolled secondary students (grades 7-12) be removed from the average daily attendance (ADA) based support unit calculations and then calculated independently using the exceptional child divisor table in Section 33-1002(4), Idaho Code. The exceptional child units are included as part of the total support units calculations. These calculations are done regardless of the number of special needs students enrolled and attending in a local education agency (LEA). For example, if an LEA has 1,000 enrolled secondary students with an ADA of 950 students:

- Step 1: 55 students would be removed from the main secondary support units calculation and instead calculated using the exceptional child support units table;
- Step 2: 895 students would be calculated using the main secondary support units table; and
- Step 3: Results of both calculations would be combined. The net impact for this example is an additional 0.82 support units or approximately \$116,458 (based on the statewide average support unit value).

The majority of support for this population is provided through discretionary funds and other available state or local funding. There are two Idaho Code sections specific for additional special needs student funding. Section 33-2005, Idaho Code, allows for extra funding for students identified as having serious emotional disturbances at a high incidence level. This funding is subject to appropriation and \$2,535,500 was distributed in the 2023-2024 school year. Section 33-1002B, Idaho Code, states that funding be provided for special needs students educated in a residential facility, and about \$800,000 was expended in the 2023-2024 school year.

This enhancement is subject to legislative action for program creation, eligibility, and other operational criteria. According to SDE, this request is not expected to impact federal maintenance of effort (MOE) requirements at the local level and will help with the state's federal MOE requirement. Finally, the intent of this request is that it would be a fixed distribution and not eligible for distributions from the Public Education Stabilization Fund (PESF).

AGENCY SUBMITTED OUTCOMES: Modernize Education Funding 1-1.7 to determine costs of providing K-12 education in Idaho and recommend equitable funding metrics; and goal 3-1.4 increase state financial investments in special education funding.

Agency Request	0.00	3,000,000	0	0	3,000,000
Governor's Recommendation	0.00	3,000,000	0	0	3,000,000

### 8. Various Federal Funded Programs

### Children's Programs

The Superintendent of Public Instruction requests \$9,500,000 in ongoing federal funds to account for estimated increased distributions in various federal grants. Impacted grants include special education services, Title I-A for low income students, and other student or teacher success-based grants. The Public Schools Federal Grant Fund appropriation was last adjusted in 2021 with a \$14.1 million reduction to align the appropriation with actual expenditures. Since then, appropriated federal funds in excess of actual distributions have been reverted when not utilized, but FY 2024 was the first year since FY 2014 that public schools exhausted their entire federal fund appropriation. This request is estimated to keep the appropriation in line with expenditures for at least FY 2026.

AGENCY SUBMITTED COMMENTS: Student achievement goal 1: increase Idaho reading indicator (IRI) and Idaho Standards Achievement Test (ISAT) scores.

Agency Request	0.00	0	0	9,500,000	9,500,000
Governor's Recommendation	0.00	0	0	9,500,000	9,500,000

# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Endowment Fund Adjustments</b>					<b>Operations</b>
The Superintendent of Public Instruction requests a net-zero shift of \$5,185,200 from the General Fund to the Public School Endowment Fund. Endowment funds are considered to be used as part of the discretionary funding distributions to schools. The Public School Endowment distribution is expected to increase from \$63,039,600 in FY 2025 to \$68,224,800 in FY 2026.					
Agency Request	0.00	(5,185,200)	5,185,200	0	0
Governor's Recommendation	0.00	(5,185,200)	5,185,200	0	0

## Population Forecast Adjustments

The Superintendent of Public Instruction requests a net reduction of \$2,012,700 in allowable statutory-based population forecast adjustments in the Student Support Division. All of these adjustments are eligible for transfers to and from the Public Education Stabilization Fund (PESF).

SUPPORT UNIT BASED ADJUSTMENTS: The State Department of Education estimates the number of support units for FY 2026 to be 15,954; a reduction of 200 support units from the FY 2025 amount of 16,154. As a result, the following adjustments are being requested:

SALARY-BASED APPORTIONMENT: For the Salary-Based Apportionment program, the following adjustments are requested:

- Administrators Division Program: Includes a reduction of \$1,485,200, of which \$1,226,100 is for salaries and \$259,100 is for benefits. The base appropriation for administrators is \$101,237,100 for salaries and \$21,391,400 for benefits.
- Operations Division Program: Includes a reduction of \$3,585,200, of which \$2,997,400 is for salaries and \$587,800 is for benefits. The base appropriation for classified positions is \$242,104,000 for salaries and \$47,476,600 for benefits.

Section 33-1004F, Idaho Code obligates the state to cover the cost of variable benefits for eligible public school employees.

DISCRETIONARY FUNDING: The Superintendent requests discretionary funding be reduced by \$4,694,400. This amount is calculated by multiplying the 200 (fewer) support units by the \$23,472 amount identified in Section 13 of H763 from the 2024 legislative session. Discretionary funding for schools is provided with zero requirements. Discretionary funding is distributed to schools using the best-28 weeks of average daily attendance (ADA) student counts for the school year (Section 33-1009(3)(a), Idaho Code). There is currently \$379,168,000 in the base for discretionary funding.

## NON SUPPORT UNIT BASED FUNDING DISTRIBUTIONS:

PUPIL TRANSPORTATION: Increases \$7,752,100 for estimated transportation costs. Pupil transportation has a base appropriation of \$106,149,800 and requirements for transportation reimbursement are to be determined by the State Board of Education with statutory requirements outlined in Section 33-1006, Idaho Code. The request is based on inflationary estimates from the Organization for Economic Development (OECD). Funding for transportation is calculated on the most recent year's actual expenditures; as a result, this funding is separate from the request in Enhancement 2 to modify the transportation funding formula.

FUND APPROPRIATION ADJUSTMENT: Increases the dedicated Public School Other Income Fund by \$10,000,000 and decreases the Public School Income (General) Fund by a like amount for a net-zero all funds impact. There is currently \$13,450,000 in the base for the Public School Other Income Fund.

Agency Request	0.00	(12,012,700)	10,000,000	0	(2,012,700)
Governor's Recommendation	0.00	(12,012,700)	10,000,000	0	(2,012,700)

<b>FY 2026 Total</b>					
Agency Request	0.00	1,365,038,800	95,999,700	249,647,800	1,710,686,300
Governor's Recommendation	0.00	1,381,320,200	95,999,700	249,647,800	1,726,967,700

# Student Support

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	0.00	61,488,600	15,185,200	(90,457,700)	(13,783,900)
% Change from Original App		4.7%	18.8%	(26.6%)	(0.8%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	77,770,000	15,185,200	(90,457,700)	2,497,500
% Change from Original App		6.0%	18.8%	(26.6%)	0.1%

# Idaho Digital Learning Academy (IDLA)

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	0	0	21,362,400	24,940,000	24,940,000
Percent Change:	0.0%	0.0%	0.0%	16.7%	16.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	0	0	21,362,400	24,940,000	24,940,000

## Division Description

The Idaho Digital Learning Academy (IDLA) offers accessible online classes to students throughout the state. IDLA students can earn dual credits, participate in credit recovery and advanced opportunities, enroll in subjects not currently offered at their schools, and provide flexibility in the students day-to-day education. [Statutory Authority: Chapter 55, Title 33, Idaho Code]

In 2024, the Legislature passed H452 that revised the funding formula from a more complex formula that was related to the overall Public School Support Program appropriation to a simplified formula of \$430 per eligible enrollment in IDLA. The Legislature also removed IDLA from the Children's Programs Division and made IDLA a stand-alone budgeted division starting in FY 2025.

The number of estimated enrollments in FY 2025 is 49,680 and the estimated number of enrollments for FY 2026 is 58,000. Each class is considered a unique enrollment so students participating in multiple classes are counted as multiple enrollments.

# Idaho Digital Learning Academy (IDLA)

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Public School Income 48101	0	0	0 0.0%	21,362,400	24,940,000	24,940,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b> <b>0.0%</b>	<b>21,362,400</b>	<b>24,940,000</b>	<b>24,940,000</b>

# Idaho Digital Learning Academy (IDLA)

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	21,362,400	21,362,400	0.00	21,362,400	21,362,400
FY 2026 Base	0.00	21,362,400	21,362,400	0.00	21,362,400	21,362,400
FY 2026 Program Maintenance	0.00	21,362,400	21,362,400	0.00	21,362,400	21,362,400
Population Forecast Adjustments	0.00	3,577,600	3,577,600	0.00	3,577,600	3,577,600
<b>FY 2026 Total</b>	<b>0.00</b>	<b>24,940,000</b>	<b>24,940,000</b>	<b>0.00</b>	<b>24,940,000</b>	<b>24,940,000</b>
Change from Original Appropriation	0.00	3,577,600	3,577,600	0.00	3,577,600	3,577,600
% Change from Original Appropriation		16.7%	16.7%		16.7%	16.7%

# Idaho Digital Learning Academy (IDLA)

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature established the Idaho Digital Learning Academy as a stand alone budgeted division starting in FY 2025. The appropriation was for \$21,362,400 which is based on \$430 per enrollment for a budgeted enrollment number of 49,680; however, current year enrollments are now being estimated closer to 53,000. The funding formula for IDLA was revised in H452 of 2024 from a formula that was directly tied to the Public School Support appropriation and simplified it to \$430 per enrollment.					
	0.00	21,362,400	0	0	21,362,400
<b>FY 2026 Base</b>					
Agency Request	0.00	21,362,400	0	0	21,362,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>21,362,400</i>	<i>0</i>	<i>0</i>	<i>21,362,400</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	21,362,400	0	0	21,362,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>21,362,400</i>	<i>0</i>	<i>0</i>	<i>21,362,400</i>

### Population Forecast Adjustments

The Idaho Digital Learning Academy (IDLA) requests an additional \$3,577,600 for an additional 8,320 of estimated IDLA enrollments in FY 2026. There is currently \$21,362,400 for IDLA in the base for 49,680 enrollments. If approved, funding would be appropriated for 58,000 enrollments, which accounts for an estimated 32,080 students.

IDLA is defined as a public-choice learning environment which joins the best technology with the best instructional practices (Section 33-5502, Idaho Code). The funding formula for IDLA was revised in H452 of 2024 from a formula that was directly tied to the Public School Support appropriation to \$430 per enrollment. For IDLA funding purposes, a single enrollment is defined as a school aged Idaho child that enrolls in and participates in an IDLA class. A single student that takes multiple classes is counted as multiple enrollments. IDLA is eligible for distributions to and from the Public Education Stabilization Fund (PESF).

Agency Request	0.00	3,577,600	0	0	3,577,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,577,600</i>	<i>0</i>	<i>0</i>	<i>3,577,600</i>

<b>FY 2026 Total</b>					
Agency Request	0.00	24,940,000	0	0	24,940,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>24,940,000</i>	<i>0</i>	<i>0</i>	<i>24,940,000</i>
Agency Request					
Change from Original App	0.00	3,577,600	0	0	3,577,600
% Change from Original App		16.7%			16.7%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>3,577,600</i>	<i>0</i>	<i>0</i>	<i>3,577,600</i>
<i>% Change from Original App</i>		<i>16.7%</i>			<i>16.7%</i>



# Facilities

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	14,479,200	11,910,700	12,003,400	12,589,700	12,589,700
Dedicated	53,406,400	53,406,400	202,978,700	180,822,300	180,822,300
<b>Total:</b>	<b>67,885,600</b>	<b>65,317,100</b>	<b>214,982,100</b>	<b>193,412,000</b>	<b>193,412,000</b>
Percent Change:	0.0%	(3.8%)	229.1%	(10.0%)	(10.0%)
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	67,885,600	65,317,100	214,982,100	193,412,000	193,412,000

## Division Description

The Division of Facilities includes moneys from the General Fund, dividend distributions from the Idaho Lottery, and the School District Facilities Fund. Moneys appropriated in the Facilities Division are for two programs:

1) Charter School Facilities: The General Fund is provided for charter school facilities as outlined in Section 33-5207(6), Idaho Code. Funding for charter school facilities was changed in 2024 to a simplified calculation of \$400 for each attending student that receives instructional support in a physical brick and mortar classroom for on-site charter schools. Virtual charter schools authorized prior to March 1, 2024, may submit to the State Department of Education (SDE) a reimbursement claim for any costs for which facilities funds may be used and SDE shall reduce the claim by the greater of 50% or by the amount received if the school is a hybrid on-site/virtual. Funds shall be used to defray the costs associated with payments for real property used by the students or employees of the public charter school for educational or administrative purposes.

2) School District Facilities and Property Tax Relief: Distributions from the School District Facilities Fund, which contains revenue from sales tax distributions and proceeds from the Idaho State Lottery dividends; funding is calculated and distributed using average daily attendance (ADA) for on-premise education. Pursuant to Section 33-911, Idaho Code, moneys must be used by school districts in the following order:

- a) Payment of bond debt [Title 33, Chapter 11, Idaho Code];
- b) Payment of supplemental levy debt (excludes indefinite term levies) [Title 33, Chapter 8, Idaho Code];
- c) Payment of Plant Facility Levy debt [Title 33, Chapter 8]; and
- d) Savings for future debt or facility maintenance.

H521 of 2024 also established the School Modernization Fund that allows for the Idaho State Building Authority to sell state-issued bonds with an expected distribution of \$1 billion for school districts; funding distributions are calculated from average daily attendance (ADA) for on-premise education. These moneys are continuously appropriated. [Section 33-917, Idaho Code]

Prior to FY 2025, funding was appropriated in the Facilities Division for school building maintenance and for the Bond Levy Equalization Program; both programs ended with passage of H521 in 2024.

# Facilities

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	14,479,200	11,910,700	(2,568,500) (17.7%)	12,003,400	12,589,700	12,589,700
School Districts Facilities Fund 31100	0	0	0 0.0%	202,978,700	180,822,300	180,822,300
Bond Levy Equalization 31502	23,781,400	23,781,400	0 0.0%	0	0	0
School District Building 31503	29,625,000	29,625,000	0 0.0%	0	0	0
<b>Total:</b>	<b>67,885,600</b>	<b>65,317,100</b>	<b>(2,568,500)</b> <b>(3.8%)</b>	<b>214,982,100</b>	<b>193,412,000</b>	<b>193,412,000</b>

# Facilities

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>12,003,400</b>	<b>214,982,100</b>	<b>0.00</b>	<b>12,003,400</b>	<b>214,982,100</b>
Removal of Onetime Expenditures	0.00	0	(20,000,000)	0.00	0	(20,000,000)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>12,003,400</b>	<b>194,982,100</b>	<b>0.00</b>	<b>12,003,400</b>	<b>194,982,100</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>12,003,400</b>	<b>194,982,100</b>	<b>0.00</b>	<b>12,003,400</b>	<b>194,982,100</b>
Population Forecast Adjustments	0.00	586,300	(1,570,100)	0.00	586,300	(1,570,100)
<b>FY 2026 Total</b>	<b>0.00</b>	<b>12,589,700</b>	<b>193,412,000</b>	<b>0.00</b>	<b>12,589,700</b>	<b>193,412,000</b>
Change from Original Appropriation	0.00	586,300	(21,570,100)	0.00	586,300	(21,570,100)
% Change from Original Appropriation		4.9%	(10.0%)		4.9%	(10.0%)

# Facilities

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>FY 2025 included several key policy changes to how Idaho funds school facilities. H521 of 2024 eliminated the Bond Levy Equalization Program, the School Facility Maintenance Match Program, and repurposed the Lottery distributions to the School District Facilities Fund in Section 33-911, Idaho Code. The net impact of these changes reduced funding directly tied to facilities, and increased the funding provided for property tax relief, and if funds remain after tax relief has been provided, money can be used for facility maintenance needs. Further, \$125 million from sales tax collections was reserved for the Idaho State Building Authority for state-issued bonds to generate an estimated \$1 billion, which will be used by school districts to cover costs for the next ten years. Funding for all facility related programs was distributed based on on-premise average daily attendance (ADA) student counts from FY 2024 and FY 2025. Funding from the bonds must be used to address facility construction, renovations, repairs, and select maintenance. As of November 1, 2024, a \$750 million bond was sold and funds were distributed to schools for use this fiscal year; the (estimated) remaining \$250 million is expected to be sold and distributed at the start of calendar year 2025. Charter schools also received a modification to their facility funding as the formula changed to a fixed amount of \$400 per attending student.</p>					
	0.00	12,003,400	202,978,700	0	214,982,100
<b>Removal of Onetime Expenditures</b>					
Removes onetime funding that was appropriated and distributed through the School District Facilities Fund.					
Agency Request	0.00	0	(20,000,000)	0	(20,000,000)
Governor's Recommendation	0.00	0	(20,000,000)	0	(20,000,000)
<b>FY 2026 Base</b>					
Agency Request	0.00	12,003,400	182,978,700	0	194,982,100
Governor's Recommendation	0.00	12,003,400	182,978,700	0	194,982,100
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	12,003,400	182,978,700	0	194,982,100
Governor's Recommendation	0.00	12,003,400	182,978,700	0	194,982,100
<b>Population Forecast Adjustments</b>					
Statutory-based population forecast adjustments for the Facilities Division includes a net decrease of \$1,570,100 for the following distributions.					
<p>SCHOOL DISTRICT FACILITIES FUND (LOTTERY): Decreases \$2,156,400 from the School District Facilities Fund to align the appropriation with estimated FY 2026 lottery distributions of \$51,250,000 and current cash balances in the fund. Lottery dividend distributions are budgeted using estimates from the Lottery Commission (Section 33-905, Idaho Code) and distributed to school districts through the attendance-based formula and stated purposes outlined in Section 33-911, Idaho Code.</p>					
<p>CHARTER SCHOOL FACILITIES: Increases \$586,300 from the General Fund for charter school facilities as outlined in Section 33-5207(6), Idaho Code. Funding for charter school facilities was changed in 2024 to a simplified calculation of \$400 for each attending student that receives instructional support in a physical brick and mortar classroom for on-site charter schools. Virtual charter schools authorized prior to March 1, 2024, may submit to the State Department of Education (SDE) a reimbursement claim for any costs for which facilities funds may be used and SDE shall reduce the claim by the greater of 50% or by the amount received if the school is a hybrid on-site/virtual. Funds shall be used to defray the costs associated with payments for real property used by the students or employees of the public charter school for educational or administrative purposes. There is \$12,003,400 in the base for this program. This program is eligible for distributions to and from the Public Education Stabilization Fund (PESF). For FY 2026, \$11,731,200 is estimated for on-site schools; \$681,100 is for online only schools; and \$177,400 is for hybrid online/on-site schools.</p>					
Agency Request	0.00	586,300	(2,156,400)	0	(1,570,100)
Governor's Recommendation	0.00	586,300	(2,156,400)	0	(1,570,100)
<b>FY 2026 Total</b>					
Agency Request	0.00	12,589,700	180,822,300	0	193,412,000
Governor's Recommendation	0.00	12,589,700	180,822,300	0	193,412,000

## Facilities

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	0.00	586,300	(22,156,400)	0	(21,570,100)
% Change from Original App		4.9%	(10.9%)		(10.0%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	586,300	(22,156,400)	0	(21,570,100)
% Change from Original App		4.9%	(10.9%)		(10.0%)



# Central Services

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	14,237,600	13,022,100	14,237,600	21,774,900	21,774,900
Percent Change:	0.0%	(8.5%)	9.3%	52.9%	52.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	14,237,600	12,605,300	14,237,600	21,774,900	21,774,900
Trustee/Benefit	0	416,800	0	0	0
<b>Total:</b>	<b>14,237,600</b>	<b>13,022,100</b>	<b>14,237,600</b>	<b>21,774,900</b>	<b>21,774,900</b>

## Division Description

The Division of Central Services includes programs and funds that are spent at the state level by the Department of Education for the benefit of all school districts and charter schools. Funds are primarily used to contract for services and for program oversight and evaluation.

# Central Services

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	14,237,600	13,022,100	(1,215,500) (8.5%)	14,237,600	21,774,900	21,774,900
<b>Total:</b>	<b>14,237,600</b>	<b>13,022,100</b>	<b>(1,215,500)</b> <b>(8.5%)</b>	<b>14,237,600</b>	<b>21,774,900</b>	<b>21,774,900</b>



# Central Services

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>
<b>FY 2026 Base</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>	<b>0.00</b>	<b>14,237,600</b>	<b>14,237,600</b>
4. Student Transportation Route Software	0.00	5,000,000	5,000,000	0.00	5,000,000	5,000,000
5. Professional Learning Community (PLCs)	0.00	1,500,000	1,500,000	0.00	1,500,000	1,500,000
6. Idaho Reading Indicator	0.00	767,300	767,300	0.00	767,300	767,300
7. Data Dashboard & Report Card	0.00	270,000	270,000	0.00	270,000	270,000
<b>FY 2026 Total</b>	<b>0.00</b>	<b>21,774,900</b>	<b>21,774,900</b>	<b>0.00</b>	<b>21,774,900</b>	<b>21,774,900</b>
Change from Original Appropriation	0.00	7,537,300	7,537,300	0.00	7,537,300	7,537,300
% Change from Original Appropriation		52.9%	52.9%		52.9%	52.9%

# Central Services

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
No appropriation adjustments were made to this division for FY 2025.					
	0.00	14,237,600	0	0	14,237,600
<b>FY 2026 Base</b>					
Agency Request	0.00	14,237,600	0	0	14,237,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,237,600</i>	<i>0</i>	<i>0</i>	<i>14,237,600</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	14,237,600	0	0	14,237,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,237,600</i>	<i>0</i>	<i>0</i>	<i>14,237,600</i>

## 4. Student Transportation Route Software

The Superintendent of Public Instruction requests \$5,000,000 to purchase and provide ongoing support for a student transportation routing software program and related hardware. The routing software would be purchased through a competitive bid process and qualified companies would need to provide a product that handles routing, scheduling, and GPS tracking. The goal of the program is to minimize human data entry errors, support the State Department of Education (SDE) with school transportation audits, and improve overall data reporting and state-paid reimbursements. This program would be purchased and overseen by SDE and made available at no charge to local education agencies (LEA) on an opt-in voluntary basis; LEAs may use a different system than the state, but at their own cost. SDE intends to introduce legislation that will require an LEA to use an electronic GPS-based program for data tracking and reporting. The request was calculated using \$1,500 per bus multiplied by the 3,300 buses that were in operation in the 2023-2024 school year, for a calculated total of \$4,950,000. The remaining \$50,000 in the request is to account for additional buses that will be added each year, and to account for other unexpected contingencies.

AGENCY PROVIDED OUTCOMES: Student achievement goal 1-1.7; explore changes to the funding model that reflects contemporary needs; and providing a statewide program would support the state and LEAs in accurate mileage and ridership reporting, eliminate human error and the risk of over/under funding transportation programs.

Agency Request	0.00	5,000,000	0	0	5,000,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,000,000</i>	<i>0</i>	<i>0</i>	<i>5,000,000</i>

# Central Services

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Professional Learning Community (PLCs)

The Superintendent of Public Instruction requests \$1,500,000 to assist schools with establishing or enhancing existing professional learning communities (PLCs). A PLC is designed to be data-driven, collaborative, fluid, and repetitive amongst teachers of a similar subject or similar elementary grades. The concept of a PLC is to have its members analyze data on student performance, identify deficits, and find a group solution to improve student achievement, then revisit the data and start the process over until all deficits are addressed. Funding for the first year of a PLC is primarily used to learn about PLCs and how to effectively and efficiently set up a PLC with clearly identified goals, rules, and expectations; a PLC needs to be unique and work for the teachers involved. In order for a PLC to be successful, it must have staff buy-in with active participation and most importantly adequate time to meet throughout the year. Idaho has several PLCs, or comparable type programs, operating throughout the state currently. The State Department of Education (SDE) received funding applications from over 80 applicants, but only 29 received funding from existing ongoing General Fund and onetime COVID relief funds appropriations; this request would fund about 30 more schools and is completely opt-in.

Of the total request \$650,000 would be used for PLC coaching; \$150,000 for PLC support materials; \$500,000 for grant-based funding to cover costs related to travel and conferences; \$75,000 specifically for PLCs in smaller schools; \$50,000 to develop Idaho model PLC schools; \$50,000 for additional contracted support services; and \$25,000 for other implementation costs. This funding would be used in cooperation with \$620,000 of existing ongoing professional development funds currently being used for PLC support.

AGENCY PROVIDED OUTCOMES: Strategic plan 1.1, and by end of year 2: a 10% increase in K-3 IRI scores; a 5% improvement in grades 6-12 assessments; increased staff retention; increase in positive student/parent/teacher climates; and increased percentage of LEAs with a sustained teacher collaboration model.

Agency Request	0.00	1,500,000	0	0	1,500,000
Governor's Recommendation	0.00	1,500,000	0	0	1,500,000

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**6. Idaho Reading Indicator**

The Superintendent of Public Instruction requests \$767,300 to meet the requirements of the new Idaho Reading Indicator (IRI) contract. The State Department of Education (SDE) issued an RFP in 2024 as the current contract is set to expire at the end of the year. The RFP closed for submissions mid-November; submissions are currently being reviewed. The proposed contract would continue the base-assessments currently being conducted and add more questions and testing options to ensure validity and reliability of the assessment. There is currently \$532,700 in the base appropriation for this program and if approved would bring the total to \$1.3 million. If the request is not funded, SDE has indicated that it will continue to work with the current vendor to provide the base assessments provided today. For FY 2025, \$6.7 million is budgeted to meet the assessment requirements, which includes English Language in grades 3-8, and grade 11 or 10; Math for grades 3-8 and 11 or 10; and Science in grades 5, 8, and 11. Additional onetime federal fund supplemental appropriation is being requested by the SDE in the agency budget to account for available federal funding.

There are two types of processes for educational assessments: criterion-referenced and norm-referenced. The criterion-referenced process measures student performance against a set criterion, such as content standards adopted by the Idaho Legislature. Simply stated, did the student pass the required test. Conversely, the norm-referenced process measures performance against a larger group to better identify how a student compares to their peers. The SAT and ACT standardized tests are examples of norm-referenced assessments. The current IRI vendor offers norm-referenced assessments, which were reset in 2022. Funding from this request would be used to develop and implement more criterion-referenced assessments to measure progress made towards mastering Idaho's content standards; this would make the IRI more consistent with the criterion-referenced Idaho Standards Achievement Test (ISAT).

Further, SDE has indicated that an alternate IRI is being discussed for students with special cognitive needs; funding would be requested in FY 2027 or FY 2028, pending the implementation of this years request.

AGENCY PROVIDED OUTCOMES: Student achievement goals 3.1 and 3.2 because a well-designed, high quality early literacy assessment can be used to inform educators and parents of a child's progress toward mastery of Idaho content standards and allows for targeted interventions.

Agency Request	0.00	767,300	0	0	767,300
Governor's Recommendation	0.00	767,300	0	0	767,300

**7. Data Dashboard & Report Card**

The Superintendent of Public Instruction requests \$270,000 for the continued funding of the data dashboard or school report card. The federal Elementary and Secondary Education and the Every Student Succeeds Acts require the State Department of Education to develop and disseminate an annual report card for each school in Idaho. The report card must include various data points such as student counts, assessments, and finance information on its public facing webpage. Initial funding for the current report card was received through a Council of Chief State School Officers grant. The State Department of Education (SDE) through this requested funding will rebuild and maintain the report card to be more efficient and to provide additional Idaho needed data elements. Additional information may include early literacy assessment results, a full-time kindergarten student indicator, and literacy intervention funding distributions. The current vendor no longer supports the existing report card functionalities due to outdated technology and future maintenance will be handled by existing SDE staff. There is a corresponding supplemental appropriation request in the State Department of Education's budget request.

AGENCY PROVIDED OUTCOMES: Student achievement goals 3.5 and 3.6: a well designed, high-quality report card empowers Idaho citizens to engage in educational decisions about our children. The Idaho specific data elements available on the report card are a must to meet the needs of our constituents.

Agency Request	0.00	270,000	0	0	270,000
Governor's Recommendation	0.00	270,000	0	0	270,000

<b>FY 2026 Total</b>					
Agency Request	0.00	21,774,900	0	0	21,774,900
Governor's Recommendation	0.00	21,774,900	0	0	21,774,900

## Central Services

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	0.00	7,537,300	0	0	7,537,300
% Change from Original App		52.9%			52.9%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	7,537,300	0	0	7,537,300
% Change from Original App		52.9%			52.9%



# Education Services for the Deaf & the Blind

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Campus Operations	9,261,800	9,261,800	9,484,400	9,803,800	10,097,300
Outreach Programs	6,007,600	6,007,600	6,130,400	6,544,800	6,733,300
<b>Total:</b>	<b>15,269,400</b>	<b>15,269,400</b>	<b>15,614,800</b>	<b>16,348,600</b>	<b>16,830,600</b>
<b>BY FUND CATEGORY</b>					
General	15,035,800	15,035,800	15,377,600	16,098,500	16,580,500
Dedicated	233,600	233,600	237,200	250,100	250,100
<b>Total:</b>	<b>15,269,400</b>	<b>15,269,400</b>	<b>15,614,800</b>	<b>16,348,600</b>	<b>16,830,600</b>
Percent Change:	0.0%	0.0%	2.3%	4.7%	7.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	14,030,100	14,030,100	14,436,600	15,210,900	15,692,900
Operating Expenditures	1,039,300	1,039,300	1,078,200	1,071,700	1,071,700
Capital Outlay	200,000	200,000	100,000	66,000	66,000
<b>Total:</b>	<b>15,269,400</b>	<b>15,269,400</b>	<b>15,614,800</b>	<b>16,348,600</b>	<b>16,830,600</b>

## Division Description

Pursuant to Section 33-3403, Idaho Code, the goal of the Bureau of Educational Services for the Deaf and the Blind is to assist school districts and state agencies in providing accessibility, quality, and equity to students in the state with sensory impairments through a continuum of service and placement options. Services may include operation of a school for the deaf and the blind that shall provide residential and day campus programs. The bureau may also operate an outreach program to provide services to students outside the campus area, as well as early intervention and family consultation. The Outreach Program serves approximately 2,250 students, ages birth to 21, and the Campus Program serves 115 students, ages 3 - 21. Both programs have increasing student enrollment.

S1074 of 2009 repealed statutes that created the Idaho School for the Deaf and the Blind (Chapter 34, Title 33, Idaho Code) and added a new Chapter 34 that created the Idaho Bureau of Educational Services for the Deaf and the Blind (IESDB). The key changes in this new chapter included:

- 1) Creation of a Board of Directors to govern the new bureau;
- 2) The chair of the board is the Superintendent of Public Instruction;
- 3) The new bureau is a non-state agency; and
- 4) The bureau's annual appropriation request is to be submitted to the Department of Education for review, approval, and inclusion in the educational support program (public schools) budget request to the Idaho Legislature and the Governor. Inclusion in the educational support program allows the bureau access to the Public Education Stabilization Fund in certain circumstances (ex., budget holdbacks).

Another key requirement of S1074 is that Chapter 9, Title 33, Idaho Code, was amended to allow the bureau to receive a distribution from the School District Building Account, which includes Idaho Lottery dividends and earned interest. The distribution is based on average daily attendance.

Outreach offices are located in Coeur d'Alene, Lewiston, Caldwell, Meridian, Gooding, Pocatello, and Idaho Falls.

# Education Services for the Deaf & the Blind

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Public School Income 48101	15,035,800	15,035,800	0 0.0%	15,377,600	16,098,500	16,580,500
School for the Deaf and the Blind (Endowment) 48122	233,600	233,600	0 0.0%	237,200	250,100	250,100
<b>Total:</b>	<b>15,269,400</b>	<b>15,269,400</b>	<b>0 0.0%</b>	<b>15,614,800</b>	<b>16,348,600</b>	<b>16,830,600</b>



# Education Services for the Deaf & the Blind

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>15,377,600</b>	<b>15,614,800</b>	<b>0.00</b>	<b>15,377,600</b>	<b>15,614,800</b>
Removal of Onetime Expenditures	0.00	(100,000)	(100,000)	0.00	(100,000)	(100,000)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>15,277,600</b>	<b>15,514,800</b>	<b>0.00</b>	<b>15,277,600</b>	<b>15,514,800</b>
Personnel Benefit Costs	0.00	229,800	229,800	0.00	229,800	229,800
Statewide Cost Allocation	0.00	(21,400)	(21,400)	0.00	(21,400)	(21,400)
Change in Employee Compensation	0.00	120,500	120,500	0.00	602,500	602,500
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>15,606,500</b>	<b>15,843,700</b>	<b>0.00</b>	<b>16,088,500</b>	<b>16,325,700</b>
9. Career Ladder Placement Equivalence	0.00	66,200	66,200	0.00	66,200	66,200
10. Add'l Compensation to Recruit/Retain	0.00	129,000	129,000	0.00	129,000	129,000
11. Early Childhood Outreach Admin -D/HH	0.00	148,400	148,400	0.00	148,400	148,400
12. Region 4 Consulting Teacher - D/HH	0.00	148,400	148,400	0.00	148,400	148,400
Endowment Fund Adjustments	0.00	0	12,900	0.00	0	12,900
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>16,098,500</b>	<b>16,348,600</b>	<b>0.00</b>	<b>16,580,500</b>	<b>16,830,600</b>
Change from Original Appropriation	0.00	720,900	733,800	0.00	1,202,900	1,215,800
% Change from Original Appropriation		4.7%	4.7%		7.8%	7.8%

# Education Services for the Deaf & the Blind

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Educational Services for the Deaf and the Blind (IESDB) received an additional 3% of CEC funding for non-instructional staff compensation; funding to keep instructional staff at the same level as public school staff on the career ladder; continued funding for the additional \$6,359 per instructional staff related to the career ladder that was first appropriated in FY 2024; and to replace four vehicles.					
	0.00	15,377,600	237,200	0	15,614,800

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for vehicle purchases in FY 2025.

Agency Request	0.00	(100,000)	0	0	(100,000)
Governor's Recommendation	0.00	(100,000)	0	0	(100,000)

<b>FY 2026 Base</b>					
Agency Request	0.00	15,277,600	237,200	0	15,514,800
Governor's Recommendation	0.00	15,277,600	237,200	0	15,514,800

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	229,800	0	0	229,800
Governor's Recommendation	0.00	229,800	0	0	229,800

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$21,400.

Agency Request	0.00	(21,400)	0	0	(21,400)
Governor's Recommendation	0.00	(21,400)	0	0	(21,400)

**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. The request includes \$51,300 for a 1% CEC placeholder for non-instructional staff and \$69,100 for a 1% CEC placeholder for instructional staff. Specifically for instructional staff, Section 33-1004B(10), Idaho Code, states that "Effective July 1, 2025, the educator salary-based apportionment program compensation rung cell amounts shall be adjusted by an amount equivalent to the salary-based apportionment adjustment for administrative and classified staff positions."

Agency Request	0.00	120,500	0	0	120,500
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The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	602,500	0	0	602,500
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<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	15,606,500	237,200	0	15,843,700
Governor's Recommendation	0.00	16,088,500	237,200	0	16,325,700

# Education Services for the Deaf & the Blind

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 9. Career Ladder Placement Equivalence

## Campus Operations, Outreach Programs

IESDB requests \$66,200 in ongoing personnel costs from the General Fund for career ladder movement and placement equivalence for certified teachers of the deaf, certified teachers of the blind, and certified pupil service personnel. The Career Ladder is a statutorily-defined salary allocation distribution model that is used to determine the amount of funds paid by the state for each instructional and pupil service staff for both traditional school districts and charter schools, but does not include staff at IESDB (Section 33-1004B, Idaho Code). IESDB, consistent with other traditional local education agencies, uses its own career ladder for funding distributions to eligible staff; the IESDB career ladder is comparable to the state's career ladder. Of the request, \$28,200 is associated with eligible staff in the Outreach Programs, and \$38,000 is related to eligible staff in the Campus Program.

AGENCY SUBMITTED OUTCOMES: "Being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education."

Agency Request	0.00	66,200	0	0	66,200
Governor's Recommendation	0.00	66,200	0	0	66,200

## 10. Add'l Compensation to Recruit/Retain

## Campus Operations, Outreach Programs

IESDB requests \$129,000 in ongoing personnel costs from the General Fund for additional compensation to address ongoing recruitment and retention issues for instructional staff in both the Campus and Outreach programs. Of the total request, \$51,100 is for the Campus Program and \$77,900 is for the Outreach Program. IESDB, consistent with other traditional local education agencies (LEAs), uses its own career ladder for funding distributions to eligible staff; the IESDB career ladder is comparable to the state's career ladder. The IESDB career ladder, however, accounts for the extra requirements such as certificates and specialized training needed for instruction of its two unique populations; deaf and hard of hearing, and/or blind and low vision. Historically, these funds have been requested, recommended, and approved by the Legislature as part of the Career Ladder Equivalence enhancements, but with the new career ladder increases moving to a CEC based allocation in FY 2026, additional compensation funding is being requested as a standalone enhancement. IESDB is not eligible for discretionary funding nor are they eligible to run a bond or supplemental levy to account for staffing and personnel needs.

AGENCY SUBMITTED OUTCOMES: "Being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education."

Agency Request	0.00	129,000	0	0	129,000
Governor's Recommendation	0.00	129,000	0	0	129,000

## 11. Early Childhood Outreach Admin -D/HH

## Outreach Programs

IESDB requests \$148,400 to hire a second early childhood outreach program administrator. Of the request, \$114,400 is for ongoing personnel needs and \$34,000 is onetime to purchase a vehicle and computer. The current program director supervises 35 staff members, including 22 certified teachers, and the program has more than doubled in the past few years from about 800 students in 2010 to almost 1,700 students in the current year. The current director, per IDAPA 08.02.02.120, must provide annual evaluations of each certified teacher, and IESDB reports each evaluation takes a full day to complete. Additionally, the current director manages or assists in meetings and responsibilities for all birth to 3-year-old program meetings including the Infant Toddler Program with Health and Welfare, Idaho Sound Beginnings, and the Deaf Mentor Program. To alleviate the workload, IESDB is requesting funding for a new position that would acquire current responsibilities of training, supervising, and supporting teachers working with the youngest students in the program; this would free up time for the current director to manage the overall program and focus more on evaluations and other statewide support. More specifically, the new position would oversee all birth to 3-year-old services with its 12 staff members, and the preschool program with its seven staff and two classrooms.

AGENCY SUBMITTED OUTCOMES: "Being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education."

Agency Request	0.00	148,400	0	0	148,400
Governor's Recommendation	0.00	148,400	0	0	148,400

# Education Services for the Deaf & the Blind

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 12. Region 4 Consulting Teacher - D/HH

## Outreach Programs

IESDB requests \$148,400 for a fourth consulting teacher for the deaf and hard of hearing students; this position will be in Southwest Idaho (Region 4). Of the request, \$114,400 is for ongoing personnel needs and \$34,000 is onetime to purchase a vehicle and computer. The requested compensation amount is based on a competitive salary for an experienced teacher with a Masters degree and all certifications, including a Deaf Education Certificate. This position will assist multiple school districts in the region with direct instruction and consultation with students, ages 3-21, and the students' educational team. Further, this position will work with the families through home visits for children birth to three years of age. Current caseload in the region is 544 students, with 35 children between birth and three years of age and 509 school-age students. IESDB provides services in this region to eligible children through five and one-half existing positions creating a caseload of about 100 students per full-time equivalent position (FTE). If funded, the estimated caseload would decrease to about 84 students per FTE. This work is provided in accordance with Sections 33-3403 and 33-3408(3), Idaho Code.

AGENCY SUBMITTED OUTCOMES: "being able to hire and retain quality certified and experienced staff directly impacts our students' lives and education"

Agency Request	0.00	148,400	0	0	148,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>148,400</i>	<i>0</i>	<i>0</i>	<i>148,400</i>

## Endowment Fund Adjustments

## Campus Operations

IESDB requests an additional \$12,900 in operating expenditures for increased endowment distributions. IESDB received \$237,200 from endowment distributions in FY 2025 and this request will match the new distribution of \$250,100 for FY 2026.

Agency Request	0.00	0	12,900	0	12,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>12,900</i>	<i>0</i>	<i>12,900</i>

## Budget Law Exemptions/Other Adjustments

The Permanent Building Fund Advisory Council FY 2026 recommendations for the Educational Services for the Deaf and the Blind includes \$2,250,000 for one alterations and repair (A&R) project and one maintenance project. The A&R project is \$1,400,000 for a backup generator system, and the maintenance project is \$850,000 for the residential cottages fire suppression systems replacement. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Total</b>					
Agency Request	0.00	16,098,500	250,100	0	16,348,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>16,580,500</i>	<i>250,100</i>	<i>0</i>	<i>16,830,600</i>

Agency Request					
Change from Original App	0.00	720,900	12,900	0	733,800
% Change from Original App		4.7%	5.4%		4.7%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	1,202,900	12,900	0	1,215,800
% Change from Original App		7.8%	5.4%		7.8%

# Idaho Legislative Budget Book

## State Board of Education

2025 Legislative Session

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<b>Agricultural Research &amp; Extension Service .....</b>	<b>1 - 57</b>
<b>College and Universities .....</b>	<b>1 - 65</b>
<b>Community Colleges .....</b>	<b>1 - 81</b>
<b>Education, Office of the State Board of .....</b>	<b>1 - 89</b>
<b>Health Education Programs .....</b>	<b>1 - 101</b>
<b>Career Technical Education .....</b>	<b>1 - 109</b>
<b>Idaho Public Television .....</b>	<b>1 - 119</b>
<b>Special Programs .....</b>	<b>1 - 125</b>
<b>Department of Education .....</b>	<b>1 - 135</b>
<b>Vocational Rehabilitation .....</b>	<b>1 - 145</b>
<b>Charter School Commission .....</b>	<b>1 - 151</b>

# State Board of Education

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Ag Research & Ext Service	37,188,400	36,938,600	38,499,000	39,105,900	40,265,100
College and Universities	873,593,900	686,247,700	700,004,700	728,121,800	747,305,900
Community Colleges	61,710,500	61,671,300	64,735,200	66,498,900	68,343,400
Education, State Board of	116,421,800	78,123,800	55,638,000	57,124,400	72,438,800
Health Education Programs	28,032,700	26,682,700	28,204,700	29,617,500	29,820,900
Career Technical Education	108,296,800	106,676,800	94,616,500	98,958,500	111,113,400
Idaho Public Television	3,969,200	3,418,000	4,016,600	4,091,900	4,439,100
Special Programs	34,885,600	28,915,600	35,831,400	37,480,600	36,651,300
Department of Education	96,050,500	41,971,900	66,113,000	47,105,500	47,847,000
Vocational Rehabilitation	26,541,800	26,374,100	26,980,400	26,570,900	26,951,500
Charter School Commission	1,429,000	551,400	724,900	731,600	747,200
<b>Total:</b>	<b>1,388,120,200</b>	<b>1,097,571,900</b>	<b>1,115,364,400</b>	<b>1,135,407,500</b>	<b>1,185,923,600</b>
<b>BY FUND CATEGORY</b>					
General	668,586,800	665,197,500	671,241,800	692,878,000	735,638,600
Dedicated	611,567,200	373,788,900	385,751,100	382,212,400	389,467,600
Federal	107,966,200	58,585,500	58,371,500	60,317,100	60,817,400
<b>Total:</b>	<b>1,388,120,200</b>	<b>1,097,571,900</b>	<b>1,115,364,400</b>	<b>1,135,407,500</b>	<b>1,185,923,600</b>
Percent Change:	0.0%	(20.9%)	1.6%	1.8%	6.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	822,821,600	637,760,900	758,289,900	783,197,400	809,231,100
Operating Expenditures	297,789,900	199,023,900	177,147,500	187,528,800	187,411,200
Capital Outlay	28,500,700	25,002,200	20,594,300	20,147,300	20,447,300
Trustee/Benefit	239,008,000	235,784,900	159,332,700	144,534,000	168,834,000
<b>Total:</b>	<b>1,388,120,200</b>	<b>1,097,571,900</b>	<b>1,115,364,400</b>	<b>1,135,407,500</b>	<b>1,185,923,600</b>
Full-Time Positions (FTP)	6,201.72	6,213.48	6,330.15	6,327.85	6,327.85

## Department Description

Pursuant to Article IV, Section 20, Idaho Constitution, all executive and administrative offices, agencies, and instrumentalities of the executive department of the state, except for those assigned to the elected constitutional officers, are allocated within not more than twenty departments. In compliance with the Idaho Constitution and pursuant to Section 67-2402, Idaho Code, the State Board of Education has been established as one of the twenty departments. The agencies and institutions in this section have been assigned to the State Board of Education.

# Agricultural Research & Extension Service

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	36,798,300	36,797,300	37,966,900	39,105,900	40,265,100
Federal	390,100	141,300	532,100	0	0
<b>Total:</b>	<b>37,188,400</b>	<b>36,938,600</b>	<b>38,499,000</b>	<b>39,105,900</b>	<b>40,265,100</b>
Percent Change:	0.0%	(0.7%)	4.2%	1.6%	4.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	32,692,300	29,923,100	33,619,600	34,382,700	35,541,900
Operating Expenditures	3,846,100	3,669,600	4,229,400	4,073,200	4,073,200
Capital Outlay	650,000	3,345,900	650,000	650,000	650,000
<b>Total:</b>	<b>37,188,400</b>	<b>36,938,600</b>	<b>38,499,000</b>	<b>39,105,900</b>	<b>40,265,100</b>
Full-Time Positions (FTP)	340.21	340.21	341.33	342.76	342.76

## Division Description

The University of Idaho's (UI) College of Agricultural and Life Sciences has a land grant-mandated, three-part mission: education, research, and extension. The education component is funded through the UI's portion of the College and Universities' general education appropriation. The research and extension components are funded through specific appropriation to the Agricultural Research and Extension Service (ARES).

The research and extension centers across the state are located in Aberdeen, Boise, Caldwell, Dubois, Kimberly, Moscow, Parma, Salmon, Teton, and Twin Falls.

The Cooperative Extension Service has offices in 42 of Idaho's 44 counties and operates under the leadership of faculty and staff who are specially trained to work with agriculture, 4-H programs, families, youth, and communities. The educational programs of the College of Agricultural and Life Sciences are supported cooperatively by county, state, and federal funding. Extension offices are sorted into one of four districts that are headquartered in Coeur d'Alene, Caldwell, Twin Falls, and Idaho Falls.

Appropriated funding provides base support for agricultural research and extension programming, and also provides leverage for additional grant and contract funding for ongoing program needs. Appropriated funding may be redirected for new programs as old programs are modified or eliminated.

# Agricultural Research & Extension Service

Analyst: Campbell

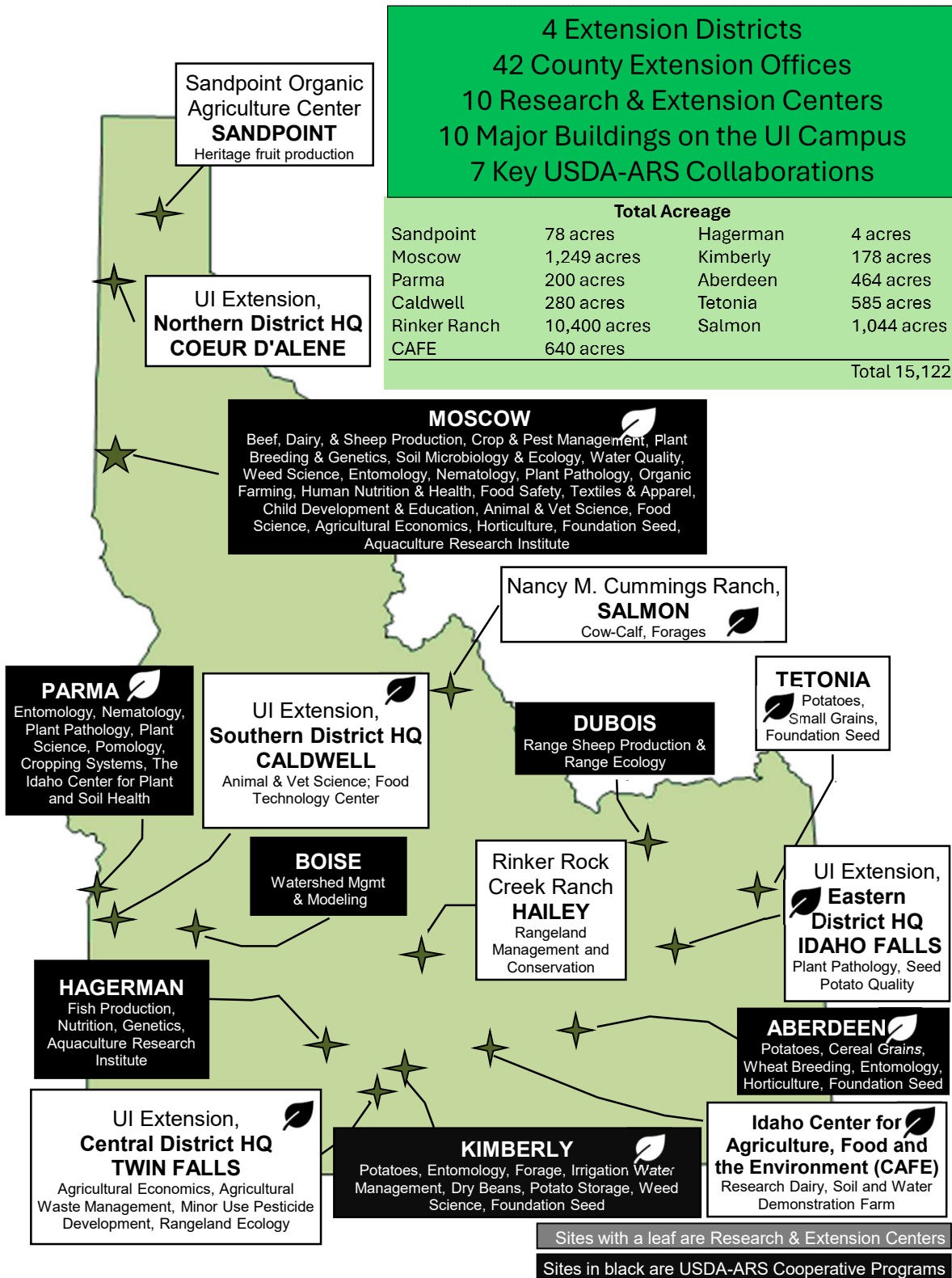
## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	36,798,300	36,797,300	(1,000) 0.0%	37,966,900	39,105,900	40,265,100
ARPA State Fiscal Recovery 34430	390,100	141,300	(248,800) (63.8%)	532,100	0	0
<b>Total:</b>	<b>37,188,400</b>	<b>36,938,600</b>	<b>(249,800)</b> <b>(0.7%)</b>	<b>38,499,000</b>	<b>39,105,900</b>	<b>40,265,100</b>



# Agricultural Research & Extension Service Agency Profile

Analyst: Campbell



# Agricultural Research & Extension Service

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>341.33</b>	<b>37,966,900</b>	<b>38,499,000</b>	<b>341.33</b>	<b>37,966,900</b>	<b>38,499,000</b>
Prior Year Reappropriation	0.00	0	248,800	0.00	0	248,800
<b>FY 2025 Total Appropriation</b>	<b>341.33</b>	<b>37,966,900</b>	<b>38,747,800</b>	<b>341.33</b>	<b>37,966,900</b>	<b>38,747,800</b>
Removal of Onetime Expenditures	0.00	0	(248,800)	0.00	0	(248,800)
Base Adjustments	0.00	0	(532,100)	0.00	0	(532,100)
<b>FY 2026 Base</b>	<b>341.33</b>	<b>37,966,900</b>	<b>37,966,900</b>	<b>341.33</b>	<b>37,966,900</b>	<b>37,966,900</b>
Personnel Benefit Costs	0.00	441,200	441,200	0.00	441,200	441,200
Change in Employee Compensation	0.00	289,800	289,800	0.00	1,449,000	1,449,000
<b>FY 2026 Program Maintenance</b>	<b>341.33</b>	<b>38,697,900</b>	<b>38,697,900</b>	<b>341.33</b>	<b>39,857,100</b>	<b>39,857,100</b>
1. Viticulture & Small Fruits Professor	1.00	157,900	157,900	1.00	157,900	157,900
2. CAFE Building Maintenance	0.43	250,100	250,100	0.43	250,100	250,100
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>342.76</b>	<b>39,105,900</b>	<b>39,105,900</b>	<b>342.76</b>	<b>40,265,100</b>	<b>40,265,100</b>
Change from Original Appropriation	1.43	1,139,000	606,900	1.43	2,298,200	1,766,100
% Change from Original Appropriation		3.0%	1.6%		6.1%	4.6%

# Agricultural Research & Extension Service

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments and approved three enhancements for the Agricultural Research and Extension Service (ARES) for FY 2025: \$232,600 in ongoing funding and 0.37 FTP for occupancy costs at the Idaho Center for Plant and Soil Health; \$322,200 ongoing for one faculty position in forestry and one position in agricultural engineering with a specialty in irrigation; and \$142,000 of unexpended, unencumbered federal funds to complete delivery of the Adult Computer Literacy Program begun in FY 2022. Also as part of the enhancements bill, a further 2% CEC was provided for permanent employee salary increases.					
	341.33	37,966,900	0	532,100	38,499,000
<b>Prior Year Reappropriation</b>					
The Agricultural Research and Extension Service was authorized by the Legislature to reappropriate its unencumbered and unspent ARPA State Fiscal Recovery Funds for the Adult Computer Literacy Program from FY 2024 into FY 2025. Reappropriated funds are removed as a onetime expenditure before calculating the FY 2026 Base.					
Agency Request	0.00	0	0	248,800	248,800
Governor's Recommendation	0.00	0	0	248,800	248,800
<b>FY 2025 Total Appropriation</b>					
Agency Request	341.33	37,966,900	0	780,900	38,747,800
Governor's Recommendation	341.33	37,966,900	0	780,900	38,747,800
<b>Removal of Onetime Expenditures</b>					
This request removes the reappropriation of onetime ARPA State Fiscal Recovery Funds for the Adult Computer Literacy Program.					
Agency Request	0.00	0	0	(248,800)	(248,800)
Governor's Recommendation	0.00	0	0	(248,800)	(248,800)
<b>Base Adjustments</b>					
This request reduces the base budget to account for ongoing ARPA State Fiscal Recovery funds which will be fully spent in FY 2025.					
Agency Request	0.00	0	0	(532,100)	(532,100)
Governor's Recommendation	0.00	0	0	(532,100)	(532,100)
<b>FY 2026 Base</b>					
Agency Request	341.33	37,966,900	0	0	37,966,900
Governor's Recommendation	341.33	37,966,900	0	0	37,966,900
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	441,200	0	0	441,200
Governor's Recommendation	0.00	441,200	0	0	441,200
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	289,800	0	0	289,800
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	1,449,000	0	0	1,449,000

# Agricultural Research & Extension Service

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	341.33	38,697,900	0	0	38,697,900
<i>Governor's Recommendation</i>	<i>341.33</i>	<i>39,857,100</i>	<i>0</i>	<i>0</i>	<i>39,857,100</i>

## 1. Viticulture & Small Fruits Professor

The Agriculture Research and Extension Service (ARES) requests 1.00 FTP and \$157,900 ongoing from the General Fund to hire a viticulture and small fruit research and extension professor based at ARES' Parma Research and Extension Center, home to the newly opened Idaho Center for Plant and Soil Health. Salary and benefits for this position reflect market data for comparable positions.

ARES cites data from the Idaho Wine Commission (Idaho Wine Commission 2022 Economic Impacts, 2024) showing that Idaho's wine industry supported \$314.1 million in business revenue, 3,100 jobs, and \$97.4 million in labor income in 2022, the last year for which data is available. ARES further reports that the Idaho wine industry has been growing rapidly for the past 20 years and they expect this growth trend to continue or increase in the future. Despite this growth, however, there is no viticulture and small fruits research at ARES nor any other institutions of higher education in the state. According to the agency, the Idaho Wine Commission, individual growers, and winemakers have all expressed a need for further applied research to support industry needs. To address these industry concerns, the professor hired for this position will initiate a research program focused on production, sustainability, and quality of grapes and small fruits and will also directly engage with Idaho growers to share research knowledge.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) increasing the number of individuals/families benefitting from ARES's outreach programs; 2) increasing peer-reviewed professional and scientific publications from ARES faculty; 3) increasing educational and research web traffic and use of ARES web content, and; 4) increasing the amount of grant funding received per year. The agency's metrics of success for this request will be measured research and extension educational activity, and; strengthened grape and small fruit industries in Idaho.

Agency Request	1.00	157,900	0	0	157,900
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>157,900</i>	<i>0</i>	<i>0</i>	<i>157,900</i>

## 2. CAFE Building Maintenance

The Agriculture Research and Extension Service (ARES) requests 0.43 FTP and \$250,100 from the General Fund for building maintenance costs at its Center for Agriculture, Food, and the Environment (CAFE). This request is for 50% of phase one building maintenance costs.

ARES reports that it partnered with Idaho's dairy industry and other local stakeholders to make CAFE representative of a typical Idaho dairy in size, scope, and location. When fully complete (expected in 2026), it will encompass 640 acres of land near Rupert housing a milking parlor, a calving and research barn, a commodity barn to store feed, classrooms, office space, a manure/nutrient management facility, corrals and shade structures for stock, research lagoons, and, in future phases, a cross-vent barn. Faculty at CAFE will work closely with industry while performing research in agricultural economics, animal and dairy science, food safety and production, and soil conservation. Of this total request, \$19,300 is for the salary and benefits of custodians (80% of policy for grade E); \$191,600 is for facility repair and maintenance; \$1,100 is for associated supplies; \$19,400 is for utilities; and \$18,700 is for miscellaneous expenses. ARES notes that, due to the nature of the research conducted at the facility, CAFE requires special standards of cleanliness, air quality, and equipment maintenance to operate the facility.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) increasing the number of individuals/families benefitting from ARES's outreach programs; 2) increasing peer-reviewed professional scientific publications from ARES faculty; 3) improving partnerships with Idaho growers and the dairy industry, and; 4) increasing opportunities for undergraduate and graduate students to engage in practical research which benefits Idahoans and Idaho industries. The agency's metric of success for this request will be measured research and extension educational activity.

Agency Request	0.43	250,100	0	0	250,100
<i>Governor's Recommendation</i>	<i>0.43</i>	<i>250,100</i>	<i>0</i>	<i>0</i>	<i>250,100</i>

# Agricultural Research & Extension Service

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Budget Law Exemptions/Other Adjustments</b>					
The agency requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and/or account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	342.76	39,105,900	0	0	39,105,900
Governor's Recommendation	342.76	40,265,100	0	0	40,265,100
Agency Request					
Change from Original App	1.43	1,139,000	0	(532,100)	606,900
% Change from Original App	0.4%	3.0%		(100.0%)	1.6%
<i>Governor's Recommendation</i>					
Change from Original App	1.43	2,298,200	0	(532,100)	1,766,100
% Change from Original App	0.4%	6.1%		(100.0%)	4.6%



# College and Universities

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Boise State University	369,344,300	281,294,000	289,798,600	301,208,200	309,280,500
Idaho State University	222,205,300	171,137,700	165,665,100	172,711,300	177,207,600
Lewis-Clark State College	64,225,400	35,760,900	41,707,400	42,979,700	44,104,900
University of Idaho	211,377,100	195,802,400	196,391,100	204,753,000	210,234,400
Systemwide	6,441,800	2,252,700	6,442,500	6,469,600	6,478,500
<b>Total:</b>	<b>873,593,900</b>	<b>686,247,700</b>	<b>700,004,700</b>	<b>728,121,800</b>	<b>747,305,900</b>
<b>BY FUND CATEGORY</b>					
General	353,942,200	355,540,300	365,098,400	377,903,400	389,254,900
Dedicated	519,651,700	330,707,400	334,906,300	350,218,400	358,051,000
<b>Total:</b>	<b>873,593,900</b>	<b>686,247,700</b>	<b>700,004,700</b>	<b>728,121,800</b>	<b>747,305,900</b>
Percent Change:	0.0%	(21.4%)	2.0%	4.0%	6.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	634,244,700	513,311,000	561,726,300	580,240,300	599,401,500
Operating Expenditures	215,260,300	155,785,800	122,224,600	131,420,600	131,443,500
Capital Outlay	20,014,100	13,552,000	12,034,800	12,441,900	12,441,900
Trustee/Benefit	4,074,800	3,598,900	4,019,000	4,019,000	4,019,000
<b>Total:</b>	<b>873,593,900</b>	<b>686,247,700</b>	<b>700,004,700</b>	<b>728,121,800</b>	<b>747,305,900</b>
Full-Time Positions (FTP)	4,840.68	4,852.44	4,944.21	4,921.68	4,921.68

## Division Description

The Idaho State Board of Education oversees four institutions, including three comprehensive universities and one college. Codified college and universities in Idaho include Boise State University (BSU) in Boise, Idaho State University (ISU) in Pocatello, Lewis-Clark State College (LCSC) in Lewiston, and the University of Idaho (UI) in Moscow. Funding for Systemwide Programs is included in the College and Universities appropriation and is either distributed to the institutions by the Office of the State Board of Education, or expended for projects or services that benefit all institutions.

The College and University budget appropriated by the Legislature includes support from the General Fund, state managed endowments, and student tuition and fees. The Legislature does not appropriate special course fees, student health insurance premiums, room and board revenues, activity fees, or federal funds from grants or student aid.

# College and Universities

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	353,942,200	355,540,300	1,598,100 0.5%	365,098,400	377,903,400	389,254,900
HESF Strategic Interest CU 14901	3,632,100	3,632,100	0 0.0%	0	0	0
Agricultural College Endowment Income 48102	1,927,500	1,927,500	0 0.0%	1,993,200	2,102,400	2,102,400
Charitable Institutions Endowment Income 48103	1,868,800	1,868,800	0 0.0%	1,902,400	2,000,600	2,062,900
Normal School Endowment Income 48104	6,568,800	6,568,800	0 0.0%	7,281,600	7,783,200	7,902,600
Scientific School Endowment Income 48106	6,672,700	6,672,700	0 0.0%	6,722,400	7,084,800	7,084,800
University Endowment Income 48108	5,879,900	5,879,900	0 0.0%	6,146,400	6,574,800	6,574,800
Unrestricted 65000	493,101,900	304,157,600	(188,944,300) (38.3%)	310,860,300	324,672,600	332,323,500
<b>Total:</b>	<b>873,593,900</b>	<b>686,247,700</b>	<b>(187,346,200)</b> <b>(21.4%)</b>	<b>700,004,700</b>	<b>728,121,800</b>	<b>747,305,900</b>



**Student Tuition and Fees**

**Student Tuition/Fee Increase Approval Process**

- 1. Notice and Comment Period.** Student tuition and fees are set by the State Board of Education annually. At least six weeks prior to fee setting, the institution’s chief executive officer shall transmit in writing to the student body president and student newspaper, the fee change proposal describing the amount, purpose, and expected total revenues resulting from the fee increase. A public hearing must be held with students invited to comment.
- 2. Board Action.** To provide the institutions with enough time to prepare their coming fiscal year operating budgets, the state board generally takes final action on fee changes in April.
- 3. Effective Date.** Typically, the board sets the beginning of the upcoming fiscal year as the effective date for any approved fee changes.

**Tuition/Fees Approved by  
State Board of Education**

*Appropriated by Legislature*

1. Tuition: Any and all educational costs including instruction, support services, maintenance and operation of physical plant
2. Part-time Students
3. Graduate Students
4. Professional (law, medicine, etc.)
5. Summer School
6. Course Overload

**Fees Approved by  
Institution Presidents\***

*Not Appropriated by Legislature*

- 1. Special Course Fees or Assessments**  
Video outreach courses, lab, late registration, library and parking fines
- 2. Student Health Insurance Premiums**
- 3. Room and Board**
- 4. Student Enrollment, Engagement, and Success**  
Scholarships, student employment opportunities, student success initiatives, and enrollment activities.
- 5. Institutional Operations, Services, and Support**  
Departmental and infrastructure needs, including construction and maintenance; instructional and computing resources; student involvement services and participation with athletic, arts, and cultural events.
- 6. Student Health & Wellness**  
Access to health and counseling centers, fitness programs and facilities
- 7. Student Government**  
Student government officers and initiative, student activities, clubs, and organizations.

\*The total annual percentage increase (tuition and fees) is set by the Board, but the institutions determine how to allocate the this increase.

**Institutions in Idaho Code**

- Boise State University**  
*Section 33-4001, Idaho Code, et seq.*
- Idaho State University**  
*Section 33-3001, Idaho Code, et seq.*
- University of Idaho**  
*Section 33-2801, Idaho Code, et seq.*
- Lewis-Clark State College**  
*Section 33-3101, Idaho Code, et seq.*

**Annual Undergraduate Resident Tuition and Fees**

	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Avg. Ann. Chg.
Boise State University	8,060	8,364	8,782	9,048	2.9%
Idaho State University	7,872	7,958	8,356	8,610	2.3%
University of Idaho	8,340	8,396	8,816	9,084	2.2%
Lewis-Clark St. College	6,982	6,996	7,388	7,610	2.2%
<b>Average</b>	<b>\$7,807</b>	<b>\$7,807</b>	<b>\$8,336</b>	<b>\$8,588</b>	<b>2.4%</b>

## Terms and Definitions

**Appropriated Funds:** In FY 2023, the Legislature appropriated 43.5% of the funds that support the college and universities' total operating budgets. Of the total amount, the General Fund represents 52.01%, student tuition and fees represent 44.54%, and endowment earnings represent 3.45% (see Endowment Fund Investment Board agency profile in this book for a history of endowment distributions).

**Non-appropriated:** FY 2023 operating funds that were not appropriated by the Legislature represented 56.5% of the total operating budgets for the four-year institutions. The information on the following pages provides details of those amounts, both consolidated and by institution.

**Grants, Gifts, and Contracts:** These funds include state and federal grants, private gifts, and competitively-bid contracts.

**Auxiliary Enterprises:** These funds are institutional business enterprises such as bookstores, student housing, intercollegiate athletics, student unions, etc.

**Indirect Costs:** These funds are from specific, negotiated rates applied to externally-sponsored projects (grants, contracts, cooperative agreements, subgrants, and subcontracts) funded by federal, state, or private sponsors. These rates allow the institutions to recover certain costs (e.g., facilities, utilities, libraries, administration, student services, etc.) associated with the projects.

**Enrollment Workload Adjustment:** Each year there is a budget request to keep pace with enrollment growth at the four institutions. Enrollment Workload Adjustment (EWA) is a calculation based on a three-year rolling average of the increase in resident credit hours, weighted by course level, and discipline. Prior to FY 2020, the EWA was included in the institution request. However, in FY 2020, the Board proposed a performance based funding model and institutions did not request the EWA. However, the Legislature chose not to appropriate according to the proposed performance based funding model, and reverted to the EWA funding model.

**Occupancy Costs:** Those costs associated with occupying eligible space including custodial, utility costs, maintenance, and other costs (IT maintenance, security and safety, insurance, landscape maintenance). "Eligible space" means all space other than auxiliary enterprise space. Occupancy costs for "common use" space (i.e., space which shares eligible and auxiliary enterprise space) will be prorated based on its use.

**Systemwide Programs:** Funding for Systemwide Programs is included in the college and universities' appropriation and then distributed to the institutions by the Office of the State Board of Education. Systemwide Programs include:

- (1) Higher Education Research Council (HERC): Formed in 1998 as a result of the State Board of Education's interest in promoting basic and applied research at the four-year institutions, HERC is responsible for implementing and administering the Board's HERC policy and related grant programs, which are designed to stimulate competitive research at Idaho's institutions.
- (2) Systemwide needs that benefit all of the four-year institutions, including but not limited to projects to promote accountability and information transfer throughout the higher education system.

# College and Universities Agency Profile

Analyst: Campbell

Enrollment Metrics	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Avg. Ann. Chg.
<b>Fall Semester Academic Enrollment: Full-Time Equivalent (FTE)</b>					
Boise State University	16,953	17,631	17,721	18,119	1.72%
Idaho State University	8,218	8,286	8,283	8,500	0.86%
University of Idaho	8,619	8,736	8,886	9,216	1.73%
Lewis-Clark St College	2,357	2,335	2,337	2,308	-0.52%
<b>Total</b>	<b>36,147</b>	<b>36,988</b>	<b>37,227</b>	<b>38,143</b>	<b>1.38%</b>

	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Avg. Ann. Chg.
<b>Annual Academic Headcount (full- and part-time students)</b>					
Boise State University	33,191	32,023	32,364	32,651	-0.4%
Idaho State University	13,557	13,038	13,557	13,757	0.4%
University of Idaho	13,852	12,479	13,007	14,052	0.4%
Lewis-Clark St College	4,871	4,448	4,294	4,338	-2.7%
<b>Total</b>	<b>65,471</b>	<b>61,988</b>	<b>63,222</b>	<b>64,798</b>	<b>-0.3%</b>

### Annual Headcount for Dual Credit Students

Boise State University	7,061	6,317	6,535	7,117	0.2%
Idaho State University	3,810	3,485	3,769	4,042	1.5%
University of Idaho	2,371	1,886	1,868	2,506	1.4%
Lewis-Clark St College	1,469	1,466	1,520	1,543	1.2%
<b>Total</b>	<b>13,883</b>	<b>14,711</b>	<b>13,692</b>	<b>15,208</b>	<b>2.3%</b>

Completion Metrics	FY 2020	FY 2021	FY 2022	FY 2023
<b>Boise State University</b>				
Degrees Conferred, Assoc. Degree/Cert.	731	832	929	919
Degrees Conferred, Bachelors	3,525	3,754	3,947	3,856
Degrees Conferred, Graduate/Doctorate	1,031	1,147	1,136	1,103
4-year grad. rate, full-time, first time	38.1%	39.6%	41.4%	42.7%
6-year grad. rate, full-time, first time	54.1%	53.0%	59.1%	61.2%
% of full-time freshmen retained	77.8%	76.0%	79.2%	77.8%
<b>Idaho State University</b>				
Degrees Conferred, Assoc. Degree/Cert.	648	798	881	869
Degrees Conferred, Bachelors	1,155	1,284	1,073	1,134
Degrees Conferred, Graduate/Doctorate	659	674	782	800
4-year grad. rate, full-time, first time	19.0%	24.0%	20.0%	22.0%
6-year grad. rate, full-time, first time	33.0%	36.0%	34.0%	35.0%
% of full-time freshmen retained	64.0%	63.0%	67.0%	71.0%
<b>Lewis-Clark State</b>				
Degrees Conferred, Assoc. Degree/Cert.	391	260	266	397
Degrees Conferred, Bachelors	505	599	579	554
4-year grad. rate, full-time, first time	20.0%	24.0%	22.0%	21.0%
6-year grad. rate, full-time, first time	31.0%	32.0%	29.0%	38.0%
% of full-time freshmen retained	61.0%	63.0%	63.0%	64.0%
<b>University of Idaho</b>				
Degrees Conferred, Assoc. Degree/Cert.	128	128	142	116
Degrees Conferred, Bachelors	1,761	1,631	1,579	1,504
Degrees Conferred, Graduate/Doctorate	594	528	596	656
Unknown LSO Doctorate	102	138	176	121
4-year grad. rate, full-time, first time	40.7%	41.2%	41.0%	42.7%
6-year grad. rate, full-time, first time	59.5%	59.1%	60.8%	60.8%
% of full-time freshmen retained	77.3%	74.3%	73.5%	74.9%

# College and Universities Agency Profile

Analyst: Campbell

Combined Annual Operating Budgets for Institutions for FY 2023				
	2020-21	2021-2022	2022-2023	Avg. Ann. Chg.
State General Fund	306,052,700	313,109,200	338,065,500	3.5%
State Dedicated Funds	531,000	0	4,000,000	-
State Endowment	18,670,200	19,632,800	22,918,100	7.6%
Tuition/Student Fees	257,762,500	272,904,238	278,049,900	2.6%
<b>Subtotal</b>	<b>\$621,411,500</b>	<b>\$605,646,238</b>	<b>\$643,033,500</b>	<b>1.2%</b>
<b>Non-appropriated Funds</b>				
Other Student Fees	108,111,444	116,202,425	127,628,889	6.0%
Fed Grants/Contracts	439,293,888	447,962,899	321,294,863	-9.0%
State Grants/Contracts	27,194,217	29,639,464	34,014,396	8.4%
Gifts, Grants/Contracts	69,940,739	64,191,385	85,867,368	7.6%
Sales & Services	24,696,260	25,045,163	31,150,721	8.7%
Auxiliary Enterprises	94,558,299	100,775,425	106,387,607	4.2%
Indirect Costs	11,826,898	12,597,050	15,860,000	11.4%
All Other	61,093,629	74,902,829	101,863,338	22.2%
<b>Subtotal</b>	<b>\$836,715,374</b>	<b>\$871,316,640</b>	<b>\$824,067,182</b>	<b>-0.5%</b>
<b>Grand Total All Funds</b>	<b>\$1,458,126,874</b>	<b>\$1,476,962,878</b>	<b>\$1,467,100,682</b>	<b>0.2%</b>
<b>Employee FTE</b>	<b>7,187.5</b>	<b>7,051.2</b>	<b>7,003.9</b>	<b>-0.9%</b>

FY 2023 Operating Budgets by Institution				
	Boise State University	Idaho State University	University of Idaho	Lewis-Clark State College
<b>Sources of Funds</b>				
<b>Original Appropriation</b>				
State General Fund	120,502,400	90,068,200	99,868,100	20,389,900
State General Fund O/T	0	0	994,200	0
State Dedicated Fund O/T	4,000,000	0	0	0
State Endowment Funds	0	5,153,600	14,480,100	3,284,400
Tuition/Student Fees	147,062,900	53,787,900	61,951,500	15,247,600
<b>Subtotal</b>	<b>\$271,565,300</b>	<b>\$149,009,700</b>	<b>\$177,293,900</b>	<b>\$38,921,900</b>
<b>Non-appropriated Funds</b>				
Non-cog Tuition/Fees	0	2,263,900	5,506,100	(837,600)
Other Student Fees	55,812,141	44,012,100	24,544,048	3,260,600
Fed Grants/Contracts	154,516,000	17,300,000	133,559,517	15,919,346
State Grants/Contracts	7,500,000	13,100,000	10,773,423	2,640,973
Gifts, Grants/Contracts	29,584,075	26,300,000	27,929,372	2,053,921
Sales & Services	0	12,900,000	17,677,721	573,000
Auxiliary Enterprises	61,904,774	23,200,000	17,309,609	3,973,224
Indirect Costs	0	3,500,000	12,040,000	320,000
All Other	65,241,938	18,778,200	17,569,600	273,600
<b>Subtotal</b>	<b>\$374,558,928</b>	<b>\$161,354,200</b>	<b>\$266,909,390</b>	<b>\$28,177,064</b>
<b>Grand Total All Funds</b>	<b>\$646,124,228</b>	<b>\$310,363,900</b>	<b>\$444,203,290</b>	<b>\$67,098,964</b>

# College and Universities Agency Profile

Analyst: Campbell

## Net Asset Balances As of June 30, 2023

Net Position:	BSU	ISU	UI*	LCSC	TOTAL
Invested in capital assets	331,422,747	210,684,539	281,884,685	78,598,925	839,803,678
Restricted, expendable	27,528,794	24,552,909	38,071,297	3,727,675	225,628,704
Unrestricted (see detail below)	223,852,283	82,995,444	(5,922,208)	38,546,776	275,217,585
<b>Total Net Position</b>	<b>\$582,803,824</b>	<b>\$318,232,892</b>	<b>\$314,033,774</b>	<b>\$120,873,376</b>	<b>\$1,340,649,967</b>

### Definitions

**Invested in capital assets:** This represents an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

**Restricted, expendable:** This represents resources for which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

**Unrestricted:** This represents resources derived from student fees and sales and services of educational departments and auxiliary enterprises (self-supporting activities that provide services for students, faculty, and staff).

Unrestricted Net Assets Detail:	BSU	ISU	UI*	LCSC	TOTAL
Obligated (Note A)	74,114,253	38,668,223	14,552,547	1,348,079	128,683,102
Designated (Note B)	122,732,064	27,691,512	0	24,980,149	175,403,725
Unrestricted Available (Note C)	27,005,966	16,635,709	(20,474,755)	12,218,548	35,385,468
<b>Total Unrestricted Net Assets</b>	<b>\$223,852,283</b>	<b>\$82,995,444</b>	<b>\$ (5,922,208)</b>	<b>\$38,546,776</b>	<b>\$339,472,295</b>
<b>Total Operating Expenses</b>	<b>\$533,457,238</b>	<b>\$302,560,235</b>	<b>\$483,974,840</b>	<b>\$55,001,283</b>	<b>1,374,993,596</b>
Unrestricted Available Funds as a percentage of operating expenditures	5.06%	5.5%	(4.2%)	22.2%	2.6%

\*The University of Idaho reports that the negative unrestricted net position results from a change in accounting standards in FY2018 for post-employment benefits liability because the UI does not participate in the state plan and sponsors its own plan. Unrestricted net position has been improving due to focused attention on expense reductions and revenue growth, although unrealized losses from investment holdings had a negative impact in FY22. Between FY22 and FY23, unrestricted available improved by \$10M and increased from -7 % of operating expenses to -4.2% of operating expenses.

**Note A Obligated** - Contractual obligations represent a variety of agreements which support initiatives or operations that have moved beyond management planning into execution. Obligations include contracts for goods and services, including construction projects. Obligations contain debt service commitments for outstanding debt and staffing commitments for personnel. These amounts also consist of inventories and other balances for contractual commitments.

**Note B Designated** - Designated net assets represent balances that are not yet legally contracted, but have been dedicated to initiatives that have been deemed to be strategic or mission critical. Balances include capital or maintenance projects that are in active planning phases. Facility and administrative returns from sponsored projects (grants and contracts) are reinvested in infrastructure, or efforts to obtain additional grant funding. Documented central commitments to initiatives that have been approved at an executive level are designated.

**Note C Unrestricted Funds Available** - Balance represents reserves available to bridge uneven cash flows as well as future potential reduced funding. Current examples of potential future reductions are: budget reductions or holdbacks, enrollment fluctuations, and unfunded enrollment and workload adjustments. The State Board of Education has a benchmark within its strategic plan for unrestricted funds to be a minimum of 5% of operating expenditures.

# College and Universities

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>4,944.21</b>	<b>365,098,400</b>	<b>700,004,700</b>	<b>4,944.21</b>	<b>365,098,400</b>	<b>700,004,700</b>
Executive Carry Forward	0.00	1,800	1,800	0.00	1,800	1,800
Expenditure Adjustments	(40.55)	0	206,450,800	(40.55)	0	206,450,800
<b>FY 2025 Estimated Expenditures</b>	<b>4,903.66</b>	<b>365,100,200</b>	<b>906,457,300</b>	<b>4,903.66</b>	<b>365,100,200</b>	<b>906,457,300</b>
Removal of Onetime Expenditures	0.00	(1,800)	(199,622,900)	0.00	(1,800)	(199,622,900)
Base Adjustments	18.02	0	2,596,800	18.02	0	2,596,800
<b>FY 2026 Base</b>	<b>4,921.68</b>	<b>365,098,400</b>	<b>709,431,200</b>	<b>4,921.68</b>	<b>365,098,400</b>	<b>709,431,200</b>
Personnel Benefit Costs	0.00	3,751,000	6,289,800	0.00	3,751,000	6,289,800
Statewide Cost Allocation	0.00	1,811,300	1,811,300	0.00	1,834,200	1,834,200
Change in Employee Compensation	0.00	2,830,700	4,788,800	0.00	14,159,300	23,950,000
<b>FY 2026 Program Maintenance</b>	<b>4,921.68</b>	<b>373,491,400</b>	<b>722,321,100</b>	<b>4,921.68</b>	<b>384,842,900</b>	<b>741,505,200</b>
1. Operational Capacity Enhancement	0.00	3,369,900	3,369,900	0.00	3,369,900	3,369,900
2. Health Benefits Correction	0.00	0	0	0.00	0	0
3. Correction to FY 2025 CEC Calculation	0.00	3,600	3,600	0.00	3,600	3,600
4. Minors on Campus Training	0.00	15,000	15,000	0.00	15,000	15,000
Endowment Funds Adjustments	0.00	0	1,388,700	0.00	0	1,388,700
Enrollment Workload Adjustment	0.00	1,023,500	1,023,500	0.00	1,023,500	1,023,500
Budget Law Exemptions	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>4,921.68</b>	<b>377,903,400</b>	<b>728,121,800</b>	<b>4,921.68</b>	<b>389,254,900</b>	<b>747,305,900</b>
Change from Original Appropriation	(22.53)	12,805,000	28,117,100	(22.53)	24,156,500	47,301,200
% Change from Original Appropriation		3.5%	4.0%		6.6%	6.8%



# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for the college and universities in FY 2025. The enhancements bill included 1) distributions from the endowment funds; 2) transfers of risk managers and associated funding from Boise State University, Idaho State University, and the University of Idaho to the Office of the State Board of Education; 3) correction of an error in Boise State's benefits budget; and 4) an additional 2% of CEC.</p> <p>The enhancements bill also included operational capacity enhancements as follows: \$2,491,700 to Boise State University; 14.00 FTP and \$1,924,400 to Idaho State University; 1.00 FTP and \$440,200 to Lewis-Clark State College; and 14.25 FTP and \$ 2,139,100 to the University of Idaho.</p> <p>Additionally, enrollment workload adjustments were made as follows: \$213,300 to Idaho State University; \$54,700 to Lewis-Clark State College, and; \$301,000 to the University of Idaho.</p>					
	4,944.21	365,098,400	334,906,300	0	700,004,700
<b>Executive Carry Forward</b>			<b>Systemwide Programs</b>		
<p>The Systemwide Programs were approved by the Division of Financial Management for \$1,800 in executive carry forward for renewal of software licenses. This amount will be removed before calculating the base.</p>					
Agency Request	0.00	1,800	0	0	1,800
Governor's Recommendation	0.00	1,800	0	0	1,800
<b>Expenditure Adjustments</b>			<b>BSU, ISU, LCSC, UI, Systemwide</b>		
<p>This request reflects adjustments of the Unrestricted Fund (dedicated) to align with the FY 2025 approved budgets, as well as net-zero transfers between expense classes within individually budgeted programs, and accounts for the transfers of funds from the Systemwide Programs to the individual college and universities. Adjustments for tuition and fees are permitted by the Legislature in Section 5 of H776 of 2022.</p>					
Agency Request	(40.55)	0	206,450,800	0	206,450,800
Governor's Recommendation	(40.55)	0	206,450,800	0	206,450,800
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	4,903.66	365,100,200	541,357,100	0	906,457,300
Governor's Recommendation	4,903.66	365,100,200	541,357,100	0	906,457,300
<b>Removal of Onetime Expenditures</b>			<b>BSU, ISU, LCSC, UI, Systemwide</b>		
<p>This request removes onetime appropriations approved for FY 2025, including capital projects or outlay, reappropriation, noncognizable adjustments related to tuition and fees, and executive carry forward.</p>					
Agency Request	0.00	(1,800)	(199,621,100)	0	(199,622,900)
Governor's Recommendation	0.00	(1,800)	(199,621,100)	0	(199,622,900)
<b>Base Adjustments</b>			<b>BSU, ISU, LCSC, UI, Systemwide</b>		
<p>This request reverses the transfer of funds from the Higher Education Research Council (HERC) to the individual institutions. It also reverses General Fund distributions from the Systemwide Program to the college and universities, which net to zero, and aligns the institution's FTP allocation by fund. Base adjustments reverse and make permanent those adjustments made by institutions in the current fiscal year for unanticipated increases in student tuition and fees.</p>					
Agency Request	18.02	0	2,596,800	0	2,596,800
Governor's Recommendation	18.02	0	2,596,800	0	2,596,800
<b>FY 2026 Base</b>					
Agency Request	4,921.68	365,098,400	344,332,800	0	709,431,200
Governor's Recommendation	4,921.68	365,098,400	344,332,800	0	709,431,200

# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Personnel Benefit Costs</b>				<b>BSU, ISU, LCSC, UI, Systemwide</b>	
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
For Boise State University, benefit costs will increase by a net total of \$2,453,800 (\$1,236,100 from the General Fund; \$1,217,700 from dedicated funds).					
For Idaho State University, benefit costs will increase by a net total of \$1,627,300 (\$1,136,200 from the General Fund, \$491,100 from dedicated funds)					
For Lewis-Clark State College, benefit costs will increase by a net total of \$451,300 (\$265,900 from the General Fund, \$185,400 from dedicated funds).					
For University of Idaho, benefit costs will increase by a net total of \$1,751,100 (\$1,106,500 from the General Fund, \$644,600 from dedicated funds).					
Benefit costs for Systemwide Programs will increase \$6,300 from the General Fund.					
Agency Request	0.00	3,751,000	2,538,800	0	6,289,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,751,000</i>	<i>2,538,800</i>	<i>0</i>	<i>6,289,800</i>
<b>Statewide Cost Allocation</b>				<b>BSU, ISU, LCSC, UI, Systemwide</b>	
This request includes adjustments to recover the cost of services provided by other state agencies in accordance with federal and state guidelines on cost allocation.					
For Boise State University, Risk Management costs will increase by \$531,100 and State Controller fees will increase by \$410,600 for a net increase of \$941,700.					
For Idaho State University, Risk Management costs will decrease by \$265,300 and State Controller fees will increase by \$208,500 for a net decrease of \$56,800.					
For Lewis-Clark State College, Risk Management costs will increase by \$26,400 and State Controller fees will increase by \$1,200 for a net increase of \$27,600.					
For the University of Idaho, Attorney General fees will decrease by \$600, Risk Management costs will increase by \$451,600, State Controller fees will increase by \$448,000, and State Treasurer fees will decrease by \$200, for a net increase of \$898,800.					
Agency Request	0.00	1,811,300	0	0	1,811,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,834,200</i>	<i>0</i>	<i>0</i>	<i>1,834,200</i>
<b>Change in Employee Compensation</b>				<b>BSU, ISU, LCSC, UI, Systemwide</b>	
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	2,830,700	1,958,100	0	4,788,800
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,159,300</i>	<i>9,790,700</i>	<i>0</i>	<i>23,950,000</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	4,921.68	373,491,400	348,829,700	0	722,321,100
<i>Governor's Recommendation</i>	<i>4,921.68</i>	<i>384,842,900</i>	<i>356,662,300</i>	<i>0</i>	<i>741,505,200</i>



# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Operational Capacity Enhancement

BSU, ISU, LCSC, UI, Systemwide

The college and universities request a net operational capacity enhancement of \$3,369,900 ongoing from the General Fund. The net total of operational capacity enhancement includes the following:

Boise State University (BSU) requests \$1,178,400 for an additional 1.20% CEC for 1,103 employees. BSU will supplement this appropriation with other non-appropriated university funds. BSU reports that employee turnover represents a significant operational cost. At the conclusion of FY 2024, BSU experienced a faculty turnover rate of 5.2%. Among exempt professional staff, FY 2024 turnover was 11.6% and 17.3% among classified employees. BSU further reports that turnover annually costs the university between 5% and 20% of operating expenses. BSU attributes turnover to the rapidly increasing cost of living in its service area where home prices increased 57% over five years and rents increased by 13.2% over the preceding three years. Further, Boise State University must compete with other local employers who can pay more for employees with comparable skills. BSU cannot accurately forecast the expected reduction in turnover achieved by this request but expects the request, if funded, will help it to compete more effectively in the marketplace.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) reducing employee turnover; 2) improving educational access and student success, and; 3) improving retention and graduation rates through high quality instruction and support services.

Idaho State University (ISU) requests \$907,300 for supplemental CEC and benefits. ISU will supplement this appropriation with other non-appropriated university funds. ISU reports that, in comparison to peer institutions, its professional and faculty salaries are typically 93% of the median salaries of comparable disciplines and professions as of the last reporting year (November 2022). Similarly, ISU pay rates for some grades of classified staff lag comparable public sector institutions, including local municipalities and counties. ISU expects that this request will help to correct pay disparities and reduce employee turnover.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) increasing student retention and graduation rates by recruiting and retaining quality faculty and staff, and; 2) meeting the workforce readiness needs of students in high demand, often highly paid health professions programs.

Lewis-Clark State College (LCSC) requests \$287,900 for supplemental CEC and benefits among its faculty. LCSC notes that its FY 2025 faculty salaries for instructors and assistant professors lag behind FY25 K-12 salaries by an average of \$8,127 for instructors and \$2,507 for assistant professors. The agency also notes that its FY 2025 salaries are 24% lower than the FY 2023 salaries of the other Idaho higher education institutions for assistant professors; 23% lower for associate professors; and 20% lower for full professors. LCSC's staff salaries lag other Idaho higher education institutions between 20-40%. LCSC further notes that it would need an additional \$1,200,000 to make its faculty pay comparable to Idaho's other institutions of higher education. This request will help to partially correct these problems.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) achieving high-quality program outcomes, 2) improving student enrollment, retention, and completion.

The University of Idaho requests \$996,300 for supplemental CEC and benefits for its 1,352 employees. UI notes that its average compensation remains low compared to peer institutions and that, along with recent inflation, these pay rates have led to high employee turnover negatively impacting instruction, student services, and overall university operations. Furthermore, UI notes that turnover itself increases operating costs and diverts operating funds from other instructional and operational objectives. UI expects that this request will help to address these challenges and to compete more effectively in the marketplace.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the strategic objectives of enhancing the University of Idaho's ability to compete for and retain outstanding scholars and skilled staff.

Agency Request	0.00	3,369,900	0	0	3,369,900
Governor's Recommendation	0.00	3,369,900	0	0	3,369,900

# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>2. Health Benefits Correction</b>			<b>Systemwide Programs</b>		
In FY 2024, health benefits for a new 0.5 FTP position were calculated incorrectly. This net zero request moves an additional \$3,900 from operating expenses to personnel costs to correct that benefits calculation error.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>3. Correction to FY 2025 CEC Calculation</b>			<b>Systemwide Programs</b>		
In FY 2025, the enhancements bill system omitted Systemwide Programs when appropriating the additional 2% CEC. This request corrects that error.					
Agency Request	0.00	3,600	0	0	3,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,600</i>	<i>0</i>	<i>0</i>	<i>3,600</i>
<b>4. Minors on Campus Training</b>			<b>Systemwide Programs</b>		
Systemwide Programs requests \$15,000 ongoing from the General Fund to provide training to the college and universities regarding policies and procedures related to minors on campus. Requested funds will be used to contract with a subject matter expert.					
The agency reports that the increasing number of co-enrolled, minor students attending Idaho's college and universities also increases the risk to the safety of all students. This evolving situation calls for understanding of the issues related to minors on campus by faculty and staff along with the development of robust policies and procedures at each institution. The agency also notes that Section 33-5904 (3), Idaho Code requires that Office of the State Board of Education provide training regarding best practices and resources for school safety and security, including the safety and security issues related to minors on campus.					
AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) identifying and and improving safety and security at Idaho's educational institutions, and; 2) formulating and training others on effective safety and security practices and policies.					
Agency Request	0.00	15,000	0	0	15,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>15,000</i>	<i>0</i>	<i>0</i>	<i>15,000</i>
<b>Endowment Funds Adjustments</b>			<b>ISU, LCSC, UI</b>		
This request provides a net appropriation of \$1,388,700 for distributions from the endowment funds, including an increase of \$233,700 for Idaho State University, an increase of \$255,000 for Lewis-Clark State College, and an increase of \$900,000 for the University of Idaho.					
Agency Request	0.00	0	1,388,700	0	1,388,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>1,388,700</i>	<i>0</i>	<i>1,388,700</i>

# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Enrollment Workload Adjustment

The enrollment workload adjustment (EWA) is calculated using a formula established by the State Board of Education. The EWA may increase or decrease an institution's ongoing budget based on a three-year average weighted credit hour total. For FY 2026, the EWA request is for a net appropriation of \$1,023,500 ongoing from the General Fund distributed as follows:

An increase of \$195,700 for personnel costs at Boise State University. BSU reports that it will use EWA funding to maintain educational access and student success while responding to increased enrollment.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of maintaining educational access and success for all students.

An increase of \$988,100 for personnel costs at Idaho State University. ISU reports that it will use EWA funding to ensure class sections are available for student enrollment, students have access to academic and career advisors, and safety and security concerns are addressed.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of maintaining academic excellence and the quality of the student experience.

A decrease of \$102,500 for Lewis-Clark State College. LCSC reports that it has sought to cut excess expenditures and achieve operational efficiencies in all aspects of its operations. LCSC does not have alternative sources of revenue (e.g., philanthropy, grants, etc.) to cover this reduction. Consequently, this enrollment workload adjustment will lead to expenditure cuts in FY 2026, but LCSC cannot predict how those cuts will be achieved.

AGENCY SUBMITTED OUTCOMES: The enrollment workload adjustment at LCSC will negatively impact students, faculty, and staff through reduced enrollment opportunities, student support services, and/or reductions in other services supporting the work of the college.

A decrease of \$57,800 for the University of Idaho. UI reports that this loss will lead to a reduction in its operating expenditures, but cannot predict how those cuts will be implemented. UI will seek to avoid cuts that directly impact the quality of instruction.

AGENCY SUBMITTED OUTCOMES: The outcome of the EWA on UI will be a reduction in the university's ongoing activities and programs.

Agency Request	0.00	1,023,500	0	0	1,023,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,023,500</i>	<i>0</i>	<i>0</i>	<i>1,023,500</i>

# College and Universities

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Budget Law Exemptions</b>					<b>BSU, ISU, LCSC, UI</b>

The college and universities request an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories.

The college and universities also request authority to carry over unencumbered and unspent appropriation balances from FY 2025 into FY 2026.

These requests require legislative approval.

## PERMANENT BUILDING FUND RECOMMENDATIONS

### Boise State University

The Permanent Building Fund Advisory Council FY 2026 recommendations for Boise State University total \$10,150,000 for one capital project, two alterations and repairs (A&R) projects, five maintenance projects, and one Americans with Disabilities Act (ADA) project. The capital project is \$2,500,000 for buildout of labs in the Micron Materials Research Center. A&R projects include \$600,000 for the South Campus power loop connection and \$1,800,000 for campuswide lab and classroom alterations. The maintenance projects include \$1,000,000 for fire alarm system replacements, \$1,000,000 for switchgear replacements, \$1,000,000 for galvanized piping replacements, \$1,000,000 for HVAC system replacements, and \$750,000 for roof replacements. The ADA project is \$500,000 for campuswide restroom and access modifications. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

### Idaho State University

The Permanent Building Fund Advisory Council FY 2026 recommendations for Idaho State University total \$20,934,000 for one capital project, two alterations and repairs (A&R) projects, eight maintenance projects, and one Americans with Disabilities Act (ADA) project. The capital project is \$14,000,000 for the Life Sciences Complex. A&R projects include \$793,000 for the Beckley Nursing Auditorium update and \$1,500,000 for the Trade and Technology Building remodel. The maintenance projects include \$130,000 for Business Administration Building main water supply replacement, \$133,000 for residence hall maintenance, \$420,000 for Law Enforcement roof replacement, \$1,200,000 for Physical Sciences roof replacement, \$420,000 for shop dust collector system replacement, \$530,000 for College of Education roof replacement, \$540,000 for residence hall roof replacements, and \$1,200,000 for Business Administration Building chilled water system installation. The ADA project is \$68,000 for campuswide installation of automatic door actuators. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

### Lewis-Clark State College

The Permanent Building Fund Advisory Council FY 2026 recommendations for Lewis-Clark State College total \$7,102,000 for two alterations and repairs (A&R) projects, one maintenance project, and two Americans with Disabilities Act (ADA) projects. A&R projects include \$644,000 for electronic building access controls and \$553,000 for building winterizations. The maintenance project is \$5,600,000 for Mechanical-Technical Building HVAC upgrades. The ADA projects include \$275,000 for campuswide sidewalk improvements and \$30,000 for accessibility improvements to the Administration Building front doors. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

### University of Idaho

The Permanent Building Fund Advisory Council FY 2026 recommendations for University of Idaho total \$14,772,000 for one capital project, two alterations and repairs (A&R) projects, six maintenance projects, and one Americans with Disabilities Act (ADA) project. The capital project is \$8,000,000 for the Joint Military Science and Veterans Assistance Center. A&R projects include \$1,200,000 for Campus Drive phase five repairs and \$850,000 for University Avenue pedestrian mall improvements. The maintenance projects

# College and Universities

Analyst: Campbell

**Budget by Decision Unit                      FTP                      General                      Dedicated                      Federal                      Total**

include \$1,250,000 for Jansen Engineering Building HVAC repairs, \$750,000 for Buchanan Engineering Lab plumbing system repairs, \$125,000 for Idaho Water Center chiller repairs, \$875,000 for Life Sciences cold room repairs, \$335,000 for HVAC replacements, and \$1,000,000 for campuswide sidewalk repairs. The ADA project is \$387,000 for College of Natural Resources accessibility improvements. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request                      0.00                      0                      0                      0                      0

*Recommended by the Governor.*

*Governor's Recommendation                      0.00                      0                      0                      0                      0*

<b>FY 2026 Total</b>					
Agency Request	4,921.68	377,903,400	350,218,400	0	728,121,800
<i>Governor's Recommendation</i>	<i>4,921.68</i>	<i>389,254,900</i>	<i>358,051,000</i>	<i>0</i>	<i>747,305,900</i>

Agency Request

Change from Original App                      (22.53)                      12,805,000                      15,312,100                      0                      28,117,100

% Change from Original App                      (0.5%)                      3.5%                      4.6%                                           4.0%

*Governor's Recommendation*

*Change from Original App                      (22.53)                      24,156,500                      23,144,700                      0                      47,301,200*

*% Change from Original App                      (0.5%)                      6.6%                      6.9%                                           6.8%*



# Community Colleges

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
College of Eastern Idaho	7,003,700	7,003,700	7,730,500	8,202,400	8,448,500
College of Southern Idaho	18,668,500	18,668,500	19,871,000	20,707,900	21,207,400
College of Western Idaho	20,816,700	20,816,700	21,452,200	22,040,100	22,687,100
North Idaho College	15,182,400	15,182,400	15,642,300	15,509,300	15,961,200
CC Systemwide	39,200	0	39,200	39,200	39,200
<b>Total:</b>	<b>61,710,500</b>	<b>61,671,300</b>	<b>64,735,200</b>	<b>66,498,900</b>	<b>68,343,400</b>
<b>BY FUND CATEGORY</b>					
General	60,910,500	60,871,300	63,935,200	65,698,900	67,543,400
Dedicated	800,000	800,000	800,000	800,000	800,000
<b>Total:</b>	<b>61,710,500</b>	<b>61,671,300</b>	<b>64,735,200</b>	<b>66,498,900</b>	<b>68,343,400</b>
Percent Change:	0.0%	(0.1%)	5.0%	2.7%	5.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	53,135,100	0	56,605,700	58,369,400	60,213,900
Operating Expenditures	8,534,400	0	8,104,500	8,104,500	8,104,500
Capital Outlay	41,000	0	25,000	25,000	25,000
Trustee/Benefit	0	61,671,300	0	0	0
<b>Total:</b>	<b>61,710,500</b>	<b>61,671,300</b>	<b>64,735,200</b>	<b>66,498,900</b>	<b>68,343,400</b>

## Division Description

Idaho's public community colleges are the College of Eastern Idaho (CEI) in Idaho Falls, College of Southern Idaho (CSI) in Twin Falls, College of Western Idaho (CWI) in Boise and Nampa, and North Idaho College (NIC) in Coeur d'Alene.

The community colleges provide a variety of degree, certificate, and academic transfer options. They also provide training and certification for those entering the labor market, preparation for professional licensure, adult education, and community service programs.

The community college budget appropriated by the Legislature includes General Fund support and an \$800,000 statutory distribution of liquor funds. Pursuant to Section 23-404(1)(b)(iii), Idaho Code, liquor funds are divided evenly among the four community colleges. The Legislature does not appropriate local property tax revenues, student tuition and fees, county tuition, or other miscellaneous revenues. The Legislature does not allocate personnel (FTP) at the community colleges.

Community college tuition and fees are set by each college's Board of Trustees, but tuition is capped at \$2,500 per annum by Section 33-2110, Idaho Code and all of the colleges are currently at the statutory maximum.

# Community Colleges

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	60,910,500	60,871,300	(39,200) (0.1%)	63,935,200	65,698,900	67,543,400
Community College 50600	800,000	800,000	0 0.0%	800,000	800,000	800,000
<b>Total:</b>	<b>61,710,500</b>	<b>61,671,300</b>	<b>(39,200)</b> <b>(0.1%)</b>	<b>64,735,200</b>	<b>66,498,900</b>	<b>68,343,400</b>



# Community Colleges Agency Profile

Analyst: Campbell

## Community College Taxing District Information

		Levy Rate /\$100,000 Assessed Value	Total Valuation	Total Tax Charged
<b>College of Southern Idaho</b>	2019	\$96.70	\$7,406,648,973	\$7,152,520
<i>Situated in a community college area comprised of Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, and portions of Elmore and Owyhee counties, with two counties (Jerome and Twin Falls) within its tax district.</i>	2020	\$99.15	\$9,150,839,079	\$9,073,295
	2021	\$72.40	\$12,447,402,087	\$9,644,496
	2022	\$69.79	\$13,780,105,300	\$9,987,300
	2023	\$73.24	\$14,020,673,761	\$10,448,088
<b>College of Western Idaho</b>	2019	\$12.86	\$69,870,850,740	\$8,987,393
<i>Situated in a community college area comprised of Ada, Adams, Boise, Canyon, Gem, Payette, Valley, Washington, and portions of Elmore and Owyhee counties, with two counties (Ada and Canyon) within its tax district.</i>	2020	\$12.44	\$77,176,969,055	\$9,599,530
	2021	\$10.29	\$96,124,768,478	\$9,887,516
	2022	\$7.69	\$136,036,359,527	\$10,454,900
	2023	\$8.75	\$129,782,109,976	\$11,360,000
<b>North Idaho College</b>	2019	\$79.77	\$20,047,750,390	\$15,992,651
<i>Situated in a community college area comprised of Benewah, Bonner, Boundary, Kootenai, and Shoshone counties, with one county (Kootenai) within its tax district.</i>	2020	\$74.45	\$22,692,241,648	\$16,894,142
	2021	\$64.95	\$26,000,175,956	\$17,311,270
	2022	\$38.26	\$45,067,555,828	\$17,450,719
	2023	\$37.53	\$47,059,919,750	\$17,820,607
<b>College of Eastern Idaho</b>	2019	\$15.00	\$7,484,873,333	\$1,122,731
<i>Situated in a community college area comprised of Bonneville, Butte, Clark, Custer, Fremont, Jefferson, Lemhi, Madison, Teton, and part of Bingham counties, with one county (Bonneville) within its tax district.</i>	2020	\$13.00	\$9,181,171,578	\$1,193,832
	2021	\$12.97	\$10,232,597,277	\$1,251,286
	2022	\$12.25	\$13,852,100,404	\$1,313,799
	2023	\$8.34	\$16,625,025,474	\$1,386,843

## Community College Student Tuition & Fees

Annual Student Tuition & Fees**	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Avg. Ann. Chg.
College of Southern Idaho	\$3,360	\$3,360	\$3,360	\$3,360	0.0%
College of Western Idaho	\$3,336	\$3,336	\$3,336	\$3,336	0.0%
North Idaho College	\$3,396	\$3,396	\$3,396	\$3,396	0.0%
College of Eastern Idaho	\$3,096	\$3,360	\$3,360	\$3,360	2.1%

\*\*Full-time enrollment is calculated at 12 credits per semester

# Community Colleges

## Comparative Summary

Analyst: Campbell

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>63,935,200</b>	<b>64,735,200</b>	<b>0.00</b>	<b>63,935,200</b>	<b>64,735,200</b>
Removal of Onetime Expenditures	0.00	(150,000)	(150,000)	0.00	(150,000)	(150,000)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>63,785,200</b>	<b>64,585,200</b>	<b>0.00</b>	<b>63,785,200</b>	<b>64,585,200</b>
Personnel Benefit Costs	0.00	745,400	745,400	0.00	745,400	745,400
Change in Employee Compensation	0.00	461,200	461,200	0.00	2,305,700	2,305,700
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>64,991,800</b>	<b>65,791,800</b>	<b>0.00</b>	<b>66,836,300</b>	<b>67,636,300</b>
Enrollment Workload Adjustment	0.00	707,100	707,100	0.00	707,100	707,100
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>65,698,900</b>	<b>66,498,900</b>	<b>0.00</b>	<b>67,543,400</b>	<b>68,343,400</b>
Change from Original Appropriation	0.00	1,763,700	1,763,700	0.00	3,608,200	3,608,200
% Change from Original Appropriation		2.8%	2.7%		5.6%	5.6%

# Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					<b>CEI, CSI, CWI, NIC</b>
<p>For FY 2025, the Legislature made standard maintenance adjustments. As part of the enhancements bill (H733), the Legislature appropriated the Enrollment Workload Adjustment (EWA). Under the formula determined by the State Board of Education, College of Eastern Idaho received a budget increase of \$270,900; College of Southern Idaho received an increase of \$339,000; College of Western Idaho's budget decreased by \$429,000; and, North Idaho College's budget decreased by \$280,600.</p> <p>In addition to the EWA, a net operational capacity enhancement of \$1,829,800 was distributed as follows: College of Eastern Idaho received \$213,400; College of Southern Idaho received \$565,800; College of Western Idaho received \$607,100, and; North Idaho College received \$443,500. The Legislature also provided funding for Peace Officers Standards and Training (POST) capacity at CEI in the amount of \$100,000 and at CWI in the amount \$50,000. Additionally, as part of the enhancements bill, a further 2% CEC was provided for permanent employee salary increases for a total increase of 3%.</p>					
	0.00	63,935,200	800,000	0	64,735,200

### Removal of Onetime Expenditures

This request removes onetime funding for Peace Officers Standards and Training capacity at College of Eastern Idaho and College of Western Idaho.

Agency Request	0.00	(150,000)	0	0	(150,000)
Governor's Recommendation	0.00	(150,000)	0	0	(150,000)

<b>FY 2026 Base</b>					
Agency Request	0.00	63,785,200	800,000	0	64,585,200
Governor's Recommendation	0.00	63,785,200	800,000	0	64,585,200

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes. This request includes increases of \$97,100 for College of Eastern Idaho, \$236,400 for College of Southern Idaho, \$211,100 for College of Western Idaho, and \$200,800 for North Idaho College.

Agency Request	0.00	745,400	0	0	745,400
Governor's Recommendation	0.00	745,400	0	0	745,400

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. This amounts to an increase of \$61,600 for College of Eastern Idaho, \$124,800 for College of Southern Idaho, \$161,800 for College of Western Idaho, and \$113,000 for North Idaho College.

Agency Request	0.00	461,200	0	0	461,200
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The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	2,305,700	0	0	2,305,700
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<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	64,991,800	800,000	0	65,791,800
Governor's Recommendation	0.00	66,836,300	800,000	0	67,636,300

# Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Enrollment Workload Adjustment</b>					<b>CEI, CSI, CWI, NIC</b>

The enrollment workload adjustment (EWA) is calculated using a formula established by the State Board of Education. The EWA may increase or decrease an institution's ongoing budget based on a three-year average weighted credit hour total. For FY 2026, the EWA request for the community colleges nets to \$707,100 distributed as follows:

An increase of \$413,200 for the College of Eastern Idaho (CEI)  
 CEI reports that it will use EWA funding to hire additional instructors to meet increasing enrollment in fields which are in high demand among area businesses.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of meeting student enrollment needs, maintaining instructional quality, and meeting industry demands for a trained, qualified workforce.

An increase of \$475,700 for the College of Southern Idaho (CSI)  
 CSI reports that it will use EWA funding to hire five additional instructors to meet increasing enrollment needs and to reduce class sizes and wait lists.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of meeting student enrollment needs, maintaining instructional quality, and meeting industry demands for a trained, qualified workforce.

An increase of \$265,000 for the College of Western Idaho (CWI)  
 CWI will use the enrollment workload adjustment to hire three student support services positions, including a full-time student success coach, a full-time student advisor, and a full-time student services operations director. CWI reports that their Student Support Services group handles the logistical and transactional aspects of attending the college – applying, scheduling, registering, paying, etc.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of insuring student success access to the full-range of available advising, services and support.

A decrease of \$446,800 for North Idaho College (NIC)  
 North Idaho College reports that its other sources of revenue (i.e., property taxes and tuition) cannot absorb this loss and it does not have other options for trimming its budget. Consequently, NIC will reduce part-time instructors with a consequent effect on student enrollment opportunities.

NIC further reports that Fall 2024 enrollment increased 15.3% over Fall 2023. Dual enrollment students increased 35.2% and academic transfer and career technical students increased 3.4% and 14%, respectively. Additionally, new transfer students are up 17.9%; new dual credit enrollments increased 53.3%, and; new non-degree students are up 44.4%.

AGENCY SUBMITTED OUTCOMES: The outcome of the EWA reduction will be an inability to meet student needs through adequate enrollment opportunities and, consequently, a subsequent loss in tuition and fees revenue that will result from lower enrollment.

Agency Request	0.00	707,100	0	0	707,100
Governor's Recommendation	0.00	707,100	0	0	707,100

# Community Colleges

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Budget Law Exemptions/Other Adjustments

### PERMANENT BUILDING FUND RECOMMENDATIONS

#### CEI

The Permanent Building Fund Advisory Council FY 2026 recommendations for College of Eastern Idaho total \$346,000 for one alterations and repairs (A&R) project and one maintenance project. The A&R project is \$51,000 for Christofferson Building flooring replacement. The maintenance project is \$295,000 for Robertson Building plumbing improvements. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

#### CSI

The Permanent Building Fund Advisory Council FY 2026 recommendations for College of Southern Idaho total \$3,070,000 for two alterations and repairs (A&R) projects, two maintenance projects, and one Americans with Disabilities Act (ADA) project. A&R projects include \$220,000 for replacement of lecture hall seats and \$1,000,000 for installation of interior security cameras. The maintenance projects include \$150,000 for Expo Center door replacements and \$1,600,000 for Fine Arts Building roof replacement. The ADA project is \$100,000 for classroom teaching station accessibility improvements. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

#### CWI

The Permanent Building Fund Advisory Council FY 2026 recommendations for College of Western Idaho total \$2,100,000 for two alterations and repairs (A&R) projects and two maintenance projects. A&R projects include \$300,000 for painting and flooring replacements and \$250,000 for classroom upgrades. The maintenance projects include \$550,000 for building lighting upgrades and \$1,000,000 for exterior building repairs. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

#### NIC

The Permanent Building Fund Advisory Council FY 2026 recommendations for North Idaho College total \$2,385,000 for one alterations and repairs (A&R) project, seven maintenance projects, and one Americans with Disabilities Act (ADA) project. The A&R project is \$1,300,000 for Hedlund Hall diesel bay remodeling. The maintenance projects include \$200,000 for Industrial Arts Building window replacements, \$350,000 for Siebert IT Building window replacements, \$20,000 for eyewash station repairs, \$165,000 for campuswide sewer repairs, \$150,000 for campuswide backflow valve replacements, \$50,000 for campuswide water shutoff valve replacements, and \$130,000 for Heyer Health Sciences Building generator replacement. The ADA project is \$20,000 for Meyer Health Sciences Building automated door openers. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	0.00	65,698,900	800,000	0	66,498,900
Governor's Recommendation	0.00	67,543,400	800,000	0	68,343,400
Agency Request					
Change from Original App	0.00	1,763,700	0	0	1,763,700
% Change from Original App		2.8%	0.0%		2.7%
Governor's Recommendation					
Change from Original App	0.00	3,608,200	0	0	3,608,200
% Change from Original App		5.6%	0.0%		5.6%



# Office of the State Board of Education

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
OSBE Administration	91,370,600	53,620,500	45,369,400	46,208,500	61,336,200
IT and Data Management	3,878,400	3,709,800	8,930,000	9,337,400	9,494,400
School Safety and Security Program	21,172,800	20,793,500	1,338,600	1,578,500	1,608,200
<b>Total:</b>	<b>116,421,800</b>	<b>78,123,800</b>	<b>55,638,000</b>	<b>57,124,400</b>	<b>72,438,800</b>
<b>BY FUND CATEGORY</b>					
General	61,368,300	59,801,600	46,161,100	47,600,600	62,892,300
Dedicated	7,051,100	6,868,300	8,709,200	8,756,100	8,778,800
Federal	48,002,400	11,453,900	767,700	767,700	767,700
<b>Total:</b>	<b>116,421,800</b>	<b>78,123,800</b>	<b>55,638,000</b>	<b>57,124,400</b>	<b>72,438,800</b>
Percent Change:	0.0%	(32.9%)	(28.8%)	2.7%	30.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	9,133,700	8,104,600	10,319,900	11,068,400	11,417,200
Operating Expenditures	33,923,600	7,523,400	4,259,100	5,610,000	5,575,600
Capital Outlay	6,125,000	6,330,500	6,173,000	6,224,000	6,224,000
Trustee/Benefit	67,239,500	56,165,300	34,886,000	34,222,000	49,222,000
<b>Total:</b>	<b>116,421,800</b>	<b>78,123,800</b>	<b>55,638,000</b>	<b>57,124,400</b>	<b>72,438,800</b>
Full-Time Positions (FTP)	74.25	74.25	84.25	89.25	89.25

## Division Description

The board is composed of eight members, seven of whom are appointed to five-year terms by the Governor and are subject to Senate confirmation. The eighth member is the Superintendent of Public Instruction. The board holds regular meetings each year on the campuses of Idaho's institutions of higher education. The board holds a college and universities fee setting meeting in April, and calls additional special meetings as needed.

The Office of the State Board of Education (OSBE) is comprised of three distinctly budgeted programs including:

- OSBE ADMINISTRATION. The Office of the State Board of Education (OSBE) provides professional staff support to the eight-member State Board of Education in fiscal, academic, legal, policy, and personnel areas.
- IT AND DATA MANAGEMENT. The IT and Data Management Program is responsible for publishing a public inventory and dictionary or index of data elements; developing a detailed data security plan; and developing model policies for school districts and public charter schools that govern data collection, access, security, and use of student data. This budgeted program was relocated from the Department of Education in FY 2021.
- SCHOOL SAFETY AND SECURITY PROGRAM. The Safety and Security Program is established in Idaho Code § 33-5901. Its mission is to foster safer student environments by supporting school communities with assessment, training, and expertise. This budgeted program was relocated from the Division of Building safety in FY 2022.

# Office of the State Board of Education

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	61,368,300	59,801,600	(1,566,700) (2.6%)	46,161,100	47,600,600	62,892,300
Indirect Cost Recovery 12500	121,800	83,000	(38,800) (31.9%)	121,800	125,800	134,400
Firearms Safety Grant 20900	0	0	0 0.0%	0	34,000	34,000
Broadband Infrastructure 32100	0	0	0 0.0%	1,274,000	1,274,000	1,274,000
In-Demand Careers Fund 32300	0	0	0 0.0%	285,500	276,500	276,500
Public Instruction 32500	15,000	0	(15,000) (100.0%)	15,000	15,000	15,000
Miscellaneous Revenue 34900	6,583,500	6,496,400	(87,100) (1.3%)	6,645,200	6,575,900	6,580,000
Miscellaneous Revenue/ School Security Assessment 34936	330,800	288,900	(41,900) (12.7%)	367,700	454,900	464,900
American Rescue Plan 34400	27,434,700	7,868,800	(19,565,900) (71.3%)	0	0	0
Federal COVID-19 Relief 34500	19,800,000	3,579,100	(16,220,900) (81.9%)	0	0	0
Federal Grant 34800	767,700	6,000	(761,700) (99.2%)	767,700	767,700	767,700
<b>Total:</b>	<b>116,421,800</b>	<b>78,123,800</b>	<b>(38,298,000)</b> <b>(32.9%)</b>	<b>55,638,000</b>	<b>57,124,400</b>	<b>72,438,800</b>



# Office of the State Board of Education

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>84.25</b>	<b>46,161,100</b>	<b>55,638,000</b>	<b>84.25</b>	<b>46,161,100</b>	<b>55,638,000</b>
Prior Year Reappropriation	0.00	14,800	39,198,800	0.00	14,800	39,198,800
1. Holistic Credit Mobility Grant	0.00	0	20,000	0.00	0	20,000
<b>FY 2025 Total Appropriation</b>	<b>84.25</b>	<b>46,175,900</b>	<b>94,856,800</b>	<b>84.25</b>	<b>46,175,900</b>	<b>94,856,800</b>
Executive Carry Forward	0.00	238,300	251,200	0.00	238,300	251,200
Expenditure Adjustments	0.00	0	203,900	0.00	0	203,900
<b>FY 2025 Estimated Expenditures</b>	<b>84.25</b>	<b>46,414,200</b>	<b>95,311,900</b>	<b>84.25</b>	<b>46,414,200</b>	<b>95,311,900</b>
Removal of Onetime Expenditures	0.00	(262,100)	(39,848,300)	0.00	(262,100)	(39,848,300)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>84.25</b>	<b>46,152,100</b>	<b>55,463,600</b>	<b>84.25</b>	<b>46,152,100</b>	<b>55,463,600</b>
Personnel Benefit Costs	0.00	99,200	105,500	0.00	99,200	105,500
Contract Inflation	0.00	10,300	10,300	0.00	10,300	10,300
Statewide Cost Allocation	0.00	119,400	154,000	0.00	85,000	119,600
Change in Employee Compensation	0.00	80,700	86,600	0.00	406,800	435,400
<b>FY 2026 Program Maintenance</b>	<b>84.25</b>	<b>46,461,700</b>	<b>55,820,000</b>	<b>84.25</b>	<b>46,753,400</b>	<b>56,134,400</b>
1. IT Systems and Infrastructure Engineer	1.00	131,600	131,600	1.00	131,600	131,600
2. Database Engineer	1.00	144,200	144,200	1.00	144,200	144,200
3. Education Effectiveness Program Manager	1.00	117,100	117,100	1.00	117,100	117,100
4. Education Policy Analyst	1.00	91,000	91,000	1.00	91,000	91,000
5. Software Support Contract for See Tell Now	0.00	10,000	10,000	0.00	10,000	10,000
6. Cybersecurity Testing Contract	0.00	35,000	35,000	0.00	35,000	35,000
7. College Applications Outreach	0.00	120,000	120,000	0.00	120,000	120,000
8. Empowering Parents Specialist	1.00	0	0	1.00	0	0
9. Base Funding for Independent Study Idaho	0.00	350,000	350,000	0.00	350,000	350,000
10. Grant Administrator for Firearms Safety Pgm	0.00	0	34,000	0.00	0	34,000
11. Marketing of See Tell Now Program	0.00	0	12,500	0.00	0	12,500
12. Behavioral Threat Assessment	0.00	100,000	100,000	0.00	100,000	100,000
13. Holistic Credit Mobility Grant	0.00	0	20,000	0.00	0	20,000
Replacement Items	0.00	0	99,000	0.00	0	99,000
OITS Hardware	0.00	40,000	40,000	0.00	40,000	40,000
Public-Private Workforce Capacity Grant	0.00	0	0	0.00	15,000,000	15,000,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>89.25</b>	<b>47,600,600</b>	<b>57,124,400</b>	<b>89.25</b>	<b>62,892,300</b>	<b>72,438,800</b>
Change from Original Appropriation	5.00	1,439,500	1,486,400	5.00	16,731,200	16,800,800
% Change from Original Appropriation		3.1%	2.7%		36.2%	30.2%

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>For FY 2025, the Legislature made standard maintenance adjustments. Additionally, the Legislature appropriated nine enhancements as follows: \$285,500 and 3.00 FTP for new college &amp; career training coordinators based in Idaho's northern, south/central, and eastern regions; \$115,200 and 1.00 FTP for an Idaho System for Educational Excellence (ISEE) business analyst; \$117,700 and 1.00 FTP for a data governance manager; \$520,900 and 4.00 FTP for centralizing risk management of the risk management function and the transfer of risk managers from the higher education institutions; \$30,000 for purchase of a used vehicle for the School Safety and Security program; the transfer of \$4,704,000 from the Department of Education for broadband infrastructure; \$126,400 for further development of the Direct Admissions program; \$119,700 and 1.00 FTP for a higher education safety and security analyst; and \$250,000 for arts education in K-12 public schools. Also as part of the enhancements bill, a further 2% CEC was provided for permanent employee salary increases.</p>					
	84.25	46,161,100	8,709,200	767,700	55,638,000

## Prior Year Reappropriation

The Office of the State Board of Educations was authorized to reappropriate or carryover its unencumbered and unspent appropriation of funds from FY 2024 into FY 2025. Reappropriation requires legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	14,800	0	39,184,000	39,198,800
Governor's Recommendation	0.00	14,800	0	39,184,000	39,198,800

## 1. Holistic Credit Mobility Grant

The Office of the State Board of Education requests a supplemental appropriation for \$20,000 onetime to support work between January 2025 to June 2025 as part of the Holistic Credit Mobility Grant. The grantor, Ithaka S+R, is a not-for-profit organization helping higher education institutions use digital technologies to preserve student scholarly records. The Holistic Credit Mobility Grant aims to help address the significant challenges students face when they attempt to transfer credits, especially non-traditional credits, between postsecondary institutions. The Office of the State Board of Education will use these funds to develop action plans to improve transfer credit mobility across institutions, obtain expert guidance on best practices in credit mobility, and to collaborate with other higher education leaders. This unanticipated and unpredicted grant opportunity aligns with current Board initiatives and policies intended to improve credit transferability.

The total grant amount is \$40,000. The grant period will be January 2025 through January 2026. This supplemental request is in addition to an FY 2026 enhancement request for spending authority for the remainder of the grant.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of improving student retention and graduation rates, and maintaining educational access and success for all students. OSBE's metrics for these outcomes will be improved individual student satisfaction in transfer experiences and improved institutional transfer rates over time.

Agency Request	0.00	0	20,000	0	20,000
Governor's Recommendation	0.00	0	20,000	0	20,000

<b>FY 2025 Total Appropriation</b>					
Agency Request	84.25	46,175,900	8,729,200	39,951,700	94,856,800
Governor's Recommendation	84.25	46,175,900	8,729,200	39,951,700	94,856,800

## Executive Carry Forward

The Office of the State Board of Education was approved by the Division of Financial Management for onetime Executive Carry Forward for unfulfilled purchase orders; this amount will be removed before calculating the base.

Agency Request	0.00	238,300	12,900	0	251,200
Governor's Recommendation	0.00	238,300	12,900	0	251,200

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Expenditure Adjustments

## OSBE Administration

This non-cognizable adjustment reflects award of a grant from the ECMC Foundation. The Free Application for Federal Student Aid (FAFSA) Student Support Strategy is a onetime effort to increase Idaho's FAFSA completion rate for the Class of 2024. Due to the delayed opening of the 24-25 FAFSA and the unprecedented technical issues that made it difficult for students to submit the form, Idaho's completion rate is down nearly 20% from where it was at this time last year. These onetime grant funds were used to provide summer support at various locations throughout the state and to develop marketing materials to help students and parents with the FAFSA process.

Agency Request	0.00	0	203,900	0	203,900
Governor's Recommendation	0.00	0	203,900	0	203,900

## FY 2025 Estimated Expenditures

Agency Request	84.25	46,414,200	8,946,000	39,951,700	95,311,900
Governor's Recommendation	84.25	46,414,200	8,946,000	39,951,700	95,311,900

## Removal of Onetime Expenditures

## OSBE Administration

This adjustment removes onetime appropriations approved for FY 2025, including replacement equipment, grant funds, reappropriations of federal funds, and executive carry forward authorized by the Division of Financial Management.

Agency Request	0.00	(262,100)	(402,200)	(39,184,000)	(39,848,300)
Governor's Recommendation	0.00	(262,100)	(402,200)	(39,184,000)	(39,848,300)

## Base Adjustments

## OSBE Administration; IT & Data Management

This adjustment reflects a net zero program transfer from the OSBE Administration Program to the IT & Data Management Program for software licenses.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## FY 2026 Base

Agency Request	84.25	46,152,100	8,543,800	767,700	55,463,600
Governor's Recommendation	84.25	46,152,100	8,543,800	767,700	55,463,600

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	99,200	6,300	0	105,500
Governor's Recommendation	0.00	99,200	6,300	0	105,500

## Contract Inflation

The Office of the State Board of Education (OSBE) requests \$5,500 ongoing from the General Fund for contract inflation with the Western Interstate Commission for Higher Education (WICHE). Authority for Idaho's participation in this interstate compact can be found in Section 33-3601, Idaho Code.

OSBE also requests \$4,800 ongoing from the General Fund for contract inflation with the State Higher Education Executive Officers Association, a non-profit professional association of chief executives of statewide postsecondary governing, policy, and coordinating boards of education.

Agency Request	0.00	10,300	0	0	10,300
Governor's Recommendation	0.00	10,300	0	0	10,300

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other state agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$23,200, Legislative Audit billings will increase by \$4,500, Risk Management costs will increase by \$32,000, State Controller fees will increase by \$84,200, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$56,600, for a net increase of \$154,000.					
Agency Request	0.00	119,400	34,600	0	154,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	85,000	34,600	0	119,600

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	80,700	5,900	0	86,600
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	406,800	28,600	0	435,400

<b>FY 2026 Program Maintenance</b>					
Agency Request	84.25	46,461,700	8,590,600	767,700	55,820,000
Governor's Recommendation	84.25	46,753,400	8,613,300	767,700	56,134,400

### 1. IT Systems and Infrastructure Engineer

### IT and Data Management

The Office of the State Board of Education requests \$131,600 ongoing from the General Fund and 1.00 FTP to hire an IT Systems and Infrastructure Engineer IV to support the information systems used by OSBE, the State Department of Education (SDE), the Division of Career and Technical Education (CTE), and the Idaho Public Charter Schools Commission (IPCSC). This request also includes \$1,000 ongoing General Fund support for software and cloud access and \$2,500 onetime General Fund support for computer supplies. Salary and benefits for this position reflect comparable positions in other agencies and Idaho educational institutions.

The agency notes that the IT and Data Management team's responsibilities have steadily increased to encompass support for SDE, OSBE, and IPCSC. Despite these expanded responsibilities, no additional staff have been added to manage the increased workload. As a consequence, the team is unable to maintain equipment, systems, and effective service levels to its many internal and external stakeholders. OSBE asserts that this request is essential to meet technical requirements and user expectations.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) reducing the backlog of maintenance requests for critical systems, and; 2) maintaining the quality of the user experience for all systems. OSBE's metric for these outcomes will be a reduction in the backlog of maintenance demands.

Agency Request	1.00	131,600	0	0	131,600
Governor's Recommendation	1.00	131,600	0	0	131,600

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Database Engineer IT and Data Management

The Office of the State Board of Education requests \$144,200 ongoing from the General Fund and 1.00 FTP to hire an IT Database Engineer IV to support all primary database management functions for the agency. This request includes \$1,000 ongoing General Fund support for software and cloud access and \$2,500 onetime General Fund support for computer supplies. Salary and benefits for this position reflect comparable positions in other agencies and Idaho educational institutions.

OSBE maintains dozens of databases and database-supported systems, including the Idaho System for Education Excellence (ISEE) and the Postsecondary Measures of Academic Progress (PMAP). These systems are essential not only to the agency's operations, but to K-12 and higher education throughout Idaho. Despite the importance of these systems, however, the agency lacks a dedicated database administrator, relying instead on outside contractors for this work. Funding of this request will allow OSBE to bring these functions "in-house" while improving operational quality and security.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of maintaining and improving the capabilities, availability, and security of the entire data system supporting Idaho's educational institutions and programs.

Agency Request	1.00	144,200	0	0	144,200
Governor's Recommendation	1.00	144,200	0	0	144,200

## 3. Education Effectiveness Program Manager OSBE Administration

The Office of the State Board of Education requests \$117,100 ongoing from the General Fund and 1.00 FTP to hire an education Effectiveness Program Manager to fulfill the Board's statutory requirement to review and improve outcomes in Idaho's teacher preparation programs. This request includes \$2,500 onetime General Fund support for computer supplies. Salary and benefits for this position reflect Division of Human Resources guidance and policies.

The agency notes that the five-year teacher retention rate in Idaho is only 63% (2023 Educator Pipeline Report). OSBE expects that the Education Effectiveness Program Manager will help to improve teacher training and to better equip new teachers for the myriad situations they will face in practice. OSBE expects that better prepared teachers will lead to higher retention rates. The Education Effectiveness Manager will focus on improving educator preparation in areas Superintendent Critchfield has prioritized, including special education, classroom management, and parent engagement. This work meets the statutory obligation for the board to ensure the quality of educator preparation programs as established in Section 33-1207A, Idaho Code.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) improving the educational readiness of Idaho students; 2) improving teacher preparation, and; 3) increasing teacher retention in Idaho's K-12 schools.

Agency Request	1.00	117,100	0	0	117,100
Governor's Recommendation	1.00	117,100	0	0	117,100

## 4. Education Policy Analyst OSBE Administration

The Office of the State Board of Education requests \$91,000 ongoing from the General Fund and 1.00 FTP to hire a policy analyst to support the agency's educational policy work. Salary and benefits for this position reflect Division of Human Resources guidance and policies.

As part of its statutory responsibilities, the Board proposes legislation, promulgates administrative rules, and adopts policies and procedures that support the work of the agencies and institutions under its umbrella. The Board also responds to policy-related requests from legislators, agencies, and other stakeholders. The policy analyst will provide high-quality research to support the Board's legislative and policy-making activities while also improving OSBE's responsiveness to stakeholder requests and inquiries.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of driving improvement of the K-20 education system for the citizens of Idaho.

Agency Request	1.00	91,000	0	0	91,000
Governor's Recommendation	1.00	91,000	0	0	91,000

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>5. Software Support Contract for See Tell Now</b>			<b>School Safety and Security Program</b>		

The Office of the State Board of Education requests \$10,000 ongoing from the General Fund for operating expenses associated with the See Tell Now student safety tipline.

OSBE reports that See Tell Now is an anonymous tipline for all Idaho students to report threats and security concerns to local law enforcement and school administrators. The program is a collaboration between local school districts, local law enforcement, and the Idaho State Patrol. See Tell Now has experienced significant growth in participating schools and call volume. The program relies upon a contracted call center. This request will cover the increase in contract costs due to that increased call volume.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) promoting the safety and security of the students attending the public educational institutions of the state; 2) enhancing the safety and security resources available to public educational institutions; and promoting the use of technical methods, devices and improvements to address school security.

Agency Request	0.00	10,000	0	0	10,000
Governor's Recommendation	0.00	10,000	0	0	10,000

<b>6. Cybersecurity Testing Contract</b>			<b>IT and Data Management</b>		
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The Office of the State Board of Education requests \$35,000 ongoing from the General Fund for operational expenses associated with a cybersecurity vulnerability assessment contract.

Idaho Technology Authority (ITA) policy P2045 (promulgated under Section 67-833, Idaho Code) requires that agencies complete regular, independent third-party cybersecurity risk assessments. OSBE has not yet completed this assessment. This request would bring OSBE into compliance with ITA policy, ensure continued system integrity, and identify new threats as they emerge. The agency notes that this request is essential to the security of its systems and to the continued operation of Idaho's educational institutions and programs.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of appropriately ensuring the security of IT resources supporting Idaho's educational institutions and programs.

Agency Request	0.00	35,000	0	0	35,000
Governor's Recommendation	0.00	35,000	0	0	35,000

<b>7. College Applications Outreach</b>			<b>OSBE Administration</b>		
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The Office of the State Board of Education requests \$120,000 in ongoing General Fund support to improve outreach and public engagement to Idaho students and parents regarding the college application and financial aid processes.

This request will fund marketing materials, flyers, posters, school events, and other outreach which will help to increase student, parent, and educator understanding of the Idaho Opportunity Scholarship, the common application to in-state postsecondary institutions, and other aspects of the college application process. The agency expects that this outreach will encourage college admission and, ultimately, help to better prepare Idaho students to enter the workforce.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) increasing the percentage of Idaho public high school seniors who complete the Free Application for Federal Student Aid (FAFSA), and; 2) increasing the percentage of Idaho public high school seniors who submit at least one application through Apply Idaho. OSBE's metric for these outcomes will be 1) increased application rates to Idaho post-secondary institutions via Apply Idaho, and; 2) increased FAFSA completion rates.

Agency Request	0.00	120,000	0	0	120,000
Governor's Recommendation	0.00	120,000	0	0	120,000

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 8. Empowering Parents Specialist

OSBE Administration

The Office of the State Board of Education requests authority for an ongoing transfer of \$82,000 in trustee and benefit payments to personnel costs under the Empowering Parents microgrant program for a specialist to provide program support.

The Empowering Parents program provides eligible families with grant funds for use towards eligible education services and devices to help students recover from learning loss. While the program currently includes 1.00 FTP, that position has been entirely focused on customer service with no opportunity to manage contracts, improve marketing efforts, or plan for the future success of the program. This request, funded by the existing grant appropriation, would maintain customer service levels while allowing the existing program manager to focus on public engagement and program development.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of encouraging participation in the Empowering Parents microgrant.

Agency Request	1.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

## 9. Base Funding for Independent Study Idaho

OSBE Administration

The Office of the State Board of Education requests \$350,000 in ongoing General Fund trustee and benefits support to develop and expand Independent Study Idaho (ISI), an online education program operated jointly by Boise State University (BSU), Idaho State University (ISU), Lewis-Clark State College (LCSC), and the University of Idaho (UI).

OSBE reports that ISI was created in 1973 as a correspondence education program jointly sponsored by the four-year college and universities. Over time, the program transitioned to an online model of course delivery. OSBE further reports that ISI offers students unique advantages, including: low-cost tuition, ongoing registration not tied to the traditional academic calendar, self-paced learning in which the student can self-manage course deliverables and completion; and acceptance and transferability of ISI course credits among the college and universities. OSBE notes that, over the preceding three academic years, 1,228 students have completed ISI courses. However, the current business model of the program does not allow for extensive one-on-one student support or new curriculum development by ISI faculty. This request will allow ISI to meet existing needs, maintain instructional quality, and to improve the program with more student contact and additional curriculum.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) increased high-school student engagement in post-secondary learning opportunities, and; 2) improved student retention and graduation. OSBE's metric for these outcomes will be 1) growth in enrollment in ISI courses, and; 2) growth in participation rates of community colleges.

Agency Request	0.00	350,000	0	0	350,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>350,000</i>	<i>0</i>	<i>0</i>	<i>350,000</i>

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**10. Grant Administrator for Firearms Safety Pgm**

**School Safety and Security Program**

The Office of the State Board of Education requests \$34,000 ongoing operating expenditures from the Firearms Safety Grant Fund for part-time, contract grant administration of the Don't Tread on Me Firearms Safety grant program.

In S1317 (2024), the Legislature directed the State Board of Education to implement and sustain a program of grants to school districts for the purpose of establishing firearms safety education courses. The Legislature further directed that this grant program shall be funded from the sale of "Don't Tread on Me" license plates as described in S1317. The Firearms Safety Grant Fund was created for this purpose. The contract grant administrator will ensure that funds are awarded and spent in accordance with S1317. Award of this grant administration contract will depend on sales of the "Don't Tread on Me" license plates and on sufficient moneys in the Firearms Safety Grant Fund. As of November 2024, the balance in the fund was \$1,500; this request is based on projected revenue to the fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of increasing the number of K-12 schools offering optional firearm safety classes taught by qualified instructors using approved curriculum. OSBE's metric for this outcome will be an increase in the number of K-12 schools offering optional firearm safety classes taught by qualified instructors using approved curriculum.

Agency Request	0.00	0	34,000	0	34,000
Governor's Recommendation	0.00	0	34,000	0	34,000

**11. Marketing of See Tell Now Program**

**School Safety and Security Program**

The Office of the State Board of Education requests \$12,500 ongoing from the Miscellaneous Revenue/School Security Assessment Fund for operating expenses associated with the See Tell Now student safety tipline.

See Tell Now is an anonymous tipline for all Idaho students to report threats to safety and security to local law enforcement and school administrators. The program is a collaboration between local school districts, local law enforcement, and the Idaho State Patrol. This request will fund marketing materials, including flyers, posters, school events, and other outreach. OSBE asserts that informing students, parents, teachers, and other school staff is essential to ensuring that students know about and use the tipline.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) promoting the safety and security of the students attending the public educational institutions of the state; 2) enhancing the safety and security resources available to public educational institutions; and 3) promoting the use of technical methods, devices and improvements to address school security. OSBE's metric for these outcomes will be increases in the number of tips received through the See Tell Now tipline.

Agency Request	0.00	0	12,500	0	12,500
Governor's Recommendation	0.00	0	12,500	0	12,500



# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 12. Behavioral Threat Assessment

### School Safety and Security Program

The Office of the State Board of Education requests \$100,000 ongoing from the General Fund to implement and sustain Behavioral Threat Assessment and Management (BTAM) teams in K-12 schools. This request is associated with proposed legislation that will be introduced in the 2025 legislative session.

Behavioral Threat Assessment and Management Teams are small groups which investigate, evaluate and manage behaviors which may pose a threat to student and school safety. At its August 2024 meeting, the State Board of Education approved a legislative proposal to establish BTAMs at all Idaho K-12 schools. This request will be used to develop training curriculum and resources, to deliver that training to teachers and other school staff, and to assist with the implementation and ongoing operation of the BTAM teams.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of identifying and implementing multiple modes of support for the improvement of safety and security within schools; identifying and establishing connections with the agencies, institutions and organizations that promote safety and security in schools, and identifying incidents, conditions and trends that threaten schools. OSBE's metrics for these outcomes will be increases in the number of schools/districts utilizing demonstrated effective and recommended practices for student behavioral threat assessment teams and increases in the capacity of local assessment teams through training and support, especially those in rural and remote, lightly resourced districts/systems.

Agency Request	0.00	100,000	0	0	100,000
Governor's Recommendation	0.00	100,000	0	0	100,000

## 13. Holistic Credit Mobility Grant

### OSBE Administration

The Office of the State Board of Education requests onetime spending authority for \$20,000 in grants funds to support work between July 2025 and January 2026 as part of the Holistic Credit Mobility Grant. The grantor, Ithaka S+R, is a not-for-profit organization helping higher education institutions use digital technologies to preserve student scholarly records. The Holistic Credit Mobility Grant aims to help address the significant challenges students face when they attempt to transfer credits, especially non-traditional credits, between postsecondary institutions. The Office of the State Board of Education will use these funds to develop action plans to improve transfer credit mobility across institutions, obtain expert guidance on best practices in credit mobility, and to collaborate with other higher education leaders. This unanticipated and unpredicted grant opportunity aligns with current Board initiatives and policies intended to improve credit transferability.

The total grant amount is \$40,000. The grant period will be January 2025 through January 2026. This enhancement request is in addition to a supplemental request for the initial period of the grant from January 2025 to June 2025.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of 1) improving student retention and graduation rates, and 2) maintaining educational access and success for all students. OSBE's metrics for these outcomes will be improved individual student satisfaction in transfer experiences and improved institutional transfer rates over time.

Agency Request	0.00	0	20,000	0	20,000
Governor's Recommendation	0.00	0	20,000	0	20,000

## Replacement Items

### School Safety and Security Program

The Office of the State Board of Education requests \$99,000 in onetime support from the Miscellaneous Revenue/School Security Assessment Fund for replacement of three vehicles used by the School Safety and Security Program.

Agency Request	0.00	0	99,000	0	99,000
Governor's Recommendation	0.00	0	99,000	0	99,000

## OITS Hardware

The Office of the State Board of Education requests \$40,000 in onetime General Fund support for replacement of computers maintained by the IT & Data Management Program.

Agency Request	0.00	40,000	0	0	40,000
Governor's Recommendation	0.00	40,000	0	0	40,000

# Office of the State Board of Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Public-Private Workforce Capacity Grant</b>				<b>OSBE Administration</b>	
Agency Request	0.00	0	0	0	0
<i>The Governor recommends onetime General Fund support of \$15,000,000 for the Public-Private Workforce Capacity Grant. This grant will allow institutions to build infrastructure capacity if it relates to workforce training and in-demand careers and incentivize institutions to partner with local community members to raise funds for the projects. Funds will be awarded to institutions who raise private dollars to match any state investment and will be done at a one-to-one ratio for Boise State University, Idaho State University, and the University of Idaho and a one-to-two ratio for Lewis and Clark State College and all four community colleges.</i>					
Governor's Recommendation	0.00	15,000,000	0	0	15,000,000
<b>Budget Law Exemptions/Other Adjustments</b>				<b>OSBE Administration</b>	
<i>The Office of State Board of Education requests authority to carry over its unencumbered and unspent appropriation balances of ARPA and ESSER funds from FY 2025 into FY 2026. The federal government has allowed OSBE to request an extension to liquidate these funds by March 28, 2026. Reappropriation requires legislative approval.</i>					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends authority to carry over any unencumbered and unspent appropriation balances for the Federal COVID 19 Relief Fund and the American Rescue Plan Elementary and Secondary School Emergency Relief Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	89.25	47,600,600	8,756,100	767,700	57,124,400
Governor's Recommendation	89.25	62,892,300	8,778,800	767,700	72,438,800
Agency Request					
Change from Original App	5.00	1,439,500	46,900	0	1,486,400
% Change from Original App	5.9%	3.1%	0.5%	0.0%	2.7%
Governor's Recommendation					
Change from Original App	5.00	16,731,200	69,600	0	16,800,800
% Change from Original App	5.9%	36.2%	0.8%	0.0%	30.2%

# Health Education Programs

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Boise Internal Medicine	1,171,000	1,051,000	1,231,000	1,291,000	1,291,000
Eastern Idaho Med Residencies	2,765,000	2,765,000	3,005,000	3,245,000	3,245,000
Family Medicine Residencies	7,288,600	7,124,600	7,510,600	8,105,000	8,198,100
Idaho Dental Education	3,014,500	2,048,500	2,244,400	2,355,500	2,374,900
Psychiatry Residency	837,800	837,800	837,800	837,800	837,800
Univ. of Utah Med. Ed.	2,825,900	2,825,900	2,964,200	3,110,600	3,110,600
WIMU Veterinary Education	2,844,400	2,744,400	2,893,300	2,913,000	2,935,700
WWAMI Medical Education	7,285,500	7,285,500	7,518,400	7,759,600	7,827,800
<b>Total:</b>	<b>28,032,700</b>	<b>26,682,700</b>	<b>28,204,700</b>	<b>29,617,500</b>	<b>29,820,900</b>
<b>BY FUND CATEGORY</b>					
General	26,845,500	26,481,400	27,830,000	29,236,600	29,431,200
Dedicated	1,187,200	201,300	374,700	380,900	389,700
<b>Total:</b>	<b>28,032,700</b>	<b>26,682,700</b>	<b>28,204,700</b>	<b>29,617,500</b>	<b>29,820,900</b>
Percent Change:	0.0%	(4.8%)	5.7%	5.0%	5.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	6,364,200	5,496,200	5,842,700	6,076,900	6,280,300
Operating Expenditures	2,900,700	2,727,400	2,893,000	2,898,700	2,898,700
Capital Outlay	30,100	185,500	5,500	5,500	5,500
Trustee/Benefit	18,737,700	18,273,600	19,463,500	20,636,400	20,636,400
<b>Total:</b>	<b>28,032,700</b>	<b>26,682,700</b>	<b>28,204,700</b>	<b>29,617,500</b>	<b>29,820,900</b>
Full-Time Positions (FTP)	44.65	44.65	46.65	48.65	48.65

## Division Description

Pursuant to Section 33-3720, Idaho Code, the State Board of Education oversees eight distinct health education programs that provide educational opportunities in the fields of medicine, dentistry, and veterinary medicine. These eight programs include:

1. The WIMU (Washington-Idaho-Montana-Utah) Veterinary Education Program provides access to a veterinary medical education through a cooperative agreement between the University of Idaho and Washington State University.
2. The WWAMI (Washington, Wyoming, Alaska, Montana, Idaho) Medical Education Program provides Idaho students with the opportunity to attend medical school through a cooperative agreement between the University of Idaho and the University of Washington.
3. The IDEP (Idaho Dental Education Program) provides access to dental education for Idaho students through a cooperative agreement between Idaho State University and Creighton University in Nebraska.
4. The University of Utah Medical Education Program provides medical school opportunities for Idaho students and psychiatry residency opportunities pursuant to a cooperative agreement between Idaho State University and the University of Utah.
5. Idaho's three Family Medicine Residency programs (located in Boise, Pocatello, and Coeur d'Alene) provide family physician residencies and encourage newly graduated medical doctors to practice in Idaho.
6. The Boise Internal Medicine (BIM) residency program provides training opportunities for Internal Medicine residents in Boise and other sites throughout the state.

# Health Education Programs

Analyst: Campbell

## Historical Summary

7. The Idaho Psychiatry Residency Program offers training for residents who spend the first two years in Seattle (University of Washington) and the last two years in Boise. Clinical rotations occur at the Boise VA, St. Alphonsus, and St. Luke's medical centers, as well as at rural rotations around the state.
8. The EIMR (Eastern Idaho Medical Residencies) program provides training for Family Medicine and Internal Medicine at rural and underserved sites in eastern Idaho, based at the Eastern Idaho Regional Medical Center in Idaho Falls.

# Health Education Programs

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	26,845,500	26,481,400	(364,100) (1.4%)	27,830,000	29,236,600	29,431,200
Unrestricted 65000	1,087,200	201,300	(885,900) (81.5%)	274,700	280,900	289,700
Restricted 66000	100,000	0	(100,000) (100.0%)	100,000	100,000	100,000
<b>Total:</b>	<b>28,032,700</b>	<b>26,682,700</b>	<b>(1,350,000)</b> <b>(4.8%)</b>	<b>28,204,700</b>	<b>29,617,500</b>	<b>29,820,900</b>

# Health Education Programs

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,204,700</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,204,700</b>
Prior Year Reappropriation	0.00	0	100,000	0.00	0	100,000
<b>FY 2025 Total Appropriation</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,304,700</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,304,700</b>
Expenditure Adjustments	0.00	0	885,900	0.00	0	885,900
<b>FY 2025 Estimated Expenditures</b>	<b>46.65</b>	<b>27,830,000</b>	<b>29,190,600</b>	<b>46.65</b>	<b>27,830,000</b>	<b>29,190,600</b>
Removal of Onetime Expenditures	0.00	0	(985,900)	0.00	0	(985,900)
Base Adjustments	0.00	0	2,100	0.00	0	2,100
<b>FY 2026 Base</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,206,800</b>	<b>46.65</b>	<b>27,830,000</b>	<b>28,206,800</b>
Personnel Benefit Costs	0.00	58,800	60,700	0.00	58,800	60,700
Inflationary Adjustments	0.00	404,600	404,600	0.00	404,600	404,600
Change in Employee Compensation	0.00	48,700	50,900	0.00	243,300	254,300
<b>FY 2026 Program Maintenance</b>	<b>46.65</b>	<b>28,342,100</b>	<b>28,723,000</b>	<b>46.65</b>	<b>28,536,700</b>	<b>28,926,400</b>
1. Boise Internal Medicine Resident	0.00	60,000	60,000	0.00	60,000	60,000
2. Eastern Idaho Medical Resident	0.00	240,000	240,000	0.00	240,000	240,000
3. New Residents and New Fellow in Nampa	0.00	420,000	420,000	0.00	420,000	420,000
4. Pocatello, Burley, and Rupert Residents	2.00	120,500	120,500	2.00	120,500	120,500
5. Additional Dental Student	0.00	54,000	54,000	0.00	54,000	54,000
<b>FY 2026 Total</b>	<b>48.65</b>	<b>29,236,600</b>	<b>29,617,500</b>	<b>48.65</b>	<b>29,431,200</b>	<b>29,820,900</b>
Change from Original Appropriation	2.00	1,406,600	1,412,800	2.00	1,601,200	1,616,200
% Change from Original Appropriation		5.1%	5.0%		5.8%	5.7%

# Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature made regular maintenance adjustments for the Health Education Programs. Enhancements included \$60,000 for Boise Internal Medicine for an additional resident; \$240,000 for the Eastern Idaho Medical Residencies for four additional residents; \$60,000 for the Family Medicine Residencies for an additional resident in Coeur d'Alene; \$120,000 and 2.00 FTP to the Family Medicine Residencies for new rural family medicine residents in Pocatello and Rupert.					
	46.65	27,830,000	374,700	0	28,204,700

**Prior Year Reappropriation** **WIMU Veterinary Education**

The WIMU Veterinary Education Program was authorized to reappropriate or carryover its unencumbered and unspent appropriation from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	100,000	0	100,000
Governor's Recommendation	0.00	0	100,000	0	100,000

<b>FY 2025 Total Appropriation</b>					
Agency Request	46.65	27,830,000	474,700	0	28,304,700
Governor's Recommendation	46.65	27,830,000	474,700	0	28,304,700

**Expenditure Adjustments** **IDEP**

This request is for a non-cognizable adjustment in lieu of reappropriation of tuition and fees for IDEP. Adjustments to recognize tuition and fees are permitted by Section 5 of H77 (2022).

Agency Request	0.00	0	885,900	0	885,900
Governor's Recommendation	0.00	0	885,900	0	885,900

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	46.65	27,830,000	1,360,600	0	29,190,600
Governor's Recommendation	46.65	27,830,000	1,360,600	0	29,190,600

**Removal of Onetime Expenditures** **IDEP & WIMU**

This request removes onetime appropriations approved for FY 2025, including reappropriation and noncognizable adjustments related to tuition and fees.

Agency Request	0.00	0	(985,900)	0	(985,900)
Governor's Recommendation	0.00	0	(985,900)	0	(985,900)

**Base Adjustments** **IDEP**

This request adjusts the base for the Idaho Dental Education Program to reflect an anticipated increase in tuition and fee revenue.

Agency Request	0.00	0	2,100	0	2,100
Governor's Recommendation	0.00	0	2,100	0	2,100

<b>FY 2026 Base</b>					
Agency Request	46.65	27,830,000	376,800	0	28,206,800
Governor's Recommendation	46.65	27,830,000	376,800	0	28,206,800

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	58,800	1,900	0	60,700
Governor's Recommendation	0.00	58,800	1,900	0	60,700

# Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Inflationary Adjustments</b>		<b>IDEP, U of U Medical Education, WIMU, WWAMI</b>			
The Health Education Programs request a net total of \$404,600 for inflation in contracts with other universities as follows:					
The Idaho Dental Education Program (IDEP) requests \$46,000, an increase of 2.8%, for inflation in its contract with Creighton University.					
The University of Utah Medical Education Program requests \$146,400, an increase of 5%, for inflation in its contract with the University of Utah School of Medicine.					
WIMU requests \$5,700, an increase of 0.3%, for inflation in its contract with the Washington State University (WSU) College of Veterinary Medicine.					
WWAMI requests \$206,500, an increase of 4%, for inflation in its contract with the University of Washington School of Medicine.					
Agency Request	0.00	404,600	0	0	404,600
Governor's Recommendation	0.00	404,600	0	0	404,600

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	48,700	2,200	0	50,900
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	243,300	11,000	0	254,300
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<b>FY 2026 Program Maintenance</b>					
Agency Request	46.65	28,342,100	380,900	0	28,723,000
Governor's Recommendation	46.65	28,536,700	389,700	0	28,926,400

### 1. Boise Internal Medicine Resident

### Boise Internal Medicine

Boise Internal Medicine (BIM) requests \$60,000 ongoing from the General Fund for one additional resident. Residents spend the majority of their time caring for patients under the supervision of experienced physicians at local hospitals and medical centers. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support the resident's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work. Boise Internal Medicine's FY 2026 base budget includes support for 32 residents; this request would increase that number to 33 residents.

AGENCY SUBMITTED OUTCOMES: This request is part of the Idaho Ten Year Graduate Medical Education (GME) Strategic Plan (adopted by the State Board of Education in 2017) which serves as a blueprint for development and investment in medical education in Idaho. If approved, this request will help to fulfill the strategic objectives of meeting the demand for highly skilled physicians throughout Idaho. The agency's metric of success for this request is the number of physicians practicing in Idaho.

Agency Request	0.00	60,000	0	0	60,000
Governor's Recommendation	0.00	60,000	0	0	60,000



# Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Eastern Idaho Medical Resident

## Eastern Idaho Med Residencies

The Eastern Idaho Medical Residency (EIMR) Program requests \$240,000 ongoing from the General Fund to support four additional psychiatry residents. These residents will spend their time caring for patients under the supervision of experienced physicians at rural and underserved hospitals and medical centers in Eastern Idaho. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support the resident's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work. EIMR's FY 2026 base budget includes support for eight psychiatry residents; this request would increase that number to 12 residents.

AGENCY SUBMITTED OUTCOMES: This request is part of the Idaho Ten Year Graduate Medical Education (GME) Strategic Plan (adopted by the State Board of Education in 2017) which serves as a blueprint for development and investment in medical education in Idaho. If approved, this request will help to fulfill the strategic objectives of meeting the demand for highly skilled physicians throughout Idaho. The agency's metric of success for this request is the number of physicians practicing in Idaho.

Agency Request	0.00	240,000	0	0	240,000
Governor's Recommendation	0.00	240,000	0	0	240,000

## 3. New Residents and New Fellow in Nampa

## Family Medicine Residencies

The Family Medicine Residencies Program (FMR) requests \$420,000 ongoing from the General Fund for six new residents and one fellowship.

FMR reports that Idahoans face increasing challenges in finding primary care doctors. This can delay care for both routine medical conditions and for emergency medical problems. Further, even patients with established medical care face longer wait times. The physician shortage leads to a rise in complications from routine and chronic conditions and, in turn, to overcrowded urgent care and unnecessary hospitalizations. FMR reports this request is part of a long-term effort, in conjunction with the other Idaho graduate medical education programs and community partners, to improve access to medical care.

Of this request, \$360,000 is for six new family medicine residents. These new FMR residencies will be in collaboration with Saint Alphonsus Medical Center - Nampa Hospital and the Mountain States Institute for Graduate Medical Education and Research (MSI). The residents will practice at Saint Alphonsus Medical Center and complete rotations in pediatrics and rural medicine. FMR and MSI report that they have developed this new program in response to the critical need for family practitioners in the Treasure Valley.

Also included in this request is \$60,000 for a fellowship. Fellowships provide 1-3 years of specialized training beyond the initial residency program. Fellows develop advanced knowledge in a medical specialty while providing care for patients and training for residents. The fellow funded by this request will practice at Full Circle Health Clinics, Saint Alphonsus Regional Medicine Centers in Boise and Nampa, and/or at other locations based on the fellow's chosen specialty. The FY 2026 base budget includes support for six fellowships; this request would increase that number to seven fellowships.

Funding for residencies and fellowships comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. Funding supports the resident's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work.

AGENCY SUBMITTED OUTCOMES: This request is part of the Idaho Ten Year Graduate Medical Education (GME) Strategic Plan (adopted by the State Board of Education in 2017) which serves as a blueprint for development and investment in medical education in Idaho. If approved, this request will help to fulfill the strategic objectives of meeting the demand for highly skilled physicians throughout Idaho. The agency's metric of success for this request is the number of physicians practicing in Idaho.

Agency Request	0.00	420,000	0	0	420,000
Governor's Recommendation	0.00	420,000	0	0	420,000

# Health Education Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Pocatello, Burley, and Rupert Residents

## Family Medicine Residencies

The Family Medicine Residencies Program (FMR) requests \$120,500 ongoing from the General Fund and 2.00 FTP for two additional family medicine residents. These residents will spend the majority of their time caring for patients under the supervision of experienced physicians at Portneuf Medical Center in Pocatello, Cassia Regional Hospital in Burley, and the Minidoka Medical Center in Rupert. Funding for this training comes from a combination of state appropriations, the school or organization that administers the residency program, and the institution where the resident is receiving their training. This request will support the resident's salary, training costs, liability insurance, and payment to the doctors who oversee the resident's work. The FY 2026 based budget includes funding for 29 residents in Southern Idaho; this request would increase that number to 31.

AGENCY SUBMITTED OUTCOMES: This request is part of the Idaho Ten Year Graduate Medical Education (GME) Strategic Plan (adopted by the State Board of Education in 2017) which serves as a blueprint for development and investment in medical education in Idaho. If approved, this request will help to fulfill the strategic objectives of meeting the demand for highly skilled physicians throughout Idaho. The agency's metric of success for this request is the number of physicians practicing in Idaho.

Agency Request	2.00	120,500	0	0	120,500
Governor's Recommendation	2.00	120,500	0	0	120,500

## 5. Additional Dental Student

## Idaho Dental Education Program

The Idaho Dental Education Program (IDEP) requests \$54,000 ongoing from the General Fund for one additional seat in the program. IDEP students take the first year of dental school courses at Idaho State University (ISU) and then complete the remaining three years of training at Creighton University in Omaha, Nebraska. Under the contract with Creighton University, these seats are reserved exclusively for Idaho residents. This request is part of a multi-year effort (begun in FY 2025) to increase the number of enrolled students from 32 to 36. If the Legislature approves this request, IDEP will request additional funding in future fiscal years until the target of 36 seats is achieved. Between 30 and 50 students apply for the program each year. Historically, 65-70% of IDEP graduates return to Idaho to practice dentistry.

AGENCY SUBMITTED OUTCOMES: If approved, this request will help to fulfill the strategic objectives of meeting the demand for highly skilled dentists throughout Idaho. The agency's metric of success for this request is the number of dentists practicing in Idaho.

Agency Request	0.00	54,000	0	0	54,000
Governor's Recommendation	0.00	54,000	0	0	54,000

<b>FY 2026 Total</b>					
Agency Request	48.65	29,236,600	380,900	0	29,617,500
Governor's Recommendation	48.65	29,431,200	389,700	0	29,820,900

### Agency Request

Change from Original App	2.00	1,406,600	6,200	0	1,412,800
% Change from Original App	4.3%	5.1%	1.7%		5.0%

### Governor's Recommendation

Change from Original App	2.00	1,601,200	15,000	0	1,616,200
% Change from Original App	4.3%	5.8%	4.0%		5.7%

# Division of Career Technical Education

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
CTE Administration	2,355,000	2,566,600	3,131,900	3,136,700	3,187,700
Secondary and General Programs	35,511,700	34,734,400	25,555,300	25,947,000	26,013,200
Postsecondary Programs	60,847,900	60,423,400	57,172,600	60,644,700	72,616,300
Educator Services Program	1,810,800	1,537,700	2,169,700	2,332,500	2,370,200
Related Programs	7,771,400	7,414,700	6,587,000	6,897,600	6,926,000
<b>Total:</b>	<b>108,296,800</b>	<b>106,676,800</b>	<b>94,616,500</b>	<b>98,958,500</b>	<b>111,113,400</b>
<b>BY FUND CATEGORY</b>					
General	76,509,300	76,139,900	79,153,900	81,201,200	93,324,700
Dedicated	20,552,800	20,195,900	5,552,800	5,552,800	5,552,800
Federal	11,234,700	10,341,000	9,909,800	12,204,500	12,235,900
<b>Total:</b>	<b>108,296,800</b>	<b>106,676,800</b>	<b>94,616,500</b>	<b>98,958,500</b>	<b>111,113,400</b>
Percent Change:	0.0%	(1.5%)	(11.3%)	4.6%	17.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	53,476,300	51,256,000	55,726,600	57,713,500	59,901,400
Operating Expenditures	6,902,000	8,009,600	7,278,700	7,346,600	7,313,600
Capital Outlay	499,900	53,700	15,000	3,000	3,000
Trustee/Benefit	47,418,600	47,357,500	31,596,200	33,895,400	43,895,400
<b>Total:</b>	<b>108,296,800</b>	<b>106,676,800</b>	<b>94,616,500</b>	<b>98,958,500</b>	<b>111,113,400</b>
Full-Time Positions (FTP)	564.14	564.14	569.14	577.14	577.14

## Division Description

The Division of Career Technical Education is authorized by Chapter 33, Section 22, Idaho Code, and consists of five budgeted programs:

1. The CTE Administration Program includes central staff to provide leadership, administrative and technical assistance, oversight, and accountability to a statewide educational system that provides career technical programs at the state's secondary schools (grades 7-12), technical colleges, adult education programs, and workforce training centers. This system prepares Idaho's youth and adults for high-skill, in-demand careers, including one-year and two-year credentials and industry certifications, as well as for further educational attainment and retraining. This budgeted program was previously named State Leadership and Technical Assistance but was renamed in FY 2023 to be more transparent and align with LUMA reorganization efforts.
2. Secondary and General Programs provides secondary students with career and technical programs and provide individuals in the workforce with the skills necessary to maintain and/or advance in their chosen occupation.
3. Postsecondary Programs provide college students with opportunities to obtain the two-year degrees and shorter-term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. The appropriation for this program is intended to fund 100% of the direct costs at Idaho's six technical colleges located within CSI, CWI, ISU, LCSC, NIC, and CEI.
4. The Educator Services Program includes appropriations associated with the increased number of students participating in secondary career technical programs, career technical funding, funding to incentivize quality, and teacher preparation programs.
5. Related Programs administers Adult Education (AE), General Educational Development (GED), Centers for New Directions, Workforce Training Centers at the six technical colleges, and Fire Service Training.

# Division of Career Technical Education

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	76,509,300	76,139,900	(369,400) (0.5%)	79,153,900	81,201,200	93,324,700
Displaced Homemaker 21800	170,000	150,000	(20,000) (11.8%)	170,000	170,000	170,000
Hazardous Materials/Waste Enforcement 27400	67,800	67,200	(600) (0.9%)	67,800	67,800	67,800
In-Demand Careers Fund 32300	20,000,000	19,908,400	(91,600) (0.5%)	5,000,000	5,000,000	5,000,000
Miscellaneous Revenue 34900	315,000	70,300	(244,700) (77.7%)	315,000	315,000	315,000
Federal Grant 34800	11,234,700	10,341,000	(893,700) (8.0%)	9,909,800	12,204,500	12,235,900
<b>Total:</b>	<b>108,296,800</b>	<b>106,676,800</b>	<b>(1,620,000)</b> <b>(1.5%)</b>	<b>94,616,500</b>	<b>98,958,500</b>	<b>111,113,400</b>

# Division of Career Technical Education

## Agency Profile

Analyst: Campbell

### Selected Measures

	FY 20	FY 21	FY 22	FY 23	FY 24	Ann. % Change
Number of Students Enrolled in High School CTE Programs (head count)	114,606	117,003	120,829	131,089	133,856	3.4%
Number of Students Enrolled in Digital CTE Courses through IDLA	1,450	1,959	1,538	5,246	7,119	97.7%
Number of High School CTE programs	701	900	933	945	1,121	15.0%
Number of LEAs with CTE Programs	144	121	123	126	125	-3.3%
Number of SkillStack® Badges Awarded to Secondary Students	10,007	19,192	32,390	34,011	42,157	80.3%
Number of Students Enrolled in Postsecondary CTE Programs (headcount)	5,402	5,363	5,546	5,192	5,690	1.3%
Number of FTE (full-time equivalent) Students Enrolled in Postsecondary CTE Programs	3,302	2,934	3,281	3,188	3,573	2.1%
Number of Persons Enrolled in Workforce Training	39,898	46,458	45,209	50,992	51,100	7.0%
Number of Persons Enrolled in Fire Service Training*	1,453	1,861	2,642	3,287	4,460	51.7%
Number of Clients Served in the Adult Education Program (head count)	4,187	2,939	4,198	4,394	4,434	1.5%
Number of Clients Served by Centers for New Directions	453	598	519	547	1,072	34.2%
Total Degree/Certificates Awarded	1,600	1,744	1,886	1,708	1,782	2.8%
Positive Placement Rate of Postsecondary Completers	97	91	92	93	98	0.3%

\* In FY 2020, four months of training events were cancelled due to the pandemic.

\*\* Data not available at time of publication.

### Distribution of CTE Funds to Postsecondary Institutions (in millions)

	FY 21	FY 22	FY 23	FY 24	FY 25	Ann. % Change
Total Appropriation	\$44.24	\$46.92	\$48.22	\$53.15	\$54.50	5.8%
College of Southern Idaho	\$6.82	\$7.29	\$7.48	\$8.25	\$8.50	6.2%
College of Western Idaho	\$8.90	\$9.54	\$9.83	\$10.87	\$11.10	6.2%
North Idaho College	\$5.46	\$5.86	\$5.96	\$6.56	\$6.70	5.7%
College of Eastern Idaho	\$6.68	\$6.66	\$6.80	\$7.49	\$7.70	3.8%
Idaho State University	\$11.75	\$12.61	\$13.02	\$13.70	\$14.80	6.5%
Lewis-Clark State College	\$4.63	\$4.96	\$5.13	\$5.40	\$5.70	5.8%

# Division of Career Technical Education

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>569.14</b>	<b>79,153,900</b>	<b>94,616,500</b>	<b>569.14</b>	<b>79,153,900</b>	<b>94,616,500</b>
Executive Carry Forward	0.00	1,931,000	2,805,700	0.00	1,931,000	2,805,700
Expenditure Adjustments	0.00	0	2,223,400	0.00	0	2,223,400
<b>FY 2025 Estimated Expenditures</b>	<b>569.14</b>	<b>81,084,900</b>	<b>99,645,600</b>	<b>569.14</b>	<b>81,084,900</b>	<b>99,645,600</b>
Removal of Onetime Expenditures	0.00	(2,121,000)	(5,219,100)	0.00	(2,121,000)	(5,219,100)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>569.14</b>	<b>78,963,900</b>	<b>94,426,500</b>	<b>569.14</b>	<b>78,963,900</b>	<b>94,426,500</b>
Personnel Benefit Costs	0.00	696,300	709,500	0.00	694,500	707,700
Statewide Cost Allocation	0.00	161,400	161,400	0.00	128,400	128,400
Change in Employee Compensation	0.00	537,200	545,000	0.00	2,695,500	2,734,700
<b>FY 2026 Program Maintenance</b>	<b>569.14</b>	<b>80,358,800</b>	<b>95,842,400</b>	<b>569.14</b>	<b>82,482,300</b>	<b>97,997,300</b>
1. Expansion of At-Capacity Programs	7.00	664,000	664,000	7.00	664,000	664,000
2. Spending Authority for Federal Grants	0.00	0	2,273,700	0.00	0	2,273,700
3. Business/Industry Engagement Manager	1.00	128,400	128,400	1.00	128,400	128,400
4. Funding for Adult Education and Literacy	0.00	50,000	50,000	0.00	50,000	50,000
In-Demand and Workforce Career Capacity	0.00	0	0	0.00	10,000,000	10,000,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>577.14</b>	<b>81,201,200</b>	<b>98,958,500</b>	<b>577.14</b>	<b>93,324,700</b>	<b>111,113,400</b>
Change from Original Appropriation	8.00	2,047,300	4,342,000	8.00	14,170,800	16,496,900
% Change from Original Appropriation		2.6%	4.6%		17.9%	17.4%

# Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments and approved three enhancements for the Division of Career Technical Education for FY 2025. Enhancements included \$240,000 ongoing for an educator certification module in CTE's data system; \$815,700 ongoing and 6.00 FTP for a chief educator officer, a developer, a data systems administrator, and three educator mentors; and \$150,000 ongoing to increase fire service training throughout the state. Also, as part of the enhancements bill, an additional 2% CEC was provided for permanent employee salary increases.					
	569.14	79,153,900	5,552,800	9,909,800	94,616,500

## Executive Carry Forward

The agency was approved by the Division of Financial Management for onetime Executive Carry Forward for encumbered contract payments related to the CTE data system, trustee and benefit funds that could not be disbursed by fiscal year end, and federal funds that were awarded to the agency but not received by fiscal year end. This amount will be removed before calculating the base.

Agency Request	0.00	1,931,000	91,600	783,100	2,805,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,931,000</i>	<i>91,600</i>	<i>783,100</i>	<i>2,805,700</i>

## Expenditure Adjustments

This is a non-cognizable adjustment approved by DFM reflecting award of Perkins V and Adult Education federal grant funds in excess of the agency's 2024 appropriation and which were awarded late in the fiscal year due to delays in setting the federal budget.

Agency Request	0.00	0	0	2,223,400	2,223,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>2,223,400</i>	<i>2,223,400</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	569.14	81,084,900	5,644,400	12,916,300	99,645,600
<i>Governor's Recommendation</i>	<i>569.14</i>	<i>81,084,900</i>	<i>5,644,400</i>	<i>12,916,300</i>	<i>99,645,600</i>

## Removal of Onetime Expenditures

This removes onetime appropriations approved for FY 2025, including noncognizable adjustments related to federal grants, executive carry forward, and funding for the Leading Idaho Grant program.

Agency Request	0.00	(2,121,000)	(91,600)	(3,006,500)	(5,219,100)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(2,121,000)</i>	<i>(91,600)</i>	<i>(3,006,500)</i>	<i>(5,219,100)</i>

## Base Adjustments

The request reflects net zero program transfers to align staff with current duties and responsibilities.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	569.14	78,963,900	5,552,800	9,909,800	94,426,500
<i>Governor's Recommendation</i>	<i>569.14</i>	<i>78,963,900</i>	<i>5,552,800</i>	<i>9,909,800</i>	<i>94,426,500</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	696,300	0	13,200	709,500
<i>Recommended by the Governor with adjustments for rounding.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>694,500</i>	<i>0</i>	<i>13,200</i>	<i>707,700</i>

# Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$7,000, Risk Management costs will increase by \$400, State Controller fees will increase by \$67,700, State Treasurer fees will decrease by \$500, and Office of Information Technology Services billings will increase by \$86,800 for a net increase of \$161,400.

Agency Request	0.00	161,400	0	0	161,400
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	128,400	0	0	128,400

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	537,200	0	7,800	545,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	2,695,500	0	39,200	2,734,700

FY 2026 Program Maintenance					
Agency Request	569.14	80,358,800	5,552,800	9,930,800	95,842,400
Governor's Recommendation	569.14	82,482,300	5,552,800	9,962,200	97,997,300



# Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Expansion of At-Capacity Programs

## Postsecondary Programs

The Division of Career Technical Education requests \$664,000 and 7.00 FTP for new instructor positions at the technical colleges.

CTE reports a steady increase in demand for career technical courses. This demand exceeds the current supply of instructors and student seats. Consequently, students are being waitlisted or redirected to other programs or other institutions. As part of the FY 2026 budget planning process, the division asked the technical colleges to submit their top requests in priority order. Additional instructors and increased student capacity was the number one priority for all of the technical colleges. Of this request, \$622,000 is for personnel costs and \$42,000 is for associated operating expenses of the new positions. The request consists of six additional instructors in the highest priority programs identified by the six technical colleges:

- Medical Assisting Instructor at College of Eastern Idaho
- Agriculture Instructor at College of Southern Idaho
- Welding Instructor at College of Western Idaho
- Agricultural Production Instructor at Idaho State University
- Mechatronics Instructor at North Idaho College
- Trades and Industry Instructor at Lewis-Clark State College

An additional flexible position will be available to all of the colleges to meet short-term, urgent needs.

AGENCY SUBMITTED OUTCOMES: Goal 1: Educational system alignment - Ensure that all components of the educational system are integrated and coordinated to maximize opportunities for all students. Goal 2: Educational readiness - Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community, and postsecondary and workforce opportunities by assuring they are ready to learn at the next educational level. Goal 3: Educational attainment - Idaho's public colleges and universities will award enough degrees and certificates to meet the education and forecasted workforce needs of Idaho residents necessary to survive and thrive in the changing economy. The agency's metrics of success for this request will be: 1) increased number of students enrolled in postsecondary CTE programs (headcount); 2) increased number of technical college FTE enrollments; 3) increased number of SkillStack badges awarded (Postsecondary); and positive placement rate of postsecondary program completers

Agency Request	7.00	664,000	0	0	664,000
Governor's Recommendation	7.00	664,000	0	0	664,000

## 2. Spending Authority for Federal Grants

## Secondary, Postsecondary, Related Programs

CTE requests \$2,273,700 to align its appropriation with its awards under the federal Perkins V, Workforce Innovation and Opportunity Act, and Adult Education and Family Literacy Act programs.

The Perkins V funds are used to expand and enhance secondary and postsecondary career technical education programs. The Adult Education and Workforce Innovation and Opportunity programs help adults acquire basic skills needed to join and be successful in the workforce. These funds go directly to local education agencies, technical colleges, the Idaho Department of Corrections Adult Education Program, and Idaho Educational Services for the Deaf and the Blind. Of this request, \$2,249,900 is for trustee and benefits payments and \$24,500 is for operating expenses.

AGENCY SUBMITTED OUTCOMES: Goal 2: Educational readiness - Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community, and postsecondary and workforce opportunities by assuring they are ready to learn at the next educational level. Goal 4: Workforce Readiness - The educational system will provide an individualized environment that facilitates the creation of practical and theoretical knowledge leading to college and career readiness. The agency's metrics of success for this request will be: 1) Percent of participating students making a measurable skill gain; 2) Improvements in basic skills necessary for employment, college, and training; 3) Percent of secondary concentrators who meet workforce readiness and CTE diploma requirements.

Agency Request	0.00	0	0	2,273,700	2,273,700
Governor's Recommendation	0.00	0	0	2,273,700	2,273,700

# Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Business/Industry Engagement Manager

CTE Administration

The Division of Career Technical Education requests 1.00 FTP and \$128,400 ongoing from the General Fund to hire a Business and Industry Engagement Manager. The request funds the position at 83% of policy, or \$37.98 per hour, at pay grade N. This request also includes \$15,000 for travel, training, and consumable office supplies and \$3,000 for a computer and accessories to set up a workstation.

CTE notes that business and industry partnerships are mutually beneficial. These partnerships provide students with hands-on learning opportunities in the form of apprenticeships or internships. Partnerships also expose students to a wide range of career paths and help students build networks with potential employers, often leading to future employment. These partnerships also allow businesses to shape the career-technical curriculum to meet their needs. CTE notes, however, that these relationships with business and industry require regular, often intensive effort to build and maintain, especially in rural and underserved areas. The Business/Industry Manager will monitor and maintain existing partnerships to ensure that the needs of both students and businesses are being served while also working to develop new partnership opportunities. A special focus of this position will be building business/industry partnerships in rural areas and in the smaller CTE programs around the state.

AGENCY SUBMITTED OUTCOMES: Goal 1: Educational system alignment - Ensure that all components of the educational system are integrated and coordinated to maximize opportunities for all students. Goal 2: Educational readiness - Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community, and postsecondary and workforce opportunities by assuring they are ready to learn at the next educational level. Goal 3: Educational attainment Idaho's public colleges and universities will award enough degrees and certificates to meet the education and forecasted workforce needs of Idaho residents necessary to survive and thrive in the changing economy. Goal 4: Workforce Readiness - The educational system will provide an individualized environment that facilitates the creation of practical and theoretical knowledge leading to college and career readiness. The agency's metrics of success for this request will be: 1) Percent of secondary programs that have been reviewed and revalidated to meet current industry standards; 2) Secondary program quality, performance and technical assistance visits; 3) Percent of secondary concentrators who meet workforce readiness and CTE diploma requirements.

Agency Request	1.00	128,400	0	0	128,400
Governor's Recommendation	1.00	128,400	0	0	128,400

# Division of Career Technical Education

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Funding for Adult Education and Literacy

## Related Programs

The Division of Career Technical Education requests \$50,000 ongoing General Fund support for trustee and benefits payments for the Adult Education and Literacy Programs housed at the six technical colleges.

These funds will go to the six technical colleges to meet increasing demand and to supplement federal grant funds used at the technical colleges to deliver Graduate Equivalency Degree (GED) test preparation, high school equivalency certificate preparation, college preparation in reading, writing, and mathematics, workforce basic skills education, workplace English, digital skills training, basic literacy courses, and pre-apprenticeship preparation. CTE notes that these programs have shown consistent impact and improvement in adult student outcomes and are a critical piece of the overall support provided to adults re-entering the workforce.

AGENCY SUBMITTED OUTCOMES: Goal 2: Educational readiness - Provide a rigorous, uniform, and thorough education that empowers students to be lifelong learners and prepares all students to fully participate in their community, and postsecondary and workforce opportunities by assuring they are ready to learn at the next educational level. Goal 4: Workforce Readiness - The educational system will provide an individualized environment that facilitates the creation of practical and theoretical knowledge leading to college and career readiness. The agency's metrics of success for this request will be: 1) Percent of participating students making a measurable skill gain, defined as documented academic, technical, occupational, or other forms of progress, toward a credential or employment; 2) improvements in basic skills necessary for employment, college, and training (i.e., literacy, numeracy, English language, and workplace readiness).

Agency Request	0.00	50,000	0	0	50,000
Governor's Recommendation	0.00	50,000	0	0	50,000

## In-Demand and Workforce Career Capacity

Agency Request	0.00	0	0	0	0
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*The Governor recommends General Fund support to allow technical and community colleges the ability to stand up new workforce training and in-demand career programs due to high enrollment and waitlists. The Division of Career Technical Education is positioned to award funds to technical colleges and institutions that align with what is most in-demand by both Idaho students and Idaho businesses and will be able to use money to start programs and increase course offerings based off program waitlists and a programs ability to become self-sustaining.*

Governor's Recommendation	0.00	10,000,000	0	0	10,000,000
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## Budget Law Exemptions/Other Adjustments

The Division of Career Technical Education requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.

Agency Request	0.00	0	0	0	0
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*The Governor recommends an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and/or expense classes. This authority requires legislative approval.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	577.14	81,201,200	5,552,800	12,204,500	98,958,500
Governor's Recommendation	577.14	93,324,700	5,552,800	12,235,900	111,113,400

### Agency Request

Change from Original App	8.00	2,047,300	0	2,294,700	4,342,000
% Change from Original App	1.4%	2.6%	0.0%	23.2%	4.6%

### Governor's Recommendation

Change from Original App	8.00	14,170,800	0	2,326,100	16,496,900
% Change from Original App	1.4%	17.9%	0.0%	23.5%	17.4%



# Idaho Public Television

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	2,933,900	3,083,200	3,016,600	3,090,600	3,437,800
Dedicated	335,300	334,800	1,000,000	1,001,300	1,001,300
Federal	700,000	0	0	0	0
<b>Total:</b>	<b>3,969,200</b>	<b>3,418,000</b>	<b>4,016,600</b>	<b>4,091,900</b>	<b>4,439,100</b>
Percent Change:	0.0%	(13.9%)	17.5%	1.9%	10.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,957,000	1,568,900	1,749,800	1,783,100	1,843,400
Operating Expenditures	1,313,900	1,235,200	1,882,500	1,924,500	1,911,400
Capital Outlay	698,300	613,900	384,300	384,300	684,300
<b>Total:</b>	<b>3,969,200</b>	<b>3,418,000</b>	<b>4,016,600</b>	<b>4,091,900</b>	<b>4,439,100</b>
Full-Time Positions (FTP)	14.00	14.00	15.00	15.00	15.00

## Division Description

Idaho Public Television (IPTV) operates under the State Board of Education and is an integral part of its strategic plan. IPTV has two functional areas: (1) a statewide delivery system; and (2) content creation and acquisition. The General Fund supports the maintenance and administration of the statewide delivery system, which delivers educational, governmental, informational, emergency information, and cultural content via a statewide infrastructure that reaches 98.8% of Idaho households. The delivery system also feeds cable, satellite, and internet-attached devices.

Additionally, IPTV receives support from membership donations, which support the production of local programs and the acquisition of PBS-affiliated and other programming. These funds were approved for continuous appropriation starting in FY 2023.

Under the supervision of the State Board of Education, IPTV provides:

1. Coordination, promotion, and distribution of educational and instructional television programs and services for all Idaho citizens at school, work, and home;
2. Partnerships with the Bureau of Homeland Security and the Idaho Technology Authority for the digital delivery systems across the state, and the maintenance of the statewide broadcast delivery system;
3. Real-time coverage of the Idaho Legislature, Idaho Supreme Court hearings, and other activities;
4. Production, acquisition, and broadcasting of programming services responsive to the interests of Idaho citizens; and
5. Information technology support as well as facilities and engineering support for communications programs at the University of Idaho and Idaho State University.

[Statutory Authority: Sections 67-5302 & 33-4803 Idaho Code]

# Idaho Public Television

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,933,900	3,083,200	149,300 5.1%	3,016,600	3,090,600	3,437,800
Miscellaneous Revenue 34900	0	0	0 0.0%	0	0	0
Idaho Millennium Income 49900	335,300	334,800	(500) (0.1%)	1,000,000	1,001,300	1,001,300
Federal Grant 34800	700,000	0	(700,000) (100.0%)	0	0	0
<b>Total:</b>	<b>3,969,200</b>	<b>3,418,000</b>	<b>(551,200)</b> <b>(13.9%)</b>	<b>4,016,600</b>	<b>4,091,900</b>	<b>4,439,100</b>

# Idaho Public Television

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>15.00</b>	<b>3,016,600</b>	<b>4,016,600</b>	<b>15.00</b>	<b>3,016,600</b>	<b>4,016,600</b>
Prior Year Reappropriation	0.00	0	700,500	0.00	0	700,500
<b>FY 2025 Total Appropriation</b>	<b>15.00</b>	<b>3,016,600</b>	<b>4,717,100</b>	<b>15.00</b>	<b>3,016,600</b>	<b>4,717,100</b>
Executive Carry Forward	0.00	45,700	45,700	0.00	45,700	45,700
<b>FY 2025 Estimated Expenditures</b>	<b>15.00</b>	<b>3,062,300</b>	<b>4,762,800</b>	<b>15.00</b>	<b>3,062,300</b>	<b>4,762,800</b>
Removal of Onetime Expenditures	0.00	(88,100)	(788,600)	0.00	(88,100)	(788,600)
<b>FY 2026 Base</b>	<b>15.00</b>	<b>2,974,200</b>	<b>3,974,200</b>	<b>15.00</b>	<b>2,974,200</b>	<b>3,974,200</b>
Personnel Benefit Costs	0.00	18,000	19,300	0.00	18,000	19,300
Contract Inflation	0.00	14,800	14,800	0.00	14,800	14,800
Statewide Cost Allocation	0.00	27,200	27,200	0.00	14,100	14,100
Change in Employee Compensation	0.00	14,000	14,000	0.00	74,300	74,300
<b>FY 2026 Program Maintenance</b>	<b>15.00</b>	<b>3,048,200</b>	<b>4,049,500</b>	<b>15.00</b>	<b>3,095,400</b>	<b>4,096,700</b>
Replacement Items	0.00	42,400	42,400	0.00	42,400	42,400
Governor Initiatives	0.00	0	0	0.00	300,000	300,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>15.00</b>	<b>3,090,600</b>	<b>4,091,900</b>	<b>15.00</b>	<b>3,437,800</b>	<b>4,439,100</b>
Change from Original Appropriation	0.00	74,000	75,300	0.00	421,200	422,500
% Change from Original Appropriation		2.5%	1.9%		14.0%	10.5%

# Idaho Public Television

Analyst: Tatro

**Budget by Decision Unit                      FTP                      General                      Dedicated                      Federal                      Total**

<b>FY 2025 Original Appropriation</b>					
Idaho Public Television (IPTV) received ongoing funding from the Idaho Millennium Income Fund to address marketing and media campaigns and to begin the process of serving as a statewide coordinator for tobacco, vape, and substance use awareness programs. IPTV also received funding for operational replacement items, to replace emergency communication equipment, and continuous appropriation authorization for the agency's FTP and funding from the dedicated Miscellaneous Revenue Fund.					
	15.00	3,016,600	1,000,000	0	4,016,600

**Prior Year Reappropriation**

Idaho Public Television was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Idaho Millennium Income Fund for the KNOW Vape campaign and from the Federal Grant Fund for the Department of Homeland Security's Next Generation Warning System Grant from FY 2024 into FY 2025. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	500	700,000	700,500
Governor's Recommendation	0.00	0	500	700,000	700,500

<b>FY 2025 Total Appropriation</b>					
Agency Request	15.00	3,016,600	1,000,500	700,000	4,717,100
Governor's Recommendation	15.00	3,016,600	1,000,500	700,000	4,717,100

**Executive Carry Forward**

Idaho Public Television was approved by the Division of Financial Management for \$45,700 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for the purchase of 28 agency laptops. Funds were encumbered and carried forward to allow for shipment of the laptops prior to payment. Laptops were delivered and payment was made in July.

Agency Request	0.00	45,700	0	0	45,700
Governor's Recommendation	0.00	45,700	0	0	45,700

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	15.00	3,062,300	1,000,500	700,000	4,762,800
Governor's Recommendation	15.00	3,062,300	1,000,500	700,000	4,762,800

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were approved for replacement items, reappropriation, and executive carry forward.

Agency Request	0.00	(88,100)	(500)	(700,000)	(788,600)
Governor's Recommendation	0.00	(88,100)	(500)	(700,000)	(788,600)

<b>FY 2026 Base</b>					
Agency Request	15.00	2,974,200	1,000,000	0	3,974,200
Governor's Recommendation	15.00	2,974,200	1,000,000	0	3,974,200

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	18,000	1,300	0	19,300
Governor's Recommendation	0.00	18,000	1,300	0	19,300



# Idaho Public Television

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Contract Inflation

Idaho Public Television (IPTV) requests \$14,800 for contractual lease increases for its main office in Boise. For FY 2026, the lease amount will be increasing from \$522,800 to \$537,600 for the 28,717 square feet of rentable area.

Agency Request	0.00	14,800	0	0	14,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,800</i>	<i>0</i>	<i>0</i>	<i>14,800</i>

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Adjustments specific to the General Fund for IPTV include: Attorney General fees will decrease by \$7,500, Legislative Audit billings will increase by \$3,000, risk management costs will decrease by \$4,900, State Controller fees will increase by \$5,700, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$31,100, for a net increase of \$27,200.

ANALYST NOTE: Statewide cost allocation adjustments to the continuously appropriated Miscellaneous Revenue Fund will increase by \$29,100 for an agency wide impact of \$56,300.

Agency Request	0.00	27,200	0	0	27,200
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,100</i>	<i>0</i>	<i>0</i>	<i>14,100</i>

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	14,000	0	0	14,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>74,300</i>	<i>0</i>	<i>0</i>	<i>74,300</i>

### FY 2026 Program Maintenance

Agency Request	15.00	3,048,200	1,001,300	0	4,049,500
<i>Governor's Recommendation</i>	<i>15.00</i>	<i>3,095,400</i>	<i>1,001,300</i>	<i>0</i>	<i>4,096,700</i>

### Replacement Items

Idaho Public Television (IPTV) requests onetime funding to replace a 2008 Ford F-350 heavy duty truck with a similar type of heavy duty truck. The truck has about 134,000 miles and was used by the field engineering team in North Idaho. IPTV reports the vehicle needs extensive service performed on the transmission, tires, front end, alignment, brakes, winch, coolant system, and more. As a result, this truck is limited to in-town use only and not mountain top transmitter work with safety being the primary concern.

ANALYST NOTE: The request is being made at an amount less than required \$45,500 provided in the budget development manual in order to meet the 3% General Fund request-cap imposed by the Division of Financial Management.

Agency Request	0.00	42,400	0	0	42,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>42,400</i>	<i>0</i>	<i>0</i>	<i>42,400</i>

### Governor Initiatives

Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$300,000 onetime to replace equipment at the network operation center, which includes equipment related to broadcasting and emergency communications.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>300,000</i>	<i>0</i>	<i>0</i>	<i>300,000</i>

# Idaho Public Television

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Budget Law Exemptions/Other Adjustments**

CONTINUOUS APPROPRIATION: Idaho Public Television requests continuous appropriation authority for funding and positions associated with the private donations from the Miscellaneous Revenue Fund for the period July 1, 2025, through June 30, 2026. This would be the fourth year of the these funds and positions being continuously appropriated.

REAPPROPRIATION: Idaho Public Television requests authority to carry over its unencumbered and unspent appropriation balances from the Federal Grant Fund from FY 2025 into FY 2026. Funds were approved by the Legislature for the Next Generation Warning System Grant to replace obsolete generators and translators. The upgraded equipment is intended to improve emergency alert messaging, warning capabilities, and extend the coverage area of the Integrated Public Alert and Warning System to potentially reach more households. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Total</b>					
Agency Request	15.00	3,090,600	1,001,300	0	4,091,900
<i>Governor's Recommendation</i>	<i>15.00</i>	<i>3,437,800</i>	<i>1,001,300</i>	<i>0</i>	<i>4,439,100</i>

Agency Request					
Change from Original App	0.00	74,000	1,300	0	75,300
% Change from Original App	0.0%	2.5%	0.1%		1.9%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>421,200</i>	<i>1,300</i>	<i>0</i>	<i>422,500</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>14.0%</i>	<i>0.1%</i>		<i>10.5%</i>

# Special Programs

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Forest Utilization Research	1,599,500	1,599,500	1,652,600	1,702,200	1,753,400
Geological Survey	1,294,000	1,294,000	1,336,100	1,376,200	1,421,300
Museum of Natural History	722,700	722,700	748,700	771,200	796,000
Scholarships and Grants	29,797,800	24,046,900	30,548,700	32,051,700	31,054,800
Small Bus. Development Centers	1,050,900	832,000	1,101,600	1,122,200	1,152,400
TechHelp	420,700	420,500	443,700	457,100	473,400
<b>Total:</b>	<b>34,885,600</b>	<b>28,915,600</b>	<b>35,831,400</b>	<b>37,480,600</b>	<b>36,651,300</b>
<b>BY FUND CATEGORY</b>					
General	29,138,000	28,054,000	30,083,600	31,732,300	31,902,400
Dedicated	1,000,000	128,300	1,000,000	1,000,000	0
Federal	4,747,600	733,300	4,747,800	4,748,300	4,748,900
<b>Total:</b>	<b>34,885,600</b>	<b>28,915,600</b>	<b>35,831,400</b>	<b>37,480,600</b>	<b>36,651,300</b>
Percent Change:	0.0%	(17.1%)	23.9%	4.6%	2.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	4,880,400	3,926,700	5,068,400	5,336,000	5,506,700
Operating Expenditures	332,000	904,900	345,100	351,700	351,700
Capital Outlay	4,900	129,700	0	0	0
Trustee/Benefit	29,668,300	23,954,300	30,417,900	31,792,900	30,792,900
<b>Total:</b>	<b>34,885,600</b>	<b>28,915,600</b>	<b>35,831,400</b>	<b>37,480,600</b>	<b>36,651,300</b>
Full-Time Positions (FTP)	48.79	48.79	50.07	51.37	51.37

## Division Description

Organized under the State Board of Education, this division includes the following budgeted programs:

Forest Utilization Research (FUR), located at the University of Idaho, conducts research and analyzes policy to increase the productivity of Idaho's forests and rangelands.

The Idaho Geological Survey (IGS) collects, analyzes, and disseminates geologic and mineral-based asset data for the state of Idaho. IGS is headquartered at the University of Idaho in Moscow with an office in Boise.

The Scholarships and Grants program manages scholarships and grants available to students attending Idaho's postsecondary educational institutions.

The Idaho Museum of Natural History (IMNH), located at Idaho State University, preserves, expands, and disseminates information about the natural history of Idaho and the Intermountain West.

The Idaho Small Business Development Centers (SBDC) provide counseling, training, research, and technical support services to small businesses and entrepreneurs. SBDC is headquartered at Boise State University with field offices at colleges and universities around the state.

TechHelp provides manufacturing consulting services to small and medium sized companies throughout the state. TechHelp is a partnership of Idaho's three state universities and is an affiliate of the National Institute of Standards and Technology Manufacturing Extension Partnership. It is also Idaho's Economic Development Administration University Center, targeting economically distressed areas of Idaho.

# Special Programs

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	29,138,000	28,054,000	(1,084,000) (3.7%)	30,083,600	31,732,300	31,902,400
Miscellaneous Revenue 34900	1,000,000	128,300	(871,700) (87.2%)	1,000,000	1,000,000	0
American Rescue Plan 34400	218,900	0	(218,900) (100.0%)	218,900	218,900	218,900
Federal Grant 34800	4,528,700	733,300	(3,795,400) (83.8%)	0	0	0
US Dept of Education Gearup Scholarship 34828	0	0	0 0.0%	4,528,900	4,529,400	4,530,000
<b>Total:</b>	<b>34,885,600</b>	<b>28,915,600</b>	<b>(5,970,000)</b> <b>(17.1%)</b>	<b>35,831,400</b>	<b>37,480,600</b>	<b>36,651,300</b>

# Special Programs

## Agency Profile

Analyst: Campbell

### Scholarship Descriptions

S1027 of 2013 repealed and consolidated two scholarship programs into the Opportunity Scholarship Program. The repealed programs are the Robert R. Lee Promise Scholarship - Categories A and B, and the Minority/At Risk Scholarship. Also, the Grow Your Own scholarship program for teachers was curtailed. The \$4,231,500 from those programs was consolidated into the Opportunity Scholarship Program. The programs and scholarships within Special Programs are as follows:

**Opportunity Scholarship:** A need-based scholarship designed on a shared responsibility model with state dollars being the last dollars. This means that a student must apply for federal aid and have a self or family contribution element before they are eligible. The award amount is up to \$3,500 per year, renewable up to four years. Students must be Idaho high school graduates attending an eligible Idaho postsecondary institution, must maintain a 2.7 GPA, and must submit the Free Application for Federal Student Aid (FAFSA) every year [Section 33-4303, Idaho Code]. In FY 2019, the Legislature provided that twenty percent of the funds available for the scholarship may be used for awards to adult students who have earned at least twenty four credits towards a postsecondary degree or certificate and return to an eligible Idaho postsecondary educational institution to complete their degree [Section 33-4303(6), Idaho Code, and S1279 of 2019]. In 2024, the Legislature reduced the percentage for adult students to five percent. [Section 33-4303(6), Idaho Code, and H0500 of 2024]

**Atwell Parry Work Study Program:** An employment program that assists students with financial or academic needs to attend accredited institutions of higher education in Idaho. Institutions provide a 20% match for on-campus jobs, while off-campus employers provide a 50% match [Section 33-4401, Idaho Code, and H916 of

**Armed Forces and Public Safety Officer Scholarship (fee waiver):** Provides tuition and fees, on-campus housing and subsistence, and up to \$750 per semester for books to spouses or children of Idaho citizens who were prisoners of war, missing in action, killed or disabled to the point of being unemployable in any armed conflict of which the United States was a party or training exercise, or killed or disabled to the point of being unemployable in the line of duty while employed in Idaho as a public safety officer. Awardees must attend an Idaho public college or university [Section 33-4302, Idaho Code].

**GEAR UP 3 Idaho Scholarship:** Available to students who participated in the early intervention component (7th-10th grade) of the GEAR UP program and graduated/will graduate high school in 2024 and 2025. The monetary value of the GEAR UP 3 Idaho scholarship award to students will depend on how many eligible applicants apply. The amount of each scholarship will be determined by taking the total amount of funds and dividing this amount by the number of applicants. The total amount of financial aid from all sources shall not exceed the student's total educational costs.

# Special Programs

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>50.07</b>	<b>30,083,600</b>	<b>35,831,400</b>	<b>50.07</b>	<b>30,083,600</b>	<b>35,831,400</b>
Expenditure Adjustments	0.00	0	0	0.00	0	0
<b>FY 2025 Estimated Expenditures</b>	<b>50.07</b>	<b>30,083,600</b>	<b>35,831,400</b>	<b>50.07</b>	<b>30,083,600</b>	<b>35,831,400</b>
Base Adjustments	0.00	0	0	0.00	0	(1,000,000)
<b>FY 2026 Base</b>	<b>50.07</b>	<b>30,083,600</b>	<b>35,831,400</b>	<b>50.07</b>	<b>30,083,600</b>	<b>34,831,400</b>
Personnel Benefit Costs	0.00	63,100	63,500	0.00	63,100	63,500
Change in Employee Compensation	0.00	42,500	42,600	0.00	212,600	213,300
<b>FY 2026 Program Maintenance</b>	<b>50.07</b>	<b>30,189,200</b>	<b>35,937,500</b>	<b>50.07</b>	<b>30,359,300</b>	<b>35,108,200</b>
1. Workforce Development Manager	0.14	19,500	19,500	0.14	19,500	19,500
2. Database Manager	0.13	12,800	12,800	0.13	12,800	12,800
3. Idaho Mobile Museum	0.00	5,600	5,600	0.00	5,600	5,600
4. Rural Educator Incentive Program	0.00	1,375,000	1,375,000	0.00	1,375,000	1,375,000
5. Software Engineer	1.00	124,000	124,000	1.00	124,000	124,000
6. Correction for FY 2025 CEC	0.00	1,200	1,200	0.00	1,200	1,200
7. Center Director for "studio\Blu"	0.03	5,000	5,000	0.03	5,000	5,000
<b>FY 2026 Total</b>	<b>51.37</b>	<b>31,732,300</b>	<b>37,480,600</b>	<b>51.37</b>	<b>31,902,400</b>	<b>36,651,300</b>
Change from Original Appropriation	1.30	1,648,700	1,649,200	1.30	1,818,800	819,900
% Change from Original Appropriation		5.5%	4.6%		6.0%	2.3%

# Special Programs

Analyst: Campbell

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature made standard maintenance adjustments. In the enhancements bill, Forest Utilization Research received an appropriation of \$26,000 ongoing and 0.50 FTP for an administrative specialist; the Idaho Geologic Survey received an appropriation of \$17,900 ongoing and 0.19 FTP for a database manager; Idaho Museum of Natural History received an appropriation of \$20,600 ongoing as an operating budget increase; Scholarships and Grants was appropriated \$749,600 ongoing for additional grant funding to eligible teachers in rural or high-need public school districts or charter schools; Small Business Development Center was appropriated \$30,700 ongoing and 0.5 FTP for a rural business consultant for the Magic Valley; and TechHelp was appropriated \$12,600 ongoing and 0.09 FTP for partial funding of its Studio\Blu Director. Also as part of the enhancements bill, a further 2% CEC was provided to the Special Programs for permanent employee salary increases.					
	50.07	30,083,600	1,000,000	4,747,800	35,831,400

<b>Expenditure Adjustments</b>		<b>Small Business Development Center</b>			
This adjustment reflects a net-zero transfer of \$350,000 from personnel costs to operating expenditures for subcontract payments to SBDC's host institutions.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	50.07	30,083,600	1,000,000	4,747,800	35,831,400
Governor's Recommendation	50.07	30,083,600	1,000,000	4,747,800	35,831,400

<b>Base Adjustments</b>		<b>Small Business Development Center</b>			
This adjustment reflects a net-zero transfer of \$350,000 from personnel costs to operating expenditures for subcontract payments to SBDC's host institutions.					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a dedicated fund base reduction due to the passage of HB 24 in the 2023 legislative session. The passage of this bill sunset the postsecondary credit scholarship.</i>					
Governor's Recommendation	0.00	0	(1,000,000)	0	(1,000,000)

<b>FY 2026 Base</b>					
Agency Request	50.07	30,083,600	1,000,000	4,747,800	35,831,400
Governor's Recommendation	50.07	30,083,600	0	4,747,800	34,831,400

<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes. This request includes increases of \$17,200 for FUR, \$16,100 for IGS, \$10,800 for INMH, \$2,100 for Scholarships and Grants, \$13,000 for SBDC, and \$4,300 for TechHelp.					
Agency Request	0.00	63,100	0	400	63,500
Governor's Recommendation	0.00	63,100	0	400	63,500

<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. This request includes increases of \$12,900 for FUR, \$11,200 for IGS, \$6,100 for INMH, \$700 for Scholarships and Grants, \$7,600 for SBDC, and \$4,100 for TechHelp.					
Agency Request	0.00	42,500	0	100	42,600
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	212,600	0	700	213,300



# Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	50.07	30,189,200	1,000,000	4,748,300	35,937,500
<i>Governor's Recommendation</i>	<i>50.07</i>	<i>30,359,300</i>	<i>0</i>	<i>4,748,900</i>	<i>35,108,200</i>

## 1. Workforce Development Manager

## Forest Utilization Research

Forest Utilization Research requests \$19,500 ongoing from the General Fund and 0.14 FTP to hire a workforce development program manager to oversee student timber crews in the University of Idaho Experimental Forest (UIEF). UIEF is a working forest, actively managed by university students to provide a long-term supply of wood, clean water, recreational opportunities and wildlife habitat, while also serving the University's core research and teaching missions. FUR believes that student management of the UIEF allows students to gain real-world experience by preparing them to enter Idaho's forest products industry. Recently, FUR purchased technologically advanced logging equipment. This budget request will permit FUR to hire a manager qualified to operate and train others in the latest forest management technology while also managing student timber crews. The full cost of this position will be \$113,446 (Salary: \$82,846; benefits \$30,600). Due to the Governor's 3% limitation on budget requests, only a portion of this position's full cost is being requested. This request will be supplemented by other university and external funding. Salary and benefits for this position reflect market data for comparable positions.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of increasing the number of faculty, staff, students and constituency groups involved in FUR's scholarship and forest utilization activities. The agency's metric of success for this request will be the number of faculty, staff, students and constituency groups involved in FUR-related scholarship or capacity building activities.

Agency Request	0.14	19,500	0	0	19,500
<i>Governor's Recommendation</i>	<i>0.14</i>	<i>19,500</i>	<i>0</i>	<i>0</i>	<i>19,500</i>

## 2. Database Manager

## Geological Survey

Idaho Geological Survey requests \$12,800 ongoing from the General Fund and 0.13 FTP to replace expiring grant funding for a database manager. IGS reports that its mission of researching and maintaining information on the key scientific, economic, and public safety aspects of Idaho's geology and mineral resources depend on advanced information systems unique to geology and mineral research. That, in turn, requires IT staff who understand this software and the associated IT platforms. The database manager maintains and improves the security, structure, functionality, and user-interfaces of these databases and the IGS website which makes its data available to the public, government, and industry. This position has been supported by a grant from the Idaho Department of Lands (IDL), but that grant is expiring. The full cost of this position will be \$99,720 (Salary: \$70,720; benefits \$29,000). Due to the Governor's 3% limitation on budget requests, only part of this position's full cost is being requested. This request will be supplemented by other university and external funding. Salary and benefits for this position reflect market data for comparable positions.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) consistently maintaining and delivering publicly available, up-to-date information on Idaho's geology and mineral resources, and; 2) increasing stakeholder engagement. The agency's metric of success for this request will be the amount of external funds as matched by the fraction of FTE for the database manager position and the number of web products offered to the public via the IGS website.

Agency Request	0.13	12,800	0	0	12,800
<i>Governor's Recommendation</i>	<i>0.13</i>	<i>12,800</i>	<i>0</i>	<i>0</i>	<i>12,800</i>



# Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Idaho Mobile Museum

### Museum of Natural History

The Idaho Museum of Natural History (IMNH) requests \$5,600 ongoing from the General Fund for operating expenses associated with its new Mobile Museum Education Program (The Mobile Museum). IMNH has obtained grant funding to purchase a mobile museum van and to fund a part-time educator for two years. The Mobile Museum will visit schools and libraries throughout the state on a rotating basis. The Mobile Museum will be available for reservation by schools and community groups. The Mobile Museum educational programming will align with state learning standards. IMNH further reports that museum staff traveled nearly 3,000 miles in FY 2024 to deliver programming across the state without a dedicated vehicle, up 150% from FY 2023. With the Mobile Museum and its part-time educator, IMNH expects to travel at least 6,000 miles annually with a utilization rate of 80% (42 weeks / year). This request will fund travel expenses for the Mobile Museum teacher and will supplement grants which IMNH has received for this program.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of expanding the availability of natural history education to all Idahoans. The agency's metric of success for this request will be the number of visitors to the Mobile Museum from different regions of Idaho.

Agency Request	0.00	5,600	0	0	5,600
Governor's Recommendation	0.00	5,600	0	0	5,600

### 4. Rural Educator Incentive Program

### Scholarships and Grants

The Scholarships and Grants Program seeks \$1,375,000 in ongoing General Fund moneys for trustee and benefits payments under the Rural Educator Incentive Program (§33-6501, Idaho Code). The Legislature established the Rural Educator Incentive Program in 2022 to provide grant funding to teachers who work in high-need rural school districts or charter schools. Rural Educator Incentive Program funding gradually increases for each year the educator stays in the high-need school district or charter school up to the maximum number of years of eligibility. The grant funds may be used for educator loan repayments, additional degrees, advanced degrees, or other job-related costs. The Legislature has appropriated a net total of \$2,750,000 in ongoing General Fund dollars for the Rural Educator Incentive Program over the three preceding fiscal years, distributed as follows:

FY 2023 \$750,000  
 FY 2024 \$1,250,400  
 FY 2025 \$749,600

The Scholarships and Grants Program reports that the program has seen continuous growth since its inception with 1,250 teachers expected to participate in the program in FY 2026, up nearly 25% over the preceding fiscal year. This request increases funding to meet obligations to teachers currently participating in the program and to meet the need caused by increased program enrollment.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of retaining teachers in rural school districts and charter schools. The agency's metric of success for this request will be the number of teachers retained in rural school districts.

Agency Request	0.00	1,375,000	0	0	1,375,000
Governor's Recommendation	0.00	1,375,000	0	0	1,375,000

# Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Software Engineer

### Scholarships and Grants

Scholarships and Grants requests \$124,000 ongoing from the General Fund and 1.00 FTP to hire an IT Software Engineer III to develop, maintain, and improve information systems used by students, parents, and schools to access educational and financial aid information. Salary and benefits for this position reflect analysis of comparable State of Idaho positions. The request includes \$1,000 in operating expenses for ongoing software licensing and cloud resource access.

The agency maintains IT systems which provide access to college applications, the federal financial aid process, state financial aid, and other educational and financial aid opportunities. Additionally, these applications may interact with and/or support other statutorily defined programs such as:

- Advanced Opportunities (§33-4601 - §33-4605, Idaho Code)
- Idaho Armed Forces / Public Safety Officer Dependents Scholarship (§33-4302, Idaho Code )
- Idaho Opportunity Scholarship (§33-4303, Idaho Code)
- Idaho Launch Grant Program (§72-1204 – 72-1206, Idaho Code)

The IT systems supporting these programs require maintenance and upgrades for data quality, security, integration with other systems, and development of more modern user interfaces. These applications also require regular updates to reflect program changes. These systems currently have a significant backlog of work which current staffing levels cannot address.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of increasing access to educational opportunities for all Idahoans, regardless of socioeconomic status, age, or geographic location. The agency's metrics of success for this request will be the numbers of FAFSA applications and college applications from Idaho students.

Agency Request	1.00	124,000	0	0	124,000
Governor's Recommendation	1.00	124,000	0	0	124,000

## 6. Correction for FY 2025 CEC

### Scholarships and Grants

The agency requests \$1,200 in ongoing personnel costs from the General Fund because the additional 2% CEC for Scholarships and Grants was not included in the FY 2025 enhancements bill. This request corrects that omission.

Agency Request	0.00	1,200	0	0	1,200
Governor's Recommendation	0.00	1,200	0	0	1,200

## 7. Center Director for "studio\Blu"

### TechHelp

TechHelp requests \$5,026 ongoing from the General Fund and 0.03 FTP to provide partial funding for its "studio\Blu" Center Director. This funding replaces expiring grant funding. TechHelp's studio\Blu provides science and engineering faculty with research opportunities, students with real-world experience, and industry with the latest technical and scientific knowledge. TechHelp reports that this collaboration has helped Idaho companies design and build new products and processes, grow revenue, and create jobs. The Executive Director supervises all studio\Blu projects and positions. TechHelp and studio\Blu rely upon several funding streams, including state appropriations, grants, and client fees to achieve financial sustainability. The Executive Director position has been grant-funded, but those grants are ending. The full cost of the Executive Director position will be \$159,939 (\$120,973 salary; \$38,966 in benefits). Due to the Governor's 3% limitation on budget requests, only 8% of this position's full cost is being requested, and studio\Blu will continue to seek additional external funding for this position. Salary and benefits for this position reflect market data for comparable positions.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives of 1) ensuring an entrepreneurial talent pipeline to Idaho industry; 2) including student (especially, including rural students), faculty, and industry participation in studio\Blu, and; 3) improving "studio\Blu's" project capacity. The agency's metric of success for this request will be the economic impact of TechHelp support on community partners.

Agency Request	0.03	5,000	0	0	5,000
Governor's Recommendation	0.03	5,000	0	0	5,000

# Special Programs

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Total</b>					
Agency Request	51.37	31,732,300	1,000,000	4,748,300	37,480,600
<i>Governor's Recommendation</i>	51.37	31,902,400	0	4,748,900	36,651,300
Agency Request					
Change from Original App	1.30	1,648,700	0	500	1,649,200
% Change from Original App	2.6%	5.5%	0.0%	0.0%	4.6%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	1.30	1,818,800	(1,000,000)	1,100	819,900
<i>% Change from Original App</i>	2.6%	6.0%	(100.0%)	0.0%	2.3%



# Department of Education

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	10,908,300	8,441,000	6,369,900	5,645,200	5,760,900
Student Services	85,142,200	33,530,900	59,743,100	41,460,300	42,086,100
<b>Total:</b>	<b>96,050,500</b>	<b>41,971,900</b>	<b>66,113,000</b>	<b>47,105,500</b>	<b>47,847,000</b>
<b>BY FUND CATEGORY</b>					
General	14,778,500	13,140,200	12,530,400	11,760,900	11,946,200
Dedicated	57,613,700	12,111,600	30,736,600	12,553,800	12,929,800
Federal	23,658,300	16,720,100	22,846,000	22,790,800	22,971,000
<b>Total:</b>	<b>96,050,500</b>	<b>41,971,900</b>	<b>66,113,000</b>	<b>47,105,500</b>	<b>47,847,000</b>
Percent Change:	0.0%	(56.3%)	57.5%	(28.8%)	(27.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	13,688,000	11,956,500	14,105,400	14,389,800	14,844,500
Operating Expenditures	21,901,500	16,635,400	23,174,600	22,971,200	22,958,000
Capital Outlay	9,000	389,600	800,000	9,000	9,000
Trustee/Benefit	60,452,000	12,990,400	28,033,000	9,735,500	10,035,500
<b>Total:</b>	<b>96,050,500</b>	<b>41,971,900</b>	<b>66,113,000</b>	<b>47,105,500</b>	<b>47,847,000</b>
Full-Time Positions (FTP)	124.00	124.00	126.50	129.00	129.00

## Division Description

The State Department of Education is an executive agency of the State Board of Education and is established pursuant to Section 33-125, Idaho Code. The State Superintendent of Public Instruction serves as the executive officer of the department and has the responsibility for carrying out policies, procedures, and duties authorized by law or established by the board for all elementary and secondary school matters. To align budget publications with Section 33-125, Idaho Code, legislative publications will be displayed as the Department of Education starting in 2021; the agency was formerly listed as the Superintendent of Public Instruction.

During the 2020 legislative session, the Legislature established and funded a second program in the department for student services. There are two appropriated programs in the department:

1) Administration Program: Includes staffing support for the Public School Support Program functions of Accounting, Certification and Professional Standards, Communications, Human Resources, and Public School Finance.

2) Student Services: Includes staffing support for the Public School Support Program functions of Assessment and Accountability, Child Nutrition Programs, Federal Programs, Indian Education, Instructional Support for Student-Centered Learning, Safety and Student Engagement, School Choice, Special Education, Student Transportation, and advanced opportunities funding for non-public school students.

# Department of Education

Analyst: Tatro

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	14,778,500	13,140,200	(1,638,300) (11.1%)	12,530,400	11,760,900	11,946,200
Indirect Cost Recovery 12500	1,948,400	917,000	(1,031,400) (52.9%)	2,011,600	1,980,900	2,007,000
Idaho Career Ready Students Program 30900	45,000,000	6,861,500	(38,138,500) (84.8%)	20,000,000	0	0
Driver's Training 31900	2,474,700	1,349,400	(1,125,300) (45.5%)	2,627,600	4,402,900	4,407,600
Broadband Infrastructure 32100	1,900,000	327,800	(1,572,200) (82.7%)	0	0	0
Public Instruction 32500	1,913,100	1,549,700	(363,400) (19.0%)	1,956,000	1,979,200	2,003,800
Public Charter School Authorizers 32533	0	0	0 0.0%	0	0	300,000
Miscellaneous Revenue 34900	542,200	401,900	(140,300) (25.9%)	549,800	559,500	571,200
Public Schools Other Income 48110	473,300	419,500	(53,800) (11.4%)	475,800	478,900	482,700
Cigarette, Tobacco and Lottery Income Taxes 48154	112,000	104,200	(7,800) (7.0%)	114,700	116,600	120,000
Idaho Millennium Income 49900	3,250,000	180,600	(3,069,400) (94.4%)	3,001,100	3,002,200	3,003,900
School Bus Camera Fund 58100	0	0	0 0.0%	0	33,600	33,600
American Rescue Plan 34400	2,167,000	958,600	(1,208,400) (55.8%)	3,438,400	264,000	264,000
Federal COVID-19 Relief 34500	2,211,800	780,000	(1,431,800) (64.7%)	0	0	0
Federal Grant 34800	19,279,500	14,981,500	(4,298,000) (22.3%)	19,407,600	22,526,800	22,707,000
<b>Total:</b>	<b>96,050,500</b>	<b>41,971,900</b>	<b>(54,078,600)</b> <b>(56.3%)</b>	<b>66,113,000</b>	<b>47,105,500</b>	<b>47,847,000</b>

# Department of Education

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>126.50</b>	<b>12,530,400</b>	<b>66,113,000</b>	<b>126.50</b>	<b>12,530,400</b>	<b>66,113,000</b>
Prior Year Reappropriation	0.00	0	41,207,900	0.00	0	41,207,900
1. School Bus Camera Fund Program	0.00	0	33,600	0.00	0	33,600
2. IRI and Performance Report Card	0.00	0	1,500,000	0.00	0	1,500,000
<b>FY 2025 Total Appropriation</b>	<b>126.50</b>	<b>12,530,400</b>	<b>108,854,500</b>	<b>126.50</b>	<b>12,530,400</b>	<b>108,854,500</b>
Removal of Onetime Expenditures	(0.50)	(1,108,000)	(67,331,300)	(0.50)	(1,108,000)	(67,331,300)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>126.00</b>	<b>11,422,400</b>	<b>41,523,200</b>	<b>126.00</b>	<b>11,422,400</b>	<b>41,523,200</b>
Personnel Benefit Costs	0.00	72,500	164,500	0.00	72,500	164,500
Statewide Cost Allocation	0.00	59,600	109,300	0.00	46,400	96,100
Change in Employee Compensation	0.00	49,800	112,400	0.00	248,300	567,100
<b>FY 2026 Program Maintenance</b>	<b>126.00</b>	<b>11,604,300</b>	<b>41,909,400</b>	<b>126.00</b>	<b>11,789,600</b>	<b>42,350,900</b>
1. Dispute Resolution Specialist	1.00	0	84,400	1.00	0	84,400
2. Special Ed - Charter Schools Specialist	1.00	42,200	84,400	1.00	42,200	84,400
3. Indian Education Coordinator	1.00	114,400	114,400	1.00	114,400	114,400
4. Youth Well-Being Assessment	0.00	0	0	0.00	0	0
5. Student Assessment Development	0.00	0	2,700,000	0.00	0	2,700,000
6. Drivers Education Reimbursement Increase	0.00	0	1,770,900	0.00	0	1,770,900
7. School Bus Camera Fund Program	0.00	0	33,600	0.00	0	33,600
8. Farm to School Grant Program	0.00	0	264,000	0.00	0	264,000
9. Child Nutrition Technology Grant	0.00	0	144,400	0.00	0	144,400
Underperforming Charter Schools	0.00	0	0	0.00	0	300,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>129.00</b>	<b>11,760,900</b>	<b>47,105,500</b>	<b>129.00</b>	<b>11,946,200</b>	<b>47,847,000</b>
Change from Original Appropriation	2.50	(769,500)	(19,007,500)	2.50	(584,200)	(18,266,000)
% Change from Original Appropriation		(6.1%)	(28.8%)		(4.7%)	(27.6%)

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The State Department of Education (SDE) for FY 2025 received additional funding and staffing to assist North Idaho schools with performance and an auditor position to verify student counts in schools; the final year of school support for COVID relief funding; funding to support suicide prevention efforts in schools; additional Career Ready Students Program funding; and onetime funding to modernize and remodel the department's office space.					
	126.50	12,530,400	30,736,600	22,846,000	66,113,000

## Prior Year Reappropriation

The State Department of Education (SDE) was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to tobacco, vaping, and substance use prevention programs funded from the Idaho Millennium Income Fund, and for its unencumbered and unspent appropriation related to the Career Ready Students Program from FY 2024 into FY 2025. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	41,207,900	0	41,207,900
Governor's Recommendation	0.00	0	41,207,900	0	41,207,900

## 1. School Bus Camera Fund Program

### Student Services

The State Department of Education (SDE) requests \$33,600 in onetime funding from the School Bus Camera Fund to address the statutory allowances approved in H610 of the 2024 legislative session. The fund is established in Section 49-1422, Idaho Code, and states that appropriated funds may only be used for the purpose of school bus stop-arms software, equipment, and training to enforce the provisions of the section. The purpose of the program is to reduce accidents and increase the safety of school children at bus stops. Revenue is generated from fines issued to drivers that fail to stop in the specified timeframe and distance from a school bus when on a highway. As of June 30, 2024, the cash balance in the fund was \$35,200 and the revenue for the fund is estimated at \$6,800 per year. The request is made as a supplemental to allow schools without these cameras the opportunity to apply for funding in time to purchase and install the equipment before the end of the school year. SDE indicated that the process is ready for schools as soon as funding is made available.

There is a corresponding ongoing funding request for FY 2026.

AGENCY SUBMITTED OUTCOMES: To meet the requirements set forth in Section 49-1422, Idaho Code.

Agency Request	0.00	0	33,600	0	33,600
Governor's Recommendation	0.00	0	33,600	0	33,600



# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. IRI and Performance Report Card

## Student Services

The State Department of Education (SDE) requests a onetime supplemental appropriation of \$1,500,000 from federal funds with \$800,000 to update the Idaho Report Card and \$700,000 to pilot an Idaho Reading Indicator (IRI) assessment. Ongoing support from the General Fund is requested for both of these items in the Public School Support Program's Central Services Division. There is currently \$532,700 from the General Fund in the base for the IRI portion. According to the department, the federal funds are only available through September 30, 2025, at which time they would revert back to the federal government for distribution to other states. These funds are available as a result of assessments and standardized testing not occurring during the COVID pandemic.

REPORT CARD: Title I-A of the Elementary and Secondary Education Act (ESSA) of 1965, requires states to develop, post and maintain a state report card on select student and school data to receive Title I-A funding for low income students and high poverty schools. The current vendor will no longer provide support to the State Department of Education (SDE) to maintain the state's report card. As a result, the department is requesting a onetime supplemental of \$800,000 from federal Title I-B funds to update and provide a new maintenance program for the report card. If federal funds are not used, SDE will need state funds to support this unfunded mandate. For FY 2025, SDE estimates Title I-A expenditures to be \$64.3 million, and \$67.0 million for FY 2026. These funds are used to help low income and high poverty schools meet state academic standards, provide specific professional development opportunities, assist students with disabilities and English language learners, and other elective programs. Title I-A funds are allocated to states through a formula grant.

IRI ASSESSMENT: Funds are requested to meet the requirements of the new Idaho Reading Indicator (IRI) contract. SDE issued an RFP in 2024 as the current contract is set to expire at the end of the year. A new RFP was issued and it closed mid-November. Requested funds would be used to pilot a new criterion-based IRI assessment. The proposal may continue the base-assessments currently being conducted and add more questions and testing options to ensure validity and reliability of the assessment process. There are two types of assessment processes in educational assessments. First is the criterion-referenced which measure student performance against a set criterion, such as content standards adopted by the Idaho Legislature. Conversely, norm-referenced assessments measure performance against a set norm; norms are changed or reset every four to five years. The current IRI vendor offers norm-referenced assessments, which were reset in 2022. Funding from this request would be used to develop and implement more criterion-referenced assessments to measure progress made towards mastering Idaho's content standards; this would make the IRI more consistent with the criterion-referenced Idaho Standards Achievement Test (ISAT). If the request is not funded, SDE has indicated that it will continue to work with the current vendor to provide the base assessments provided today. Ongoing support from the General Fund is being requested in the Public Schools' Central Services Division.

AGENCY SUBMITTED OUTCOMES: Student Achievement goal 1 - Increase IRI and Idaho Standards Achievement Test (ISAT) scores.

Agency Request	0.00	0	0	1,500,000	1,500,000
Governor's Recommendation	0.00	0	0	1,500,000	1,500,000

FY 2025 Total Appropriation					
Agency Request	126.50	12,530,400	71,978,100	24,346,000	108,854,500
Governor's Recommendation	126.50	12,530,400	71,978,100	24,346,000	108,854,500

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were provided for replacement items, an office remodel, career ready students funding, for reappropriation, and for the onetime supplemental appropriation requests.

Agency Request	(0.50)	(1,108,000)	(61,284,900)	(4,938,400)	(67,331,300)
Governor's Recommendation	(0.50)	(1,108,000)	(61,284,900)	(4,938,400)	(67,331,300)

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Base Adjustments**

Adjusts the full-time equivalent positions (FTP) by fund source and program.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	126.00	11,422,400	10,693,200	19,407,600	41,523,200
Governor's Recommendation	126.00	11,422,400	10,693,200	19,407,600	41,523,200

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	72,500	28,300	63,700	164,500
Governor's Recommendation	0.00	72,500	28,300	63,700	164,500

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$18,200, risk management costs will decrease by \$21,000, State Controller fees will increase by \$122,300, State Treasurer fees will decrease by \$6,900, and Office of Information Technology Services billings will increase by \$33,100, for a net increase of \$109,300.

Agency Request	0.00	59,600	8,700	41,000	109,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	46,400	8,700	41,000	96,100

**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	49,800	19,100	43,500	112,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	248,300	95,100	223,700	567,100

<b>FY 2026 Program Maintenance</b>					
Agency Request	126.00	11,604,300	10,749,300	19,555,800	41,909,400
Governor's Recommendation	126.00	11,789,600	10,825,300	19,736,000	42,350,900

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Dispute Resolution Specialist

Student Services

The State Department of Education (SDE) requests 1.00 FTP and \$84,400 for a dispute resolution specialist to support special education. The position is being requested to improve customer service with parents and school staff surrounding special education issues. Workload, as it pertains to facilitation, mediation, complaints, and hearings, has increased from 196 cases in the 2022-2023 school year to 281 cases in the 2023-2024 school year, equating to a 43.4% increase. As a result of increased cases, the services, communication, and timeliness have declined with schools and parents. The position is being requested to restore communication and timeliness with families and schools, and to meet the requirements of sections 300.500 through 300.536 of the Individuals with Disabilities Act (IDEA). Of the request, \$81,400 is ongoing for personnel costs and estimated travel expenses, and \$3,000 is onetime for a computer and office furniture. A state match is not needed for this position.

AGENCY SUBMITTED OUTCOMES: Strategic Plan - Attract and Retain Leaders 3.3.2: Prepare Students for Life: Retain Idaho's highest performing administrators; training for all special education directors.

Agency Request	1.00	0	0	84,400	84,400
Governor's Recommendation	1.00	0	0	84,400	84,400

## 2. Special Ed - Charter Schools Specialist

Student Services

The State Department of Education requests 1.00 FTP and \$84,400 to hire a special education program specialist. The position is requested to meet the requirements of the Individuals with Disabilities Act (IDEA) and Section 504 of the Rehabilitation Act. Requirements include monitoring, reporting, enforcement, and other technical assistance needed by schools, specifically charter schools. Every new charter schools is required to undergo a verification process for special education support. Section 504 is a civil rights law that prevents discrimination against people with disabilities in the education setting. There is currently 1.00 FTP dedicated solely to supporting 190 local education agencies (LEAs), and five new charter schools are expected to open in FY 2025 and each year thereafter for the next few years. This request is evenly split between the General Fund and federal funds, as federal funds cannot be used for Section 504 activities, but can be used for other special education related services.

AGENCY SUBMITTED OUTCOMES: Strategic Plan - Attract and Retain Leaders 3.3.2: Prepare Students for Life: Retain Idaho's highest performing administrators; training for all special education directors.

Agency Request	1.00	42,200	0	42,200	84,400
Governor's Recommendation	1.00	42,200	0	42,200	84,400

## 3. Indian Education Coordinator

Student Services

The State Department of Education (SDE) requests 1.00 FTP and \$114,400 to hire an Indian education coordinator. There is currently one position at SDE to support Indian Education programs. This position would assist the current employee with tribal relations, travel, and improving tribal-student achievements. Of the request, \$7,500 is ongoing for travel and associated educational supplies each year and \$3,000 is onetime to purchase a computer and office furniture. Travel costs were estimated at \$500 per trip (hotel, vehicle rental, per diem, and airfare), for five tribes at two trips per tribe for \$5,000. The goal is to improve services with Idaho's tribes to improve educational results while also respecting unique cultural backgrounds.

AGENCY SUBMITTED OUTCOMES: Strategic Plan: Vulnerable Students, goal 2 -decrease chronic absenteeism; Student Achievement, goal 1 - increased IRI and ISAT scores; and Prepare Students for Life, goal 1 - prepare students for all options following high school graduation.

Agency Request	1.00	114,400	0	0	114,400
Governor's Recommendation	1.00	114,400	0	0	114,400

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Youth Well-Being Assessment

Student Services

The State Department of Education requests \$350,000 to administer, report, and analyze data from the Idaho Youth Well-Being Assessment (IYWA). The IYWA is an Idaho-developed opt-in and voluntary program used by schools to better understand the behavioral health status of its students. The need for this type of information has been discussed and identified as a need at all of the Joint Legislative Millennium Fund Committee meetings for the past couple years. Currently SDE receives \$3 million dollars to address overall student health, with a primary focus on reducing substance use among Idaho's youth. Funding will be used for the annual administration, analysis, and reporting of data.

ANALYST NOTE: To address the requirement of Section 11 in H715 of 2024, this request was moved to the Millennium Fund Program, which can be found at the end of the Legislative Budget Book.

AGENCY SUBMITTED OUTCOMES: Strategic Achievement goal 2.2.1 - Work with education and community partners to identify existing resources for student mental health services; goal 2.2.2 - Identify, highlight, and replicate existing/successful Idaho-based programs for servicing student mental health needs; and goal 2.2.3 - Analyze and discuss summary report from Fall 2024 Idaho Youth Well Being Assessment.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

## 5. Student Assessment Development

Student Services

The State Department of Education (SDE) requests \$2,700,000 for student assessment work as SDE transitions to a new contract. Funding will be used to pilot a new platform and develop new items more targeted to Idaho students. Section 1111(b) of the Every Student Succeeds Act (ESSA) of 2015 and Idaho Administrative Rule (IDAPA) 08.02.03.111, require Idaho to administer a reliable, valid, and evidence-based assessment to all students in grades 3 through 11 in math, science, and English language arts. SDE issued a stakeholder survey to better assess the quality of the current assessment process. Results from the survey indicated that changes should be made and updated to revise the current Common Core based assessments. If funding is not approved, SDE will continue with the current vendor and current assessments. SDE is able to use onetime federal funding for this request as a result of assessments and standardized testing not occurring during the COVID pandemic. SDE currently has three positions dedicated to the assessment process, but with the requested updates to the process, SDE indicated that an RFP will be issued for external contractors, so current staff can continue to support schools while the transition process is completed.

AGENCY SUBMITTED OUTCOMES: Student Achievement goal 3.3 - Solicit stakeholder input around the ESSA-required state assessment [ISAT]; and goal 3.4 Develop an RFP for the Idaho Standards Achievement Test (ISAT).

Agency Request	0.00	0	0	2,700,000	2,700,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>2,700,000</i>	<i>2,700,000</i>

## 6. Drivers Education Reimbursement Increase

Student Services

The State Department of Education (SDE) requests \$1,770,900 in ongoing Drivers Training Funds and for legislative authorization to increase the drivers' training reimbursement from \$150 to \$300 per student. In FY 2023, the reported costs of running drivers' education programs statewide was \$3.5 million, however, the reimbursement from the state, through the Drivers Training Fund, was \$1.2 million. To assist in covering the program costs, local education agencies (LEAs) have been enrolling students in drivers education as an overflow class, making it eligible for Advanced Opportunities Program funding at \$225 per student, which amounted to \$510,155. The proposed legislation will be based on identified applicant needs and will allow all school-based driver education programs to apply. Priority will be given to rural/underserved programs and funds may be used to purchase adaptive devices for cars to provide instruction for students with disabilities.

AGENCY SUBMITTED OUTCOMES: Strategic Plan, Modernize Education Funding goal 5: Align Funding with Idaho SDE goals; and Prepare Students for Life goal 1 to prepare students for all options following high school graduation.

Agency Request	0.00	0	1,770,900	0	1,770,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>1,770,900</i>	<i>0</i>	<i>1,770,900</i>

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>7. School Bus Camera Fund Program</b>					<b>Student Services</b>
<p>The State Department of Education (SDE) requests \$33,600 from the School Bus Camera Fund to address the statutory allowances approved in the 2024 session with passage of H610 in the 2024 legislative session. The fund is established in Section 49-1422, Idaho Code, and states that appropriated funds may only be used for the purpose of school bus stop arm software, equipment, and training to enforce the provisions of the section. The purpose of the program is to reduce accidents and increase the safety of school children at bus stops. Revenue is generated from fines issued to drivers that fail to stop in the specified timeframe and distance from the school bus when on a highway. As of June 30, 2024, the cash balance in the fund was \$35,200 and the revenue for the fund is estimated at \$6,800 per year.</p> <p>There is a corresponding onetime supplemental appropriation funding request for FY 2025.</p> <p>AGENCY SUBMITTED OUTCOMES: Modernize Education Funding 1-1.7 Explore changes to funding model that reflects contemporary needs, budget accordingly; and 3-1.4 Explore additional state support that will reduce reliance on supplemental levies.</p>					
Agency Request	0.00	0	33,600	0	33,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>33,600</i>	<i>0</i>	<i>33,600</i>
<b>8. Farm to School Grant Program</b>					<b>Student Services</b>
<p>The Department of Education requests \$264,000 onetime for the third year of the Farm to School Grant as part of the American Rescue Plan Act (ARPA). This grant was established in Section 1001(b)(4) of the American Rescue Plan Act to help schools develop resources to teach children about where their food comes from, how food is harvested, and how food is made. The goal is to increase awareness on food production and increase the amount of locally produced foods brought into schools. The total award for Idaho is \$761,600. Of the request, \$157,000 will be used to purchase 75 vertical gardens and associated education materials, nutrients, growing pods, and two-year support; \$16,600 will be used for travel and other material/printing costs; and \$89,900 will be used for personnel costs to continue paying the programs' coordinator. The program is scheduled to sunset on September 30, 2026. The department indicates that once the federal funds are expended the program will end; no state funding will be requested for this program. Further, there are no matching or maintenance of effort requirements from state funds.</p> <p>AGENCY SUBMITTED OUTCOMES: Student Achievement: Farm to school efforts help teach children where their food comes from and how food fuels their bodies. It enhances classroom education through hands-on learning, such as school gardens and other educational activities related to food, health, agriculture, and nutrition.</p>					
Agency Request	0.00	0	0	264,000	264,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>264,000</i>	<i>264,000</i>
<b>9. Child Nutrition Technology Grant</b>					<b>Student Services</b>
<p>The State Department of Education (SDE) requests \$144,400 to implement a four-year Technology Innovation [Nutrition] Grant. The total four-year grant is for \$746,300 and SDE is currently using its FY 2025 appropriation for comparable technology innovation grants for expenditures from this year's grant. The majority of grant funds will be used to cover MyIdahoCNP software related costs and \$6,700 will be used for travel costs to a federally required technology conference, meeting costs, and costs associated with providing mobile hotspots. MyIdahoCNP is an online database used by school nutrition staff for program compliance, claims tracking, and reporting on financial expenditures and other nutrition-program related reports. The grant's effective dates are September 19, 2024 through September 30, 2028 and funds are requested as ongoing to account for variations in the grant expenditures over the course of its term. Using these federal funds allows SDE to use other currently appropriated federal nutrition funds for USDA required program reviews and for technical assistance visits to schools.</p> <p>AGENCY SUBMITTED OUTCOMES: Student Achievement: Improve Mental and Behavioral Idaho Student Health, to provide additional student well-being support through training, technical assistance, and reviews of child nutrition programs throughout the state.</p>					
Agency Request	0.00	0	0	144,400	144,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>144,400</i>	<i>144,400</i>

# Department of Education

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Underperforming Charter Schools</b>					<b>Student Services</b>
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$300,000 onetime to provide additional financial support for underperforming charter schools that were authorized by the Charter School Commission. Funding is recommended from the Public Charter School Authorizers Fund.</i>					
Governor's Recommendation	0.00	0	300,000	0	300,000
<b>Budget Law Exemptions/Other Adjustments</b>					
REAPPROPRIATION: The State Department of Education requests authority to carry over its unencumbered and unspent appropriation balances for the office remodel project; Millennium Fund Program distributions; and for the Career Ready Students Program from FY 2025 into FY 2026. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	129.00	11,760,900	12,553,800	22,790,800	47,105,500
Governor's Recommendation	129.00	11,946,200	12,929,800	22,971,000	47,847,000
Agency Request					
Change from Original App	2.50	(769,500)	(18,182,800)	(55,200)	(19,007,500)
% Change from Original App	2.0%	(6.1%)	(59.2%)	(0.2%)	(28.8%)
Governor's Recommendation					
Change from Original App	2.50	(584,200)	(17,806,800)	125,000	(18,266,000)
% Change from Original App	2.0%	(4.7%)	(57.9%)	0.5%	(27.6%)

# Vocational Rehabilitation

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Vocational Rehabilitation	25,987,400	25,882,200	26,412,800	25,961,600	26,326,900
Deaf & Hard of Hearing Council	554,400	491,900	567,600	609,300	624,600
<b>Total:</b>	<b>26,541,800</b>	<b>26,374,100</b>	<b>26,980,400</b>	<b>26,570,900</b>	<b>26,951,500</b>
<b>BY FUND CATEGORY</b>					
General	5,172,200	5,098,200	5,272,700	5,352,200	5,439,800
Dedicated	2,136,500	2,080,000	2,139,600	1,412,900	1,417,800
Federal	19,233,100	19,195,900	19,568,100	19,805,800	20,093,900
<b>Total:</b>	<b>26,541,800</b>	<b>26,374,100</b>	<b>26,980,400</b>	<b>26,570,900</b>	<b>26,951,500</b>
Percent Change:	0.0%	(0.6%)	2.3%	(1.5%)	(0.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	12,530,600	11,787,200	12,959,300	13,260,200	13,684,100
Operating Expenditures	2,165,700	2,411,900	2,597,300	2,673,300	2,630,000
Capital Outlay	428,400	401,400	506,700	404,600	404,600
Trustee/Benefit	11,417,100	11,773,600	10,917,100	10,232,800	10,232,800
<b>Total:</b>	<b>26,541,800</b>	<b>26,374,100</b>	<b>26,980,400</b>	<b>26,570,900</b>	<b>26,951,500</b>
Full-Time Positions (FTP)	146.00	146.00	148.00	148.00	148.00

## Division Description

The Idaho Division of Vocational Rehabilitation (IDVR) works on behalf of Idahoans with disabilities to improve the quality of the vocational rehabilitation services provided to Idaho residents. IDVR is organized within and reports to the Idaho State Board of Education. Statutory authority for IDVR can be found in Section 33-2301 et seq. Idaho Code.

IDVR works in concert with the State Rehabilitation Council. The Council must be composed of at least 15 members appointed by the Idaho State Board of Education. Council members represent various groups with an interest in IDVR's services including disability advocacy groups, workforce development entities, community rehabilitation partners, rehabilitation counselors, and others. The council reviews, analyzes, and advises IDVR regarding the performance, effectiveness, and objectives of the program.

IDVR is divided into two budgeted programs: Vocational Rehabilitation and the Council for the Deaf and Hard of Hearing to whom IDVR provides fiscal support.

Vocational Rehabilitation (VR): VR assists Idahoans with a diverse array of disabilities to prepare for, obtain, advance in, and retain employment based on their unique skills and abilities. The VR program provides services to eligible Idahoans with disabilities to assist them in transitioning from unemployment to gainful employment or to maintain employment. The VR program is a way to self-sufficiency. The VR program serves students with disabilities transitioning from secondary to post-secondary education or to work. Services include work readiness, work-based learning, instruction in self-advocacy, job exploration and counseling on post-secondary education. Lastly, VR serves Idaho businesses by assisting in hiring and retaining qualified employees through the delivery of services tailored to the business's needs.

Council for the Deaf and Hard of Hearing (CDHH): CDHH is an independent agency organized under IDVR. This is a flow-through council for fiscal support purposes only, with no direct programmatic implication for IDVR. CDHH's vision is to ensure that individuals who are deaf, hard of hearing, or hearing impaired have a centralized location to obtain resources and information about services available.

# Vocational Rehabilitation

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	5,172,200	5,098,200	(74,000) (1.4%)	5,272,700	5,352,200	5,439,800
Rehabilitation Revenue and Refunds 28800	1,154,400	1,132,800	(21,600) (1.9%)	1,156,100	1,158,000	1,160,300
Miscellaneous Revenue 34900	982,100	947,200	(34,900) (3.6%)	983,500	254,900	257,500
Federal Grant 34800	19,233,100	19,195,900	(37,200) (0.2%)	19,568,100	19,805,800	20,093,900
<b>Total:</b>	<b>26,541,800</b>	<b>26,374,100</b>	<b>(167,700)</b> <b>(0.6%)</b>	<b>26,980,400</b>	<b>26,570,900</b>	<b>26,951,500</b>



# Vocational Rehabilitation

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>148.00</b>	<b>5,272,700</b>	<b>26,980,400</b>	<b>148.00</b>	<b>5,272,700</b>	<b>26,980,400</b>
1. Federal Grant Match	0.00	2,700,000	2,700,000	0.00	2,700,000	2,700,000
2. Client Services	0.00	0	0	0.00	1,700,000	1,700,000
<b>FY 2025 Total Appropriation</b>	<b>148.00</b>	<b>7,972,700</b>	<b>29,680,400</b>	<b>148.00</b>	<b>9,672,700</b>	<b>31,380,400</b>
Expenditure Adjustments	0.00	0	10,000,000	0.00	0	10,000,000
<b>FY 2025 Estimated Expenditures</b>	<b>148.00</b>	<b>7,972,700</b>	<b>39,680,400</b>	<b>148.00</b>	<b>9,672,700</b>	<b>41,380,400</b>
Removal of Onetime Expenditures	0.00	(2,723,600)	(12,802,100)	0.00	(4,423,600)	(14,502,100)
Base Adjustments	0.00	0	(730,500)	0.00	0	(730,500)
<b>FY 2026 Base</b>	<b>148.00</b>	<b>5,249,100</b>	<b>26,147,800</b>	<b>148.00</b>	<b>5,249,100</b>	<b>26,147,800</b>
Personnel Benefit Costs	0.00	43,300	194,700	0.00	43,400	194,800
Statewide Cost Allocation	0.00	2,700	87,200	0.00	2,400	43,900
Change in Employee Compensation	0.00	22,100	106,200	0.00	109,900	530,000
<b>FY 2026 Program Maintenance</b>	<b>148.00</b>	<b>5,317,200</b>	<b>26,535,900</b>	<b>148.00</b>	<b>5,404,800</b>	<b>26,916,500</b>
1. Interpreter Services	0.00	35,000	35,000	0.00	35,000	35,000
<b>FY 2026 Total</b>	<b>148.00</b>	<b>5,352,200</b>	<b>26,570,900</b>	<b>148.00</b>	<b>5,439,800</b>	<b>26,951,500</b>
Change from Original Appropriation	0.00	79,500	(409,500)	0.00	167,100	(28,900)
% Change from Original Appropriation		1.5%	(1.5%)		3.2%	(0.1%)

# Vocational Rehabilitation

Analyst: Dupree

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

## FY 2025 Original Appropriation

The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancements included: \$173,400 and 2.00 FTP for two senior counselor positions, and a decrease in funding for trustee and benefit payments with a corresponding increase in funding for operating expenditures to be used for software licenses and travel costs.

	148.00	5,272,700	2,139,600	19,568,100	26,980,400
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### 1. Federal Grant Match

### Vocational Rehabilitation

The Division of Vocational Rehabilitation requests \$2,700,000 onetime from the General Fund for federal grant match. The division received \$10,000,000 in federal grant moneys from a noncognizable adjustment in FY 2025 and is requesting these funds to meet the state match required to access all available funding.

Funds will be used for customer services eligible under individuals' employment plans, such as coursework, counseling, and workshops that assist people with disabilities to prepare for, secure, retain, or regain employment.

AGENCY SUBMITTED OUTCOMES: This request will maintain or improve all of their goals submitted in the performance measure report. This includes: goal 1: Maximize the career potential of Idahoans with disabilities engaged with the division; goal 2: Expand utilization and improve quality of Pre-Employment Transition Services (Pre-ETS) and similar services for youth; goal 3: Improve outreach and engagement through individualized services to Idaho businesses. The expected outcome is being able to continue serving Idahoans with disabilities.

Agency Request	0.00	2,700,000	0	0	2,700,000
Governor's Recommendation	0.00	2,700,000	0	0	2,700,000

### 2. Client Services

Agency Request	0.00	0	0	0	0
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*The Governor recommends \$1,700,000 onetime from the General Fund to be used for client services that were found to be ineligible for federal fund reimbursement through a financial audit. Funds will be used for customer services, such as coursework, counseling, and workshops that assist people with disabilities to prepare for, secure, retain, or regain employment.*

Governor's Recommendation	0.00	1,700,000	0	0	1,700,000
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## FY 2025 Total Appropriation

Agency Request	148.00	7,972,700	2,139,600	19,568,100	29,680,400
Governor's Recommendation	148.00	9,672,700	2,139,600	19,568,100	31,380,400

### Expenditure Adjustments

This noncognizable adjustment was approved by DFM prior to the legislative session pursuant to Section 67-3516, Idaho Code. The noncognizable adjustment was for \$10,000,000 from the Federal Grant Fund. This amount was awarded to the state by the Rehabilitation Services Administration (RSA) through a re-allotment of unutilized funds from other states.

Agency Request	0.00	0	0	10,000,000	10,000,000
Governor's Recommendation	0.00	0	0	10,000,000	10,000,000

## FY 2025 Estimated Expenditures

Agency Request	148.00	7,972,700	2,139,600	29,568,100	39,680,400
Governor's Recommendation	148.00	9,672,700	2,139,600	29,568,100	41,380,400

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$8,400 for office equipment, \$93,700 for replacement items, \$10,000,000 for a noncognizable adjustment, and \$2,700,000 for the requested supplemental.

Agency Request	0.00	(2,723,600)	0	(10,078,500)	(12,802,100)
Governor's Recommendation	0.00	(4,423,600)	0	(10,078,500)	(14,502,100)

# Vocational Rehabilitation

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Base Adjustments

Removes \$730,500 from the Miscellaneous Revenue Fund due to completion of contracts with school districts.

Agency Request	0.00	0	(730,500)	0	(730,500)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(730,500)</i>	<i>0</i>	<i>(730,500)</i>

FY 2026 Base					
Agency Request	148.00	5,249,100	1,409,100	19,489,600	26,147,800
<i>Governor's Recommendation</i>	<i>148.00</i>	<i>5,249,100</i>	<i>1,409,100</i>	<i>19,489,600</i>	<i>26,147,800</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	43,300	2,600	148,800	194,700
<i>Recommended by the Governor with changes for benefits.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>43,400</i>	<i>2,600</i>	<i>148,800</i>	<i>194,800</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$500, Legislative Audit billings will increase by \$6,000, risk management costs will decrease by \$18,300, State Controller fees will increase by \$123,900, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will decrease by \$24,700, for a net increase of \$87,200.

Agency Request	0.00	2,700	0	84,500	87,200
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,400</i>	<i>0</i>	<i>41,500</i>	<i>43,900</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	22,100	1,200	82,900	106,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>109,900</i>	<i>6,100</i>	<i>414,000</i>	<i>530,000</i>

FY 2026 Program Maintenance					
Agency Request	148.00	5,317,200	1,412,900	19,805,800	26,535,900
<i>Governor's Recommendation</i>	<i>148.00</i>	<i>5,404,800</i>	<i>1,417,800</i>	<i>20,093,900</i>	<i>26,916,500</i>

### 1. Interpreter Services

### Council for the Deaf and Hard of Hearing

The Council for the Deaf and Hard of Hearing requests \$35,000 ongoing from the General Fund in operating expenditures for the purpose of contracting with more interpreters. The Council has multiple employees who require additional resources to meet obligations as directed by Title I and II of the Americans with Disabilities Act (ADA). Funding will be utilized to hire freelance interpreters to supplement the council's full-time interpreter and ensure adherence to ADA requirements.

AGENCY SUBMITTED OUTCOMES: This request is intended to improve workplace inclusivity and productivity by ensuring all employees have access to necessary communication support, which aligns with the agency's goals of enhancing service delivery and maintaining regulatory compliance.

Agency Request	0.00	35,000	0	0	35,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>35,000</i>	<i>0</i>	<i>0</i>	<i>35,000</i>

# Vocational Rehabilitation

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Total</b>					
Agency Request	148.00	5,352,200	1,412,900	19,805,800	26,570,900
<i>Governor's Recommendation</i>	<i>148.00</i>	<i>5,439,800</i>	<i>1,417,800</i>	<i>20,093,900</i>	<i>26,951,500</i>
Agency Request					
Change from Original App	0.00	79,500	(726,700)	237,700	(409,500)
% Change from Original App	0.0%	1.5%	(34.0%)	1.2%	(1.5%)
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>167,100</i>	<i>(721,800)</i>	<i>525,800</i>	<i>(28,900)</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>3.2%</i>	<i>(33.7%)</i>	<i>2.7%</i>	<i>(0.1%)</i>

# Charter School Commission

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	190,100	190,100	193,000	195,400	200,800
Dedicated	1,238,900	361,300	531,900	536,200	546,400
<b>Total:</b>	<b>1,429,000</b>	<b>551,400</b>	<b>724,900</b>	<b>731,600</b>	<b>747,200</b>
Percent Change:	0.0%	(61.4%)	31.5%	0.9%	3.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	719,300	430,700	566,200	577,100	596,200
Operating Expenditures	709,700	120,700	158,700	154,500	151,000
<b>Total:</b>	<b>1,429,000</b>	<b>551,400</b>	<b>724,900</b>	<b>731,600</b>	<b>747,200</b>
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	5.00

## Division Description

The Idaho Public Charter School Commission (IPCSC) is Idaho's state-level charter school authorizing entity pursuant to Section 33-5213, Idaho Code. Its membership consists of seven members appointed by the Governor subject to the advice and consent of the Senate. The commissioners appoint a director, whose authority includes the ability to hire necessary staff and enforce applicable statutes.

As charter schools are not managed by a district office, the authorizer's role is to ensure that the operations, financial health, and academic outcomes of a charter school justify the school's use of public funds. As a risk-management team, the IPCSC serves a variety of stakeholders, including students, taxpayers, policy makers, school boards, and school administrators. In 2021, the Legislature passed legislation that removed the Charter School Commission from the Office of the State Board of Education to be a separate budgeted division under the State Board of Education.

# Charter School Commission

Analyst: Campbell

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	190,100	190,100	0 0.0%	193,000	195,400	200,800
Public Charter School Authorizers 32533	1,238,900	361,300	(877,600) (70.8%)	531,900	536,200	546,400
<b>Total:</b>	<b>1,429,000</b>	<b>551,400</b>	<b>(877,600)</b> <b>(61.4%)</b>	<b>724,900</b>	<b>731,600</b>	<b>747,200</b>

# Charter School Commission

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>5.00</b>	<b>193,000</b>	<b>724,900</b>	<b>5.00</b>	<b>193,000</b>	<b>724,900</b>
<b>FY 2026 Base</b>	<b>5.00</b>	<b>193,000</b>	<b>724,900</b>	<b>5.00</b>	<b>193,000</b>	<b>724,900</b>
Personnel Benefit Costs	0.00	1,100	6,200	0.00	1,100	6,200
Statewide Cost Allocation	0.00	0	(4,200)	0.00	0	(7,700)
Change in Employee Compensation	0.00	1,300	4,700	0.00	6,700	23,800
<b>FY 2026 Program Maintenance</b>	<b>5.00</b>	<b>195,400</b>	<b>731,600</b>	<b>5.00</b>	<b>200,800</b>	<b>747,200</b>
<b>FY 2026 Total</b>	<b>5.00</b>	<b>195,400</b>	<b>731,600</b>	<b>5.00</b>	<b>200,800</b>	<b>747,200</b>
Change from Original Appropriation	0.00	2,400	6,700	0.00	7,800	22,300
% Change from Original Appropriation		1.2%	0.9%		4.0%	3.1%

# Charter School Commission

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature made standard maintenance adjustments, and, as part of the enhancements bill, appropriated a further 2% CEC for a total increase of 3%.					
	5.00	193,000	531,900	0	724,900
<b>FY 2026 Base</b>					
Agency Request	5.00	193,000	531,900	0	724,900
Governor's Recommendation	5.00	193,000	531,900	0	724,900

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	1,100	5,100	0	6,200
Governor's Recommendation	0.00	1,100	5,100	0	6,200

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$18,700, risk management costs will decrease by \$400, state Controller fees will increase by \$6,700, and Office of Information Technology Services billings will increase by \$8,200 for a net decrease of \$4,200.

Agency Request	0.00	0	(4,200)	0	(4,200)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(7,700)	0	(7,700)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	1,300	3,400	0	4,700
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	6,700	17,100	0	23,800

<b>FY 2026 Program Maintenance</b>					
Agency Request	5.00	195,400	536,200	0	731,600
Governor's Recommendation	5.00	200,800	546,400	0	747,200
<b>FY 2026 Total</b>					
Agency Request	5.00	195,400	536,200	0	731,600
Governor's Recommendation	5.00	200,800	546,400	0	747,200

### Agency Request

Change from Original App	0.00	2,400	4,300	0	6,700
% Change from Original App	0.0%	1.2%	0.8%		0.9%

### Governor's Recommendation

Change from Original App	0.00	7,800	14,500	0	22,300
% Change from Original App	0.0%	4.0%	2.7%		3.1%



# Idaho Legislative Budget Book

## Health and Human Services

2025 Legislative Session

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<b>Health and Welfare, Department of .....</b>	<b>2 - 3</b>
<b>Child Welfare .....</b>	<b>2 - 9</b>
<b>Developmentally Disabled, Services for .....</b>	<b>2 - 23</b>
<b>Service Integration .....</b>	<b>2 - 31</b>
<b>Welfare, Division of .....</b>	<b>2 - 37</b>
<b>Medicaid, Division of .....</b>	<b>2 - 43</b>
<b>Public Health Services .....</b>	<b>2 - 57</b>
<b>Indirect Support Services .....</b>	<b>2 - 71</b>
<b>Licensing and Certification .....</b>	<b>2 - 79</b>
<b>Substance Abuse Treatment &amp; Prevention .....</b>	<b>2 - 85</b>
<b>Mental Health Services .....</b>	<b>2 - 91</b>
<b>Psychiatric Hospitalization .....</b>	<b>2 - 97</b>
<b>Independent Councils .....</b>	<b>2 - 105</b>
<b>State Independent Living Council .....</b>	<b>2 - 111</b>



# Idaho Legislative Budget Book

## Department of Health and Welfare

2025 Legislative Session

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<b>Child Welfare</b> .....	2 - 9
<b>Developmentally Disabled, Services for</b> .....	2 - 23
<b>Service Integration</b> .....	2 - 31
<b>Welfare, Division of</b> .....	2 - 37
<b>Medicaid, Division of</b> .....	2 - 43
<b>Public Health Services</b> .....	2 - 57
<b>Indirect Support Services</b> .....	2 - 71
<b>Licensing and Certification</b> .....	2 - 79
<b>Substance Abuse Treatment &amp; Prevention</b> .....	2 - 85
<b>Mental Health Services</b> .....	2 - 91
<b>Psychiatric Hospitalization</b> .....	2 - 97
<b>Independent Councils</b> .....	2 - 105

# Department of Health and Welfare

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Child Welfare	111,792,300	117,865,700	113,151,200	135,944,200	135,957,000
Developmentally Disabled Srvc	45,321,100	37,684,600	45,692,200	107,118,100	122,925,800
Service Integration	6,555,100	6,324,700	6,561,000	6,780,800	6,879,300
Welfare, Division of	182,241,100	174,925,800	191,206,500	132,471,800	134,088,600
Medicaid, Division of	4,558,104,000	4,273,409,800	4,710,390,700	5,261,251,900	5,262,310,400
Public Health Services	179,759,800	148,054,800	164,022,400	152,528,700	153,949,100
Indirect Support Services	53,470,500	40,234,200	56,003,700	53,798,100	54,659,500
Licensing and Certification	8,539,900	7,126,300	8,692,400	8,825,700	9,047,100
Substance Abuse	27,370,300	22,700,800	27,698,600	26,527,700	26,573,500
Mental Health Services	59,257,600	50,427,600	50,996,800	51,071,100	51,972,800
Psychiatric Hospitalization	63,000,100	62,699,100	65,808,300	66,189,000	67,596,800
Independent Councils	18,083,900	16,847,000	15,115,700	15,141,400	15,182,300
<b>Total:</b>	<b>5,313,495,700</b>	<b>4,958,300,400</b>	<b>5,455,339,500</b>	<b>6,017,648,500</b>	<b>6,041,142,200</b>
<b>BY FUND CATEGORY</b>					
General	993,692,100	973,664,700	1,141,490,700	1,228,438,100	1,232,951,800
Dedicated	821,987,300	705,476,900	851,112,800	916,801,700	920,615,900
Federal	3,497,816,300	3,279,158,800	3,462,736,000	3,872,408,700	3,887,574,500
<b>Total:</b>	<b>5,313,495,700</b>	<b>4,958,300,400</b>	<b>5,455,339,500</b>	<b>6,017,648,500</b>	<b>6,041,142,200</b>
Percent Change:	0.0%	(6.7%)	10.0%	10.3%	10.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	278,618,200	268,221,100	293,879,800	307,831,000	312,929,500
Operating Expenditures	368,680,100	163,123,400	339,948,400	326,047,200	330,022,000
Capital Outlay	4,760,500	4,911,500	3,667,400	4,854,600	4,775,000
Trustee/Benefit	4,661,436,900	4,522,044,400	4,817,843,900	5,378,915,700	5,393,415,700
<b>Total:</b>	<b>5,313,495,700</b>	<b>4,958,300,400</b>	<b>5,455,339,500</b>	<b>6,017,648,500</b>	<b>6,041,142,200</b>
Full-Time Positions (FTP)	2,996.94	2,996.94	3,015.94	3,119.94	3,073.94

## Department Description

The Idaho Department of Health and Welfare provides services and regulatory programs in partnership with taxpayers, consumers, and providers to promote economic well-being, support vulnerable children and adults, enhance public health, and encourage self-sufficiency. [Chapter 10, Title 56, Idaho Code]

For FY 2026 [and thereafter, if approved]:

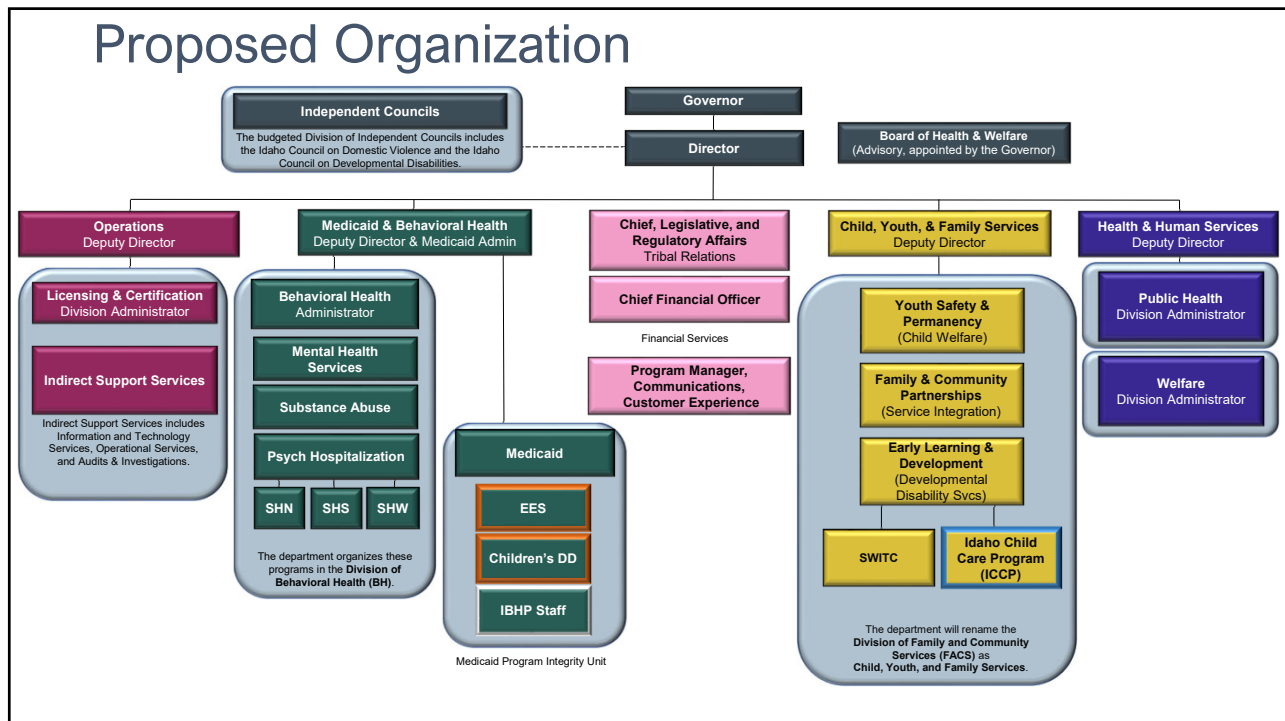
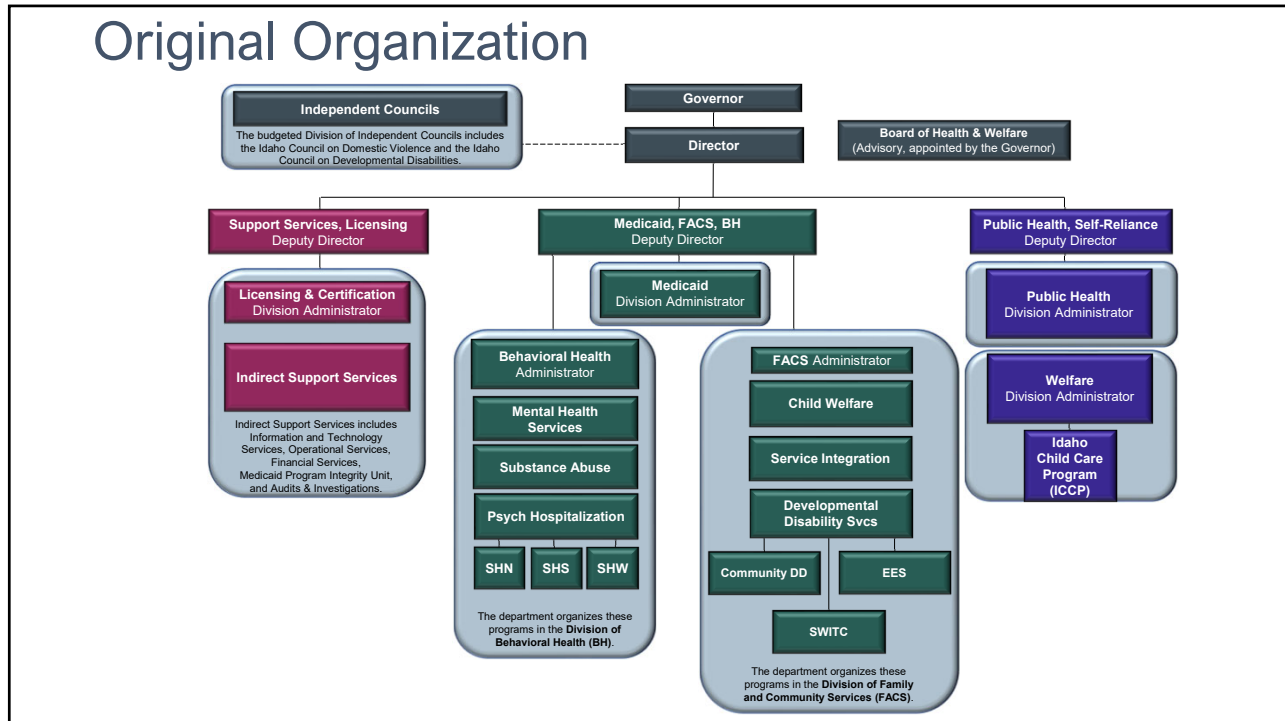
The Department of Health and Welfare requests a reorganization of the department's appropriation structure. This request includes renaming the Family and Community Services (FACS) Division to "Division of Child, Youth and Family Services" (CYFS). The budgeted divisions that reside within FACS will also be renamed as follows: "Child Welfare" to "Youth Safety & Permanency" (YSP); "Services for the Developmentally Disabled" to "Division of Early Learning & Development" (ELD); "Service Integration" to "Family and Community Partnerships" (FCP).

The requested changes will also place the Extended Employment Services program, Medicaid Program Integrity Unit, Idaho Behavioral Health Plan, and Community Developmental Disabilities Services program in the Division of Medicaid. Finally, the request moves the Idaho Child Care Program from the Division of Welfare to a new budgeted program in the Early Learning and Development Division.

Pursuant to Section 67-3514, Idaho Code, the structure of appropriation bills is authorized to the Legislature through the Joint Finance-Appropriations Committee. Therefore, the request made for the Department of Health and Welfare is displayed in this publication using the current appropriation structure. Any approved changes will be reflected in the Legislative Fiscal Report pursuant to Section 67-435(c), Idaho Code.

# Department of Health and Welfare Proposed Reorganization

Analyst: Williamson



# Department of Health and Welfare

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>3,015.94</b>	<b>1,141,490,700</b>	<b>5,455,339,500</b>	<b>3,015.94</b>	<b>1,141,490,700</b>	<b>5,455,339,500</b>
Prior Year Reappropriation	0.00	0	250,000	0.00	0	250,000
<b>Supplementals</b>						
<b>Child Welfare</b>						
1. Foster Care Population Forecast Adjust.	0.00	8,868,200	14,126,900	0.00	8,868,200	14,126,900
2. Purchase Payette Assess. Care Center	0.00	1,750,000	1,750,000	0.00	0	0
<b>Division of Medicaid</b>						
5. Managed Care External Quality Review	0.00	337,500	1,350,000	0.00	337,500	1,350,000
6. IBHP System Configuration Changes	0.00	173,900	695,500	0.00	173,900	695,500
7. Medicaid Updated Forecast	0.00	0	113,849,300	0.00	0	113,849,300
8. IBHP Provider Rate Increase	0.00	0	108,821,400	0.00	0	108,821,400
9. Hospital Assessment Fund	0.00	0	190,510,600	0.00	0	190,510,600
<b>Public Health Services</b>						
4. Cancer Data Registry for Idaho	0.00	0	0	0.00	0	0
<b>Substance Abuse Treatment &amp; Prevention</b>						
4. Millennium Fund Appropriation Align	0.00	0	0	0.00	0	0
<b>Mental Health Services</b>						
6. IBHP Contract Implementation	0.00	0	6,743,800	0.00	0	6,743,800
<b>Psychiatric Hospitalization</b>						
3. Civil Commitment Expenditures	0.00	2,663,500	2,663,500	0.00	2,663,500	2,663,500
4. SHW Forecast Adjustment	0.00	0	0	0.00	0	0
5. SHS Forecast Adjustment	0.00	1,000,000	0	0.00	1,000,000	0
<b>Multi-Agency Decisions</b>						
Other Appropriation Adjustments	0.00	0	0	0.00	0	0
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>3,015.94</b>	<b>1,156,283,800</b>	<b>5,896,100,500</b>	<b>3,015.94</b>	<b>1,154,533,800</b>	<b>5,894,350,500</b>
Executive Carry Forward	0.00	4,623,900	20,066,200	0.00	4,623,900	20,066,200
<b>FY 2025 Estimated Expenditures</b>	<b>3,015.94</b>	<b>1,160,907,700</b>	<b>5,916,166,700</b>	<b>3,015.94</b>	<b>1,159,157,700</b>	<b>5,914,416,700</b>
Removal of Onetime Expenditures	(11.50)	(24,529,500)	(653,025,100)	(11.50)	(22,779,500)	(651,275,100)
Base Adjustments	0.00	(1,200,000)	(1,450,200)	0.00	(1,200,000)	(1,450,200)
<b>FY 2026 Base</b>	<b>3,004.44</b>	<b>1,135,178,200</b>	<b>5,261,691,400</b>	<b>3,004.44</b>	<b>1,135,178,200</b>	<b>5,261,691,400</b>
Personnel Benefit Costs	0.00	1,534,000	3,797,400	0.00	1,534,000	3,796,600
Contract Inflation	0.00	349,200	1,396,500	0.00	349,200	1,396,500
Statewide Cost Allocation	0.00	(263,400)	(695,100)	0.00	(258,100)	(680,900)
Change in Employee Compensation	0.00	948,500	2,318,800	0.00	4,939,700	12,030,100
<b>FY 2026 Program Maintenance</b>	<b>3,004.44</b>	<b>1,137,746,500</b>	<b>5,268,509,000</b>	<b>3,004.44</b>	<b>1,141,743,000</b>	<b>5,278,233,700</b>
<b>Enhancements</b>						
<b>Child Welfare</b>						
1. Prevention Specialist Team	36.00	1,591,500	3,048,200	36.00	1,591,500	3,048,200
2. Youth Safety and Permanency Staff	12.00	674,000	1,208,400	9.00	524,800	922,600
3. Foster Program Clinical Staff	15.00	1,699,300	3,122,500	10.00	1,434,800	2,619,500
4. Foster Program Licensing Staff	14.00	690,000	1,321,500	3.00	147,200	282,000
5. Payette Assess. Care Center Staff	27.00	1,373,800	2,360,400	0.00	2,547,600	2,774,500
<b>Services for the Developmentally Disabled</b>						
6. START Certification Year 3 of 4	0.00	249,200	249,200	0.00	249,200	249,200
7. ICCP Federal Fund Increase	0.00	0	4,227,000	0.00	0	4,227,000
<b>Division of Medicaid</b>						
8. Hospital Assessment Fund	0.00	0	190,510,600	0.00	0	190,510,600
9. Ongoing CAHPS Survey Contract	0.00	33,800	67,600	0.00	33,800	67,600
10. Adult DD Resource Allocation Model	0.00	100,000	200,000	0.00	100,000	200,000

# Department of Health and Welfare

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
11. Actuary Contract Amendment	0.00	550,000	1,100,000	0.00	550,000	1,100,000
12. External Quality Review Contract	0.00	337,500	1,350,000	0.00	337,500	1,350,000
13. MMIS Procurement	0.00	0	117,200,400	0.00	0	117,200,400
<b>Public Health Services</b>						
17. FY2025 Program Restoration	11.50	2,296,900	17,470,400	11.50	2,314,300	17,588,600
18. ARPA Multi-Year Programs	0.00	0	6,710,900	0.00	0	6,710,900
19. Communicable Disease Prevention Yr 4	0.00	0	2,041,800	0.00	0	2,041,800
20. Immunization Assessment Fund	0.00	0	2,500,000	0.00	0	2,500,000
21. Vital Records Receipt Authority	0.00	0	150,000	0.00	0	150,000
22. Home Visiting Program	0.00	0	725,900	0.00	0	725,900
<b>Indirect Support Services</b>						
15. SQL Server Replacement	0.00	425,800	851,600	0.00	425,800	851,600
16. Cloud Server Capacity and Support	0.00	217,500	435,000	0.00	0	0
<b>Substance Abuse Treatment &amp; Prevention</b>						
23. Substance Use Disorder Fund Adj.	0.00	0	0	0.00	0	0
<b>Mental Health Services</b>						
14. IBHP Federal Grant Increases	0.00	0	261,400	0.00	0	261,400
<b>Department Wide</b>						
Replacement Items	0.00	1,306,200	2,840,300	0.00	1,306,200	2,840,300
Population Forecast Adjustments	0.00	78,302,400	387,352,100	0.00	78,302,400	387,352,100
OITS Hardware	0.00	843,700	1,834,300	0.00	843,700	1,834,300
Governor Initiatives	0.00	0	0	0.00	500,000	15,500,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>3,119.94</b>	<b>1,228,438,100</b>	<b>6,017,648,500</b>	<b>3,073.94</b>	<b>1,232,951,800</b>	<b>6,041,142,200</b>
Chg from FY 2025 Orig Approp.	104.00	86,947,400	562,309,000	58.00	91,461,100	585,802,700
% Chg from FY 2025 Orig Approp.	3.4%	7.6%	10.3%	1.9%	8.0%	10.7%





# Child Welfare

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Child Welfare	49,216,400	49,357,700	50,325,300	61,391,100	61,403,900
Foster & Assistance Payments	62,575,900	68,508,000	62,825,900	74,553,100	74,553,100
<b>Total:</b>	<b>111,792,300</b>	<b>117,865,700</b>	<b>113,151,200</b>	<b>135,944,200</b>	<b>135,957,000</b>
<b>BY FUND CATEGORY</b>					
General	47,308,100	55,332,900	48,510,300	61,778,800	62,473,100
Dedicated	243,500	44,000	243,500	244,000	246,100
Federal	64,240,700	62,488,800	64,397,400	73,921,400	73,237,800
<b>Total:</b>	<b>111,792,300</b>	<b>117,865,700</b>	<b>113,151,200</b>	<b>135,944,200</b>	<b>135,957,000</b>
Percent Change:	0.0%	5.4%	(4.0%)	20.1%	20.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	40,992,200	42,220,800	41,949,600	51,143,700	49,347,400
Operating Expenditures	8,224,200	7,117,000	8,375,700	10,067,400	11,956,100
Capital Outlay	0	19,900	0	180,000	100,400
Trustee/Benefit	62,575,900	68,508,000	62,825,900	74,553,100	74,553,100
<b>Total:</b>	<b>111,792,300</b>	<b>117,865,700</b>	<b>113,151,200</b>	<b>135,944,200</b>	<b>135,957,000</b>
Full-Time Positions (FTP)	434.80	434.80	434.80	564.68	518.68

## Division Description

The Division of Child Welfare has two budgeted programs and is responsible for child protection, foster care, and adoptions. The Child Welfare Program is responsible for the operating costs of the program including personnel, operating, and capital expenditures. The Foster and Assistance Payments Program includes trustee and benefit payments for services or items purchased directly for children in the child welfare system.

# Child Welfare

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	47,308,100	55,332,900	8,024,800	48,510,300	61,778,800	62,473,100
			17.0%			
Cooperative Welfare (Dedicated) 22005	243,500	44,000	(199,500)	243,500	244,000	246,100
			(81.9%)			
Cooperative Welfare (Federal) 22002	64,240,700	62,488,800	(1,751,900)	64,397,400	73,921,400	73,237,800
			(2.7%)			
<b>Total:</b>	<b>111,792,300</b>	<b>117,865,700</b>	<b>6,073,400</b>	<b>113,151,200</b>	<b>135,944,200</b>	<b>135,957,000</b>
			5.4%			

# Child Welfare

## Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>434.80</b>	<b>48,510,300</b>	<b>113,151,200</b>	<b>434.80</b>	<b>48,510,300</b>	<b>113,151,200</b>
1. Foster Care Population Forecast Adjust.	0.00	8,868,200	14,126,900	0.00	8,868,200	14,126,900
2. Purchase Payette Assess. Care Center Exemption from Transfer Limitations	0.00	1,750,000	1,750,000	0.00	0	0
	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>434.80</b>	<b>59,128,500</b>	<b>129,028,100</b>	<b>434.80</b>	<b>57,378,500</b>	<b>127,278,100</b>
Removal of Onetime Expenditures	0.00	(10,618,200)	(15,876,900)	0.00	(8,868,200)	(14,126,900)
Base Adjustments	25.88	(376,700)	(376,700)	25.88	(376,700)	(376,700)
<b>FY 2026 Base</b>	<b>460.68</b>	<b>48,133,600</b>	<b>112,774,500</b>	<b>460.68</b>	<b>48,133,600</b>	<b>112,774,500</b>
Personnel Benefit Costs	0.00	192,300	583,900	0.00	196,900	587,700
Statewide Cost Allocation	0.00	(23,300)	(54,300)	0.00	(23,300)	(54,300)
Change in Employee Compensation	0.00	113,800	351,900	0.00	586,200	1,775,100
<b>FY 2026 Program Maintenance</b>	<b>460.68</b>	<b>48,416,400</b>	<b>113,656,000</b>	<b>460.68</b>	<b>48,893,400</b>	<b>115,083,000</b>
1. Prevention Specialist Team	36.00	1,591,500	3,048,200	36.00	1,591,500	3,048,200
2. Youth Safety and Permanency Staff	12.00	674,000	1,208,400	9.00	524,800	922,600
3. Foster Program Clinical Staff	15.00	1,699,300	3,122,500	10.00	1,434,800	2,619,500
4. Foster Program Licensing Staff	14.00	690,000	1,321,500	3.00	147,200	282,000
5. Payette Assess. Care Center Staff	27.00	1,373,800	2,360,400	0.00	2,547,600	2,774,500
Population Forecast Adjustments	0.00	7,333,800	11,227,200	0.00	7,333,800	11,227,200
Governor Initiatives	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>564.68</b>	<b>61,778,800</b>	<b>135,944,200</b>	<b>518.68</b>	<b>62,473,100</b>	<b>135,957,000</b>
Change from Original Appropriation	129.88	13,268,500	22,793,000	83.88	13,962,800	22,805,800
% Change from Original Appropriation		27.4%	20.1%		28.8%	20.2%

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included population forecast adjustments (formerly called nondiscretionary adjustments) and one budget enhancement providing \$98,700 for the Idaho Children's Trust Fund for personnel costs and operating expenditures. Population forecast adjustments included the impacts of the Federal Medical Assistance Percentage (FMAP) rate change for foster care services, and increases from short-term rental placements.					
	434.80	48,510,300	243,500	64,397,400	113,151,200

## 1. Foster Care Population Forecast Adjust.

## Foster & Assistance Payments

The division requests a onetime increase of \$14,126,900 for the Foster and Assistance Payments Program for an anticipated trustee and benefits payment shortage resulting from increased congregate care costs. The Division of Child Welfare is obligated to ensure the safety, permanency, and well-being of each child is met when a child is removed from an unsafe living condition (Section 16-1629, Idaho Code). The agency reports that the primary drivers for the increase in congregate care costs include: rising mental health needs and substance abuse issues among youth, leading to more children requiring specialized care and intervention; and lack of community-based placement options, particularly the shortage of foster care parents able to care for children with complex needs. Complexities include developmental disabilities, mental health issues, juvenile corrections involvement, and significant physical health issues, in some cases.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Section 16-1601 (Child Protective Act), 16-1619A (Placement of a Child in a Qualified Residential Treatment Program), and 16-1619B (Placement of Child in Congregate Care Settings), Idaho Code; and the strategic plan FY 2025-2028 Goal 3 – Protect children, youth, and vulnerable adults.

Agency Request	0.00	8,868,200	0	5,258,700	14,126,900
Governor's Recommendation	0.00	8,868,200	0	5,258,700	14,126,900

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Purchase Payette Assess. Care Center

Child Welfare

The agency requests a onetime appropriation of \$1,750,000 from the General Fund for capital outlay to purchase the Payette Assessment and Care Center (PACC) located in Payette, ID. The department is currently leasing the PACC facility to care for foster children who are waiting for residential placement that meets their specific needs. The annual cost of leasing the facility is \$141,763. The lease is expected to increase to at least \$160,000 by 2027. An additional \$937,806 has been expended in modifications and maintenance costs related to the lease of this space between February 2024 and August 2024. Purchase of the facility by the state will also retain capital investments already made to the building by the department. Purchasing the facility would also allow the state to make programmatic adjustments, remove the risk of youth referred to the facility being denied placement, and provide a stable source of in-state congregate care for at least 16 foster children waiting for more ideal placement. The PACC has the capacity to house 16 youth that might otherwise be sent to out-of-state facilities. The agency cites that the cost of out-of-state congregate care is \$800-1,400 per child per day. The average daily rate for PACC is currently \$836. The daily rate of PACC, if purchased by the state, would decrease to \$396 (at full capacity).

See FY 2026 Enhancement 5 for the requested appropriation necessary for staffing and operating the facility as a result of purchasing the PACC facility. This includes \$2,313,700 for personnel costs and operating expenditures related to the purchase of the PACC.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Section 16-1601 (Child Protective Act), and Section 56-800 (Hard-to-Place Children), Idaho Code; and the strategic plan FY 2025-2028 Goal 3 – Protect children, youth, and vulnerable adults.

Agency Request	0.00	1,750,000	0	0	1,750,000
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*After working with the department in further analyzing this request, the Governor does not recommend onetime appropriation from the General Fund to purchase the Payette Assessment and Care Center (PACC). While the Governor fully supports the department's focus on mitigating costly congregate care expenditures and ensuring the safety of Idaho's vulnerable youth, a phased approach to the PACC's future is recommended. This will allow the facility to operate under an existing lease for one full year, enabling the department to assess its effectiveness and sustainability before proceeding with any long-term acquisition. The corresponding FY 2026 recommendation for ongoing appropriation to operate the PACC under the current lease model can be found in enhancement 5.*

Governor's Recommendation	0.00	0	0	0	0
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### Exemption from Transfer Limitations

Agency Request	0.00	0	0	0	0
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*The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2025 Total Appropriation					
Agency Request	434.80	59,128,500	243,500	69,656,100	129,028,100
Governor's Recommendation	434.80	57,378,500	243,500	69,656,100	127,278,100

### Removal of Onetime Expenditures

This decision unit removes the appropriation for the onetime supplementals.

Agency Request	0.00	(10,618,200)	0	(5,258,700)	(15,876,900)
Governor's Recommendation	0.00	(8,868,200)	0	(5,258,700)	(14,126,900)

### Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes a program transfer of personnel costs and FTP to align appropriation with estimated expenditures across programs.

Agency Request	25.88	(376,700)	0	0	(376,700)
Governor's Recommendation	25.88	(376,700)	0	0	(376,700)

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Base</b>					
Agency Request	460.68	48,133,600	243,500	64,397,400	112,774,500
Governor's Recommendation	460.68	48,133,600	243,500	64,397,400	112,774,500

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	192,300	0	391,600	583,900
Governor's Recommendation	0.00	196,900	0	390,800	587,700

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$54,300.

Agency Request	0.00	(23,300)	0	(31,000)	(54,300)
Governor's Recommendation	0.00	(23,300)	0	(31,000)	(54,300)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	113,800	500	237,600	351,900
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	586,200	2,600	1,186,300	1,775,100
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<b>FY 2026 Program Maintenance</b>					
Agency Request	460.68	48,416,400	244,000	64,995,600	113,656,000
Governor's Recommendation	460.68	48,893,400	246,100	65,943,500	115,083,000

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Prevention Specialist Team

**Child Welfare**

The agency requests \$3,048,200 and 36.00 new FTP to increase the number of staff in the Division of Child Welfare. These staff will be spread throughout the state. The new staff will require office space and vehicles but the department plans to use existing office space and has the available vehicle fleet to support the addition of these staff. These positions will be classified as psychosocial rehabilitation specialists (PSR) working as family service workers (FSW) prevention specialists. The agency is requesting funding and FTP for 36 permanent, full-time, benefitted positions as well as \$90,000 ongoing for software and operating expenditures related to these new staff. This request includes \$62,300 onetime for capital outlay for 36 laptops for the new staff.

These positions will be paid out of the Child Welfare cost pool grant. Costs are allocated based on the child welfare random moment time studies. The projected federal fund percentage rate for FY 2026 is 47.79% with the remaining 52.21% from the General Fund.

The new FSW staff will serve as prevention specialists to strengthen families and prevent the removal of children when they can safely remain in their homes. Currently 15% of youth served by Child Welfare are prevention cases only, meaning they are not removed from their homes, while 85% of the more than 1,000 youth served by case management are placed in foster care. The department intends for these additional resources to allow more children to be served safely in their homes with a prevention specialist supporting both the child and family. The ultimate goal of this request is to reverse the current statistics and have the capacity to serve 85% of youth and families through in-home prevention services, so that only 15% of cases resort to out-of-home case management.

In-home cases require a higher frequency of face-to-face contact by the assigned worker and shortened time frame for completing family meetings and developing a case plan. In February 2021, Child Welfare partnered with Change & Innovation Agency to develop an intensive case management structure designed to address safety threats and risk issues while preventing children from entering foster care. Through this process, the benefit of having a dedicated team of prevention workers who carry ten prevention cases at a time was identified. During the implementation of the new prevention structure, each region has attempted to uphold the limit of ten cases to allow for the increased time needed to work with families and service providers. However, the department reports that no region has been fully successful in having a dedicated team for prevention staff, due to the ongoing need for case managers to carry out-of-home foster care cases. Staff who are carrying both types of cases have identified ongoing barriers to their ability to meet the prevention case management structure, including scheduled time in court and the duties for foster care cases.

Currently the agency has 14 prevention specialists, located statewide, who carry both prevention cases and foster care cases due to large caseloads of children requiring case management. By having enough dedicated prevention specialists, the regions can focus on increasing the total number of prevention cases which will lead to a corresponding decrease in out of home foster care cases. With the current prevention specialists and the additional 36 requested positions, the state would have 50 prevention specialists who could manage a total of 500 prevention cases (50% of overall current caseload numbers). As out-of-home (foster) cases decrease, the case managers carrying foster care cases will be converted to prevention specialist positions.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes with a strategic objective to double the rate of qualified resource families in 24 months, from 0.75 homes per child to 1.5 homes per child by July 2026. Prevention specialists work to strengthen families so more children can remain safely with their parents, which reduces the number of children entering foster care.

Agency Request	36.00	1,591,500	0	1,456,700	3,048,200
Governor's Recommendation	36.00	1,591,500	0	1,456,700	3,048,200

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Youth Safety and Permanency Staff

**Child Welfare**

The agency requests \$1,208,400 and 12.00 new FTP for the proposed Division of Youth Safety and Permanency (formerly called Division of Child Welfare). The request includes \$1,067,600 ongoing in personnel costs for 12 permanent, full-time, benefitted positions, as well as \$120,000 for ongoing operating expenditures. Additionally, this request includes \$20,800 onetime for capital outlay for 36 laptops for the new staff.

This request includes five clinicians (pay grade L) and one clinical supervisor (pay grade M) to provide needs assessments to any child who has entered or is projected to enter a high level of care such as residential treatment or group homes. This ensures that the needs of each child drive the placement and the length of time in the placement. These staff would also screen for children who may meet criteria for a specific type of residential placement where the cost could be shared with federal Title IV-E funds. This request also includes six psychosocial rehabilitation family service worker positions (pay grade K) to assist with making placements for children entering care into licensed general foster homes.

Previously, a portion of this work had been provided through a contract for finding placement for children awaiting foster care placement. In addition to the placement work, this team will also conduct family searches when children enter foster care and at regular intervals throughout their placement in foster care to find family members who could potentially provide placement and permanency for them. Research on relative and kinship care has found that the behavior, mental health, and well-being of children placed with kin is better than that of children placed in non-relative foster care, and that children placed with relatives experience more placement stability.

As part of this enhancement, \$120,000 is to purchase access to a family find tool which will assist in the accurate and prompt location of relatives and kin for children in foster care and in-home cases. Kinship care is a less expensive option than congregate care settings.

**AGENCY SUBMITTED OUTCOMES:** This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes with a strategic objective to double the rate of qualified resource families in 24 months, from 0.75 homes per child to 1.5 homes per child by July 2026 and improve time to permanency for children in foster care by 10% by July 1, 2025. Stabilizing and meeting children’s needs in an appropriate placement leads to healing and the children’s ability to be placed in a home that can ensure stability and permanency for them. Finding relatives and kin will increase the overall pool of foster parents and also support the timely achievement of permanency.

Agency Request	12.00	674,000	0	534,400	1,208,400
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*The Governor recommends \$922,600 and 9.00 new FTP for the proposed Division of Youth Safety and Permanency (formerly called Division of Child Welfare). This recommendation includes \$794,500 ongoing in personnel costs, as well as \$112,500 for ongoing operating expenditures, and \$15,600 onetime for capital outlay. This request includes five psychosocial rehabilitation specialist positions, three clinician positions, and one clinical supervisor position to create dedicated placement and quality improvement teams that will focus on identifying placement opportunities suitable to the individual needs of each child in the department’s care. Additionally, this recommendation provides appropriation to purchase access to a family find software tool.*

Governor's Recommendation	9.00	524,800	0	397,800	922,600
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# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Foster Program Clinical Staff

### Child Welfare, Foster & Assistance Payments

The agency requests \$3,122,500 and 15.00 new FTP for additional clinical staff. The ongoing request includes \$1,459,000 in personnel costs for 15 permanent, full-time, benefitted positions, \$550,000 in operating expenditures, and \$500,000 in trustee and benefit payments. The ongoing operating expenditures will be used to fund increased marketing and recruitment efforts to recruit additional foster families. Onetime requests include \$587,500 for operating expenditures for system improvements to the state's child welfare information system and \$26,000 for capital outlay for laptops for the new staff.

Family Support Clinicians and Warm Line Clinicians: 15.00 new FTP and associated personnel costs will allow for 13 clinicians (pay grade L) and two clinical supervisors (pay grade M). Ten clinicians will be assigned to the congregate care unit to provide intensive support to foster families who have accepted placement of a youth with high emotional, behavioral, and mental health needs. These clinicians will also support the biological/legal caregivers to children whose family is working a prevention case to maintain their children in the home rather than foster care. Three of the requested clinician positions will be added to provide a 24/7 support line for foster parents. These warm line clinicians will work directly with the foster family to preserve placements and work with birth parents to help prevent a child from entering foster care. After hours and weekend coverage will be provided by both new and current clinicians. The department anticipates that by providing additional support after hours, foster parents may be more willing to accept placement of a child with higher level of needs because they will be supported. Additionally, the department expects to see a decrease to the number of placement disruptions due to foster parents inability to meet the child's emotional, behavioral, and mental health needs. Both the family support clinicians and the warm line clinicians will be trained in trauma-informed intervention that supports caring for vulnerable children.

Foster Family Payment Increase: the department's annual review of foster care monthly maintenance rates during FY 2023 indicated that current reimbursement rates are not sufficient to support families caring for children placed in foster care. The annual review considered the median household income and costs associated with raising children including food and transportation. The department proposes increasing the foster care reimbursement rate by an average of 5%. The ongoing request of \$500,000 to increase the foster parent reimbursement rate will support foster parents in meeting the day-to-day needs of children. Reimbursement rates by age are as follows:

- Ages 0-5 Monthly Room and Board will increase to \$645 from \$632.
- Ages 6-12 Monthly Room and Board will increase to \$737 from \$702.
- Ages 13-17 Monthly Room and Board will increase to \$819 from \$759.
- Ages 18-20 Monthly Room and Board will remain at \$876.

Ensuring Safety and Permanency in Idaho (ESPI) – ESPI is a comprehensive child welfare information system (CCWIS) used to support child welfare programs. ESPI meets federal requirements and is designed to support staff needs to organize and document required quality case information about the children and families receiving child welfare services. System improvements will include a portal for foster parents to access contact information for staff, medical providers, education providers as well as medical information for the child including allergies, prescribed medication, immunization records. Foster parents would also have access to the status of their financial reimbursements to better plan their budgets. A similar portal will be developed for the birth parents or legal caregivers to the child to support communication regarding their child's medical and educational information. The request for onetime funding of \$400,000 to update the ESPI system will be covered by \$150,400 from the General Fund and \$249,600 from federal funds.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes with a strategic objective to double the rate of qualified resource families in 24 months, from 0.75 homes per child to 1.5 homes per child by July 2026. Each of the requests included here directly relate to the recruitment and retention of foster parents by improving marketing, quality of contracted partners, and providing supportive services to families that build their skills and success with both children in foster care and their families. The department will measure outcomes of the proposed services through the data regarding the ratio of foster families to children and the annual foster parent survey. The expected outcome is an increase in the ratio and an increased report of satisfaction from foster parents related to the communication and support provided by the department.

Agency Request	15.00	1,699,300	0	1,423,200	3,122,500
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# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<p><i>The Governor recommends \$2,619,500 and 10.0 new FTP for additional clinical staff. The ongoing recommendation includes \$977,200 in personnel costs, \$550,000 in operating expenditures, and \$500,000 in trustee and benefit payments. The recommendation also includes \$575,000 onetime in operating expenditures and \$17,300 onetime in capital outlay. This recommendation includes eight clinician positions and two clinical supervisor positions. Additionally, this recommendation includes the requested increase to the foster care reimbursement rate; the requested onetime improvement to the existing case management system to establish a portal for foster and biological parents; the requested marketing campaign to increase the number of foster parents in Idaho; the requested mobile application to allow for secure communication between foster and biological parents; and the requested increase in recruitment contract funding to establish a more professional Resource Peer Mentor (RPM) experience for foster families.</i></p>					
Governor's Recommendation	10.00	1,434,800	0	1,184,700	2,619,500

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Foster Program Licensing Staff

**Child Welfare**

The agency requests \$1,321,500 and 14.00 new FTP for additional program licensing staff. Of this request, 4.00 FTP will be dedicated to licensing and supporting foster parents across the state. The remaining 10.00 FTP will provide case management services to children and biological families to ensure their safety and permanency. Of the total amount requested, \$1,262,300 is personnel costs; and \$35,000 is operating expenditures. The 14 new staff will be hired permanent, full-time, and benefitted at pay grade L. The remaining \$24,200 is requested onetime for capital outlay for computer equipment for the new staff. All amounts in this request are split 52.21% from the General Fund and 47.79% from federal funds.

High caseloads prohibit current licensing workers from providing the level of support and engagement necessary to assist foster parents to be successful in their work with the children placed within their homes. The agency has found that when foster parents are not supported, they become discouraged and discontinue fostering. This creates a lack of community-based options for placement of children in foster care which leads to more costly congregate care placements. The department is currently focused on intentional marketing and recruitment efforts to drive the number of foster care applications up.

On average, it takes approximately 80 days for a prospective foster parent to become licensed. The department cites multiple variables that impact this number, but report that a significant variable is the number of licensing staff available to facilitate the licensing process. There are currently 19 licensing staff statewide and their caseloads average 59 foster families. In addition to licensing general foster homes to care for children who are not known to them, licensing staff are responsible for ensuring family or kin who agree to foster a child move through the licensing process quickly to ensure the child is placed with family or kin immediately. As a result, the work with the general families who are in process is paused and then resumed after the relative/kin families have been assisted. Additional licensing staff will allow the department to complete urgent crisis work without impacting the progression of the general families who are also needed to take placements of children who may not have extended family or kin who can provide care for them. Even after families become licensed, licensing workers and case managers continue to spend time with foster families and children to provide support through accurate assessment of needs and also rapid provision of services to meet those needs. Expeditiously moving prospective relative, kin and general families through the licensing process will make them available for placement sooner which provides a more robust array of placement options to ensure the correct “match” between the child’s needs and the foster parent’s skills.

In addition to the four new licensing staff, the division requests ten staff to provide case management support to families whom the court has determined the children must be removed from their home due to abuse, neglect, or abandonment. The department reports that data from the Federal Child and Family Services Reviews (CFSR) shows that high caseloads and workloads negatively affected caseworkers’ ability to achieve permanency goals, respond to maltreatment reports in a timely manner, efficiently file court documents and paperwork and attend training. There are currently 67 case management workers statewide. The average number of youth on case workers caseloads currently is 32. With the addition of these staff, the department plans to move the number of children they are supervising from 32 to 26.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes with a strategic objective to double the rate of qualified resource families in 24 months, from 0.75 homes per child to 1.5 homes per child by July 2026 and improve time to permanency for children in foster care by 10% by July 1, 2025. Additionally, the department’s goal is to cut the time needed to license a family from 80 days to 40-45 days, providing more placement options for children entering and moving placements in foster care, including step down options from congregate care.

Agency Request	14.00	690,000	0	631,500	1,321,500
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*The Governor recommends \$282,000 and 3.00 new FTP for additional child welfare social worker positions to support existing licensing staff in processing foster family applications. Of the total amount requested, \$269,300 is personnel costs and \$7,500 is operating expenditures. The remaining \$5,200 is requested onetime for capital outlay for computer equipment for the new staff.*

Governor's Recommendation	3.00	147,200	0	134,800	282,000
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# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**5. Payette Assess. Care Center Staff**

**Child Welfare**

The division requests \$2,313,700 ongoing, \$46,700 onetime, and 27.00 FTP to staff and operate the Payette Assessment and Care Center (PACC) located in Payette, ID.

In recent years, Idaho has experienced an increase in the number of children requiring congregate care placements, driven by a rise in the number of youth with complex behavioral health needs along with higher incidences of mental health challenges among children and adolescents, often exacerbated by trauma and substance abuse. Between FY 2020 and FY 2023 the department reports that the number of youth placed in congregate care increased from an average of 135 per month to 205 per month. The number of licensed foster homes decreased from 1,296 in 2021 to 1,145 in 2024. The shortage of foster homes is due to various factors, including the increasing complexity of cases and the strain on foster families who may feel unequipped to handle the intensive needs of these children. From 2021 to 2024, the number of youth placed in out-of-state treatment facilities increased from 42 to 94. This increase in out-of-state placements also resulted in a rise in costs, from \$1.2 million in 2021 to over \$10.2 million in 2024. In FY 2023, 175 children were placed in short-term rentals due to the lack of available placements. In response to the need for more stable placement options for foster youth with complex needs, the division opened the PACC in May 2024. The PACC currently provides 16 beds for children who cannot immediately be placed in foster care or congregate care settings. This facility has been able to provide a temporary environment while longer-term solutions are identified, allowing the division to close all short-term rentals. However, the PACC is currently staffed with temporary employees and already existing staff who have other job responsibilities. The division reports that it does not have sufficient capacity to meet the growing demand for the services offered at PACC. The request for additional staff includes:

- 16 psychiatric technicians (pay grade: I) - full-time, benefits eligible, permanent staff.
- Two senior cooks (pay grade: H) - full-time, benefits eligible, permanent staff.
- Three client services technicians (pay grade: G) - full-time, benefits eligible, permanent staff.
- One clinician (pay grade: L) - full-time, benefits eligible, permanent staff.
- One physical plant director (pay grade: N) - full-time, benefits eligible, permanent staff.
- One regional program specialist (pay grade: M) - full-time, benefits eligible, permanent staff.
- Two psychosocial rehabilitation specialists (pay grade: K) - full-time, benefits eligible, permanent staff.
- One program specialist (pay grade: L) - full-time, benefits eligible, permanent staff.

See FY 2025 Supplemental Request 2 for the requested appropriation to purchase the PACC facility.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Section 16-1601 (Child Protective Act), and Section 56-800 (Hard-to-Place Children), Idaho Code; and the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes and Goal 3 – Protect children, youth, and vulnerable adults.

Agency Request	27.00	1,373,800	0	986,600	2,360,400
<i>The Governor recommends \$2,774,500 ongoing to operate the Payette Assessment and Care Center (PACC) under the existing lease agreement in FY 2026. Of the total, \$2,547,600 is from the General Fund and \$226,900 is from federal funds. This funding will allow the Idaho Department of Health and Welfare (DHW) to maintain temporary staff and utilize permanent positions currently existing within the department to provide necessary services to youth awaiting permanent placement. In partnership with DHW, the Governor's Office will evaluate facility licensing options, as well as the effectiveness of operating a state-run facility before permanent positions are allocated to the PACC.</i>					
Governor's Recommendation	0.00	2,547,600	0	226,900	2,774,500

# Child Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Population Forecast Adjustments</b>			<b>Foster &amp; Assistance Payments</b>		
<p>FMAP ADJUSTMENT: An increase of \$285,900 from the General Fund and a corresponding decrease of \$285,900 in federal funds to reflect the changes in the Federal Medical Assistance Percentage (FMAP) rate, which is the federal share of eligible Medicaid payments for the majority of services provided. The rate will change from 67.59% during the first quarter of FY 2026 to 66.91% for the last three quarters.</p> <p>CONGREGATE CARE COSTS: An increase of \$5,792,400 onetime and \$1,255,500 ongoing from the General Fund, and \$3,434,800 onetime and \$744,500 ongoing from federal funds to account for population forecast adjustments (formerly referred to as nondiscretionary adjustments) in the Division of Child Welfare due to an increase in congregate care costs. The agency reports that the primary drivers for the increase in congregate care costs include: rising mental health needs and substance abuse issues among youth, leading to more children requiring specialized care and intervention; and lack of community-based placement options, particularly the shortage of foster care parents able to care for children with complex needs. Complexities include developmental disabilities, mental health issues, juvenile corrections involvement, and significant physical health issues, in some cases.</p>					
Agency Request	0.00	7,333,800	0	3,893,400	11,227,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>7,333,800</i>	<i>0</i>	<i>3,893,400</i>	<i>11,227,200</i>
<b>Governor Initiatives</b>					
Agency Request	0.00	0	0	0	0
<p><i>The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.</i></p>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Budget Law Exemptions/Other Adjustments</b>					
<p>As part of the overall agency reorganization, the Department of Health and Welfare requests to change the title of this budget's appropriation unit from "Child Welfare" to the "Youth Safety &amp; Permanency". This will align the budget unit title with the requested new division structure under Child, Youth and Family Services.</p>					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Total</b>					
Agency Request	564.68	61,778,800	244,000	73,921,400	135,944,200
<i>Governor's Recommendation</i>	<i>518.68</i>	<i>62,473,100</i>	<i>246,100</i>	<i>73,237,800</i>	<i>135,957,000</i>
Agency Request					
Change from Original App	129.88	13,268,500	500	9,524,000	22,793,000
% Change from Original App	29.9%	27.4%	0.2%	14.8%	20.1%
<i>Governor's Recommendation</i>					
Change from Original App	83.88	13,962,800	2,600	8,840,400	22,805,800
% Change from Original App	19.3%	28.8%	1.1%	13.7%	20.2%



# Services for the Developmentally Disabled

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Community DD Services	26,946,600	24,258,600	26,994,300	88,929,000	104,432,600
Southwest Idaho Treatment Center	14,850,800	10,965,100	15,171,800	14,661,000	14,962,200
Extended Employment Services	3,523,700	2,460,900	3,526,100	3,528,100	3,531,000
<b>Total:</b>	<b>45,321,100</b>	<b>37,684,600</b>	<b>45,692,200</b>	<b>107,118,100</b>	<b>122,925,800</b>
<b>BY FUND CATEGORY</b>					
General	23,712,200	21,747,800	24,021,200	23,934,500	24,354,400
Dedicated	1,430,600	98,700	1,434,100	1,443,100	1,458,900
Federal	20,178,300	15,838,100	20,236,900	81,740,500	97,112,500
<b>Total:</b>	<b>45,321,100</b>	<b>37,684,600</b>	<b>45,692,200</b>	<b>107,118,100</b>	<b>122,925,800</b>
Percent Change:	0.0%	(16.8%)	21.2%	134.4%	169.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	28,501,100	25,720,200	29,027,700	27,104,200	27,911,900
Operating Expenditures	6,854,000	3,358,400	6,598,500	8,088,500	9,088,500
Capital Outlay	0	57,400	100,000	0	0
Trustee/Benefit	9,966,000	8,548,600	9,966,000	71,925,400	85,925,400
<b>Total:</b>	<b>45,321,100</b>	<b>37,684,600</b>	<b>45,692,200</b>	<b>107,118,100</b>	<b>122,925,800</b>
Full-Time Positions (FTP)	306.71	306.71	306.71	263.83	263.83

## Division Description

Services for the Developmentally Disabled has three budgeted programs.

**COMMUNITY DEVELOPMENTAL DISABILITY SERVICES:** The Idaho Developmental Disabilities Services Act authorizes the Department of Health and Welfare to assume the leadership role for planning and arranging community services for children and adults with developmental disabilities; and persons who are disabled prior to age 22 due to environmental, genetic, or health factors. Identification, screening, and eligibility determinations are key responsibilities of the seven regional adult and child developmental programs. Services such as therapy, housing, employment, service coordination, and respite care are contracted to numerous private providers. The regional programs provide monitoring and quality assurance to determine that the consumer has an opportunity for informed choice and that services are implemented in a safe, cost-effective, and efficient manner.

**SOUTHWEST IDAHO TREATMENT CENTER (SWITC):** As part of the statewide developmental disabilities service delivery system, SWITC (located in Nampa), is a specialized provider of services to the most severely impaired clients in the state. SWITC serves only those clients who have no other placement option due to severe behavior or medical issues.

**EXTENDED EMPLOYMENT SERVICES (EES):** A program designed to provide remunerative work and support for adults with developmental disabilities or mental illness who lack the skills and experience to obtain and maintain employment in the competitive labor market. This program was previously named "Community Supported Employment" and was part of the Vocational Rehabilitation budget until FY 2023. [Statutory Authority: Chapter 17, Title 56, Idaho Code]

# Services for the Developmentally Disabled

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	23,712,200	21,747,800	(1,964,400) (8.3%)	24,021,200	23,934,500	24,354,400
Cooperative Welfare (Dedicated) 22005	1,430,600	98,700	(1,331,900) (93.1%)	1,434,100	1,443,100	1,458,900
Cooperative Welfare (Federal) 22002	20,178,300	15,838,100	(4,340,200) (21.5%)	20,236,900	81,740,500	97,112,500
<b>Total:</b>	<b>45,321,100</b>	<b>37,684,600</b>	<b>(7,636,500)</b> <b>(16.8%)</b>	<b>45,692,200</b>	<b>107,118,100</b>	<b>122,925,800</b>



# Services for the Developmentally Disabled

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>306.71</b>	<b>24,021,200</b>	<b>45,692,200</b>	<b>306.71</b>	<b>24,021,200</b>	<b>45,692,200</b>
Exemption From Transfer Limitations	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>306.71</b>	<b>24,021,200</b>	<b>45,692,200</b>	<b>306.71</b>	<b>24,021,200</b>	<b>45,692,200</b>
Executive Carry Forward	0.00	110,000	110,000	0.00	110,000	110,000
<b>FY 2025 Estimated Expenditures</b>	<b>306.71</b>	<b>24,131,200</b>	<b>45,802,200</b>	<b>306.71</b>	<b>24,131,200</b>	<b>45,802,200</b>
Removal of Onetime Expenditures	0.00	(419,200)	(459,200)	0.00	(419,200)	(459,200)
Base Adjustments	(42.88)	(358,000)	56,820,800	(42.88)	(358,000)	56,820,800
<b>FY 2026 Base</b>	<b>263.83</b>	<b>23,354,000</b>	<b>102,163,800</b>	<b>263.83</b>	<b>23,354,000</b>	<b>102,163,800</b>
Personnel Benefit Costs	0.00	173,200	335,800	0.00	173,200	335,800
Statewide Cost Allocation	0.00	(28,000)	(58,000)	0.00	(28,000)	(58,000)
Change in Employee Compensation	0.00	104,300	200,300	0.00	524,200	1,008,000
<b>FY 2026 Program Maintenance</b>	<b>263.83</b>	<b>23,603,500</b>	<b>102,641,900</b>	<b>263.83</b>	<b>24,023,400</b>	<b>103,449,600</b>
6. START Certification Year 3 of 4	0.00	249,200	249,200	0.00	249,200	249,200
7. ICCP Federal Fund Increase	0.00	0	4,227,000	0.00	0	4,227,000
Population Forecast Adjustments	0.00	81,800	0	0.00	81,800	0
Governor Initiatives	0.00	0	0	0.00	0	15,000,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>263.83</b>	<b>23,934,500</b>	<b>107,118,100</b>	<b>263.83</b>	<b>24,354,400</b>	<b>122,925,800</b>
Change from Original Appropriation	(42.88)	(86,700)	61,425,900	(42.88)	333,200	77,233,600
% Change from Original Appropriation		(0.4%)	134.4%		1.4%	169.0%

# Services for the Developmentally Disabled

Analyst: Williamson

**Budget by Decision Unit                      FTP                      General                      Dedicated                      Federal                      Total**

<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included five budget enhancements, replacement items, and population forecast adjustments (formerly called nondiscretionary adjustments). Population forecast adjustments included the impacts of the Federal Medical Assistance Percentage (FMAP) rate change for Medicaid services provided to clients. Enhancements included: \$1,984,000 for rising costs related to contractors providing service coordination to the Infant Toddler Program; \$400,000 onetime from the General Fund for Crisis Prevention Court Services to provide housing, food, treatment, and other services to stabilize and retain clients with developmental disabilities in community-based settings; \$320,000 was removed from personnel costs; \$249,200 for the second year of the Systemic, Therapeutic, Assessment, Resources, and Treatment (START) certification; \$1,297,700 for SWITC crisis patient treatment not covered by Medicaid; and \$100,000 was provided to replace a 2008 passenger van with wheelchair lift.</p>					
	306.71	24,021,200	1,434,100	20,236,900	45,692,200

**Exemption From Transfer Limitations**

Agency Request	0.00	0	0	0	0
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*The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
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<b>FY 2025 Total Appropriation</b>					
Agency Request	306.71	24,021,200	1,434,100	20,236,900	45,692,200
<i>Governor's Recommendation</i>	<i>306.71</i>	<i>24,021,200</i>	<i>1,434,100</i>	<i>20,236,900</i>	<i>45,692,200</i>

**Executive Carry Forward**

The department was approved by the Division of Financial Management for \$110,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for the START Certification program.

Agency Request	0.00	110,000	0	0	110,000
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<i>Governor's Recommendation</i>	<i>0.00</i>	<i>110,000</i>	<i>0</i>	<i>0</i>	<i>110,000</i>
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<b>FY 2025 Estimated Expenditures</b>					
Agency Request	306.71	24,131,200	1,434,100	20,236,900	45,802,200
<i>Governor's Recommendation</i>	<i>306.71</i>	<i>24,131,200</i>	<i>1,434,100</i>	<i>20,236,900</i>	<i>45,802,200</i>

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$100,000 for replacement items, \$249,200 for the second year of the Systemic, Therapeutic, Assessment, Resources, and Treatment (START) certification, and \$110,000 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(419,200)	0	(40,000)	(459,200)
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<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(419,200)</i>	<i>0</i>	<i>(40,000)</i>	<i>(459,200)</i>
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# Services for the Developmentally Disabled

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Base Adjustments

## Community Developmental Disability Services

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit transfers personnel costs and FTP to align appropriation with estimated expenditures across programs.

This decision unit also includes the department's re-organization plan. In the case of Services for the Developmentally Disabled Division, the base adjustment includes moving 28.00 FTP, \$2,603,800 in personnel costs, and \$56,500 in operating expenditures for the children's developmental disability services within Community Developmental Disability Services to the Division of Medicaid. Additionally, this decision unit includes a request to move the Idaho Child Care Program (ICCP) from the Division of Welfare to this division. This move includes 4.00 FTP, \$370,800 in personnel costs, \$1,604,500 in operating expenditures, and \$57,732,400 in trustee and benefit payments. As part of the total reorganization, the Department of Health and Welfare requests to change the title of the Community Developmental Disability Services budgeted program to the "Division of Early Learning & Development." See the FY 2026 budget law exemptions/other adjustments section for this name change request.

Agency Request	(42.88)	(358,000)	0	57,178,800	56,820,800
Governor's Recommendation	(42.88)	(358,000)	0	57,178,800	56,820,800

FY 2026 Base					
Agency Request	263.83	23,354,000	1,434,100	77,375,700	102,163,800
Governor's Recommendation	263.83	23,354,000	1,434,100	77,375,700	102,163,800

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	173,200	5,100	157,500	335,800
Governor's Recommendation	0.00	173,200	5,100	157,500	335,800

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$58,000.

Agency Request	0.00	(28,000)	0	(30,000)	(58,000)
Governor's Recommendation	0.00	(28,000)	0	(30,000)	(58,000)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	104,300	3,900	92,100	200,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	524,200	19,700	464,100	1,008,000
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FY 2026 Program Maintenance					
Agency Request	263.83	23,603,500	1,443,100	77,595,300	102,641,900
Governor's Recommendation	263.83	24,023,400	1,458,900	77,967,300	103,449,600

# Services for the Developmentally Disabled

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 6. START Certification Year 3 of 4

## Southwest Idaho Treatment Center

The agency requests \$249,200 onetime from the General Fund for the third year of a national certification with the Center for START (Systemic, Therapeutic, Assessment, Resources, and Treatment) for crisis prevention and intervention services. The Center for START has certified programs in at least 13 states with the goal of reducing dependence on community emergency services, decreasing psychiatric hospitalization, increasing rates of stabilization after crisis, and improving satisfaction with community-based developmental disabilities and mental health services. This certification will impact individuals older than six years of age with developmental disabilities and mental health needs across the state.

The funds appropriated in year one were used to train ten staff members from each region of the state, who will function as coordinators for services delivered. The funds for years two and three of the four-year certification process include rigorous training, technical assistance, and guidance from the Center for START Services. The total cost for the complete 4-year certification is \$996,600. The current phase involves training 65 state staff and over 50 crisis prevention/court services contactors and children's developmental disability coordinators. The final phase will train over 30 community providers. After the four-year period, the ongoing cost is estimated to be \$70,000.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in Section 16-1601 (Child Protective Act), and Section 56-800 (Hard-to-Place Children), Idaho Code; and the strategic plan FY 2025-2028 Goal 3 – Protect children, youth, and vulnerable adults.

Agency Request	0.00	249,200	0	0	249,200
Governor's Recommendation	0.00	249,200	0	0	249,200

## 7. ICCP Federal Fund Increase

## Community Developmental Disability Services

The agency requests \$4,227,000 ongoing from federal funds for the Idaho Child Care Program (ICCP). The federal Office of Child Care has increased Idaho's ongoing allocation for the approved Idaho Child Care Program through the Child Care Development Block Grant. The ICCP pays for a portion of childcare costs for Idaho's low income working families, in order to keep parents gainfully employed and working towards self-sufficiency. The full amount is requested for trustee and benefit payments. Funds will be administered through the existing ICCP; no additional staff or operating funds are requested. The existing base for childcare funding is \$370,800 for personnel costs, \$1,604,500 for operating expenditures, and \$57,732,400 for trustee and benefit payments.

To keep spending on ICCP within the current appropriation, the Department of Health and Welfare has announced that eligibility thresholds will be reduced from 175% of the federal poverty level (FPL) to as low as 130% of the FPL. Idaho has the authority to establish FPL eligibility, however, federal law establishes the maximum income limit for eligibility for ICCP.

The ICCP request is included in this program as part of the overall agency reorganization under the director of the Department of Health and Welfare. The agency requests to change the title of this division from "Services for the Developmentally Disabled" to the "Division of Early Learning & Development." This will align the budget unit title with the new proposed division structure under Child, Youth and Family Services. The ICCP budget is requested to move from the Division of Welfare to the Division of Early Learning & Development as part of the overall reorganization.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible. In the Department's Performance Measures Report, the Idaho Child Care Program is tracking child care average monthly participants and annual benefits provided.

Agency Request	0.00	0	0	4,227,000	4,227,000
Governor's Recommendation	0.00	0	0	4,227,000	4,227,000

# Services for the Developmentally Disabled

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Population Forecast Adjustments</b>			<b>Community DD Services, SWITC</b>		
<p>FMAP ADJUSTMENT: An increase of \$9,800 for Community Developmental Disabilities and \$72,000 for the Southwest Idaho Treatment Center (SWITC) from the General Fund and a decrease of corresponding amounts in federal funds to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate, which is the federal share of eligible Medicaid payments for the majority of services provided. The blended rate will change from 67.59% during the first quarter of FY 2026 to 66.91% for the last three quarters.</p>					
Agency Request	0.00	81,800	0	(81,800)	0
Governor's Recommendation	0.00	81,800	0	(81,800)	0
<b>Governor Initiatives</b>					
Agency Request	0.00	0	0	0	0
<p>The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.</p>					
<p>The Governor recommends \$15,000,000 onetime from federal funds to improve childcare capacity and support quality improvement activities within the Idaho Child Care Program (ICCP). Due to the underutilization of available grant funds in prior years, the Child Care and Development Block Grant (CCDBG) has approximately \$45,000,000 in onetime funding available over a three-year period. The first installment of \$15,000,000, available in FY 2026 will aid in building supply through contracted spots, grants, and subgrants, with a specific focus on addressing underserved populations. Funding will also provide for quality improvement activities and technology advancements to establish a public facing dashboard and modernize the Idaho Child Care Check system.</p>					
Governor's Recommendation	0.00	0	0	15,000,000	15,000,000
<b>Budget Law Exemptions/Other Adjustments</b>					
<p>DEPARTMENT REORGANIZATION: As part of the overall agency reorganization, the Department of Health and Welfare is requesting to change the title of this budget's appropriation unit from "Services for the Developmentally Disabled" to the "Division of Early Learning &amp; Development". This will align the budget unit title with the new division structure under Child, Youth and Family Services. See the FY 2026 base adjustments section for additional impacts of the director's reorganization.</p>					
<p>Additionally, the department is requesting to move the Extended Employment Services (EES) budgeted program and all associated FY 2026 appropriations from the Services for the Developmental Disabled Division to the Division of Medicaid. This would include the transfer of 3.00 FTP, \$233,600 in personnel costs, \$91,600 in operating expenditures, and \$3,202,900 in trustee and benefit payments. While EES is not a Medicaid program, the purpose of this change is to align the EES budget with the agency's overall reorganization.</p>					
<p>PERMANENT BUILDING FUND: The Permanent Building Fund Advisory Council FY 2026 recommendations for the Department of Health and Welfare include \$825,000 for two deferred maintenance projects. The deferred maintenance projects include a walk-in cooler replacement in the Southwest Idaho Treatment Center's Whitehall building and lighting upgrades at the state laboratory campus. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.</p>					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	263.83	23,934,500	1,443,100	81,740,500	107,118,100
Governor's Recommendation	263.83	24,354,400	1,458,900	97,112,500	122,925,800

# Services for the Developmentally Disabled

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	(42.88)	(86,700)	9,000	61,503,600	61,425,900
% Change from Original App	(14.0%)	(0.4%)	0.6%	303.9%	134.4%
<i>Governor's Recommendation</i>					
Change from Original App	(42.88)	333,200	24,800	76,875,600	77,233,600
% Change from Original App	(14.0%)	1.4%	1.7%	379.9%	169.0%

# Service Integration

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	773,100	802,800	732,700	894,500	907,600
Dedicated	69,500	47,400	69,500	69,500	69,500
Federal	5,712,500	5,474,500	5,758,800	5,816,800	5,902,200
<b>Total:</b>	<b>6,555,100</b>	<b>6,324,700</b>	<b>6,561,000</b>	<b>6,780,800</b>	<b>6,879,300</b>
Percent Change:	0.0%	(3.5%)	3.7%	3.4%	4.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,781,600	2,770,200	2,828,500	3,051,800	3,150,300
Operating Expenditures	373,500	340,100	332,500	329,000	329,000
Trustee/Benefit	3,400,000	3,214,400	3,400,000	3,400,000	3,400,000
<b>Total:</b>	<b>6,555,100</b>	<b>6,324,700</b>	<b>6,561,000</b>	<b>6,780,800</b>	<b>6,879,300</b>
Full-Time Positions (FTP)	35.00	35.00	35.00	37.00	37.00

## Division Description

Service Integration focuses on improving customer service to clients. Service Integration is responsible for: 1) promoting coordination across programs; 2) delivering emergency assistance services through a consolidated unit; 3) identifying the services clients are accessing across all divisions and coordinating those services to reduce duplication; and 4) coordinating access to cross-divisional staffing for clients at risk of higher cost and/or more complicated service needs.

Service Integration became a stand-alone budgeted division in FY 2008. Programmatically, the services are performed within the Family and Community Services (FACS) Operational Division.

# Service Integration

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	773,100	802,800	29,700 3.8%	732,700	894,500	907,600
Cooperative Welfare (Dedicated) 22005	69,500	47,400	(22,100) (31.8%)	69,500	69,500	69,500
Cooperative Welfare (Federal) 22002	5,712,500	5,474,500	(238,000) (4.2%)	5,758,800	5,816,800	5,902,200
<b>Total:</b>	<b>6,555,100</b>	<b>6,324,700</b>	<b>(230,400)</b> <b>(3.5%)</b>	<b>6,561,000</b>	<b>6,780,800</b>	<b>6,879,300</b>



# Service Integration

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>35.00</b>	<b>732,700</b>	<b>6,561,000</b>	<b>35.00</b>	<b>732,700</b>	<b>6,561,000</b>
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>35.00</b>	<b>732,700</b>	<b>6,561,000</b>	<b>35.00</b>	<b>732,700</b>	<b>6,561,000</b>
Base Adjustments	2.00	151,300	151,300	2.00	151,300	151,300
<b>FY 2026 Base</b>	<b>37.00</b>	<b>884,000</b>	<b>6,712,300</b>	<b>37.00</b>	<b>884,000</b>	<b>6,712,300</b>
Personnel Benefit Costs	0.00	7,300	47,500	0.00	7,300	47,500
Statewide Cost Allocation	0.00	0	(3,500)	0.00	0	(3,500)
Change in Employee Compensation	0.00	3,200	24,500	0.00	16,300	123,000
<b>FY 2026 Program Maintenance</b>	<b>37.00</b>	<b>894,500</b>	<b>6,780,800</b>	<b>37.00</b>	<b>907,600</b>	<b>6,879,300</b>
Governor Initiatives	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>37.00</b>	<b>894,500</b>	<b>6,780,800</b>	<b>37.00</b>	<b>907,600</b>	<b>6,879,300</b>
Change from Original Appropriation	2.00	161,800	219,800	2.00	174,900	318,300
% Change from Original Appropriation		22.1%	3.4%		23.9%	4.9%

# Service Integration

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025. Additionally, \$45,000 from the General Fund was removed ongoing from personnel costs in response to a FY 2024 supplemental that moved personnel costs to operating expenditures.					
	35.00	732,700	69,500	5,758,800	6,561,000

**Exemption from Transfer Limitations**

Agency Request	0.00	0	0	0	0
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*The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.*

Governor's Recommendation	0.00	0	0	0	0
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<b>FY 2025 Total Appropriation</b>					
Agency Request	35.00	732,700	69,500	5,758,800	6,561,000
Governor's Recommendation	35.00	732,700	69,500	5,758,800	6,561,000

**Base Adjustments**

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes a program transfer of personnel costs and FTP to align appropriation with estimated expenditures across programs.

Agency Request	2.00	151,300	0	0	151,300
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Governor's Recommendation	2.00	151,300	0	0	151,300
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<b>FY 2026 Base</b>					
Agency Request	37.00	884,000	69,500	5,758,800	6,712,300
Governor's Recommendation	37.00	884,000	69,500	5,758,800	6,712,300

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	7,300	0	40,200	47,500
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Governor's Recommendation	0.00	7,300	0	40,200	47,500
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**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$3,500

Agency Request	0.00	0	0	(3,500)	(3,500)
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Governor's Recommendation	0.00	0	0	(3,500)	(3,500)
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**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	3,200	0	21,300	24,500
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	16,300	0	106,700	123,000
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<b>FY 2026 Program Maintenance</b>					
Agency Request	37.00	894,500	69,500	5,816,800	6,780,800
Governor's Recommendation	37.00	907,600	69,500	5,902,200	6,879,300

# Service Integration

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Governor Initiatives</b>					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>Budget Law Exemptions/Other Adjustments</b>					
As part of the overall agency reorganization, the Department of Health and Welfare is requesting to change the title of this program from "Service Integration" to the "Family and Community Partnerships" (FCP). This will align the program with the director's newly established Division of Child, Youth and Family Services.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	37.00	894,500	69,500	5,816,800	6,780,800
Governor's Recommendation	37.00	907,600	69,500	5,902,200	6,879,300
Agency Request					
Change from Original App	2.00	161,800	0	58,000	219,800
% Change from Original App	5.7%	22.1%	0.0%	1.0%	3.4%
<i>Governor's Recommendation</i>					
Change from Original App	2.00	174,900	0	143,400	318,300
% Change from Original App	5.7%	23.9%	0.0%	2.5%	4.9%



# Division of Welfare

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Self-Reliance Operations	76,403,500	67,667,900	89,846,900	78,498,900	80,115,700
Benefit Payments	105,837,600	107,257,900	101,359,600	53,972,900	53,972,900
<b>Total:</b>	<b>182,241,100</b>	<b>174,925,800</b>	<b>191,206,500</b>	<b>132,471,800</b>	<b>134,088,600</b>
<b>BY FUND CATEGORY</b>					
General	46,202,300	41,941,600	46,920,100	46,063,100	46,670,000
Dedicated	4,853,300	1,865,100	4,853,300	4,871,700	4,899,400
Federal	131,185,500	131,119,100	139,433,100	81,537,000	82,519,200
<b>Total:</b>	<b>182,241,100</b>	<b>174,925,800</b>	<b>191,206,500</b>	<b>132,471,800</b>	<b>134,088,600</b>
Percent Change:	0.0%	(4.0%)	9.3%	(30.7%)	(29.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	48,180,900	46,220,800	50,132,200	50,794,600	52,411,400
Operating Expenditures	28,222,600	21,447,100	29,369,000	27,704,300	27,704,300
Trustee/Benefit	105,837,600	107,257,900	111,705,300	53,972,900	53,972,900
<b>Total:</b>	<b>182,241,100</b>	<b>174,925,800</b>	<b>191,206,500</b>	<b>132,471,800</b>	<b>134,088,600</b>
Full-Time Positions (FTP)	613.50	613.50	613.50	609.50	609.50

## Division Description

The Division of Welfare, also known as Self-Reliance, provides assistance and support services for eligible families and individuals. Programs administered by the division include: Child Support; Supplemental Nutrition Assistance Program (SNAP or Food Stamps); Child Care; Temporary Assistance for Families in Idaho (TAFI also known as TANF); and Aid to the Aged, Blind, and Disabled (AABD). The division also administers several programs through contracts with local partner organizations that provide food, energy assistance, and weatherization assistance. In addition, the division determines Medicaid eligibility for the department. The division is organized into two budgeted programs:

- The Self-Reliance Operations Program is responsible for eligibility determinations and support functions associated with Self-Reliance programs. This includes all personnel and operating funding and functions for the division.
- The Benefit Payments Program consists of the trustee and benefit payments to, and on behalf of, clients. Programs include Temporary Assistance for Families in Idaho (TAFI), Work Services, Community Services, the Child Care Program, and Aid to the Aged, Blind, and Disabled (AABD).

# Division of Welfare

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	46,202,300	41,941,600	(4,260,700) (9.2%)	46,920,100	46,063,100	46,670,000
Cooperative Welfare (Dedicated) 22005	4,853,300	1,865,100	(2,988,200) (61.6%)	4,853,300	4,871,700	4,899,400
Cooperative Welfare (Federal) 22002	131,185,500	131,119,100	(66,400) (0.1%)	139,433,100	81,537,000	82,519,200
<b>Total:</b>	<b>182,241,100</b>	<b>174,925,800</b>	<b>(7,315,300)</b> <b>(4.0%)</b>	<b>191,206,500</b>	<b>132,471,800</b>	<b>134,088,600</b>

# Division of Welfare

## Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>613.50</b>	<b>46,920,100</b>	<b>191,206,500</b>	<b>613.50</b>	<b>46,920,100</b>	<b>191,206,500</b>
Executive Carry Forward	0.00	0	3,030,500	0.00	0	3,030,500
<b>FY 2025 Estimated Expenditures</b>	<b>613.50</b>	<b>46,920,100</b>	<b>194,237,000</b>	<b>613.50</b>	<b>46,920,100</b>	<b>194,237,000</b>
Removal of Onetime Expenditures	0.00	0	(3,030,500)	0.00	0	(3,030,500)
Base Adjustments	(4.00)	(1,278,800)	(59,855,300)	(4.00)	(1,278,800)	(59,855,300)
<b>FY 2026 Base</b>	<b>609.50</b>	<b>45,641,300</b>	<b>131,351,200</b>	<b>609.50</b>	<b>45,641,300</b>	<b>131,351,200</b>
Personnel Benefit Costs	0.00	292,100	776,600	0.00	292,100	776,600
Statewide Cost Allocation	0.00	(22,100)	(60,200)	0.00	(22,100)	(60,200)
Change in Employee Compensation	0.00	151,800	404,200	0.00	758,700	2,021,000
<b>FY 2026 Program Maintenance</b>	<b>609.50</b>	<b>46,063,100</b>	<b>132,471,800</b>	<b>609.50</b>	<b>46,670,000</b>	<b>134,088,600</b>
<b>FY 2026 Total</b>	<b>609.50</b>	<b>46,063,100</b>	<b>132,471,800</b>	<b>609.50</b>	<b>46,670,000</b>	<b>134,088,600</b>
Change from Original Appropriation	(4.00)	(857,000)	(58,734,700)	(4.00)	(250,100)	(57,117,900)
% Change from Original Appropriation		(1.8%)	(30.7%)		(0.5%)	(29.9%)

# Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancements included \$1,446,400 for access to the Federal Data Services Hub and \$11,495,200 for child care subsidies for low-income families for parents to maintain employment or complete their education.					
	613.50	46,920,100	4,853,300	139,433,100	191,206,500

## Executive Carry Forward

The Division of Welfare was approved by the Division of Financial Management for \$3,030,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. Of the total, \$12,500 was encumbered by the agency for admin services related to a child care stabilization contract. The remaining \$3,018,000 was encumbered for subgrant awards for the Low-Income Home Energy Assistance Program (LIHEAP).

Agency Request	0.00	0	0	3,030,500	3,030,500
Governor's Recommendation	0.00	0	0	3,030,500	3,030,500

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	613.50	46,920,100	4,853,300	142,463,600	194,237,000
Governor's Recommendation	613.50	46,920,100	4,853,300	142,463,600	194,237,000

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$3,030,500 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	0	(3,030,500)	(3,030,500)
Governor's Recommendation	0.00	0	0	(3,030,500)	(3,030,500)

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit transfers personnel costs and FTP to align appropriation with estimated expenditures across programs. This decision unit also transfers \$147,600 from the Division of Welfare to Indirect Support Services, in accordance with Section 3 of S1453 of 2024, allowing for the Department of Health and Welfare "to augment department oversight, compliance, and other functions to advance legislative intent and direction as determined necessary by the director."

This decision unit also includes the director's re-organization plan. In the case of the Division of Welfare, the base adjustment includes a request to move the Idaho Child Care Program (ICCP) from the Division of Welfare to the Services for the Developmentally Disabled Division. This move includes 4.00 FTP, \$370,800 in personnel costs, \$1,604,500 in operating expenditures, and \$57,732,400 in trustee and benefit payments.

Agency Request	(4.00)	(1,278,800)	0	(58,576,500)	(59,855,300)
Governor's Recommendation	(4.00)	(1,278,800)	0	(58,576,500)	(59,855,300)

<b>FY 2026 Base</b>					
Agency Request	609.50	45,641,300	4,853,300	80,856,600	131,351,200
Governor's Recommendation	609.50	45,641,300	4,853,300	80,856,600	131,351,200

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	292,100	11,500	473,000	776,600
Governor's Recommendation	0.00	292,100	11,500	473,000	776,600



# Division of Welfare

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$60,200.

Agency Request	0.00	(22,100)	0	(38,100)	(60,200)
Governor's Recommendation	0.00	(22,100)	0	(38,100)	(60,200)

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	151,800	6,900	245,500	404,200
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	758,700	34,600	1,227,700	2,021,000
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FY 2026 Program Maintenance					
Agency Request	609.50	46,063,100	4,871,700	81,537,000	132,471,800
Governor's Recommendation	609.50	46,670,000	4,899,400	82,519,200	134,088,600

FY 2026 Total					
Agency Request	609.50	46,063,100	4,871,700	81,537,000	132,471,800
Governor's Recommendation	609.50	46,670,000	4,899,400	82,519,200	134,088,600

#### Agency Request

Change from Original App	(4.00)	(857,000)	18,400	(57,896,100)	(58,734,700)
% Change from Original App	(0.7%)	(1.8%)	0.4%	(41.5%)	(30.7%)

#### Governor's Recommendation

Change from Original App	(4.00)	(250,100)	46,100	(56,913,900)	(57,117,900)
% Change from Original App	(0.7%)	(0.5%)	0.9%	(40.8%)	(29.9%)



# Division of Medicaid

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Medicaid Admin & Medical Mgmt	239,822,200	87,099,300	234,357,600	230,913,300	231,971,800
Coordinated Medicaid Plan	821,854,500	979,315,500	795,900,900	1,292,203,100	1,292,203,100
Enhanced Medicaid Plan	1,478,674,500	1,425,553,100	1,514,776,900	1,439,582,100	1,439,582,100
Basic Medicaid Plan	1,041,501,300	771,396,300	1,041,828,500	937,453,000	937,453,000
Expansion Medicaid Plan	976,251,500	1,010,045,600	1,123,526,800	1,361,100,400	1,361,100,400
<b>Total:</b>	<b>4,558,104,000</b>	<b>4,273,409,800</b>	<b>4,710,390,700</b>	<b>5,261,251,900</b>	<b>5,262,310,400</b>
<b>BY FUND CATEGORY</b>					
General	763,489,700	751,299,200	920,383,700	995,447,000	995,871,200
Dedicated	735,818,500	632,168,400	751,228,200	815,477,900	815,495,500
Federal	3,058,795,800	2,889,942,200	3,038,778,800	3,450,327,000	3,450,943,700
<b>Total:</b>	<b>4,558,104,000</b>	<b>4,273,409,800</b>	<b>4,710,390,700</b>	<b>5,261,251,900</b>	<b>5,262,310,400</b>
Percent Change:	0.0%	(6.2%)	10.2%	11.7%	11.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	20,276,100	20,351,800	23,760,000	31,011,400	32,069,900
Operating Expenditures	194,578,400	47,156,800	185,629,900	174,604,200	174,604,200
Trustee/Benefit	4,343,249,500	4,205,901,200	4,501,000,800	5,055,636,300	5,055,636,300
<b>Total:</b>	<b>4,558,104,000</b>	<b>4,273,409,800</b>	<b>4,710,390,700</b>	<b>5,261,251,900</b>	<b>5,262,310,400</b>
Full-Time Positions (FTP)	213.00	213.00	237.50	302.50	302.50

## Division Description

The Division of Medicaid is responsible for administering plans to finance and deliver health services for people at risk due to low income and other factors, such as youth, old age, pregnancy, or disability. Services are provided pursuant to state and federal Medicaid requirements. The division is organized into five budgeted programs.

**MEDICAID ADMINISTRATION and MEDICAL MANAGEMENT:** Includes expenditures for administration of a comprehensive program of medical coverage to eligible recipients in Idaho. Coverage is provided through traditional Medicaid (Title XIX), and the Children's Health Insurance Program (CHIP) (Title XXI). Administrative functions include managing provider payments, contracting with state agencies and universities for medical management, and conducting drug utilization reviews and individual assessments.

**COORDINATED MEDICAID PLAN:** Beneficiaries covered in this plan primarily consist of those who are age 65 and older. All individuals dually eligible for Medicaid and Medicare, regardless of age, may elect to receive coverage under this plan.

**ENHANCED MEDICAID PLAN:** Medicaid-eligible group primarily made up of children and adults (non-elderly) with disabilities, or other individuals with special health needs, such as foster children. Individuals included in this plan, may elect to remain in this plan after they turn 65 years old.

**BASIC MEDICAID PLAN:** Medicaid-eligible group primarily consisting of Pregnant Women and Children (PWC), Family Medicaid and Idaho's Children Health Insurance Program (CHIP). These populations are assumed to be in average health, with average levels of disease.

**EXPANSION MEDICAID PLAN:** Beneficiaries covered in this plan have an income level of 138% of the federal poverty limit (FPL) or less. These populations are assumed to be in average health, with average levels of disease. Coverage for this population group started on January 1, 2020.

# Division of Medicaid

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	763,489,700	751,299,200	(12,190,500) (1.6%)	920,383,700	995,447,000	995,871,200
Medicaid Management Information Systems Dedicated 21700	14,374,400	328,200	(14,046,200) (97.7%)	13,237,800	11,799,700	11,802,300
Hospital Assessment 21900	209,632,700	209,053,400	(579,300) (0.3%)	170,841,900	248,085,600	248,085,600
Cooperative Welfare (Dedicated) 22005	495,724,000	407,199,400	(88,524,600) (17.9%)	554,897,800	555,341,900	555,356,900
Idaho Millennium Income 49900	16,087,400	15,587,400	(500,000) (3.1%)	12,250,700	250,700	250,700
Cooperative Welfare (Federal) 22002	3,058,795,800	2,889,942,200	(168,853,600) (5.5%)	3,038,778,800	3,450,327,000	3,450,943,700
<b>Total:</b>	<b>4,558,104,000</b>	<b>4,273,409,800</b>	<b>(284,694,200)</b> <b>(6.2%)</b>	<b>4,710,390,700</b>	<b>5,261,251,900</b>	<b>5,262,310,400</b>

# Division of Medicaid

## Division Profile

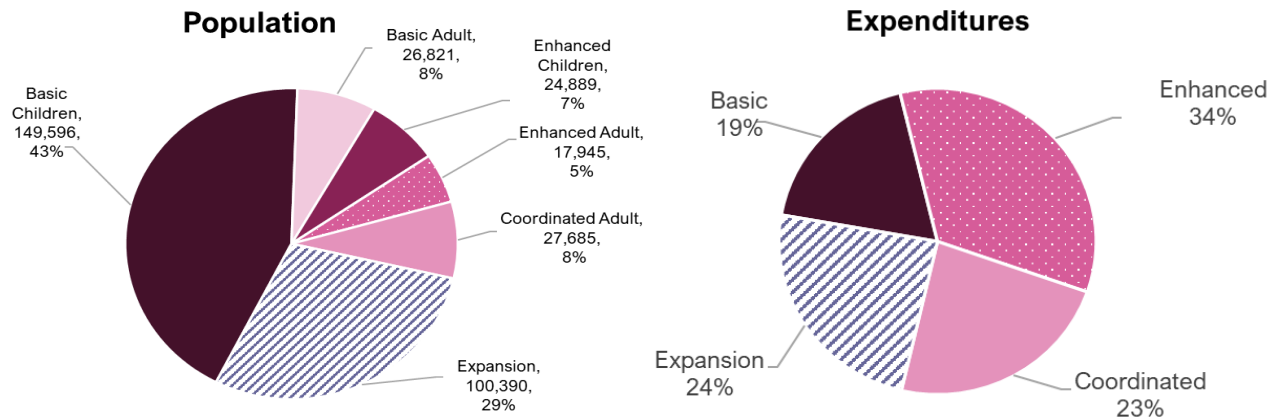
Analyst: Williamson

### Medicaid Plans: Caseloads and Trustee and Benefit Payments (All Funds)

	FY 2024 Expenditures		FY 2025 Orig Approp		FY 2026 Request	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>Basic Plan</b>						
Caseload	176,035	50.8%	178,795	50.7%	182,875	50.3%
Budget	\$771,396,300	18.4%	\$1,099,500,200	24.8%	\$1,041,828,500	23.3%
<i>PMPM (calc)</i>	\$405.63		\$418.03		\$434.68	
<b>Enhanced Plan</b>						
Caseload	42,690	12.3%	42,756	12.1%	42,783	11.8%
Budget	\$1,425,553,100	34.1%	\$1,478,674,500	33.4%	\$1,516,692,000	33.9%
<i>PMPM (calc)</i>	\$2,373.54		\$2,218.53		\$2,349.64	
<b>Coordinated Plan</b>						
Caseload	27,640	8.0%	27,941	7.9%	28,649	7.9%
Budget	\$979,315,500	23.4%	\$761,950,000	17.2%	\$797,049,300	17.8%
<i>PMPM (calc)</i>	\$3,260.88		\$3,215.17		\$3,352.73	
<b>Expansion Plan</b>						
Caseload	100,094	28.9%	103,179	29.3%	109,233	30.0%
Budget	\$1,010,045,600	24.1%	\$1,086,611,800	24.5%	\$1,123,526,800	25.1%
<i>PMPM (calc)</i>	\$839.75		\$771.82		\$800.84	
<b>Total</b>						
Caseload	346,459	100%	352,671	100%	363,540	100%
Budget	\$4,186,310,500	100%	\$4,426,736,500	100%	\$4,479,096,600	100%
<i>PMPM (calc)</i>	\$1,001.32		\$961.43		\$1,000.24	

The table above contains the payments for Disproportionate Share Hospital (DSH), and Upper Payment Limits (UPL), and other non-claims specific contracts. PMPM (calc) means "Per Member Per Month" a metric that calculates the average healthcare cost per member over a specific period of time. It's calculated by dividing the total healthcare costs by the total number of members covered during that time. PMPM is a standardized way to compare costs across different populations.

### Medicaid Populations vs Expenditures FY 2024



# Division of Medicaid

## Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>237.50</b>	<b>920,383,700</b>	<b>4,710,390,700</b>	<b>237.50</b>	<b>920,383,700</b>	<b>4,710,390,700</b>
Prior Year Reappropriation	0.00	0	250,000	0.00	0	250,000
5. Managed Care External Quality Review	0.00	337,500	1,350,000	0.00	337,500	1,350,000
6. IBHP System Configuration Changes	0.00	173,900	695,500	0.00	173,900	695,500
7. Medicaid Updated Forecast	0.00	0	113,849,300	0.00	0	113,849,300
8. IBHP Capitation Rate Increase	0.00	0	108,821,400	0.00	0	108,821,400
9. Hospital Assessment Fund	0.00	0	190,510,600	0.00	0	190,510,600
<b>FY 2025 Total Appropriation</b>	<b>237.50</b>	<b>920,895,100</b>	<b>5,125,867,500</b>	<b>237.50</b>	<b>920,895,100</b>	<b>5,125,867,500</b>
Executive Carry Forward	0.00	60,800	121,600	0.00	60,800	121,600
<b>FY 2025 Estimated Expenditures</b>	<b>237.50</b>	<b>920,955,900</b>	<b>5,125,989,100</b>	<b>237.50</b>	<b>920,955,900</b>	<b>5,125,989,100</b>
Removal of Onetime Expenditures	0.00	(572,200)	(559,976,400)	0.00	(572,200)	(559,976,400)
Base Adjustments	65.00	2,561,000	6,661,300	65.00	2,561,000	6,661,300
<b>FY 2026 Base</b>	<b>302.50</b>	<b>922,944,700</b>	<b>4,572,674,000</b>	<b>302.50</b>	<b>922,944,700</b>	<b>4,572,674,000</b>
Personnel Benefit Costs	0.00	154,600	385,000	0.00	154,600	385,000
Contract Inflation	0.00	349,200	1,396,500	0.00	349,200	1,396,500
Statewide Cost Allocation	0.00	(9,100)	(18,700)	0.00	(9,100)	(18,700)
Change in Employee Compensation	0.00	104,800	261,600	0.00	529,000	1,320,100
<b>FY 2026 Program Maintenance</b>	<b>302.50</b>	<b>923,544,200</b>	<b>4,574,698,400</b>	<b>302.50</b>	<b>923,968,400</b>	<b>4,575,756,900</b>
8. Hospital Assessment Fund	0.00	0	190,510,600	0.00	0	190,510,600
9. Ongoing CAHPS Survey Contract	0.00	33,800	67,600	0.00	33,800	67,600
10. Adult DD Resource Allocation Model	0.00	100,000	200,000	0.00	100,000	200,000
11. Actuary Contract Amendment	0.00	550,000	1,100,000	0.00	550,000	1,100,000
12. External Quality Review Contract	0.00	337,500	1,350,000	0.00	337,500	1,350,000
13. MMIS Procurement	0.00	0	117,200,400	0.00	0	117,200,400
Population Forecast Adjustments	0.00	70,881,500	376,124,900	0.00	70,881,500	376,124,900
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>302.50</b>	<b>995,447,000</b>	<b>5,261,251,900</b>	<b>302.50</b>	<b>995,871,200</b>	<b>5,262,310,400</b>
Change from Original Appropriation	65.00	75,063,300	550,861,200	65.00	75,487,500	551,919,700
% Change from Original Appropriation		8.2%	11.7%		8.2%	11.7%

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included seven budget enhancements and population forecast adjustments (formerly called nondiscretionary adjustments). Population forecast adjustments included the impacts of the Federal Medical Assistance Percentage (FMAP) rate change for services provided to clients. Enhancements included funding and FTP for 24.50 new staff; provider rate increases to children's developmental disability services providers, adult developmental disability service providers, and aged and disabled service providers; intermediate care facility rate adjustments; an MMIS vendor payment annual increase; personal care services case management; year two of the MMIS procurement; and an Idaho Millennium Income Fund appropriation to provide a onetime offset for claims payments.</p>					
	237.50	920,383,700	751,228,200	3,038,778,800	4,710,390,700

**Prior Year Reappropriation** **Medicaid Administration and Medical Mgmt**

The division was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the state's portion of the workforce requirement cost share. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	250,000	0	250,000
Governor's Recommendation	0.00	0	250,000	0	250,000

**5. Managed Care External Quality Review** **Medicaid Administration and Medical Mgmt**

The division requests \$1,350,000 onetime to meet the Centers for Medicare and Medicaid Services (CMS) requirements of the annual External Quality Reviews (EQR). Of the total, \$337,500 is from the General Fund and \$1,012,500 is from federal funds. An EQR is the analysis and evaluation of quality, timeliness, and access to the health care services that a managed care plan, or its contractors, furnish to Medicaid beneficiaries. Each state that contracts with a managed care plan is federally required to ensure that a qualified external quality review organization (EQRO) performs an annual review for each contracting managed care plan. Idaho Medicaid currently has four plans requiring EQR, including behavioral health, dental, and two Medicare/Medicaid dual eligibility managed care organizations. After posting two requests for proposal (RFP) that failed to receive any responses, the department then posted a request for information (RFI) to gain insight into the market for these reviews. The department reports that the RFI revealed a substantial difference from what Medicaid has historically paid for these reviews. This request would provide the additional resources needed to meet the CMS requirement for an EQR for all managed care organizations.

Historically, Idaho Medicaid completed this review through an existing contract. In 2022, CMS directed the department to separate this work so that the department did not have a contractor delivering a service (case management) and completing independent review efforts of Medicaid programs. In FY 2024, \$400,000 ongoing in operating expenses was appropriated to secure a separate contractor for this work. The FY 2024 appropriation was based on estimates derived from historical spend on this work which was already part of larger existing contract.

Due to the delays in getting responses to the RFP, the department is currently out of CMS compliance with the EQR that was due April 30, 2024, for the 2023 report. The department also need to address the 2024 report that is due April 30, 2025. See FY 2026 Enhancement 12 for the corresponding ongoing request.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare. Specifically, Goal 5.1 – Enhance public health and safety by improving the effectiveness and visibility of regulatory activities, reducing regulatory burden, and improving stakeholder engagement in these processes; and Goal 5.2 – Strengthen the trust and confidence of those we serve, the media, employees, legislators, and other stakeholders through communication and customer experience strategies that support our mission and vision.

Agency Request	0.00	337,500	0	1,012,500	1,350,000
Governor's Recommendation	0.00	337,500	0	1,012,500	1,350,000

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 6. IBHP System Configuration Changes

## Medicaid Administration and Medical Mgmt

The division is requesting \$695,500 onetime in operating expenditures to complete the system configuration changes necessary to onboard and custom edit the claim system to facilitate the new Idaho Behavioral Health Plan (IBHP). Of the total, \$173,900 is from the General Fund and \$521,600 is from federal funds.

These funds will give Medicaid the ability to replace the current behavioral health vendor and onboard the new vendor through system configuration, updating existing interfaces, testing the updated interfaces and configuration changes, and address potential custom development requirements if changes to reference tables are needed for accurate claims. These system changes will provide the technology support necessary to manage utilization more actively through the IBHP Managed Care Organization.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare.

Agency Request	0.00	173,900	0	521,600	695,500
Governor's Recommendation	0.00	173,900	0	521,600	695,500

## 7. Medicaid Updated Forecast

## Basic, Enhanced, Expansion

The division requests \$113,849,300 onetime in trustee and benefit payments from federal funds. The agency reports that hospital expenditures went from \$505,000,000 in FY 2024 to an anticipated \$621,000,000 in FY 2025. The average weekly expenses have gone from \$9,700,000 in FY 2024 to \$11,900,000 in FY 2025, and the average weekly users have gone from 9,881 to 10,675 creating an estimated \$116,000,000 impact for FY 2025. Developmental disability services expenditures went from \$577,000,000 in FY 2024 to a projected \$640,000,000 in FY 2025. The average weekly expenses have gone from \$11,100,000 to an anticipated \$12,300,000, and the average weekly users have gone from 7,148 to 7,638 causing an estimated \$63,000,000 impact for FY 2025. As a result of these increases, the division anticipates a \$113,849,300 shortfall beyond what can be absorbed by existing FY 2025 appropriations. This request is based on a forecasted projection with only one month of FY 2025 actual expenditures.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare.

Agency Request	0.00	0	0	113,849,300	113,849,300
Governor's Recommendation	0.00	0	0	113,849,300	113,849,300

## 8. IBHP Capitation Rate Increase

## Basic, Coordinated, Enhanced, Expansion

The division requests \$108,821,400 onetime from federal funds for trustee and benefit payments for the behavioral health managed care contract capitation rate increase. Federal Code 42 CFR § 438, requires actuarially sound capitation rates for managed care programs. Capitation rates were finalized in late June 2024 using updated utilization, acuity, and administrative cost information. Based on current cost forecasting, this rate increase cannot be absorbed by the existing appropriation.

Of the total, \$1,949,100 is for the Coordinated Plan, \$14,864,900 is for the Enhanced Plan, \$58,900,300 is for the Basic Plan, and \$33,107,100 is for the Expansion Plan. In FY 2025, the division moved to the Idaho Behavioral Health Plan. This moved the state from a prepaid ambulatory health plan (PAHP) to a prepaid inpatient health plan (PIHP) to include inpatient services and other new services paid for through Medicaid. Included in these amounts are the funds needed to pay the department's previous managed care behavioral health contractor as part of a required risk corridor payment per contract terms. This was due to higher than anticipated utilization and acuity among the population served following the end of the Public Health Emergency (PHE). The capitation rate increases support these changes and reflect updated utilization and acuity following the end of the federally declared PHE.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible; and Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare.

Agency Request	0.00	0	0	108,821,400	108,821,400
Governor's Recommendation	0.00	0	0	108,821,400	108,821,400



# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 9. Hospital Assessment Fund

## Basic, Coordinated, Expansion

The division requests \$190,510,600 onetime for trustee and benefit payments. This increase will provide skilled nursing facilities and hospital facilities an additional \$113,266,900 from federal funds and will also assess them an additional \$77,243,700 from the Hospital Assessment Fund.

This request is the result of S1350 of 2022, and a required methodology for supplemental payments to skilled nursing facilities and hospitals, allowing Medicaid to assess Idaho hospitals. Supplemental payments (also known as the Upper Payment Limit or UPL) represent the difference between what Medicaid paid and what Medicare would pay for the same services. The state share for supplemental payments is supplied by an assessment on hospitals authorized in Section 56-1404, Idaho Code, and for skilled nursing facilities in Section 56-1505, Idaho Code. The UPL methodology was approved by federal regulators and the annual calculation for this payment occurs in February each year.

Through S1456 of 2024 the Legislature provided a similar onetime, midyear adjustment for FY 2024. These additional funds were provided in response to the department's updated forecast for the remainder of the fiscal year; division-wide the Legislature approved a total of \$45,600,000 from the Hospital Assessment Fund and \$123,900,000 from the Cooperative Welfare (Federal) Fund. For FY 2025, the department updated their forecast for the remainder of the fiscal year and anticipate needing an increase in appropriation for the hospitals and skilled nursing facilities to receive additional revenue.

This request also includes a supplemental payment for skilled nursing facilities that was due in FY 2024 but was paid a month late due to the assessment collection processing. This delayed payment of \$15,297,574 was paid in the first week of FY 2025.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible. Nursing facilities serving Idaho Medicaid participants that are not under a cost-settlement reimbursement contract benefit with increased revenue from approval of this funding request. The Hospital assessment allows for revenue to come into the department, which will allow for other Medicaid providers to benefit from increased rates and the state benefits since the state portion of those rate increases are paid for by the Hospital assessment.

Agency Request	0.00	0	77,243,700	113,266,900	190,510,600
Governor's Recommendation	0.00	0	77,243,700	113,266,900	190,510,600

FY 2025 Total Appropriation					
Agency Request	237.50	920,895,100	828,721,900	3,376,250,500	5,125,867,500
Governor's Recommendation	237.50	920,895,100	828,721,900	3,376,250,500	5,125,867,500

### Executive Carry Forward

### Medicaid Administration and Medical Mgmt

The Division of Medicaid was approved by the Division of Financial Management for \$121,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for the Medicaid 1115 Behavioral Health Transformation Waiver.

Agency Request	0.00	60,800	0	60,800	121,600
Governor's Recommendation	0.00	60,800	0	60,800	121,600

FY 2025 Estimated Expenditures					
Agency Request	237.50	920,955,900	828,721,900	3,376,311,300	5,125,989,100
Governor's Recommendation	237.50	920,955,900	828,721,900	3,376,311,300	5,125,989,100

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$132,378,000 for the Medicaid Management Information System (MMIS) procurement, \$12,000,000 from the Idaho Millennium Income Fund, \$250,000 for reappropriation, \$415,226,800 for FY 2025 supplementals, and \$121,600 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(572,200)	(102,731,500)	(456,672,700)	(559,976,400)
Governor's Recommendation	0.00	(572,200)	(102,731,500)	(456,672,700)	(559,976,400)

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Base Adjustments

This decision unit aligns the agency's FTP allocation by fund and program, resulting in a net increase of 3.00 FTP for the Division of Medicaid. In addition, this decision unit makes a program transfer of trustee and benefit payments to align appropriation with estimated expenditures across Medicaid programs.

This decision unit also includes the department's re-organization plan. In the case of the Division of Medicaid, the base adjustment includes a request to add 20.00 FTP, and \$2,560,400 in personnel costs. This supports the move of the Medicaid Program Integrity Unit from the Indirect Support Services Division. The base adjustment also includes moving 14.00 FTP and \$1,440,800 in personnel costs. This change is tied to the Idaho Behavioral Health Plan staff within Mental Health Services being relocated to the Division of Medicaid. The base adjustment also includes moving 28.00 FTP, \$2,603,600 in personnel costs, and \$56,500 in operating expenditures for the children's developmental disability services within Community Developmental Disability Services to the Division of Medicaid.

Agency Request	65.00	2,561,000	512,800	3,587,500	6,661,300
Governor's Recommendation	65.00	2,561,000	512,800	3,587,500	6,661,300

FY 2026 Base					
Agency Request	302.50	922,944,700	726,503,200	2,923,226,100	4,572,674,000
Governor's Recommendation	302.50	922,944,700	726,503,200	2,923,226,100	4,572,674,000

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	154,600	6,600	223,800	385,000
Governor's Recommendation	0.00	154,600	6,600	223,800	385,000

### Contract Inflation

The department requests \$1,396,500 for contract inflation costs related to the Medicaid Management Information System (MMIS) vendor contracts including \$861,900 for Gainwell Technologies (claims and provider enrollment vendor), \$208,700 for IBM (data warehouse for claims), and \$325,900 for Magellan (pharmacy benefits administrator).

Agency Request	0.00	349,200	0	1,047,300	1,396,500
Governor's Recommendation	0.00	349,200	0	1,047,300	1,396,500

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$18,700.

Agency Request	0.00	(9,100)	0	(9,600)	(18,700)
Governor's Recommendation	0.00	(9,100)	0	(9,600)	(18,700)

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	104,800	4,400	152,400	261,600
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	529,000	22,000	769,100	1,320,100
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FY 2026 Program Maintenance					
Agency Request	302.50	923,544,200	726,514,200	2,924,640,000	4,574,698,400
Governor's Recommendation	302.50	923,968,400	726,531,800	2,925,256,700	4,575,756,900

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 8. Hospital Assessment Fund

### Basic, Coordinated, Expansion

The division requests \$190,510,600 ongoing for trustee and benefit payments. This increase will provide skilled nursing facilities and hospital facilities an additional \$113,266,900 from federal funds and will also assess them an additional \$77,243,700 from the Hospital Assessment Fund (21900).

This request is the result of S1350 of 2022, and a required methodology for supplemental payments to skilled nursing facilities and hospitals, allowing Medicaid to assess Idaho hospitals. Supplemental payments (also known as the Upper Payment Limit or UPL) represent the difference between what Medicaid paid and what Medicare would pay for the same services. The state share for supplemental payments is supplied by an assessment on hospitals authorized in Section 56-1404, Idaho Code, and for skilled nursing facilities in Section 56-1505, Idaho Code. The UPL methodology was approved by federal regulators and the annual calculation for this payment occurs in February each year. See FY 2025 Supplemental 9 for the corresponding current year request.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3.5 – Evaluate opportunities to limit Medicaid spending growth through legislatively proposed and approved cost-containment strategies; and Goal 4 – Help Idahoans become as healthy and self-sufficient as possible. Nursing facilities serving Idaho Medicaid participants that are not under a cost-settlement reimbursement contract benefit with increased revenue from approval of this funding request. The hospital assessment allows for revenue to come into the department, which will allow for other Medicaid providers to benefit from increased rates and the state benefits since the state portion of those rate increases are paid for by the hospital assessment.

Agency Request	0.00	0	77,243,700	113,266,900	190,510,600
Governor's Recommendation	0.00	0	77,243,700	113,266,900	190,510,600

## 9. Ongoing CAHPS Survey Contract

### Medicaid Administration and Medical Mgmt

The agency requests \$67,600 ongoing to complete additional Consumer Assessment of Healthcare Providers and Systems (CAHPS) required by the Centers for Medicare and Medicaid Services (CMS). Since 2013, Title XXI programs have been required by Section 402(a)(2) of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA) to collect CAHPS survey data related to quality and consumer satisfaction for all enrollees of these programs, regardless of delivery system type. States were instructed to sample Children's Health Insurance Program (CHIP) separately from Title XIX Medicaid in conducting their CAHPS survey. CHIPRA required states to include CAHPS survey results for their Title XXI programs in their CHIP Annual Reports. Beginning in calendar year 2024, states are now required to complete three CAHPS surveys:

- 2024 CAHPS CHIP Survey excluding Children with Chronic Conditions
- 2024 CAHPS CHIPS Survey with Children with Chronic Conditions
- 2024 CAHPS Adult Survey

ANALYST NOTE: The division reports that the existing base for surveys is \$12,600 from operating expenditures, which funds one survey; however, S1190 of 2013 added \$46,000 to fund CHIP surveys.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5: - Strengthen trust and confidence in the Department of Health and Welfare. Specifically, 5.1 – Enhance public health and safety by improving the effectiveness and visibility of regulatory activities, reducing regulatory burden, and improving stakeholder engagement in these processes between April 1, 2021, and June 30, 2025; and 5.2 – Strengthen the trust and confidence of those served, the media, employees, legislators, and other stakeholders through communication and customer experience strategies that support the mission and vision by June 30, 2025.

Agency Request	0.00	33,800	0	33,800	67,600
Governor's Recommendation	0.00	33,800	0	33,800	67,600

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**10. Adult DD Resource Allocation Model**

**Medicaid Administration and Medical Mgmt**

The division requests \$200,000 ongoing to maintain contractual work through Human Services Research Institute (HSRI), and pay attorney fees required by the updated settlement agreement. A federal class action lawsuit against the Department of Health and Welfare resulted in a 2016 court order concluding that the then-existing budget tool used for Medicaid adult developmental disability services violated adults' due process rights because of its unreliability. This was in reference to individuals in Idaho's Adult Medicaid Developmental Disability Services Program who receive a budget to purchase supports and services. The parties to the lawsuit were able to reach a class action settlement agreement that the court approved in 2017. As part of the settlement agreement, the department agreed to adopt and implement a new resource allocation model, which would replace the existing budget tool.

In December 2020, the federal district court decided when applicable requirements of the settlement agreement would need to be completed. The department had requested and planned for a January 2024 deadline. The court, however, set a deadline of June 2022. The impacts of the public health emergency (PHE) and the department's maintenance of effort agreement with the Centers for Medicaid and Medicare (CMS) for special funding received by the state for the PHE prevented implementation from occurring. Additionally, during this delay plaintiff's attorneys raised argument that not all components of the assessment tool being utilized by the department for the new resource allocation model were fully transparent and, therefore, violated participants due process rights. While the department argued due process requirements could be met, the court ruled for the plaintiff's causing the vendor of the assessment tool to deny renewal of their contract with Idaho. Without the assessment tool, the new resource allocation model is non-operational.

This request will allow the department to negotiate a new contract with HSRI and continue work toward implementation of the new resource allocation model. This will support the department's need to identify a new assessment tool and adapt the already developed new resource allocation model in order to comply with the federal district court's order. This request will also make it possible to comply with the court's order for payment of attorney fees.

AGENCY SUBMITTED OUTCOMES: The new resource allocation model for Idaho Medicaid's adult developmental disabilities program will be finalized and implemented, meeting the requirements of the KW lawsuit settlement agreement approved by the court. Additionally, this supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3 – Protect children, youth and vulnerable adults by continuing to improve the long term care system for Idaho's adult developmentally disabled population through development and implementation of the new assessment and resource allocation model; help Idahoans become as healthy and self-sufficient as possible by ensuring the means by which needs for adult's with developmental disabilities are adequately assessed and needed services identified; and strengthen trust and confidence in DHW by continuing meaningful communication with customers and partners to complete the development and implementation of the new resource allocation model.

Agency Request	0.00	100,000	0	100,000	200,000
Governor's Recommendation	0.00	100,000	0	100,000	200,000

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**11. Actuary Contract Amendment**

**Medicaid Administration and Medical Mgmt**

The division requests \$1,100,000 ongoing for actuary services. Of the total, \$550,000 is from the General Fund and \$550,000 is from federal funds. The current contract provides actuarial and consulting services which supports all managed care products, value-based products, cost management, evaluates risks, provides forecasting, and provides fiscal analysis. This contract develops actuarially sound capitation rates in accordance with the standards specified in 42 CFR Section 438.5 and generally accepted actuarial principles and practices, which are approved by the Centers for Medicare and Medicaid Services (CMS). The actuary contract also provides extensive consulting services for Medicaid Managed Care Organizations (MCOs). Idaho Medicaid has also leveraged this contract to further refine work requirements and cost sharing options to bring forward to the legislature for review.

The current contract uses the department's annual Medicaid data sets to actuarially produce sound capitation rates for services identified by the department. Services include, but are not limited to, the Medicare-Medicaid Coordinated Plan (MMCP), Basic and Enhanced Benchmark Dental services, Idaho Behavioral Health Plan (IBHP), Idaho Medicaid Plus Plan (IMPlus), and Non-Emergency Medical Transportation services (NEMT). The base for the current actuary contract is \$1,100,000 from operating expenditures. The request is based on the current contract base and hours with the increased needs identified by the department for forecasting; managed care capitation rate setting and oversight; work requirements and cost sharing options; and continued support to the Healthy Connections Value Care.

The Division of Medicaid reports that without the additional appropriation, the division will be unable to retain the actuarial services essential for these projects. Idaho Medicaid has no professional, certified actuaries on staff to complete this required work. The contract will support the Medicaid managed care capitation rate development process. The actuary will contribute by conducting financial analysis, forecasting health care utilization cost, assisting with enhancements and cost analysis for waiver programs and interpreting complex policy documents issued by federal agencies and the department.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3.5 – Evaluate opportunities to limit Medicaid spending growth through legislatively proposed and approved cost-containment strategies. This contract uses data standards implemented across the enterprise to develop a single source of truth for improving transparency and analytics for Medicaid data to meet goal 3.5. This contract will help manage the costs of the largest contracts in the state; provide policy support for federal authorities for work requirements and cost sharing as directed by the legislature; provide detailed financial analyses supporting contract oversight efforts with all managed care contracts and value-based contracts; and maintain compliance with federal requirements tied to managed care.

Agency Request	0.00	550,000	0	550,000	1,100,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>550,000</i>	<i>0</i>	<i>550,000</i>	<i>1,100,000</i>

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**12. External Quality Review Contract** **Medicaid Administration and Medical Mgmt**

The division requests \$1,350,000 onetime to meet the Centers for Medicare and Medicaid Services (CMS) requirements of the annual External Quality Reviews (EQR). Of the total, \$337,500 is from the General Fund and \$1,012,500 is from federal funds. An EQR is the analysis and evaluation of quality, timeliness, and access to the health care services that a managed care plan, or its contractors, furnish to Medicaid beneficiaries. Each state that contracts with a managed care plan is federally required to ensure that a qualified external quality review organization (EQRO) performs an annual review for each contracting managed care plan. Idaho Medicaid currently has four plans requiring EQR, including behavioral health, dental, and two Medicare/Medicaid dual eligibility managed care organizations. After posting two requests for proposal (RFP) that failed to receive any responses, the department then posted a request for information (RFI) to gain insight into the market for these reviews. The department reports that the RFI revealed a substantial difference from what Medicaid has historically paid for these reviews. This request would provide the additional resources needed to meet the CMS requirement for an EQR for all managed care organizations.

Historically, Idaho Medicaid completed this review through an existing contract. In 2022, CMS directed the department to separate this work so that the department did not have a contractor delivering a service (case management) and completing independent review efforts of Medicaid programs. In FY 2024, \$400,000 ongoing was appropriated for operating expenses to secure a separate contractor for this work. The FY 2024 appropriation was based on estimates derived from historical spend on this work which was already part of larger existing contract. The scope of the EQR work in the previous contract was determined to be insufficient to meet federal requirements; federal regulators provided feedback that the reviews were not substantive to meet required review and analysis components as outlined in federal regulations.

Due to the delays in getting responses to the RFP, the department is currently out of CMS compliance with the EQR that was due April 30, 2024, for the 2023 report. The department also need to address the 2024 report that is due April 30, 2025. The department did not determine until after the 2024 legislative session that funding beyond a \$400,000 base appropriation would be needed to a secure a contract. See the FY 2025 Supplemental Request 5 for the corresponding onetime request.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare. Specifically, Goal 5.1 – Enhance public health and safety by improving the effectiveness and visibility of regulatory activities, reducing regulatory burden, and improving stakeholder engagement in these processes; and Goal 5.2 – Strengthen the trust and confidence of those served, the media, employees, legislators, and other stakeholders through communication and customer experience strategies that support the mission and vision.

Agency Request	0.00	337,500	0	1,012,500	1,350,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>337,500</i>	<i>0</i>	<i>1,012,500</i>	<i>1,350,000</i>

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 13. MMIS Procurement

## Medicaid Administration and Medical Mgmt

The Division of Medicaid requests \$117,200,400 onetime to continue the process of replacing Idaho's Medicaid Management Information System (MMIS). The MMIS supports payments of claims to providers around the state for services delivered to Medicaid participants and supports state and federal reporting requirements on the use of funds. The system also houses participant and provider data to allow for the analysis and identification of trends. It supports the Medicaid provider enrollment function to allow more communities to access Medicaid payments. Finally, the MMIS supports the program's pharmacy benefit program. The MMIS currently manages approximately 50,000 provider records, 400,000 member records, and processes over 120,000 claims weekly. The process of replacing the system, which began at the end of FY 2023, is expected to take five years to fully design, develop, test, and implement the modernized MMIS, with a current projected end year of FY 2028. Of the total, \$11,720,000 is from the Medicaid Management Information System Dedicated Fund, and \$105,480,400 is from federal funds.

ANALYST NOTE: The 2023 Legislature approved funding for the entirety of the General Fund request for the five-year process by transferring from the General Fund to the MMIS Dedicated Fund. Each year the department will request the federal and dedicated funds needed for that year. No additional request should be needed from the General Fund for this procurement project.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible; and Goal 5 – Strengthen the trust and confidence in the Department of Health and Welfare.

Agency Request	0.00	0	11,720,000	105,480,400	117,200,400
Governor's Recommendation	0.00	0	11,720,000	105,480,400	117,200,400

## Population Forecast Adjustments

## Basic, Coordinated, Enhanced, Expansion

The Division of Medicaid requests \$376,124,900 for the following population forecast adjustments, as authorized by Sections 56-254 and 56-255, Idaho Code. The department estimates that \$3,483,300 is related specifically to the change in the Federal Medical Assistance Percentage (FMAP) rate that shifts this amount from federal funds to the General Fund. This shift is included throughout the population forecast adjustments. FMAP rate changes are related to per capita personal income and how well Idaho compares to other states. The FMAP rate will be reduced from 67.59% for the first quarter of FY 2026 to 66.91% for the last three quarters of FY 2026; this change indicates that Idaho's per capita personal income has done better than most other states over the past three years. The FMAP rate change and other cost factors are included within the following adjustments:

CASELOAD: Increase of \$20,511,900 from the General Fund and \$104,641,100 in federal funds. Caseload is the number of estimated newly eligible Idahoans. The increase is based on projected enrollment changes for current Medicaid services.

COST-BASED PRICING: Increase of \$5,534,000 from the General Fund and \$25,656,300 in federal funds. Medicaid reimburses certain entities such as hospitals, nursing facilities, home health, and prescription drug companies for the cost of providing goods or services. Other providers are often paid based on the established Medicaid-approved rate. Cost-surveys are conducted frequently to ensure that the reimbursement amount is accurate. The increase is based on expected provider payments.

MANDATORY PRICING: Increase of \$3,528,000 from the General Fund and \$9,980,200 from federal funds. Mandatory pricing relates to a Medicaid requirement to pay for services at a federally designated rate; this includes Federally Qualified Health Centers (FQHC), rural health clinics, tribal health clinics, and Medicare rates per Section 56-265, Idaho Code. This increase is found in the coordinated Medicaid plan.

UTILIZATION: Increase of \$41,307,500 from the General Fund and \$164,965,800 from federal funds. Utilization is the estimated change for the use of services provided in Medicaid. Utilization is reviewed through prior-authorization, concurrent and retrospective reviews, and pharmacy preferred drug list and rebate programs. This increase is based on forecasted utilization of current services.

Agency Request	0.00	70,881,500	0	305,243,400	376,124,900
Governor's Recommendation	0.00	70,881,500	0	305,243,400	376,124,900

# Division of Medicaid

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Budget Law Exemptions/Other Adjustments</b>					
			<b>Medicaid Administration and Medical Mgmt</b>		
The department requests to move the Extended Employment Services (EES) budgeted program and all associated FY 2026 appropriations from the Services for the Developmentally Disabled Division to the Division of Medicaid. This would include the transfer of 3.00 FTP, \$233,600 in personnel costs, \$91,600 in operating expenditures, and \$3,202,900 in trustee and benefit payments. While EES is not a Medicaid program, the purpose of this change is to align the EES budget with the agency's overall reorganization.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	302.50	995,447,000	815,477,900	3,450,327,000	5,261,251,900
Governor's Recommendation	302.50	995,871,200	815,495,500	3,450,943,700	5,262,310,400
Agency Request					
Change from Original App	65.00	75,063,300	64,249,700	411,548,200	550,861,200
% Change from Original App	27.4%	8.2%	8.6%	13.5%	11.7%
<i>Governor's Recommendation</i>					
Change from Original App	65.00	75,487,500	64,267,300	412,164,900	551,919,700
% Change from Original App	27.4%	8.2%	8.6%	13.6%	11.7%



# Public Health Services

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Physical Health Services	151,895,900	122,485,200	141,746,800	130,428,300	131,579,200
Emergency Medical Services	15,915,500	14,964,700	13,137,800	13,219,700	13,342,800
Laboratory Services	8,500,000	7,300,700	6,002,600	5,934,600	6,062,600
Suicide Prevention and Awareness	2,320,500	2,187,000	2,002,700	2,009,100	2,019,700
Health Care Policy Initiatives	1,127,900	1,117,200	1,132,500	937,000	944,800
<b>Total:</b>	<b>179,759,800</b>	<b>148,054,800</b>	<b>164,022,400</b>	<b>152,528,700</b>	<b>153,949,100</b>
<b>BY FUND CATEGORY</b>					
General	11,139,100	9,184,800	12,116,900	11,385,700	12,044,100
Dedicated	52,201,900	45,923,800	53,184,100	55,965,200	56,165,100
Federal	116,418,800	92,946,200	98,721,400	85,177,800	85,739,900
<b>Total:</b>	<b>179,759,800</b>	<b>148,054,800</b>	<b>164,022,400</b>	<b>152,528,700</b>	<b>153,949,100</b>
Percent Change:	0.0%	(17.6%)	10.8%	(7.0%)	(6.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	30,164,200	27,707,600	27,716,400	27,579,400	28,499,800
Operating Expenditures	67,215,800	46,102,600	60,688,200	58,829,400	58,829,400
Capital Outlay	200,000	1,146,000	0	0	0
Trustee/Benefit	82,179,800	73,098,600	75,617,800	66,119,900	66,619,900
<b>Total:</b>	<b>179,759,800</b>	<b>148,054,800</b>	<b>164,022,400</b>	<b>152,528,700</b>	<b>153,949,100</b>
Full-Time Positions (FTP)	259.02	259.02	256.52	256.52	256.52

## Division Description

The Division of Public Health Services includes five programs.

**PHYSICAL HEALTH SERVICES** provides services in over 40 different program areas that are primarily delivered through contracts with the local public health districts, healthcare providers, and other community providers. Program areas include immunizations, chronic and communicable disease prevention and intervention, food safety, reduction in health risks from environmental exposures, promotion of maternal and child health, improving access to rural health care, and vital records.

**EMERGENCY MEDICAL SERVICES (EMS)** plans and implements a statewide system designed to respond to critical illness/injury situations, including disasters. The program is responsible for EMS personnel training; ambulance licensing; emergency medical technicians (EMT) and other EMS personnel certification; operation of the statewide EMS communications center; technical assistance and grants to community EMS units; evaluation of EMS system performance; and overseeing the public health preparedness and response program.

**LABORATORY SERVICES** is one of several basic support systems administered by the Division of Public Health for a variety of physical health programs, environmental control programs, and other divisions and programs of the department. Laboratories provide testing, inspection, training, and outreach to the local district health departments and other departments of state government, in accordance with written agreements.

**SUICIDE PREVENTION AND AWARENESS** was established by the Legislature in 2016. The program was created in accordance with the Health Quality Planning Commission (HQPC) report of 2015. Funds are used to support activities that advance the Idaho Suicide Prevention Plan including youth programs, support of the suicide hotline, public education, and health care support.

**HEALTH CARE POLICY INITIATIVES** was moved from a standalone division to a program within Public Health Services in FY 2021. The program was established in 2015 for the administration of the State Healthcare Innovation Plan (SHIP) and other statewide health-policy initiatives.

# Public Health Services

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	11,139,100	9,184,800	(1,954,300) (17.5%)	12,116,900	11,385,700	12,044,100
Idaho Immunization Dedicated Vaccine 17200	18,970,000	18,442,100	(527,900) (2.8%)	18,970,000	21,470,000	21,470,000
Cancer Control 17600	358,200	312,900	(45,300) (12.6%)	358,500	360,500	363,600
Emergency Medical Services 17800	3,781,400	3,298,500	(482,900) (12.8%)	3,468,000	3,513,000	3,577,800
Central Tumor Registry 18100	360,000	340,000	(20,000) (5.6%)	360,000	360,000	360,000
Emergency Medical Services III 19000	1,700,000	1,700,000	0 0.0%	1,700,000	1,700,000	1,700,000
TSE Registry 19200	447,400	298,400	(149,000) (33.3%)	449,400	452,000	456,200
Rural Nursing Loan Repayment 21600	250,000	250,000	0 0.0%	250,000	250,000	250,000
Cooperative Welfare (Dedicated) 22005	23,056,000	18,728,400	(4,327,600) (18.8%)	23,122,200	23,353,700	23,481,500
Idaho Millennium Income 49900	3,278,900	2,553,500	(725,400) (22.1%)	4,506,000	4,506,000	4,506,000
Cooperative Welfare (Federal) 22002	112,918,800	89,535,800	(23,383,000) (20.7%)	97,721,400	84,177,800	84,739,900
ARPA State Fiscal Recovery 34430	3,500,000	3,410,400	(89,600) (2.6%)	1,000,000	1,000,000	1,000,000
<b>Total:</b>	<b>179,759,800</b>	<b>148,054,800</b>	<b>(31,705,000)</b> <b>(17.6%)</b>	<b>164,022,400</b>	<b>152,528,700</b>	<b>153,949,100</b>

# Public Health Services

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>256.52</b>	<b>12,116,900</b>	<b>164,022,400</b>	<b>256.52</b>	<b>12,116,900</b>	<b>164,022,400</b>
4. Cancer Data Registry for Idaho	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>256.52</b>	<b>12,116,900</b>	<b>164,022,400</b>	<b>256.52</b>	<b>12,116,900</b>	<b>164,022,400</b>
Executive Carry Forward	0.00	28,500	2,008,100	0.00	28,500	2,008,100
<b>FY 2025 Estimated Expenditures</b>	<b>256.52</b>	<b>12,145,400</b>	<b>166,030,500</b>	<b>256.52</b>	<b>12,145,400</b>	<b>166,030,500</b>
Removal of Onetime Expenditures	(11.50)	(2,849,000)	(42,047,000)	(11.50)	(2,849,000)	(42,047,000)
Base Adjustments	0.00	(290,000)	(1,540,200)	0.00	(290,000)	(1,540,200)
<b>FY 2026 Base</b>	<b>245.02</b>	<b>9,006,400</b>	<b>122,443,300</b>	<b>245.02</b>	<b>9,006,400</b>	<b>122,443,300</b>
Personnel Benefit Costs	0.00	54,700	312,700	0.00	50,100	308,100
Statewide Cost Allocation	0.00	(8,100)	(26,600)	0.00	(8,100)	(26,600)
Change in Employee Compensation	0.00	35,800	200,300	0.00	181,400	1,007,100
<b>FY 2026 Program Maintenance</b>	<b>245.02</b>	<b>9,088,800</b>	<b>122,929,700</b>	<b>245.02</b>	<b>9,229,800</b>	<b>123,731,900</b>
17. FY 2025 Program Restoration	11.50	2,296,900	17,470,400	11.50	2,314,300	17,588,600
18. ARPA Multi-Year Programs	0.00	0	6,710,900	0.00	0	6,710,900
19. Communicable Disease Prevention Yr 4	0.00	0	2,041,800	0.00	0	2,041,800
20. Immunization Assessment Fund	0.00	0	2,500,000	0.00	0	2,500,000
21. Vital Records Receipt Authority	0.00	0	150,000	0.00	0	150,000
22. Home Visiting Program	0.00	0	725,900	0.00	0	725,900
Governor Initiatives	0.00	0	0	0.00	500,000	500,000
<b>FY 2026 Total</b>	<b>256.52</b>	<b>11,385,700</b>	<b>152,528,700</b>	<b>256.52</b>	<b>12,044,100</b>	<b>153,949,100</b>
Change from Original Appropriation	0.00	(731,200)	(11,493,700)	0.00	(72,800)	(10,073,300)
% Change from Original Appropriation		(6.0%)	(7.0%)		(0.6%)	(6.1%)

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included 20 budget enhancements. Enhancements were provided for a public health infrastructure grant; laboratory operating costs; laboratory information management modernization; a state loan repayment; a Maternal, Infant, and Early Child Home Visiting (MIECHV) program formula grant increase; data modernization; vital records modernization; Women, Infants, and Children (WIC) modernization; vital statistics modernization; funding for additional WIC staff; data processing modernization; immunization awards to public health districts and tribes; adult vaccine provider support; childhood lead poisoning prevention; Alzheimer's and dementia grants; rural physician loan repayment; disease investigation and control; data analytics personnel funding; HIV Care program receipt authority; and Ryan White Part B supplemental grant funding. In addition, the Legislature moved ongoing funding to onetime funding for multiple programs; removed COVID grant funding; and removed funding for sex education grants.</p>					
	256.52	12,116,900	53,184,100	98,721,400	164,022,400

## 4. Cancer Data Registry for Idaho

## Physical Health Services

The division requests an ongoing transfer from trustee and benefit payments to operating expenditures in the amount of \$240,000 from the Central Tumor Registry Fund. The Cancer Data Registry for Idaho (CDRI) received \$360,000 in FY 2024 through S1182 of 2023. The full amount was intended to be appropriated to operating expenditures; however, only \$120,000 was appropriated to operating expenditures and \$240,000 was appropriated to trustee and benefit payments. The Legislature approved a supplemental request during the 2024 session that made this change for FY 2024; however, the correction was not applied to FY 2025 as an ongoing change. The agency requests the \$240,000 be moved from trustee and benefit payments to operating expenditures in FY 2025. A base adjustment found in the FY 2026 budget request will make this correction ongoing.

AGENCY SUBMITTED OUTCOMES: This is a technical correction to move the appropriation to the appropriate expense class.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2025 Total Appropriation</b>					
Agency Request	256.52	12,116,900	53,184,100	98,721,400	164,022,400
Governor's Recommendation	256.52	12,116,900	53,184,100	98,721,400	164,022,400

## Executive Carry Forward

The Division of Public Health Services was approved by the Division of Financial Management for \$2,008,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency to purchase newborn metabolic screening kits, operating and maintenance of a continuous registry of cancer patients, tobacco prevention and control activities, mobile screening opportunities to women in rural communities, providing breast and cervical cancer screening sustainability data, Greater Boise Auditorium District for convention fee, ARCGIS renewal, and a Project Filter sponsorship of the 2024 Hispanic/Native American Healthcare Conference.

Agency Request	0.00	28,500	1,976,900	2,700	2,008,100
Governor's Recommendation	0.00	28,500	1,976,900	2,700	2,008,100

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	256.52	12,145,400	55,161,000	98,724,100	166,030,500
Governor's Recommendation	256.52	12,145,400	55,161,000	98,724,100	166,030,500

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$3,282,600 for a Public Health Infrastructure Grant through ARPA, \$439,800 for the ARPA state loan repayment program, \$200,000 for ARPA data modernization, \$230,000 for ARPA vital records modernization, \$400,000 for WIC modernization, \$168,600 for vital statistics modernization, \$1,954,900 for ARPA data processing, \$4,500,000 for the ARPA immunization program, \$5,089,300 for adult vaccine provider support, \$500,000 for the rural physician loan repayment program, \$3,010,500 for disease investigation and control, \$136,400 to modernize lab info management through ARPA, \$5,585,000 for the Bureau of Equity and Strategic Partnerships (BESP), \$2,002,700 for the Suicide Prevention program, and 11.50 FTP and \$12,539,100 for multiple other programs, as well as \$2,008,100 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	(11.50)	(2,849,000)	(1,976,900)	(37,221,100)	(42,047,000)
Governor's Recommendation	(11.50)	(2,849,000)	(1,976,900)	(37,221,100)	(42,047,000)

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes program transfers of personnel costs and FTP to align appropriation with estimated expenditures across programs. This decision unit also makes a program transfer of \$90,000 to Indirect Support Services, in accordance with Section 3 of S1453 of 2024, allowing for the Department of Health and Welfare "to augment department oversight, compliance, and other functions to advance legislative intent and direction as determined necessary by the director". Additionally, this decision unit makes an ongoing transfer from trustee and benefit payments to operating expenditures in the amount of \$240,000 from the Central Tumor Registry Fund. Finally, this decision unit provides a base reduction of \$1,250,200 related to the anticipated reduction of available Title X Family Planning federal grant funds, and a base reduction of \$200,000 as the department requests that the Legislature appropriate funds directly to University of Idaho to continue to support Project ECHO, rather than appropriating to the Division of Public Health Services as pass through funds.

Agency Request	0.00	(290,000)	0	(1,250,200)	(1,540,200)
Governor's Recommendation	0.00	(290,000)	0	(1,250,200)	(1,540,200)

FY 2026 Base					
Agency Request	245.02	9,006,400	53,184,100	60,252,800	122,443,300
Governor's Recommendation	245.02	9,006,400	53,184,100	60,252,800	122,443,300

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	54,700	90,900	167,100	312,700
<i>Recommended by the Governor with corrections for compensation and benefits related to the request in enhancement 17.</i>					
Governor's Recommendation	0.00	50,100	90,900	167,100	308,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$26,600.

Agency Request	0.00	(8,100)	(9,700)	(8,800)	(26,600)
Governor's Recommendation	0.00	(8,100)	(9,700)	(8,800)	(26,600)

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	35,800	49,900	114,600	200,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for the IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	181,400	249,800	575,900	1,007,100
<b>FY 2026 Program Maintenance</b>					
Agency Request	245.02	9,088,800	53,315,200	60,525,700	122,929,700
Governor's Recommendation	245.02	9,229,800	53,515,100	60,987,000	123,731,900

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>17. FY 2025 Program Restoration</b>					<b>Physical Health Services, Suicide Prevention</b>

The division requests 11.50 FTP and \$15,173,500 ongoing from federal funds and \$2,296,900 ongoing from the General Fund to restore appropriations for the programs that the division has deemed necessary to continue providing access to services. This request includes 13 programs.

a) Restore 6.00 FTP and \$633,900 ongoing to support the Office of Accreditation and Planning:

The Office of Accreditation and Planning (OAP) is a newly formed office within the Division of Public Health that brings together existing staff to advance and support the division as a nationally accredited public health agency. OAP oversees implementation and adoption of accreditation requirements, strategic alignment, workforce support, performance management and accountability, quality assurance, quality improvement, and statewide assessment and planning. This request includes 6.00 FTP, \$63,600 from the General Fund, and \$570,300 from federal funds. Current positions include a programs bureau chief (pay grade P), three health program managers (pay grade M), and an administrative assistant 2 (pay grade I).

b) Restore \$2,002,700 ongoing to the Suicide Prevention Program:

The Suicide Prevention Program (SPP) has existed in the Division of Public Health since the 2016 legislature established the program. The program's leading objective is to reduce suicide deaths in Idaho and establish a network of resources for those experiencing suicidal crises or those recovering from the effects of loss caused by suicide. The program fosters connections between community partners through multiple approaches, including awarding subgrants to each of Idaho's seven local Public Health Districts. The SPP supports healthcare training programs and supports Idaho organizations to implement Zero Suicide programming in clinical settings. The Idaho suicide rate is 1.4 times above the national average. The program provides administrative and technical support to the Idaho Suicide Prevention Coalition (ISPC), a multidisciplinary stakeholder group. This request includes \$1,807,700 from the General Fund and \$195,000 from federal funds. Operating expenditures include payment for third-party suicide training services and all other suicide prevention program operational costs. Trustee and benefit payments include subgrants for each local Public Health District, a subgrant to support the suicide prevention hotline, and a subgrant to the State Department of Education to support suicide prevention efforts within schools.

c) Restore 4.00 FTP and \$2,820,200 ongoing to the Drug Overdose Prevention Program (DOPP):

The DOPP has existed in the Division of Public Health since 2017. This program works collaboratively with its partnering agencies and stakeholders across Idaho to address the evolving opioid crisis and excessive alcohol use by preventing overdose morbidity and mortality using data-driven decision making and evidence-based prevention efforts. Idaho has experienced steadily increasing numbers of drug overdose deaths. From 2021 to 2022, there was a 7.9% increase in drug overdose deaths and from 2020 to 2022, the percent of fentanyl-involved overdose deaths tripled. In 2022, 68% of all drug overdose deaths were among Idaho residents ages 25-54 years old and 80% of overdose deaths involving fentanyl were among Idaho residents ages 25-54 years old. The program emphasizes partnership and collaboration across public health, public safety, and behavioral health sectors. The DOPP is 100% federally funded through the following grants: CDC Overdose Data to Action in States (OD2A-S); CDC Idaho's Promoting Population Health through Increased Capacity in Alcohol Epidemiology & the Prevention of Excessive Alcohol Use; Bureau of Justice Assistance Comprehensive Opioid, Stimulant, and Substance Use Program (BJA COSSUP). This request includes 4.00 FTP and \$2,820,200 from federal funds. Current positions include a health program manager (pay grade M), two health program specialists (pay grade M), and a principal research analyst (pay grade M). Currently, the DOPP supports the seven local Public Health Districts, Tribes, First Responders, Idaho State Police Forensic Services, and the Division of Medicaid Opioid Safety Pharmacists.

d) Restore 1.50 FTP and \$991,000 ongoing for refugee health screening:

The Idaho Refugee Health Screening Program ensures all refugee new arrivals resettling in Boise and Twin Falls receive a comprehensive medical screening and follow-up care, as needed. The program has existed in the Division of Public Health since 2010. Over the last 14 years, Idaho has received on average 726 refugees per year. Of these, 75% resettle in the Boise area and 25% resettle in Twin Falls. In addition to medical screening and follow-up care, the Refugee Health Screening Program uses refugee peers to help new arrivals learn the skills needed to independently access and navigate health related services. These peer navigation services began in 2012 and include wrap-around support in partnership with other organizations. The request includes 1.50 FTP and \$991,000 from federal funds. Current positions include a health program manager (pay grade M) and a health program specialist (pay grade M, 0.50 FTP). The

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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program is authorized and codified under the Refugee Act of 1980, Sections 411-414 of the Immigration and Nationality Act, 8 U.S.C. 1521-1524.

e) Restore \$275,200 ongoing to the Alzheimer's and Related Dementias (ARD) Program:

The ARD program is responsible for coordinating and hosting the statewide Alzheimer's Disease and Related Dementias Alliance and ensuring that the statewide Alzheimer's disease and related dementias strategic plan are being accomplished. The program focuses on equipping Idahoans with the tools they need to improve brain health and reduce the risk of dementia through early lifestyle choices and chronic health prevention; educating Idahoans about the benefits of early detection; and increasing awareness about support and services for people with dementia and their family caregivers. The program is also responsible for collecting specific hospital data related to neurocognitive disorders and reporting this to the Legislature and Governor per Section 56-2106, Idaho Code. This request includes \$275,200 from the General Fund.

f) Restore \$140,000 ongoing for the Fit and Fall Proof Program:

Fit and Fall Proof is a community-based exercise program for older adults that was developed by the Division of Public Health in 2004. The volunteer-led, 10-week community-based program focuses on improving balance, strength, flexibility, and mobility to reduce the risk and severity of unintentional falls and increase participants' emotional and social well-being. The agency reports that falls are the number one accidental injury in Idaho, above car accidents, and adults 65 years and older are the most susceptible, resulting in costly medical expenses. This request includes \$140,000 from the General Fund for subgrants to local Public Health Districts. These subgrants are primarily funded through the Preventive Health and Health Services (PHHS) Block Grant; however, the subgrants to the seven Public Health Districts are also supported by the General Fund.

g) Block Grant Funding of \$190,000 ongoing:

The Division of Public Health is requesting \$190,00 from federal funds for block grants. This federal fund appropriation was used in FY 2025 to allow the department to act on the Get Healthy Idaho (GHI) Community Grants Initiative. This initiative will end June 2025; the department requests to repurpose this appropriation amount to support two existing block grant program areas. These include the Preventive Health Services block grant and the Maternal and Child Health block grant.

h) Restore \$1,063,700 ongoing for populations with diabetes:

The Health Equity for Populations with Diabetes grant supports the Diabetes, Heart Disease and Stroke Prevention Program. The intent of the grant is to prevent diabetes among Idaho adults and improve self-care practices, quality of care, and early detection of complications among Idaho adults with diabetes. The grant also supports family-centered childhood obesity interventions to prevent diabetes among children. The grant cannot pay for clinical care, medical supplies, or, with limited exceptions, patient education. This request includes \$1,063,700 from federal funds.

i) Restore \$957,300 ongoing for HIV prevention activities:

The HIV, STD, and Hepatitis Prevention section in the Division of Public Health supports HIV prevention services throughout Idaho to prevent new HIV infections and to reduce the spread of infection among people living with HIV. The largest source of funding for this prevention work is the Integrated HIV Surveillance and Prevention grant awarded to the division by the Centers for Disease Control and Prevention (CDC). This programming includes expanding access to HIV testing throughout Idaho by developing and supporting testing partnerships with Idaho's seven public health districts, health systems, clinics, community-based organizations, and pharmacies. This request includes \$957,300 from federal funds.

j) Restore \$379,600 ongoing for oral health workforce activities:

The Improve Oral Health Workforce grant supports underserved populations that are experiencing difficulties accessing oral healthcare services by increasing oral health services and access to care for populations living in the 42 Idaho counties identified as dental health professional shortage areas. This request includes \$379,600 from federal funds. This funding provides in-person and distance-based education sessions for oral health professionals. Funding also supports the identification of partnerships to offer continuing education and training.

K) Restore \$599,200 ongoing for the Integrated Hepatitis Surveillance and Prevention Program:



# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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The HIV, STD, and Hepatitis Prevention section in the Division of Public Health works to prevent new hepatitis C infections in Idaho and ultimately eliminate hepatitis C throughout the state. The Integrated Viral Hepatitis Prevention and Surveillance grant is the only funding available to state health departments to support these efforts. The program partners with 22 statewide organizations to increase activities that include supporting rapid hepatitis C testing, connections to hepatitis C medical and treatment, and hepatitis C education and outreach. The program collaborates with Project ECHO Idaho to support the Viral Hepatitis Liver Care educational series with the primary goal to increase the number of primary care providers treating hepatitis C infections throughout the state. This request includes \$599,200 from federal funds.

L) Restore \$6,944,600 ongoing for the Women, Infants and Children (WIC) Food Program:  
 The WIC Supplemental Nutrition food grant works in conjunction with the WIC Nutrition Services Administration grant to provide low to moderate income women and children under 5 years with nutritious food to supplement their diets, education on healthy eating, breastfeeding support, and referrals to health care and other community resources. WIC has been serving families for 50 years and in June of 2024 served over 31,000 individuals; 23% were women, 21% were infants and 56% were children. This request includes \$6,944,600 from federal funds.

M) Restore \$400,000 ongoing for the Temporary Assistance for Needy Families (TANF) funding:  
 The TANF program is designed to help families with children experiencing low-income achieve economic security and stability. States receive block grants to design and operate programs that accomplish the purposes of the TANF program.

If the restoration of these programs is approved, the agency also requests \$73,000 for the accompanying CEC and benefit adjustments for the positions that support these programs. Of the requested amount, \$10,400 is from the General Fund and \$62,600 is from federal funds.

This request is in response to actions by the 2024 Legislature that removed 11.50 existing FTP, \$17,806,300 from federal funds, and \$2,320,500 from the General Fund from an ongoing appropriation and then appropriated these same FTP and dollars as onetime for the Division of Public Health Services. These actions removed funding for the Bureau of Equity and Strategic Partnerships (BESP) and the Suicide Prevention Program as well as from other programs.

The Division of Public Health implemented several changes following the 2024 legislative session including dissolving the Bureau of Equity and Strategic Partnership (BESP), implementing a stop date of June 30, 2025 for the Get Healthy Idaho Community Grant Initiative, moving the Suicide Prevention Program, Drug Overdose Prevention Program, and the Refugee Health Screening Program to the Bureau of Community Health to better align with similar programs, and establishing an Office of Accreditation and Planning to better implement efforts pertaining to public health accreditation, performance management, and quality assurance and quality improvement.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve Child Welfare outcomes - prevention of children going into the foster care system Goal 2 – Establish the Department of Health and Welfare as an employer of choice for current and future employees; Goal 4 – Help Idahoans become as healthy and self-sufficient as possible, specifically Objective 4.1: Reduce Idaho’s suicide rate from 23.8 to fewer than 19.0 per 100,000 by June 30, 2025, and Objective 4.3: Increase the number of individuals completing a community health worker or community health emergency medical services training by 25% by Dec. 31, 2025; and Goal 5 – Strengthen trust and confidence in DHW.

Agency Request	11.50	2,296,900	0	15,173,500	17,470,400
<i>Recommended by the Governor with changes for compensation and benefits.</i>					
Governor's Recommendation	11.50	2,314,300	0	15,274,300	17,588,600

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 18. ARPA Multi-Year Programs

## Physical Health Services

The division requests \$6,710,900 onetime from the American Rescue Plan Act (ARPA). These ARPA grants include five existing grants the division receives. Each grant is listed below:

Public Health Infrastructure Grant - A1 Workforce (ARPA). These funds are focused on hiring, retaining, sustaining, and training the public health workforce, including operational infrastructure with the majority of the funding providing support to the local Public Health Districts. This is year three of a five-year grant that is anticipated to be renewed in 2027.

Medical Education Loan Repayment in Health Professional Shortage Areas (ARPA). These funds support the State Loan Repayment Program. These funds provide medical education loan repayment for a variety of medical disciplines providing care in federally designated Health Professional Shortage Areas (HPSAs) in Idaho. Idaho has received this grant since 2015 and it was reauthorized under ARPA three years ago.

Vital Statistics Data Modernization (ARPA). These funds are provided through the existing Epidemiology and Laboratory Capacity (ELC) grant under the title of "Data Modernization 2." Funds are used to automate data applications used to register births and fetal deaths or stillbirths in Idaho and modernization of data exchange between the division and the U.S. Centers for Disease Control and Prevention National Center for Health Statistics (CDC NCHS) where these data are reported. This is year two of a four-year grant that is not anticipated to be renewed.

Improving Women, Infants, and Children (WIC) Access Through System Modernization Grant (ARPA). These funds are used to increase recruitment and improve services to WIC participants. This is year two of a three-year grant that is not anticipated to be renewed.

Data Modernization of Public Health Data Systems and Management (ARPA). These funds are provided through two sources: the Epidemiology and Laboratory Capacity (ELC) Supplemental - Accelerating Data Modernization grant and the Public Health Infrastructure, Workforce, and Data Systems Grant – A3 funding. These funds are used to increase efficiencies in the transfer, processing, and use of public health data; as well as increasing transparency of data collected for public health decision making spanning multiple public health programs. This is year two of a four-year grant that is not anticipated to be renewed.

Of the total, \$1,113,500 is for personnel costs, \$2,595,800 is for operating expenses, and \$3,001,600 is for trustee and benefit payments.

AGENCY SUBMITTED OUTCOMES: This supports the DHW Performance Measures listed in the Strategic Plan SFY 2025-2028 Goal 1: Improve child welfare outcomes; Goal 2: Establish the Department of Health and Welfare as an employer of choice for current and future employees; Goal 4: Help Idahoans become as healthy and self-sufficient as possible; and Goal 5, Objective 5.3 Mature DHW's enterprise data and document resources for all divisions by June 30, 2026.

Agency Request	0.00	0	0	6,710,900	6,710,900
Governor's Recommendation	0.00	0	0	6,710,900	6,710,900

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**19. Communicable Disease Prevention Yr 4**

**Physical Health Services**

The agency requests \$2,041,800 onetime from federal funds to support 4.40 limited service FTP to maintain capacity to prevent infectious and communicable diseases. The Centers for Disease Control and Prevention (CDC) offered a 24-month extension of supplemental funding that was awarded to Idaho in January 2021 through the agency's existing Epidemiology and Laboratory Capacity cooperative agreement. This funding is authorized under the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA). The funding was originally set to expire in July 2024, but the extension allows Idaho to continue to use the funds for current activities.

The purpose of this funding is to maintain: 1) existing disease investigator and epidemiologist staffing at both the state and public health district level to respond to infectious diseases and outbreaks; 2) existing infection prevention and control education expertise providing technical assistance and education to Idaho hospital and long term facility staff to prevent healthcare-associated infections; 3) an existing agreement for infectious disease laboratory testing for residents living in long term care facilities; and 4) existing support to Idaho's K-12 schools to fund improvements in facilities and processes to prevent students, teachers, and staff from spreading and catching communicable diseases in schools.

Included in the request is \$445,900 in personnel costs for staff to perform disease investigations, provide technical assistance and training in infection control to healthcare facility staff, and provide consultation to the Public Health Districts, long term care facilities, and schools to prevent and control the spread of communicable diseases. The work completed by these staff during FY 2026 will be a continuation of current activities. For operating expenditures, \$195,900 is to support testing services for long term care facilities and training in infection prevention and control of healthcare staff. The agency also requests \$1,400,000 in trustee and benefit payments to provide funding to the seven Public Health Districts, and school districts for disease and outbreak investigations and communicable disease prevention.

AGENCY SUBMITTED OUTCOMES: This supports the DHW Performance Measures listed in the Strategic Plan SFY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible.

Agency Request	0.00	0	0	2,041,800	2,041,800
Governor's Recommendation	0.00	0	0	2,041,800	2,041,800

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 20. Immunization Assessment Fund

## Physical Health Services

The division requests \$2,500,000 ongoing from dedicated funds for the Idaho Immunization Program, which ensures that Idaho children under the age of 19 have access to free or low-cost vaccinations. The vaccine itself is free through medical providers who participate in the state vaccination program. The ability to provide the vaccine for free is in part because the Idaho Immunization Assessment Board provides funding for the purchase of vaccine. The Department of Insurance collect funds from insurance carriers in Idaho based on an assessment amount determined and approved by the Idaho Immunization Assessment Board in April of each year. The key component in determining the fee is the estimated cost of vaccine for the state fiscal year. The Idaho Immunization Program is responsible for the purchase of pediatric vaccine from the Centers for Disease Control and Prevention (CDC) purchasing contract using assessment funds that are transferred from the Department of Insurance to the Division of Public Health. Vaccines that are purchased from the CDC purchasing contract are vaccines included in the current childhood immunization schedule recommended by the Advisory Committee for Immunization Practices (ACIP).

The Division of Public Health appropriation for this fund was last increased by the 2014 legislature from \$17,820,000 to \$18,970,000, or 6.45%. At the time, the appropriation was enough to include projected year-over-year increases in vaccine costs and child population for several years. Since then, the estimated number of program-eligible Idaho children ages 0-18 has risen from 217,124 in FY 2014 to 278,116 in FY 2023. In addition, the average price of vaccines has risen by 14% since 2021. The department also reports that the immunization rates for several vaccines have risen, further increasing demand. It is anticipated that this 11.7% increase in appropriation will be sufficient increase to allow all needed vaccines to be purchased through the program for several years. Population growth, costs and rates will continually be evaluated.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 4 – Help Idahoans become as healthy and self-sufficient as possible.

Agency Request	0.00	0	2,500,000	0	2,500,000
Governor's Recommendation	0.00	0	2,500,000	0	2,500,000

## 21. Vital Records Receipt Authority

## Physical Health Services

The division requests \$150,000 ongoing from dedicated funds for the Bureau of Vital Records and Health Statistics. The bureau provides individuals and families records related to birth, marriage, divorce, death, stillbirth, and miscarriage. Over 100,000 records are processed annually, and these records require timely action due to their sensitive nature. The bureau is largely self-funded through fees from processing birth certificates and death certificates. Historically, the revenue earned has been used to cover personnel costs associated with bureau staff. The projected receipt-revenue is expected to continue to be sufficient to cover these costs; however, in recent years actual expenditures have begun to approach the appropriation ceiling. Therefore, an ongoing increase in personnel costs from these dedicated funds will allow staffing costs to continue to be covered by earned revenue.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 5 – Strengthen Trust and Confidence in DHW. The Vital Records unit serves the citizens by providing accurate and timely response to requests for birth certificates, death certificates and other important documents. Having a fully staffed workforce is critical to maintaining trust and timely response.

Agency Request	0.00	0	150,000	0	150,000
Governor's Recommendation	0.00	0	150,000	0	150,000

# Public Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 22. Home Visiting Program

## Physical Health Services

The division requests \$725,900 ongoing from federal funds for home visiting services to counties identified by a needs assessment. Home visiting is a free and voluntary service provided to at-risk parents and guardians to improve their knowledge, skills, and resilience. The program pairs expectant parents and parents of young children with a designated home visitor, typically a trained nurse, social worker, or other early childhood professional. The department administers the Idaho Home Visiting Program (IHVP) through subgrantees. This request will allow the division to serve more families by increasing funding to subgrantees who, in turn, can hire more home visiting staff and reach new service areas. The IHVP anticipates the number of families served annually to increase from 625 in 2023 to 800 in 2026.

The IHVP contributes to the department goal to increase the number of resource families and to decrease the number of children entering foster care. IHVP intends to increase the number of counties served by subgrantees from 27 to 41. This expansion will increase the number of vulnerable families that can access home visiting, especially in rural areas that have a limited number of support services. This request will allow the department to access ongoing funding through the Health Resources and Services Administration Maternal, Infant, and Early Childhood Home Visiting (MIECHV) grant program. MIECHV was last reauthorized in 2023 and is guaranteed funding until the 2028 reauthorization. The request includes \$100,000 for operating expenditures and \$625,900 for trustee and benefit payments.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 1 – Improve child welfare outcomes, Objective 1.1: Double the rate of qualified resource families in 24 months, from 0.75 homes per child to 1.5 homes per child, by July 2026; and promote early intervention programs that identify and target services to at-risk youth and families to help prevent involvement in the child welfare system by June 30, 2026.

Agency Request	0.00	0	0	725,900	725,900
Governor's Recommendation	0.00	0	0	725,900	725,900

### Governor Initiatives

Agency Request	0.00	0	0	0	0
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The Governor recommends \$500,000 from the General Fund to provide medical education loan repayments under the Rural Physician Incentive Program (RPIP). The RPIP is for physicians providing care in federally designated Health Professional Shortage Areas (HPSAs) throughout Idaho. Physicians eligible for funding are prioritized based on specialty and can include primary care, family medicine, internal medicine, and pediatrics followed by obstetrics and gynecology, general surgery, and emergency medicine.

Governor's Recommendation	0.00	500,000	0	0	500,000
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FY 2026 Total					
Agency Request	256.52	11,385,700	55,965,200	85,177,800	152,528,700
Governor's Recommendation	256.52	12,044,100	56,165,100	85,739,900	153,949,100

### Agency Request

Change from Original App	0.00	(731,200)	2,781,100	(13,543,600)	(11,493,700)
% Change from Original App	0.0%	(6.0%)	5.2%	(13.7%)	(7.0%)

### Governor's Recommendation

Change from Original App	0.00	(72,800)	2,981,000	(12,981,500)	(10,073,300)
% Change from Original App	0.0%	(0.6%)	5.6%	(13.1%)	(6.1%)



# Indirect Support Services

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	22,814,900	16,894,600	23,287,800	22,903,200	23,249,200
Dedicated	3,428,300	2,730,600	3,530,400	3,045,300	3,079,100
Federal	27,227,300	20,609,000	29,185,500	27,849,600	28,331,200
<b>Total:</b>	<b>53,470,500</b>	<b>40,234,200</b>	<b>56,003,700</b>	<b>53,798,100</b>	<b>54,659,500</b>
Percent Change:	0.0%	(24.8%)	39.2%	(3.9%)	(2.4%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	27,518,100	24,540,500	30,279,500	28,491,700	29,773,900
Operating Expenditures	25,202,400	14,944,100	22,371,800	20,631,800	20,211,000
Capital Outlay	750,000	749,600	3,352,400	4,674,600	4,674,600
<b>Total:</b>	<b>53,470,500</b>	<b>40,234,200</b>	<b>56,003,700</b>	<b>53,798,100</b>	<b>54,659,500</b>
Full-Time Positions (FTP)	262.60	262.60	259.60	244.60	244.60

## Division Description

Indirect Support Services provides administrative functions for the Department of Health and Welfare:

The Office of the Director provides central policy direction;

The Office of Legal Services provides legal advice, monitoring, and litigation services;

The Office of Human Resources provides human resource functions, which include civil rights, workforce development, recruitment, process and system research, and employee relations;

The Division of Information Systems plans and operates all data processing and IT activities;

The Division of Management Services contains three bureaus:

- The Bureau of Financial Services manages the budget and cash flow, controls the accounting and reporting process, performs internal reviews, and processes all personnel actions;
- The Bureau of Compliance provides support to the department's public assistance programs through the following units: Criminal History; Internal Audit; Fraud Analysis; Medicaid Program Integrity; and Welfare Fraud Investigations; and
- The Bureau of Operational Services manages physical assets, contracts, and purchasing.

# Indirect Support Services

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	22,814,900	16,894,600	(5,920,300) (25.9%)	23,287,800	22,903,200	23,249,200
Medicaid Management Information Systems Dedicated 21700	0	0	0 0.0%	78,000	0	0
Cooperative Welfare (Dedicated) 22005	3,428,300	2,730,600	(697,700) (20.4%)	3,452,400	3,045,300	3,079,100
Cooperative Welfare (Federal) 22002	27,227,300	20,609,000	(6,618,300) (24.3%)	29,185,500	27,849,600	28,331,200
<b>Total:</b>	<b>53,470,500</b>	<b>40,234,200</b>	<b>(13,236,300)</b> <b>(24.8%)</b>	<b>56,003,700</b>	<b>53,798,100</b>	<b>54,659,500</b>



# Indirect Support Services

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>259.60</b>	<b>23,287,800</b>	<b>56,003,700</b>	<b>259.60</b>	<b>23,287,800</b>	<b>56,003,700</b>
Executive Carry Forward	0.00	4,195,000	8,337,300	0.00	4,195,000	8,337,300
<b>FY 2025 Estimated Expenditures</b>	<b>259.60</b>	<b>27,482,800</b>	<b>64,341,000</b>	<b>259.60</b>	<b>27,482,800</b>	<b>64,341,000</b>
Removal of Onetime Expenditures	0.00	(7,177,800)	(14,354,100)	0.00	(7,177,800)	(14,354,100)
Base Adjustments	(15.00)	(340,400)	(2,322,700)	(15.00)	(340,400)	(2,322,700)
<b>FY 2026 Base</b>	<b>244.60</b>	<b>19,964,600</b>	<b>47,664,200</b>	<b>244.60</b>	<b>19,964,600</b>	<b>47,664,200</b>
Personnel Benefit Costs	0.00	132,700	311,800	0.00	132,700	311,800
Statewide Cost Allocation	0.00	(85,000)	(362,200)	0.00	(79,700)	(348,000)
Change in Employee Compensation	0.00	97,700	223,100	0.00	655,900	1,505,300
<b>FY 2026 Program Maintenance</b>	<b>244.60</b>	<b>20,110,000</b>	<b>47,836,900</b>	<b>244.60</b>	<b>20,673,500</b>	<b>49,133,300</b>
15. SQL Server Replacement	0.00	425,800	851,600	0.00	425,800	851,600
16. Cloud Server Capacity and Support	0.00	217,500	435,000	0.00	0	0
Replacement Items	0.00	1,306,200	2,840,300	0.00	1,306,200	2,840,300
OITS Hardware	0.00	843,700	1,834,300	0.00	843,700	1,834,300
<b>FY 2026 Total</b>	<b>244.60</b>	<b>22,903,200</b>	<b>53,798,100</b>	<b>244.60</b>	<b>23,249,200</b>	<b>54,659,500</b>
Change from Original Appropriation	(15.00)	(384,600)	(2,205,600)	(15.00)	(38,600)	(1,344,200)
% Change from Original Appropriation		(1.7%)	(3.9%)		(0.2%)	(2.4%)

# Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements and replacement items. The first enhancement provided \$779,400 for MMIS operational data personnel. The second enhancement, through S1459, removed \$470,000 and 3.00 FTP to address the fiscal impact of S1380, which created the Office of Health and Social Services Ombudsman. Finally, \$6,016,800 was provided for replacement items including flooring and lighting at field offices, 36 vehicles, and information technology items including hardware, firewalls, servers, video teleconferencing systems, and phones.					
	259.60	23,287,800	3,530,400	29,185,500	56,003,700

## Executive Carry Forward

The Division of Indirect Support Services was approved by the Division of Financial Management (DFM) for \$8,337,300 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for interagency bills including SWCAP, technology infrastructure and support, data circuits services on contract for cost allocation plan support, as well as construction and furnishings at the main Boise office, and IT hardware.

Agency Request	0.00	4,195,000	0	4,142,300	8,337,300
Governor's Recommendation	0.00	4,195,000	0	4,142,300	8,337,300

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	259.60	27,482,800	3,530,400	33,327,800	64,341,000
Governor's Recommendation	259.60	27,482,800	3,530,400	33,327,800	64,341,000

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$6,016,800 for replacement items, and \$8,337,300 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(7,177,800)	0	(7,176,300)	(14,354,100)
Governor's Recommendation	0.00	(7,177,800)	0	(7,176,300)	(14,354,100)

## Base Adjustments

This decision unit results in a net decrease of 15.00 FTP for Indirect Support Services. Changes include aligning the agency's FTP allocation by fund and by program, which results in a net increase of 2.00 FTP. In addition, this decision unit makes a program transfer of 3.00 FTP from Substance Abuse Services and a program transfer of \$147,600 from the Division of Welfare to Indirect Support Services, in accordance with Section 3 of S1453 of 2024, allowing for the Department of Health and Welfare "to augment department oversight, compliance, and other functions to advance legislative intent and direction as determined necessary by the director".

This decision unit also includes the department's re-organization plan. In the case of the Indirect Support Services division, the base adjustment includes a request to move 20.00 FTP, and \$2,560,300 in personnel costs. This supports the move of the Medicaid Program Integrity Unit to the Division of Medicaid.

Agency Request	(15.00)	(340,400)	(512,800)	(1,469,500)	(2,322,700)
Governor's Recommendation	(15.00)	(340,400)	(512,800)	(1,469,500)	(2,322,700)

<b>FY 2026 Base</b>					
Agency Request	244.60	19,964,600	3,017,600	24,682,000	47,664,200
Governor's Recommendation	244.60	19,964,600	3,017,600	24,682,000	47,664,200

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	132,700	19,300	159,800	311,800
Governor's Recommendation	0.00	132,700	19,300	159,800	311,800

# Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$827,600, Legislative Audit billings will increase by \$120,700, risk management costs will decrease by \$27,500, State Controller fees will increase by \$572,800, State Treasurer fees will decrease by \$24,200, and Office of Information Technology Services billings will decrease by \$176,400, for a net decrease of \$362,200.					
Agency Request	0.00	(85,000)	0	(277,200)	(362,200)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(79,700)	0	(268,300)	(348,000)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	97,700	8,400	117,000	223,100
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for the IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	655,900	42,200	807,200	1,505,300

<b>FY 2026 Program Maintenance</b>					
Agency Request	244.60	20,110,000	3,045,300	24,681,600	47,836,900
Governor's Recommendation	244.60	20,673,500	3,079,100	25,380,700	49,133,300

## 15. SQL Server Replacement

The Department of Health and Welfare (DHW) requests \$711,200 onetime for upgraded SQL Licensing and hardware, and \$140,400 ongoing for software assurance for the first three years. The SQL server environment runs software used by all DHW programs. The department plans to upgrade the existing SQL Server 2017 to SQL Server 2022. This will mitigate the risks associated with outdated and unsupported software and also provide DHW with the latest technological advancements, allowing the database systems to remain robust, secure, and scalable to meet future demands. The department reports that SQL Server 2022 offers enhanced features such as improved integration with Azure, advanced analytics capabilities, and superior performance optimizations that are not available in SQL Server 2017. Additionally, upgrading the hardware infrastructure alongside the software will further optimize the performance and reliability of the SQL Server environment.

AGENCY SUBMITTED OUTCOMES: This upgrade will support the majority of the department's strategic objectives as much of our software is based on the SQL server environment. This is not pointed at a single initiative but supportive of all divisions within DHW and their strategic plans.

Agency Request	0.00	425,800	0	425,800	851,600
Governor's Recommendation	0.00	425,800	0	425,800	851,600

# Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 16. Cloud Server Capacity and Support

The Department of Health and Welfare (DHW) requests \$435,000 ongoing for computer services including cloud storage capacity and data analytics support. In an effort to reduce the need for high cost on-premise storage and reduce the department's dependence in on-premise servers, the department started a cloud storage initiative in FY 2022 to move older documents to cloud storage. In FY 2024, the department's IT service staff began using a centralized data architecture to allow for use of artificial intelligence, machine learning, and large-scale data analytics. This request allows for continuation of improving analytics capabilities for the department in support of operational and strategic initiatives. Included in this request is \$277,100 per year for the increased Google environment and \$157,900 per year for increased Google consulting and support. Current staff will be utilized for the upgrade process.

AGENCY SUBMITTED OUTCOMES: This supports strategic initiative 5.3 - Mature DHW's data and document resources for all divisions by June 30, 2026. Data initiatives currently underway include the Division of Behavioral Health (which includes Substance Abuse Treatment and Prevention, Mental Health Services, and Psychiatric Hospitalization), the Division of Public Health Services, and the Division of Welfare. These data initiatives are in direct support of their operations and strategic initiatives. Secondly, the department is currently implementing a records retention program that will specify length or retention and/or whether documents/data can be moved to less costly storage for retention needs.

Agency Request	0.00	217,500	0	217,500	435,000
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*At the request of the department, the Governor does not recommend appropriation to increase cloud server capacity.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
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## Replacement Items

Requested replacement items include the following:

\$384,800 to enhance visitation rooms to better support facilities and children in care, including replacement of furniture, LVP flooring, changing tables, cameras, recording equipment, and paint. Also included is the replacement of a drinking fountain at the Lewiston facility and replacement of fluorescent lighting with LED fixtures in multiple locations.

\$1,807,500 to replace 60 department vehicles with years ranging from 2007 to 2017 and mileage ranging from 105,763 to 159,948.

\$648,000 to replace furniture and cubicles on the fourth floor of the Boise central office; replace the counter, lobby furniture, carpet, paint, electrical work, and remodel the lab/training area at the Idaho Falls state office; and paint the exterior of the Twin Falls facility.

Agency Request	0.00	1,306,200	0	1,534,100	2,840,300
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<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,306,200</i>	<i>0</i>	<i>1,534,100</i>	<i>2,840,300</i>
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## OITS Hardware

The department's request for replacement items includes \$1,834,300 onetime at the recommendation of the Office of Information Technology Services (OITS). This request will allow the department to replace one-fourth of the total quantity of laptops owned by the department; the agency anticipates replacing one-fourth every year, in line with the department's IT plan.

Agency Request	0.00	843,700	0	990,600	1,834,300
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<i>Governor's Recommendation</i>	<i>0.00</i>	<i>843,700</i>	<i>0</i>	<i>990,600</i>	<i>1,834,300</i>
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FY 2026 Total					
Agency Request	244.60	22,903,200	3,045,300	27,849,600	53,798,100
<i>Governor's Recommendation</i>	<i>244.60</i>	<i>23,249,200</i>	<i>3,079,100</i>	<i>28,331,200</i>	<i>54,659,500</i>

# Indirect Support Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	(15.00)	(384,600)	(485,100)	(1,335,900)	(2,205,600)
% Change from Original App	(5.8%)	(1.7%)	(13.7%)	(4.6%)	(3.9%)
<i>Governor's Recommendation</i>					
Change from Original App	(15.00)	(38,600)	(451,300)	(854,300)	(1,344,200)
% Change from Original App	(5.8%)	(0.2%)	(12.8%)	(2.9%)	(2.4%)



# Licensing and Certification

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	2,284,200	2,064,200	2,334,500	2,369,500	2,429,300
Dedicated	989,000	868,300	989,000	1,007,000	1,035,800
Federal	5,266,700	4,193,800	5,368,900	5,449,200	5,582,000
<b>Total:</b>	<b>8,539,900</b>	<b>7,126,300</b>	<b>8,692,400</b>	<b>8,825,700</b>	<b>9,047,100</b>
Percent Change:	0.0%	(16.6%)	22.0%	1.5%	4.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	7,237,400	5,924,300	7,787,500	7,925,900	8,147,300
Operating Expenditures	1,302,500	1,202,000	904,900	899,800	899,800
<b>Total:</b>	<b>8,539,900</b>	<b>7,126,300</b>	<b>8,692,400</b>	<b>8,825,700</b>	<b>9,047,100</b>
Full-Time Positions (FTP)	71.90	71.90	71.90	71.90	71.90

## Division Description

Licensing and Certification surveys, inspects, licenses, and certifies health care facilities that require certification or licensure by either state or federal requirements. The program investigates complaints, conducts on-site surveys, and takes appropriate licensure action to protect the health and safety of vulnerable people receiving health-related services and support.

# Licensing and Certification

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	2,284,200	2,064,200	(220,000) (9.6%)	2,334,500	2,369,500	2,429,300
Cooperative Welfare (Dedicated) 22005	989,000	868,300	(120,700) (12.2%)	989,000	1,007,000	1,035,800
Cooperative Welfare (Federal) 22002	5,266,700	4,193,800	(1,072,900) (20.4%)	5,368,900	5,449,200	5,582,000
<b>Total:</b>	<b>8,539,900</b>	<b>7,126,300</b>	<b>(1,413,600)</b> <b>(16.6%)</b>	<b>8,692,400</b>	<b>8,825,700</b>	<b>9,047,100</b>



# Licensing and Certification

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>
Other Appropriation Adjustments	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>	<b>71.90</b>	<b>2,334,500</b>	<b>8,692,400</b>
Personnel Benefit Costs	0.00	22,400	83,100	0.00	22,400	83,100
Statewide Cost Allocation	0.00	(2,300)	(5,100)	0.00	(2,300)	(5,100)
Change in Employee Compensation	0.00	14,900	55,300	0.00	74,700	276,700
<b>FY 2026 Program Maintenance</b>	<b>71.90</b>	<b>2,369,500</b>	<b>8,825,700</b>	<b>71.90</b>	<b>2,429,300</b>	<b>9,047,100</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>71.90</b>	<b>2,369,500</b>	<b>8,825,700</b>	<b>71.90</b>	<b>2,429,300</b>	<b>9,047,100</b>
Change from Original Appropriation	0.00	35,000	133,300	0.00	94,800	354,700
% Change from Original Appropriation		1.5%	1.5%		4.1%	4.1%

# Licensing and Certification

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025.					
	71.90	2,334,500	989,000	5,368,900	8,692,400

## Other Appropriation Adjustments

The Division of Licensing and Certification requests an exemption from the transfer limitations set forth in Section 8 of S1268 of 2024, that prohibits the transfer of personnel costs to any other account class. This exemption would allow the division to transfer personnel costs to operating expenditures to hire contract nurses to supplement department staff as they complete the federally mandated recertification surveys in skilled nursing facilities. Federally mandated recertification surveys are periodic inspections of health care facilities that participate in Medicare and/or Medicaid programs. These surveys are conducted to ensure that the facilities comply with federal quality and safety standards. The recertification surveys are usually unannounced and cover various aspects of the facility's operations, such as health care services, infection control, emergency preparedness, and resident rights. Citing workforce challenges within Idaho and nationally, the agency relies on a contractor to provide registered nurses who possess the skills and training needed to complete the federally mandated recertification surveys in Idaho's skilled nursing facilities. Contract staff have historically been paid through the transfer of unused personnel costs in years where vacancy rates were higher; however, Section 8 of S1268 of 2024 precludes the transfer of personnel costs to any other account category during FY 2025. The division has a corresponding request in FY 2026.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2025 Total Appropriation</b>					
Agency Request	71.90	2,334,500	989,000	5,368,900	8,692,400
Governor's Recommendation	71.90	2,334,500	989,000	5,368,900	8,692,400

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	71.90	2,334,500	989,000	5,368,900	8,692,400
Governor's Recommendation	71.90	2,334,500	989,000	5,368,900	8,692,400

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	22,400	10,800	49,900	83,100
Governor's Recommendation	0.00	22,400	10,800	49,900	83,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$5,100.

Agency Request	0.00	(2,300)	0	(2,800)	(5,100)
Governor's Recommendation	0.00	(2,300)	0	(2,800)	(5,100)

# Licensing and Certification

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	14,900	7,200	33,200	55,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	74,700	36,000	166,000	276,700
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FY 2026 Program Maintenance					
Agency Request	71.90	2,369,500	1,007,000	5,449,200	8,825,700
Governor's Recommendation	71.90	2,429,300	1,035,800	5,582,000	9,047,100

## Budget Law Exemptions/Other Adjustments

The Division of Licensing and Certification requests an exemption from comparable transfer limitations originally set forth in Section 8 of S1268 of 2024, that prohibits the transfer of personnel costs to any other account class. This exemption would allow the division to transfer personnel costs to operating expenditures to hire contract nurses to supplement department staff as they complete the federally mandated recertification surveys in skilled nursing facilities. Federally mandated recertification surveys are periodic inspections of health care facilities that participate in Medicare and/or Medicaid programs. These surveys are conducted to ensure that the facilities comply with federal quality and safety standards. The recertification surveys are usually unannounced and cover various aspects of the facility's operations, such as health care services, infection control, emergency preparedness, and resident rights. Citing workforce challenges within Idaho and nationally, the agency relies on a contractor to provide registered nurses who possess the skills and training needed to complete the federally mandated recertification surveys in Idaho's skilled nursing facilities. Contract staff have historically been paid through the transfer of unused personnel costs in years where vacancy rates were higher; however, Section 8 of S1268 of 2024 precludes the transfer of personnel costs to any other account category during FY 2025. The division has a corresponding request in FY 2025 for the current year, and requests this exemption in FY 2026 as well.

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	71.90	2,369,500	1,007,000	5,449,200	8,825,700
Governor's Recommendation	71.90	2,429,300	1,035,800	5,582,000	9,047,100

### Agency Request

Change from Original App	0.00	35,000	18,000	80,300	133,300
% Change from Original App	0.0%	1.5%	1.8%	1.5%	1.5%

### Governor's Recommendation

Change from Original App	0.00	94,800	46,800	213,100	354,700
% Change from Original App	0.0%	4.1%	4.7%	4.0%	4.1%



# Substance Abuse Treatment & Prevention

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	1,452,100	1,091,000	4,252,100	3,052,100	3,052,100
Federal	25,918,200	21,609,800	23,446,500	23,475,600	23,521,400
<b>Total:</b>	<b>27,370,300</b>	<b>22,700,800</b>	<b>27,698,600</b>	<b>26,527,700</b>	<b>26,573,500</b>
Percent Change:	0.0%	(17.1%)	22.0%	(4.2%)	(4.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,330,600	1,419,000	1,358,900	1,248,000	1,293,800
Operating Expenditures	6,601,300	3,949,300	5,301,300	4,261,300	4,261,300
Trustee/Benefit	19,438,400	17,332,500	21,038,400	21,018,400	21,018,400
<b>Total:</b>	<b>27,370,300</b>	<b>22,700,800</b>	<b>27,698,600</b>	<b>26,527,700</b>	<b>26,573,500</b>
Full-Time Positions (FTP)	16.00	16.00	16.00	12.00	12.00

## Division Description

The Substance Abuse Treatment and Prevention Program provides treatment services for children and adults. Until FY 2012, the Department of Health and Welfare also received an appropriation and managed services to the adult criminal justice population, the adolescent non-criminal justice and criminal justice populations, and Idaho Drug and Mental Health Courts. Services to these populations, and the associated funding, were transferred to the Department of Correction, the Department of Juvenile Corrections, and the Judicial Branch beginning in FY 2012.

# Substance Abuse Treatment & Prevention

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Prevention of Minors' Access to Tobacco 17400	43,800	0	(43,800) (100.0%)	43,800	43,800	43,800
Cooperative Welfare (Dedicated) 22005	438,300	195,800	(242,500) (55.3%)	438,300	438,300	438,300
State-Directed Opioid Settlement 22800	0	0	0 0.0%	1,200,000	0	0
Liquor Control 41800	650,000	650,000	0 0.0%	650,000	650,000	650,000
Idaho Millennium Income 49900	320,000	245,200	(74,800) (23.4%)	1,920,000	1,920,000	1,920,000
Cooperative Welfare (Federal) 22002	25,918,200	21,609,800	(4,308,400) (16.6%)	23,446,500	23,475,600	23,521,400
<b>Total:</b>	<b>27,370,300</b>	<b>22,700,800</b>	<b>(4,669,500)</b> <b>(17.1%)</b>	<b>27,698,600</b>	<b>26,527,700</b>	<b>26,573,500</b>

# Substance Abuse Treatment & Prevention

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>16.00</b>	<b>0</b>	<b>27,698,600</b>	<b>16.00</b>	<b>0</b>	<b>27,698,600</b>
4. Millennium Fund Appropriation Align	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>16.00</b>	<b>0</b>	<b>27,698,600</b>	<b>16.00</b>	<b>0</b>	<b>27,698,600</b>
Executive Carry Forward	0.00	0	74,800	0.00	0	74,800
<b>FY 2025 Estimated Expenditures</b>	<b>16.00</b>	<b>0</b>	<b>27,773,400</b>	<b>16.00</b>	<b>0</b>	<b>27,773,400</b>
Removal of Onetime Expenditures	0.00	0	(1,274,800)	0.00	0	(1,274,800)
Base Adjustments	(4.00)	0	0	(4.00)	0	0
<b>FY 2026 Base</b>	<b>12.00</b>	<b>0</b>	<b>26,498,600</b>	<b>12.00</b>	<b>0</b>	<b>26,498,600</b>
Personnel Benefit Costs	0.00	0	17,600	0.00	0	17,600
Change in Employee Compensation	0.00	0	11,500	0.00	0	57,300
<b>FY 2026 Program Maintenance</b>	<b>12.00</b>	<b>0</b>	<b>26,527,700</b>	<b>12.00</b>	<b>0</b>	<b>26,573,500</b>
23. Substance Use Disorder Fund Adj.	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>12.00</b>	<b>0</b>	<b>26,527,700</b>	<b>12.00</b>	<b>0</b>	<b>26,573,500</b>
Change from Original Appropriation	(4.00)	0	(1,170,900)	(4.00)	0	(1,125,100)
% Change from Original Appropriation			(4.2%)			(4.1%)

# Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements. Enhancements included \$1,200,000 onetime from the Opioid Settlement Fund to address recommendations by the Idaho Behavioral Health Council (IBHC). Additional enhancements, through H715, provided funding from the Idaho Millennium Income Fund for not-for-profit organizations including \$250,000 for Idaho Drug Free Youth and \$1,350,000 for Community-Based Recovery Centers.					
	16.00	0	4,252,100	23,446,500	27,698,600

## 4. Millennium Fund Appropriation Align

The division requests an ongoing transfer from trustee and benefit payments to operating expenditures in the amount of \$160,000 from the Idaho Millennium Income Fund. The division received \$160,000 ongoing for increased tobacco compliance checks in FY 2024 through H355 of 2023. The amount was intended to be appropriated to operating expenditures; however, it was appropriated to trustee and benefit payments. The agency requests the \$160,000 be moved from trustee and benefit payments to operating expenditures in FY 2025. A base adjustment found in the FY 2026 budget request will make this correction ongoing.

AGENCY SUBMITTED OUTCOMES: This is a technical correction to move the appropriation to the appropriate account category, similar to a correction made in FY 2024.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2025 Total Appropriation</b>					
Agency Request	16.00	0	4,252,100	23,446,500	27,698,600
Governor's Recommendation	16.00	0	4,252,100	23,446,500	27,698,600

## Executive Carry Forward

The Substance Abuse Treatment & Prevention Division was approved by the Division of Financial Management for \$74,800 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for web development.

Agency Request	0.00	0	74,800	0	74,800
Governor's Recommendation	0.00	0	74,800	0	74,800

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	16.00	0	4,326,900	23,446,500	27,773,400
Governor's Recommendation	16.00	0	4,326,900	23,446,500	27,773,400

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,200,000 for the State Directed Opioid Settlement Fund, and \$74,800 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(1,274,800)	0	(1,274,800)
Governor's Recommendation	0.00	0	(1,274,800)	0	(1,274,800)



# Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund, resulting in a 1.00 FTP decrease. This decision unit also makes a program transfer of 3.00 FTP from Substance Abuse Services to Indirect Support Services, in accordance with Section 3 of S1453 of 2024, allowing for the Department of Health and Welfare "to augment department oversight, compliance, and other functions to advance legislative intent and direction as determined necessary by the director." Finally, this decision unit makes an ongoing transfer from trustee and benefit payments to operating expenditures in the amount of \$160,000 from the Idaho Millennium Income Fund. The Substance Abuse Treatment and Prevention program received \$160,000 ongoing for increased tobacco compliance checks in FY 2024 through H355 of 2023. The amount was intended to be appropriated to operating expenditures; however, it was appropriated to trustee and benefit payments. The agency requests the \$160,000 be moved from trustee and benefit payments to operating expenditures in FY 2025 as a supplemental. This base adjustment will make this correction ongoing.

Agency Request	(4.00)	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	(4.00)	0	0	0	0

## FY 2026 Base

Agency Request	12.00	0	3,052,100	23,446,500	26,498,600
Governor's Recommendation	12.00	0	3,052,100	23,446,500	26,498,600

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	0	17,600	17,600
Governor's Recommendation	0.00	0	0	17,600	17,600

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	0	11,500	11,500
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	0	0	57,300	57,300
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## FY 2026 Program Maintenance

Agency Request	12.00	0	3,052,100	23,475,600	26,527,700
Governor's Recommendation	12.00	0	3,052,100	23,521,400	26,573,500

# Substance Abuse Treatment & Prevention

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 23. Substance Use Disorder Fund Adj.

The division requests a net-zero fund transfer to comply with changes to federal guidance. The transfers include moving \$533,900 from the Liquor Control Fund from trustee and benefit payments to personnel costs; and moving \$673,900 from federal funds from personnel costs to trustee and benefit payments.

The Substance Abuse and Mental Health Service Administration (SAMHSA) has placed Idaho on a Corrective Action Plan because of expending over the 5% administrative cap on the Substance Use Block Grant (SUBG) for personnel. To maintain staff necessary to carry out the functions of the SUBG, the SUBG federal funds currently spent on personnel costs would be reallocated to trustee and benefit payments to support treatment and recovery support services for Idahoans and the dedicated fund would be used for personnel costs.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3 – Protect children, youth and vulnerable adults, and Goal 4 – Help Idahoans become as healthy and self-sufficient as possible. This request will allow DBH to continue to manage the Substance Use Block Grant and support the variety of Substance Use Disorder Services available for Idahoans with these block grant funds.

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
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<b>FY 2026 Total</b>					
Agency Request	12.00	0	3,052,100	23,475,600	26,527,700
<i>Governor's Recommendation</i>	<i>12.00</i>	<i>0</i>	<i>3,052,100</i>	<i>23,521,400</i>	<i>26,573,500</i>

Agency Request

Change from Original App	(4.00)	0	(1,200,000)	29,100	(1,170,900)
% Change from Original App	(25.0%)		(28.2%)	0.1%	(4.2%)

*Governor's Recommendation*

<i>Change from Original App</i>	<i>(4.00)</i>	<i>0</i>	<i>(1,200,000)</i>	<i>74,900</i>	<i>(1,125,100)</i>
<i>% Change from Original App</i>	<i>(25.0%)</i>		<i>(28.2%)</i>	<i>0.3%</i>	<i>(4.1%)</i>

# Mental Health Services

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Children's Mental Health	17,963,300	18,962,500	16,558,900	16,976,400	17,267,700
Adult Mental Health	41,294,300	31,465,100	34,437,900	34,094,700	34,705,100
<b>Total:</b>	<b>59,257,600</b>	<b>50,427,600</b>	<b>50,996,800</b>	<b>51,071,100</b>	<b>51,972,800</b>
<b>BY FUND CATEGORY</b>					
General	37,969,400	35,872,000	38,530,300	38,210,100	38,892,800
Dedicated	582,400	3,800	582,400	584,200	586,200
Federal	20,705,800	14,551,800	11,884,100	12,276,800	12,493,800
<b>Total:</b>	<b>59,257,600</b>	<b>50,427,600</b>	<b>50,996,800</b>	<b>51,071,100</b>	<b>51,972,800</b>
Percent Change:	0.0%	(14.9%)	1.1%	0.1%	1.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	26,012,500	26,612,500	26,575,700	26,422,200	27,323,900
Operating Expenditures	19,107,700	7,262,700	10,283,700	10,511,500	10,511,500
Trustee/Benefit	14,137,400	16,552,400	14,137,400	14,137,400	14,137,400
<b>Total:</b>	<b>59,257,600</b>	<b>50,427,600</b>	<b>50,996,800</b>	<b>51,071,100</b>	<b>51,972,800</b>
Full-Time Positions (FTP)	305.23	305.23	305.23	278.23	278.23

## Division Description

**CHILDREN'S MENTAL HEALTH:** The Children's Mental Health Program provides assessment and evaluation, clinical case management, hospitalization, residential treatment, and therapeutic foster care for children with serious emotional disturbances.

**ADULT MENTAL HEALTH:** Services in Idaho are community-based, consumer-guided, and organized through a system of care for adult citizens who experience serious and persistent mental illness.

# Mental Health Services

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	37,969,400	35,872,000	(2,097,400) (5.5%)	38,530,300	38,210,100	38,892,800
Cooperative Welfare (Dedicated) 22005	582,400	3,800	(578,600) (99.3%)	582,400	584,200	586,200
Cooperative Welfare (Federal) 22002	14,705,800	14,327,600	(378,200) (2.6%)	11,884,100	12,276,800	12,493,800
ARPA State Fiscal Recovery 34430	6,000,000	224,200	(5,775,800) (96.3%)	0	0	0
<b>Total:</b>	<b>59,257,600</b>	<b>50,427,600</b>	<b>(8,830,000) (14.9%)</b>	<b>50,996,800</b>	<b>51,071,100</b>	<b>51,972,800</b>

# Mental Health Services

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>305.23</b>	<b>38,530,300</b>	<b>50,996,800</b>	<b>305.23</b>	<b>38,530,300</b>	<b>50,996,800</b>
6. IBHP Contract Implementation	0.00	0	6,743,800	0.00	0	6,743,800
Other Appropriation Adjustments	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>305.23</b>	<b>38,530,300</b>	<b>57,740,600</b>	<b>305.23</b>	<b>38,530,300</b>	<b>57,740,600</b>
Executive Carry Forward	0.00	0	5,757,000	0.00	0	5,757,000
<b>FY 2025 Estimated Expenditures</b>	<b>305.23</b>	<b>38,530,300</b>	<b>63,497,600</b>	<b>305.23</b>	<b>38,530,300</b>	<b>63,497,600</b>
Removal of Onetime Expenditures	0.00	0	(12,500,800)	0.00	0	(12,500,800)
Base Adjustments	(27.00)	(720,400)	(700,700)	(27.00)	(720,400)	(700,700)
<b>FY 2026 Base</b>	<b>278.23</b>	<b>37,809,900</b>	<b>50,296,100</b>	<b>278.23</b>	<b>37,809,900</b>	<b>50,296,100</b>
Personnel Benefit Costs	0.00	243,300	321,800	0.00	243,300	321,800
Statewide Cost Allocation	0.00	(13,800)	(33,600)	0.00	(13,800)	(33,600)
Change in Employee Compensation	0.00	170,700	225,400	0.00	853,400	1,127,100
<b>FY 2026 Program Maintenance</b>	<b>278.23</b>	<b>38,210,100</b>	<b>50,809,700</b>	<b>278.23</b>	<b>38,892,800</b>	<b>51,711,400</b>
14. IBHP Federal Grant Increases	0.00	0	261,400	0.00	0	261,400
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>278.23</b>	<b>38,210,100</b>	<b>51,071,100</b>	<b>278.23</b>	<b>38,892,800</b>	<b>51,972,800</b>
Change from Original Appropriation	(27.00)	(320,200)	74,300	(27.00)	362,500	976,000
% Change from Original Appropriation		(0.8%)	0.1%		0.9%	1.9%

# Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements that impacted both the Adult Mental Health program and the Children's Mental Health program. Enhancements included an ongoing transfer of \$3,500,000 from personnel costs to operating expenditures, in response to the FY 2024 supplemental request to transfer funds between account categories; and removed \$105,000 from personnel costs to account for the CEC increase that was calculated based on the personnel cost funding removed in the first enhancement.					
	305.23	38,530,300	582,400	11,884,100	50,996,800

## 6. IBHP Contract Implementation

### Adult Mental Health

The division requests \$6,743,800 onetime from federal funds to support the first year of the Idaho Behavioral Health Plan (IBHP). The department was previously awarded three grants to support known costs with implementing the new IBHP slated to go live in July of 2022. Ultimately the IBHP went live in July 2024. Due to the delays with the award and subsequent go-live of the IBHP, previously appropriated federal funds in FY 2023 and FY 2024 for these grants went unused. Of the total, \$5,987,200 is operating expenditures for the following grants: Mental Health Block Grant American Rescue Plan Act (MHBG APRA) supplemental, Mental Health Block Grant Technical Assistance (MHBG TA), and Mental Health Block Grant Supplemental Bipartisan Safer Communities Act (MHBG BSCA). The remaining \$756,600 is for trustee and benefit payments from the Mental Health Block Grant, Phase 23 that remained unspent due to the IBHP delay.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3 – Protect children, youth and vulnerable adults; and Goal 4 – Help Idahoans become as healthy and self-sufficient as possible.

Agency Request	0.00	0	0	6,743,800	6,743,800
Governor's Recommendation	0.00	0	0	6,743,800	6,743,800

## Other Appropriation Adjustments

The division requests an exemption to the 10% program transfer limitations outlined in Section 67-3511, Idaho Code, and any other transfer limitations imposed for FY 2025 to allow for unlimited program transfers into Adult Mental Health and Children's Mental Health. This would allow the department to use department-wide resources for unforeseen expenditures.

Agency Request	0.00	0	0	0	0
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*The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.*

Governor's Recommendation	0.00	0	0	0	0
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<b>FY 2025 Total Appropriation</b>					
Agency Request	305.23	38,530,300	582,400	18,627,900	57,740,600
Governor's Recommendation	305.23	38,530,300	582,400	18,627,900	57,740,600

## Executive Carry Forward

The Adult Mental Health program was approved by the Division of Financial Management for \$5,757,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for a cash fund balance issue with the ARPA State Fiscal Recovery Fund that must be resolved before a Community Health Center Network invoice can be paid.

Agency Request	0.00	0	0	5,757,000	5,757,000
Governor's Recommendation	0.00	0	0	5,757,000	5,757,000

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	305.23	38,530,300	582,400	24,384,900	63,497,600
Governor's Recommendation	305.23	38,530,300	582,400	24,384,900	63,497,600

# Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$6,743,800 for the IBHP Contract Implementation, and \$5,757,000 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	0	(12,500,800)	(12,500,800)
Governor's Recommendation	0.00	0	0	(12,500,800)	(12,500,800)

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes program transfers of personnel costs and FTP to align appropriation with estimated expenditures across programs. The net result of these actions is a division-wide decrease of 13.00 FTP and an increase of \$740,000.

This decision unit also includes the director's re-organization plan. For the Mental Health Services Division, the base adjustment includes moving 14.00 FTP and \$1,440,800 in personnel costs from Mental Health Services to the Division of Medicaid. This change is tied to the Idaho Behavioral Health Plan staff being relocated to the Division of Medicaid.

Agency Request	(27.00)	(720,400)	0	19,700	(700,700)
Governor's Recommendation	(27.00)	(720,400)	0	19,700	(700,700)

<b>FY 2026 Base</b>					
Agency Request	278.23	37,809,900	582,400	11,903,800	50,296,100
Governor's Recommendation	278.23	37,809,900	582,400	11,903,800	50,296,100

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	243,300	1,300	77,200	321,800
Governor's Recommendation	0.00	243,300	1,300	77,200	321,800

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$33,600.

Agency Request	0.00	(13,800)	0	(19,800)	(33,600)
Governor's Recommendation	0.00	(13,800)	0	(19,800)	(33,600)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	170,700	500	54,200	225,400
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The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	853,400	2,500	271,200	1,127,100
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<b>FY 2026 Program Maintenance</b>					
Agency Request	278.23	38,210,100	584,200	12,015,400	50,809,700
Governor's Recommendation	278.23	38,892,800	586,200	12,232,400	51,711,400

# Mental Health Services

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 14. IBHP Federal Grant Increases

The division requests \$261,400 ongoing from federal funds for operating expenditures for the following grants administered by the Substance Abuse and Mental Health Services Administration (SAMHSA). The existing base for Adult Mental Health federal fund operating expenditures is \$1,157,500. In partnership with Magellan this request will increase the availability of crisis care and treatment for Idahoans as part of the Idaho Behavioral Health Plan (IBHP). Impacted grants include:

\$200,000 increase for the Mental Health Block Grant (MHBG).

\$61,400 increase for the Mental Health Block Grant Supplemental Bipartisan Safer Communities Act (BSCA).

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3 – Protect children, youth and vulnerable adults; and Goal 4 – Help Idahoans become as healthy and self-sufficient as possible.

Agency Request	0.00	0	0	261,400	261,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>261,400</i>	<i>261,400</i>

## Budget Law Exemptions/Other Adjustments

Should the Legislature impose transfer restrictions for the Department of Health and Welfare in FY 2026, the Division of Mental Health Services requests to be excluded from any transfer restrictions. The division also requests an exemption to the program transfer limitations in Section 67-3511, Idaho Code, to allow for unlimited transfers into Adult Mental Health and Children's Mental Health. This would allow the department to use department-wide resources for unforeseen expenditures.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

FY 2026 Total					
Agency Request	278.23	38,210,100	584,200	12,276,800	51,071,100
<i>Governor's Recommendation</i>	<i>278.23</i>	<i>38,892,800</i>	<i>586,200</i>	<i>12,493,800</i>	<i>51,972,800</i>

### Agency Request

Change from Original App	(27.00)	(320,200)	1,800	392,700	74,300
% Change from Original App	(8.8%)	(0.8%)	0.3%	3.3%	0.1%

### Governor's Recommendation

Change from Original App	(27.00)	362,500	3,800	609,700	976,000
% Change from Original App	(8.8%)	0.9%	0.7%	5.1%	1.9%



# Psychiatric Hospitalization

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Community Hospitalization	4,964,000	5,810,700	4,964,000	4,964,000	4,964,000
State Hospital North	16,849,900	15,859,300	17,353,900	16,580,000	16,978,400
State Hospital South	34,776,100	34,698,300	35,407,900	36,980,900	37,843,000
State Hospital West	6,410,100	6,330,800	8,082,500	7,664,100	7,811,400
<b>Total:</b>	<b>63,000,100</b>	<b>62,699,100</b>	<b>65,808,300</b>	<b>66,189,000</b>	<b>67,596,800</b>
<b>BY FUND CATEGORY</b>					
General	37,452,600	37,981,800	24,088,500	24,878,500	25,473,400
Dedicated	20,316,800	20,301,700	30,143,900	30,436,500	33,918,400
Federal	5,230,700	4,415,600	11,575,900	10,874,000	8,205,000
<b>Total:</b>	<b>63,000,100</b>	<b>62,699,100</b>	<b>65,808,300</b>	<b>66,189,000</b>	<b>67,596,800</b>
Percent Change:	0.0%	(0.5%)	5.0%	0.6%	2.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	44,042,600	43,670,500	50,860,900	51,529,500	51,430,400
Operating Expenditures	9,713,500	9,822,400	9,298,900	9,226,000	10,732,900
Capital Outlay	3,810,500	2,938,600	215,000	0	0
Trustee/Benefit	5,433,500	6,267,600	5,433,500	5,433,500	5,433,500
<b>Total:</b>	<b>63,000,100</b>	<b>62,699,100</b>	<b>65,808,300</b>	<b>66,189,000</b>	<b>67,596,800</b>
Full-Time Positions (FTP)	467.18	467.18	467.18	467.18	467.18

## Division Description

Psychiatric Hospitalization is organized into four budgeted programs: Community Hospitalization, State Hospital South (SHS), State Hospital North (SHN), and State Hospital West (SHW).

Community Hospitalization funds are used to pay for patient care once an individual has been committed to state custody, and before a bed is available in one of the state institutions.

State Hospital South in Blackfoot, State Hospital North in Orofino, and State Hospital West in Nampa, provide short- and long-term 24-hour residential care and treatment for persons who are not able to remain safely in the community setting. State Hospital South has 110 adult psychiatric treatment beds on four separate units, and a 42-bed nursing home facility in a separate multi-story building on the campus. State Hospital North has a capacity of 55 adult beds. State Hospital West opened in the spring of 2021 as an adolescent unit with a capacity of 16 beds.

# Psychiatric Hospitalization

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	37,452,600	37,981,800	529,200 1.4%	24,088,500	24,878,500	25,473,400
Cooperative Welfare (Dedicated) 22005	10,826,400	10,855,800	29,400 0.3%	20,401,500	20,785,900	24,074,200
Mental Hospital Endowment Income 48107	7,611,300	7,566,800	(44,500) (0.6%)	7,851,900	7,746,900	7,924,100
State Hospital North Endowment Income 48126	1,879,100	1,879,100	0 0.0%	1,890,500	1,903,700	1,920,100
Cooperative Welfare (Federal) 22002	5,230,700	4,415,600	(815,100) (15.6%)	11,575,900	10,874,000	8,205,000
<b>Total:</b>	<b>63,000,100</b>	<b>62,699,100</b>	<b>(301,000)</b> <b>(0.5%)</b>	<b>65,808,300</b>	<b>66,189,000</b>	<b>67,596,800</b>

# Psychiatric Hospitalization

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>467.18</b>	<b>24,088,500</b>	<b>65,808,300</b>	<b>467.18</b>	<b>24,088,500</b>	<b>65,808,300</b>
3. Civil Commitment Expenditures	0.00	2,663,500	2,663,500	0.00	2,663,500	2,663,500
4. SHW Forecast Adjustment	0.00	0	0	0.00	0	0
5. SHS Forecast Adjustment	0.00	1,000,000	0	0.00	1,000,000	0
Exemption from Transfer Limitations	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>467.18</b>	<b>27,752,000</b>	<b>68,471,800</b>	<b>467.18</b>	<b>27,752,000</b>	<b>68,471,800</b>
Executive Carry Forward	0.00	229,600	229,600	0.00	229,600	229,600
<b>FY 2025 Estimated Expenditures</b>	<b>467.18</b>	<b>27,981,600</b>	<b>68,701,400</b>	<b>467.18</b>	<b>27,981,600</b>	<b>68,701,400</b>
Removal of Onetime Expenditures	0.00	(2,893,100)	(3,108,100)	0.00	(2,893,100)	(3,108,100)
Base Adjustments	0.00	(548,000)	(288,000)	0.00	(548,000)	(288,000)
<b>FY 2026 Base</b>	<b>467.18</b>	<b>24,540,500</b>	<b>65,305,300</b>	<b>467.18</b>	<b>24,540,500</b>	<b>65,305,300</b>
Personnel Benefit Costs	0.00	256,300	606,200	0.00	256,300	606,200
Statewide Cost Allocation	0.00	(71,700)	(72,900)	0.00	(71,700)	(72,900)
Change in Employee Compensation	0.00	148,100	350,400	0.00	743,000	1,758,200
<b>FY 2026 Program Maintenance</b>	<b>467.18</b>	<b>24,873,200</b>	<b>66,189,000</b>	<b>467.18</b>	<b>25,468,100</b>	<b>67,596,800</b>
Population Forecast Adjustments	0.00	5,300	0	0.00	5,300	0
Governor Initiatives	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>467.18</b>	<b>24,878,500</b>	<b>66,189,000</b>	<b>467.18</b>	<b>25,473,400</b>	<b>67,596,800</b>
Change from Original Appropriation	0.00	790,000	380,700	0.00	1,384,900	1,788,500
% Change from Original Appropriation		3.3%	0.6%		5.7%	2.7%

# Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included budget enhancements, replacement items, and population forecast adjustments (formerly called nondiscretionary adjustments). Population forecast adjustments included the impacts of the Federal Medical Assistance Percentage (FMAP) rate change for services provided at State Hospital South.</p> <p>The Legislature approved enhancements which included: \$3,000,000 for receipt authority to begin billing Medicaid for patient stays at State Hospital North; \$8,200 for an endowment fund adjustment for State Hospital North; \$502,600 for eight new direct care staff at State Hospital South (no additional FTP were requested as SHS will use vacant existing FTP); and \$2,500,000 for receipt authority to begin billing Medicaid for patient stays at State Hospital West, and \$215,000 for replacement items at State Hospital South.</p>					
	467.18	24,088,500	30,143,900	11,575,900	65,808,300

### 3. Civil Commitment Expenditures

### Community Hospitalization

The division requests a onetime appropriation of \$2,663,500 from the General Fund for increased costs related to mental hold and commitment services. S1327 of 2022 changed the responsibility to pay for mental holds, including all designated exams, and transportation of patients. Law enforcement and physicians have the statutory responsibility to place patients on holds when they meet the criteria in code; and judges have the statutory responsibility to commit a patient to the department or release them from the hold. The department's financial responsibilities include arranging and paying for the second designated exam, emergency department costs, psychiatric hospitalization costs prior to commitment, designators to report to and testify in court, and transportation to a state hospital once an individual is committed.

The statutory responsibility outlined in Section 66-327, Idaho Code, states that the department must pay for these costs. In FY 2024, the cost for community hospitalization exceeded the \$3,895,000 appropriation allocated for civil commitments by approximately \$1,000,000. As a result of this shortfall the department held invoices for a couple months at the end of FY 2024.

Below is the breakdown of the three categories of costs estimated by the agency for FY 2025:

Hospitalization	\$3,360,300
Designated Exams	\$1,701,100
Transportation	\$497,100

The anticipated FY 2025 expenditures for civil commitments are estimated to be \$5,558,500. The base amount for civil commitments is \$3,895,000. Accounting for the \$1,000,000 of FY 2024 held invoices paid in FY 2025, the total anticipated FY 2025 appropriation shortfall is \$2,663,500.

AGENCY SUBMITTED OUTCOMES: This supports the DHW statutory obligations in Section 66-327, Idaho Code.

Agency Request	0.00	2,663,500	0	0	2,663,500
Governor's Recommendation	0.00	2,663,500	0	0	2,663,500

### 4. SHW Forecast Adjustment

### State Hospital West

Agency Request	0.00	0	0	0	0
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The Governor recommends a fund shift of \$2,206,900 from federal funds, and a corresponding increase of \$2,206,900 to the Cooperative Welfare Dedicated Fund within the Division of Psychiatric Hospitalization to align State Hospital West (SHW) appropriation with an anticipated decrease in collections of federal fund revenue.

Governor's Recommendation	0.00	0	2,206,900	(2,206,900)	0
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# Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. SHS Forecast Adjustment

State Hospital South (SHS) requests a onetime adjustment that increases the General Fund appropriation by \$1,000,000 and dedicated funds by \$3,859,700, and decreases the federal fund appropriation by \$4,859,700. The number of patients admitted to SHS under Section 18-212, Idaho Code, who are deemed incompetent to proceed to trial, has been increasing. In FY 2017, the percentage of competency restoration cases was 17.7% of admissions. In FY 2023, the agency reports the percentage had risen to 37.7% of admissions. These cases often last more than 60 days and as a result, the facility loses Medicaid funding for the entirety of that patient's stay per Medicaid eligibility rules.

Additionally, SHS is now a Magellan network provider under the Idaho Behavioral Health Plan which changes the hospital revenue collections from federal funds to receipt funds. SHS will continue to collect Federal Fund revenue for some residents at Syringa Chalet Nursing Facility but with the implementation of the IBHP, a significant amount of revenue will switch from federal funds to receipt funds. This is due to the federal requirement that state directed payments (SDP) replace the federal supplemental payment method for hospitals under managed care organizations (MCO). H577 of 2024 authorized the department to seek federal approval to move to SDP's for the behavioral health hospitals.

AGENCY SUBMITTED OUTCOMES: This supports the DHW performance measures listed in the strategic plan FY 2025-2028 Goal 3 – Protect children, youth, and vulnerable adults; Goal 4 – Help Idahoans become as healthy and self-sufficient as possible; and Goal 5 – Strengthen trust and confidence in DHW.

Agency Request	0.00	1,000,000	3,859,700	(4,859,700)	0
Governor's Recommendation	0.00	1,000,000	3,859,700	(4,859,700)	0

## Exemption from Transfer Limitations

Agency Request	0.00	0	0	0	0
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*The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.*

Governor's Recommendation	0.00	0	0	0	0
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## FY 2025 Total Appropriation

Agency Request	467.18	27,752,000	34,003,600	6,716,200	68,471,800
Governor's Recommendation	467.18	27,752,000	36,210,500	4,509,300	68,471,800

## Executive Carry Forward

## Community Hospitalization, SHN, SHW

The Psychiatric Hospitalization division was approved by the Division of Financial Management for \$229,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for equipment repairs, landscape maintenance, and expenses related to joint commission accreditation.

Agency Request	0.00	229,600	0	0	229,600
Governor's Recommendation	0.00	229,600	0	0	229,600

## FY 2025 Estimated Expenditures

Agency Request	467.18	27,981,600	34,003,600	6,716,200	68,701,400
Governor's Recommendation	467.18	27,981,600	36,210,500	4,509,300	68,701,400

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$215,000 for replacement items at State Hospital South, \$2,663,500 for supplementals, and \$229,600 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(2,893,100)	(215,000)	0	(3,108,100)
Governor's Recommendation	0.00	(2,893,100)	(215,000)	0	(3,108,100)

# Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes a program transfer of personnel costs to align appropriation with estimated expenditures across the department's budgeted programs. Finally, this decision unit restores the FY 2025 supplemental adjustment for State Hospital South.

Agency Request	0.00	(548,000)	(3,859,700)	4,119,700	(288,000)
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*Recommended by the Governor with adjustments for removing onetime supplementals submitted in the Governor's budget request.*

Governor's Recommendation	0.00	(548,000)	(6,066,600)	6,326,600	(288,000)
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FY 2026 Base					
Agency Request	467.18	24,540,500	29,928,900	10,835,900	65,305,300
Governor's Recommendation	467.18	24,540,500	29,928,900	10,835,900	65,305,300

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	256,300	321,700	28,200	606,200
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Governor's Recommendation	0.00	256,300	321,700	28,200	606,200
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## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$72,900.

Agency Request	0.00	(71,700)	(1,200)	0	(72,900)
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Governor's Recommendation	0.00	(71,700)	(1,200)	0	(72,900)
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	148,100	187,100	15,200	350,400
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	743,000	935,900	79,300	1,758,200
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FY 2026 Program Maintenance					
Agency Request	467.18	24,873,200	30,436,500	10,879,300	66,189,000
Governor's Recommendation	467.18	25,468,100	31,185,300	10,943,400	67,596,800

## Population Forecast Adjustments

### State Hospital South

FMAP ADJUSTMENT: An increase of \$5,300 from the General Fund and a corresponding decrease of \$5,300 from federal funds to reflect the changes in the blended Federal Medical Assistance Percentage (FMAP) rate, which is the federal share of eligible Medicaid payments for the majority of services provided. The blended rate will change from 67.59% during the first quarter of FY 2026, to 66.91% for the last three quarters.

Agency Request	0.00	5,300	0	(5,300)	0
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Governor's Recommendation	0.00	5,300	0	(5,300)	0
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# Psychiatric Hospitalization

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Governor Initiatives

Agency Request	0.00	0	0	0	0
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The Governor recommends no additional restrictions on transfer authority beyond those established in 67-3511, Idaho Code. The ability to transfer appropriations between expense classes would allow the surplus appropriation to be redirected to areas facing higher demand, avoiding the reliance on supplemental appropriation requests to cover budget shortfalls in program areas.

Additionally, the Governor recommends a fund shift of \$2,733,100 from federal funds and a corresponding increase of \$2,733,100 to the Cooperative Welfare Dedicated Fund within the Division of Psychiatric Hospitalization to align State Hospital West (SHW) appropriation with an anticipated decrease in collections of federal fund revenue.

Governor's Recommendation	0.00	0	2,733,100	(2,733,100)	0
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## Budget Law Exemptions/Other Adjustments

PERMANENT BUILDING FUND: The Permanent Building Fund Advisory Council FY 2026 recommendations for the Department of Health and Welfare include \$1,250,000 for three alterations and repairs (A&R) projects. A&R projects include \$100,000 for automatic water flushing valves at State Hospital West, \$250,000 for light fixture replacements at State Hospital North, and \$900,000 for camera and proximity card reader replacements at State Hospital South. This recommended funding, and additional information on capital projects, can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
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Recommended by the Governor.

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	467.18	24,878,500	30,436,500	10,874,000	66,189,000
Governor's Recommendation	467.18	25,473,400	33,918,400	8,205,000	67,596,800

Agency Request					
Change from Original App	0.00	790,000	292,600	(701,900)	380,700
% Change from Original App	0.0%	3.3%	1.0%	(6.1%)	0.6%
Governor's Recommendation					
Change from Original App	0.00	1,384,900	3,774,500	(3,370,900)	1,788,500
% Change from Original App	0.0%	5.7%	12.5%	(29.1%)	2.7%





# Independent Councils

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Developmental Disab. Council	993,500	882,300	1,016,100	1,029,100	1,050,100
Domestic Violence Council	17,090,400	15,964,700	14,099,600	14,112,300	14,132,200
<b>Total:</b>	<b>18,083,900</b>	<b>16,847,000</b>	<b>15,115,700</b>	<b>15,141,400</b>	<b>15,182,300</b>
<b>BY FUND CATEGORY</b>					
General	546,500	543,000	564,700	573,200	586,700
Dedicated	601,400	334,100	602,300	605,200	609,800
Federal	16,936,000	15,969,900	13,948,700	13,963,000	13,985,800
<b>Total:</b>	<b>18,083,900</b>	<b>16,847,000</b>	<b>15,115,700</b>	<b>15,141,400</b>	<b>15,182,300</b>
Percent Change:	0.0%	(6.8%)	(10.3%)	0.2%	0.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,580,900	1,062,900	1,602,900	1,528,600	1,569,500
Operating Expenditures	1,284,200	420,900	794,000	894,000	894,000
Trustee/Benefit	15,218,800	15,363,200	12,718,800	12,718,800	12,718,800
<b>Total:</b>	<b>18,083,900</b>	<b>16,847,000</b>	<b>15,115,700</b>	<b>15,141,400</b>	<b>15,182,300</b>
Full-Time Positions (FTP)	12.00	12.00	12.00	12.00	12.00

## Division Description

Independent Councils include the Developmental Disabilities Council and the Domestic Violence Council.

**DEVELOPMENTAL DISABILITIES COUNCIL:** Established to maintain a central point for cooperation and coordination between the public and private sectors, ensuring that those with developmental disabilities receive the services or other assistance necessary to achieve maximum independence, productivity, and integration into the community.

**DOMESTIC VIOLENCE COUNCIL:** Established to ensure the availability of assistance for victims of crime, with a focus on programs assisting victims of domestic violence, sexual assault, or child abuse. This program is primarily funded with federal funds in addition to a state-imposed fee of \$15 for each marriage license and a state-imposed fee of \$20 for each divorce action.

# Independent Councils

Analyst: Williamson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Cooperative Welfare (General) 22003	546,500	543,000	(3,500) (0.6%)	564,700	573,200	586,700
Domestic Violence Project 17500	546,400	334,100	(212,300) (38.9%)	547,300	550,200	554,800
Cooperative Welfare (Dedicated) 22005	55,000	0	(55,000) (100.0%)	55,000	55,000	55,000
Cooperative Welfare (Federal) 22002	14,436,000	8,693,600	(5,742,400) (39.8%)	13,948,700	13,963,000	13,985,800
ARPA State Fiscal Recovery 34430	2,500,000	7,276,300	4,776,300 191.1%	0	0	0
<b>Total:</b>	<b>18,083,900</b>	<b>16,847,000</b>	<b>(1,236,900)</b> <b>(6.8%)</b>	<b>15,115,700</b>	<b>15,141,400</b>	<b>15,182,300</b>

# Independent Councils

## Comparative Summary

Analyst: Williamson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>12.00</b>	<b>564,700</b>	<b>15,115,700</b>	<b>12.00</b>	<b>564,700</b>	<b>15,115,700</b>
Executive Carry Forward	0.00	0	397,300	0.00	0	397,300
<b>FY 2025 Estimated Expenditures</b>	<b>12.00</b>	<b>564,700</b>	<b>15,513,000</b>	<b>12.00</b>	<b>564,700</b>	<b>15,513,000</b>
Removal of Onetime Expenditures	0.00	0	(397,300)	0.00	0	(397,300)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>12.00</b>	<b>564,700</b>	<b>15,115,700</b>	<b>12.00</b>	<b>564,700</b>	<b>15,115,700</b>
Personnel Benefit Costs	0.00	5,100	15,400	0.00	5,100	15,400
Change in Employee Compensation	0.00	3,400	10,300	0.00	16,900	51,200
<b>FY 2026 Program Maintenance</b>	<b>12.00</b>	<b>573,200</b>	<b>15,141,400</b>	<b>12.00</b>	<b>586,700</b>	<b>15,182,300</b>
<b>FY 2026 Total</b>	<b>12.00</b>	<b>573,200</b>	<b>15,141,400</b>	<b>12.00</b>	<b>586,700</b>	<b>15,182,300</b>
Change from Original Appropriation	0.00	8,500	25,700	0.00	22,000	66,600
% Change from Original Appropriation		1.5%	0.2%		3.9%	0.4%

# Independent Councils

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025.					
	12.00	564,700	602,300	13,948,700	15,115,700

## Executive Carry Forward

The Domestic Violence Council was approved by the Division of Financial Management for \$397,300 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for implementation of a grants management software package.

Agency Request	0.00	0	0	397,300	397,300
Governor's Recommendation	0.00	0	0	397,300	397,300

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	12.00	564,700	602,300	14,346,000	15,513,000
Governor's Recommendation	12.00	564,700	602,300	14,346,000	15,513,000

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$397,300 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	0	(397,300)	(397,300)
Governor's Recommendation	0.00	0	0	(397,300)	(397,300)

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund. In addition, this decision unit makes an account transfer of \$100,000 from personnel costs to operating expenditure to align appropriation with estimated expenditures for the Domestic Violence Council.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	12.00	564,700	602,300	13,948,700	15,115,700
Governor's Recommendation	12.00	564,700	602,300	13,948,700	15,115,700

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	5,100	1,800	8,500	15,400
Governor's Recommendation	0.00	5,100	1,800	8,500	15,400

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	3,400	1,100	5,800	10,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	16,900	5,700	28,600	51,200
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<b>FY 2026 Program Maintenance</b>					
Agency Request	12.00	573,200	605,200	13,963,000	15,141,400
Governor's Recommendation	12.00	586,700	609,800	13,985,800	15,182,300

# Independent Councils

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Total</b>					
Agency Request	12.00	573,200	605,200	13,963,000	15,141,400
<i>Governor's Recommendation</i>	<i>12.00</i>	<i>586,700</i>	<i>609,800</i>	<i>13,985,800</i>	<i>15,182,300</i>
Agency Request					
Change from Original App	0.00	8,500	2,900	14,300	25,700
% Change from Original App	0.0%	1.5%	0.5%	0.1%	0.2%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>22,000</i>	<i>7,500</i>	<i>37,100</i>	<i>66,600</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>3.9%</i>	<i>1.2%</i>	<i>0.3%</i>	<i>0.4%</i>



# State Independent Living Council

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	259,900	259,600	263,600	282,500	294,700
Dedicated	393,600	233,600	401,900	402,200	401,900
Federal	59,100	0	0	0	0
<b>Total:</b>	<b>712,600</b>	<b>493,200</b>	<b>665,500</b>	<b>684,700</b>	<b>696,600</b>
Percent Change:	0.0%	(30.8%)	34.9%	2.9%	4.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	472,200	346,800	459,300	467,500	479,700
Operating Expenditures	215,300	146,400	206,200	217,200	216,900
Trustee/Benefit	25,100	0	0	0	0
<b>Total:</b>	<b>712,600</b>	<b>493,200</b>	<b>665,500</b>	<b>684,700</b>	<b>696,600</b>
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

## Department Description

The Idaho State Independent Living Council (SILC) actively engages in activities that assist in providing Idahoans with disabilities a greater voice in obtaining services that are consumer-responsive, cost-effective, and community-based. SILC is a mandatory state agency for Idaho to receive federal financial assistance under Title VII of the Federal Rehabilitation Act. As provided in Section 56-1201, Idaho Code, “[i]t is legislative intent that the Idaho State Independent Living Council operate and be recognized not as a state agency or department, but as a governmental entity whose creation has been authorized by the state, much in the same manner as other single purpose districts.”

The duties of the SILC are directed in Title VII of the Rehabilitation Act of 1973, as amended in 2014 to include: working in cooperation with the Centers for Independent Living (CILs); developing, submitting, monitoring, and evaluating the State Plan for Independent Living (SPIL) for people with disabilities; supporting local services and advocating for independent living services provided through state and federal programming; gathering and disseminating information; conducting training; and pursuing a public policy agenda that results in positive systemic change for people with disabilities.

The council is made up of no fewer than 51% of individuals with disabilities, who do not work for a state agency or a CIL, from across the state. The Idaho SILC was created in response to the federal Rehabilitation Act Amendments of 1992 to carry out the powers and duties set forth in 29 U.S.C. 796(d) and 34 CFR 364.21. The SILC became an autonomous governmental entity in 2004 and is committed to additional duties under Section 56-1204, Idaho Code. These additional duties include: assessing the need for services for Idahoans with disabilities and advocating with decision makers; supervising staff necessary to carry out the council's functions; ensuring open meeting laws are followed; preparing reports; and promulgating rules as may be necessary, in compliance with Chapter 52, Title 67, Idaho Code.

# State Independent Living Council

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	259,900	259,600	(300) (0.1%)	263,600	282,500	294,700
State Independent Living Council (Ded) 29102	393,600	233,600	(160,000) (40.7%)	401,900	402,200	401,900
Federal Grant 34800	59,100	0	(59,100) (100.0%)	0	0	0
<b>Total:</b>	<b>712,600</b>	<b>493,200</b>	<b>(219,400)</b> <b>(30.8%)</b>	<b>665,500</b>	<b>684,700</b>	<b>696,600</b>



# State Independent Living Council

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>4.00</b>	<b>263,600</b>	<b>665,500</b>	<b>4.00</b>	<b>263,600</b>	<b>665,500</b>
<b>FY 2026 Base</b>	<b>4.00</b>	<b>263,600</b>	<b>665,500</b>	<b>4.00</b>	<b>263,600</b>	<b>665,500</b>
Personnel Benefit Costs	0.00	2,200	5,200	0.00	2,200	5,200
Statewide Cost Allocation	0.00	11,000	11,000	0.00	10,700	10,700
Change in Employee Compensation	0.00	1,200	3,000	0.00	6,500	15,200
<b>FY 2026 Program Maintenance</b>	<b>4.00</b>	<b>278,000</b>	<b>684,700</b>	<b>4.00</b>	<b>283,000</b>	<b>696,600</b>
1. Fund Shift For Health Benefits	0.00	3,000	0	0.00	3,000	0
2. Fund Shift For CEC	0.00	1,500	0	0.00	8,700	0
<b>FY 2026 Total</b>	<b>4.00</b>	<b>282,500</b>	<b>684,700</b>	<b>4.00</b>	<b>294,700</b>	<b>696,600</b>
Change from Original Appropriation	0.00	18,900	19,200	0.00	31,100	31,100
% Change from Original Appropriation		7.2%	2.9%		11.8%	4.7%

# State Independent Living Council

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and one budget enhancement that included ongoing funding to hire an independent financial auditor.					
	4.00	263,600	401,900	0	665,500
<b>FY 2026 Base</b>					
Agency Request	4.00	263,600	401,900	0	665,500
<i>Governor's Recommendation</i>	<i>4.00</i>	<i>263,600</i>	<i>401,900</i>	<i>0</i>	<i>665,500</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	2,200	3,000	0	5,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,200</i>	<i>3,000</i>	<i>0</i>	<i>5,200</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$300, State Controller fees will increase by \$11,000 and Office of Information Technology Services billings will increase by \$300, for a net increase of \$11,000.

Agency Request	0.00	11,000	0	0	11,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>10,700</i>	<i>0</i>	<i>0</i>	<i>10,700</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	1,200	1,800	0	3,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>6,500</i>	<i>8,700</i>	<i>0</i>	<i>15,200</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	4.00	278,000	406,700	0	684,700
<i>Governor's Recommendation</i>	<i>4.00</i>	<i>283,000</i>	<i>413,600</i>	<i>0</i>	<i>696,600</i>

### 1. Fund Shift For Health Benefits

The State Independent Living Council requests an additional \$3,000 in its ongoing General Fund appropriation, and a corresponding decrease of \$3,000 in its dedicated fund appropriation. If approved, this will shift the fund source for health benefit increases incurred in FY 2026 program maintenance adjustments from the agency's dedicated fund to the General Fund. The agency's dedicated fund grant sources do not increase allocations for health benefit increases, and thus shifting the fund source onto the General Fund provides staff with maintenance increases without decreasing funds used to otherwise serve Idahoans with disabilities.

AGENCY SUBMITTED OUTCOME: This request will allow SILC to continue to meet performance measures identified by the State Plan for Independent Living (SPIL). The measured outcome identified by the agency is that dedicated funds will not need to be shifted to personnel costs to cover the increase in health benefit costs, allowing the agency to continue to meet performance measures.

Agency Request	0.00	3,000	(3,000)	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,000</i>	<i>(3,000)</i>	<i>0</i>	<i>0</i>

# State Independent Living Council

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Fund Shift For CEC

The State Independent Living Council requests an additional \$1,500 in its ongoing General Fund appropriation, and a corresponding decrease of \$1,500 in its dedicated fund appropriation. If approved, this will shift the fund source for a majority of the CEC salary increase incurred in FY 2026 program maintenance adjustments from the agency's dedicated fund to the General Fund. The agency's dedicated fund grant sources do not increase allocations for annual salary increases, and thus shifting the fund source onto the General Fund provides staff with statewide annual increases without decreasing funds used to otherwise serve Idahoans with disabilities.

AGENCY SUBMITTED OUTCOME: This request will allow SILC to continue to meet performance measures identified by the State Plan for Independent Living (SPIL). The measured outcome identified by the agency is that dedicated funds will not need to be shifted to personnel costs to cover the increase in CEC costs allowing the agency to continue to meet performance measures.

Agency Request	0.00	1,500	(1,500)	0	0
<i>Recommended by the Governor with changes for compensation and benefits.</i>					
Governor's Recommendation	0.00	8,700	(8,700)	0	0

FY 2026 Total					
Agency Request	4.00	282,500	402,200	0	684,700
Governor's Recommendation	4.00	294,700	401,900	0	696,600

Agency Request					
Change from Original App	0.00	18,900	300	0	19,200
% Change from Original App	0.0%	7.2%	0.1%		2.9%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	31,100	0	0	31,100
% Change from Original App	0.0%	11.8%	0.0%		4.7%



# Idaho Legislative Budget Book

## Public Safety

2025 Legislative Session

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<b>Correction, Department of .....</b>	<b>3 - 3</b>
<b>Management Services .....</b>	<b>3 - 7</b>
<b>State Prisons .....</b>	<b>3 - 15</b>
<b>County &amp; Out-of-State Placement .....</b>	<b>3 - 27</b>
<b>Community Corrections .....</b>	<b>3 - 33</b>
<b>Community-Based SUDS Treatment .....</b>	<b>3 - 39</b>
<b>Medical Services .....</b>	<b>3 - 43</b>
<b>Pardons &amp; Parole, Commission .....</b>	<b>3 - 49</b>
<b>Judicial Branch .....</b>	<b>3 - 51</b>
<b>Court Operations .....</b>	<b>3 - 55</b>
<b>Guardian Ad Litem Program .....</b>	<b>3 - 61</b>
<b>Judicial Council .....</b>	<b>3 - 65</b>
<b>Juvenile Corrections, Department of .....</b>	<b>3 - 69</b>
<b>Police, Idaho State .....</b>	<b>3 - 75</b>
<b>Brand Inspection .....</b>	<b>3 - 79</b>
<b>Police, Division of Idaho State .....</b>	<b>3 - 85</b>
<b>POST Academy .....</b>	<b>3 - 95</b>
<b>Racing Commission .....</b>	<b>3 - 101</b>



# Idaho Legislative Budget Book

## Department of Correction

2025 Legislative Session

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<b>Management Services .....</b>	<b>3 - 7</b>
<b>State Prisons .....</b>	<b>3 - 15</b>
<b>County &amp; Out-of-State Placement .....</b>	<b>3 - 27</b>
<b>Community Corrections .....</b>	<b>3 - 33</b>
<b>Community-Based SUDS Treatment .....</b>	<b>3 - 39</b>
<b>Medical Services .....</b>	<b>3 - 43</b>
<b>Pardons &amp; Parole, Commission .....</b>	<b>3 - 49</b>

# Department of Correction

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Management Services	28,795,800	29,650,000	27,104,900	32,287,200	31,922,900
State Prisons	172,765,600	173,615,700	179,758,200	188,358,300	193,132,000
County & Out-of-State Placement	31,028,400	34,100,500	31,856,500	36,384,400	36,384,400
Community Corrections	58,947,400	55,419,100	66,132,900	67,274,500	68,876,200
Community-Based SUDS Treatment	3,564,700	3,544,200	3,713,000	3,751,900	3,814,300
Medical Services	64,421,200	61,660,300	63,764,000	66,491,900	66,491,900
Pardons & Parole	4,139,000	3,915,900	0	0	0
<b>Total:</b>	<b>363,662,100</b>	<b>361,905,700</b>	<b>372,329,500</b>	<b>394,548,200</b>	<b>400,621,700</b>
<b>BY FUND CATEGORY</b>					
General	320,811,100	324,909,400	329,147,400	347,191,000	352,510,200
Dedicated	39,321,400	34,925,400	40,593,200	44,751,800	45,480,500
Federal	3,529,600	2,070,900	2,588,900	2,605,400	2,631,000
<b>Total:</b>	<b>363,662,100</b>	<b>361,905,700</b>	<b>372,329,500</b>	<b>394,548,200</b>	<b>400,621,700</b>
Percent Change:	0.0%	(0.5%)	2.9%	6.0%	7.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	197,638,400	197,200,700	206,456,500	212,704,900	219,726,300
Operating Expenditures	158,210,100	158,561,300	156,514,100	171,008,800	170,144,100
Capital Outlay	4,567,100	3,359,700	6,112,400	7,588,000	7,504,800
Trustee/Benefit	3,246,500	2,784,000	3,246,500	3,246,500	3,246,500
<b>Total:</b>	<b>363,662,100</b>	<b>361,905,700</b>	<b>372,329,500</b>	<b>394,548,200</b>	<b>400,621,700</b>
Full-Time Positions (FTP)	2,207.85	2,207.85	2,254.85	2,266.85	2,266.85

## Department Description

The department performs the functions of the constitutionally created Board of Correction. The Governor appoints the three-member Board of Correction, which in turn appoints the director of the Department of Correction. The director oversees the department's ten state prisons, five community reentry centers, and seven district probation and parole offices.



# Department of Correction

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>2,254.85</b>	<b>329,147,400</b>	<b>372,329,500</b>	<b>2,254.85</b>	<b>329,147,400</b>	<b>372,329,500</b>
<b>Supplementals</b>						
<b>State Prisons</b>						
1. Advanced Surveillance Technology	0.00	795,000	795,000	0.00	795,000	795,000
2. Transport Safety Expansion	0.00	1,148,000	1,148,000	0.00	1,148,000	1,148,000
3. Body-Worn Camera Grant	0.00	27,000	1,051,000	0.00	27,000	1,051,000
<b>County &amp; Out-of-State Placement</b>						
5. Population Driven Adjustment	0.00	5,939,400	5,939,400	0.00	5,939,400	5,939,400
<b>Medical Services</b>						
4. Medical Services Per Diem Adjustment	0.00	5,957,200	5,957,200	0.00	5,957,200	5,957,200
<b>FY 2025 Total Appropriation</b>	<b>2,254.85</b>	<b>343,014,000</b>	<b>387,220,100</b>	<b>2,254.85</b>	<b>343,014,000</b>	<b>387,220,100</b>
Executive Carry Forward	0.00	9,160,400	11,555,300	0.00	9,160,400	11,555,300
<b>FY 2025 Estimated Expenditures</b>	<b>2,254.85</b>	<b>352,174,400</b>	<b>398,775,400</b>	<b>2,254.85</b>	<b>352,174,400</b>	<b>398,775,400</b>
Removal of Onetime Expenditures	0.00	(26,018,200)	(35,583,900)	0.00	(26,018,200)	(35,583,900)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>2,254.85</b>	<b>326,156,200</b>	<b>363,191,500</b>	<b>2,254.85</b>	<b>326,156,200</b>	<b>363,191,500</b>
Personnel Benefit Costs	0.00	2,574,400	2,918,900	0.00	2,570,600	2,916,400
Statewide Cost Allocation	0.00	2,900,000	2,877,200	0.00	1,920,300	1,897,500
Change in Employee Compensation	0.00	1,537,900	1,739,400	0.00	7,755,600	8,763,300
<b>FY 2026 Program Maintenance</b>	<b>2,254.85</b>	<b>333,168,500</b>	<b>370,727,000</b>	<b>2,254.85</b>	<b>338,402,700</b>	<b>376,768,700</b>
<b>Enhancements</b>						
<b>Management Services</b>						
3. Recidiviz Case Management Software	0.00	1,000,000	1,000,000	0.00	1,000,000	1,000,000
5. Transparency Software	0.00	668,100	668,100	0.00	668,100	668,100
6. Meridian Training Equipment	0.00	77,400	77,400	0.00	77,400	77,400
<b>State Prisons</b>						
1. Advanced Surveillance Technology	0.00	2,397,000	2,397,000	0.00	2,397,000	2,397,000
2. Transport Safety Expansion	12.00	965,500	965,500	12.00	965,500	965,500
4. Body-Worn Camera Grant	0.00	505,000	505,000	0.00	505,000	505,000
8. St. Anthony's Skid Steer	0.00	0	83,200	0.00	0	30,000
<b>Community Corrections</b>						
7. Pocatello CRC Personnel Annualization	0.00	0	680,700	0.00	0	680,700
<b>Department Wide</b>						
General Inflation	0.00	1,153,700	1,362,700	0.00	1,153,700	1,362,700
Replacement Items	0.00	0	7,305,900	0.00	0	7,305,900
Population Forecast Adjustments	0.00	7,255,800	7,255,800	0.00	7,255,800	7,255,800
OITS Hardware	0.00	0	1,519,900	0.00	0	1,519,900
Governor Initiatives	0.00	0	0	0.00	85,000	85,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>2,266.85</b>	<b>347,191,000</b>	<b>394,548,200</b>	<b>2,266.85</b>	<b>352,510,200</b>	<b>400,621,700</b>
Chg from FY 2025 Orig Approp.	12.00	18,043,600	22,218,700	12.00	23,362,800	28,292,200
% Chg from FY 2025 Orig Approp.	0.5%	5.5%	6.0%	0.5%	7.1%	7.6%



# Management Services

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	20,915,200	23,810,700	24,639,900	28,455,800	28,024,000
Dedicated	7,880,600	5,839,300	2,465,000	3,831,400	3,898,900
<b>Total:</b>	<b>28,795,800</b>	<b>29,650,000</b>	<b>27,104,900</b>	<b>32,287,200</b>	<b>31,922,900</b>
Percent Change:	0.0%	3.0%	(8.6%)	19.1%	17.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	11,631,100	11,594,800	13,856,100	14,192,300	14,722,700
Operating Expenditures	16,068,600	17,996,900	13,248,300	17,197,900	16,303,200
Capital Outlay	1,096,100	58,300	500	897,000	897,000
<b>Total:</b>	<b>28,795,800</b>	<b>29,650,000</b>	<b>27,104,900</b>	<b>32,287,200</b>	<b>31,922,900</b>
Full-Time Positions (FTP)	125.00	125.00	137.00	137.00	137.00

## Division Description

Management Services has department-wide oversight of information services, construction, financial services, inmate placement, central records, research and quality assurance, human resources, and the director's office.

# Management Services

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	20,915,200	23,810,700	2,895,500 13.8%	24,639,900	28,455,800	28,024,000
Technology Infrastructure Stabilization 12800	1,200,000	1,100,000	(100,000) (8.3%)	0	0	0
Hepatitis-C 23700	3,932,000	1,609,200	(2,322,800) (59.1%)	0	0	0
Inmate Labor 28200	1,005,600	1,074,900	69,300 6.9%	172,700	1,915,300	1,927,700
Parolee Supervision 28400	431,300	423,600	(7,700) (1.8%)	450,400	458,200	468,900
Miscellaneous Revenue 34900	1,311,700	1,581,600	269,900 20.6%	1,841,900	1,457,900	1,502,300
Penitentiary Endowment Income 48105	0	50,000	50,000 0.0%	0	0	0
<b>Total:</b>	<b>28,795,800</b>	<b>29,650,000</b>	<b>854,200</b> <b>3.0%</b>	<b>27,104,900</b>	<b>32,287,200</b>	<b>31,922,900</b>

# Management Services

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>137.00</b>	<b>24,639,900</b>	<b>27,104,900</b>	<b>137.00</b>	<b>24,639,900</b>	<b>27,104,900</b>
Executive Carry Forward	0.00	1,363,500	2,999,200	0.00	1,363,500	2,999,200
<b>FY 2025 Estimated Expenditures</b>	<b>137.00</b>	<b>26,003,400</b>	<b>30,104,100</b>	<b>137.00</b>	<b>26,003,400</b>	<b>30,104,100</b>
Removal of Onetime Expenditures	0.00	(2,637,500)	(4,764,700)	0.00	(2,637,500)	(4,764,700)
Base Adjustments	0.00	(244,000)	37,000	0.00	(244,000)	37,000
<b>FY 2026 Base</b>	<b>137.00</b>	<b>23,121,900</b>	<b>25,376,400</b>	<b>137.00</b>	<b>23,121,900</b>	<b>25,376,400</b>
Personnel Benefit Costs	0.00	152,400	178,100	0.00	152,400	178,300
Statewide Cost Allocation	0.00	3,329,900	3,329,900	0.00	2,350,200	2,350,200
Change in Employee Compensation	0.00	104,300	121,100	0.00	567,200	651,300
<b>FY 2026 Program Maintenance</b>	<b>137.00</b>	<b>26,708,500</b>	<b>29,005,500</b>	<b>137.00</b>	<b>26,191,700</b>	<b>28,556,200</b>
3. Recidiviz Case Management Software	0.00	1,000,000	1,000,000	0.00	1,000,000	1,000,000
5. Transparency Software	0.00	668,100	668,100	0.00	668,100	668,100
6. Meridian Training Equipment	0.00	77,400	77,400	0.00	77,400	77,400
General Inflation	0.00	1,800	1,800	0.00	1,800	1,800
Replacement Items	0.00	0	19,400	0.00	0	19,400
OITS Hardware	0.00	0	1,515,000	0.00	0	1,515,000
North Idaho SAUSA	0.00	0	0	0.00	85,000	85,000
<b>FY 2026 Total</b>	<b>137.00</b>	<b>28,455,800</b>	<b>32,287,200</b>	<b>137.00</b>	<b>28,024,000</b>	<b>31,922,900</b>
Change from Original Appropriation	0.00	3,815,900	5,182,300	0.00	3,384,100	4,818,000
% Change from Original Appropriation		15.5%	19.1%		13.7%	17.8%

# Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved eight budget enhancements including funding for a training center lease; training and development supervisors; GPS tracking technologies for residents; 9.00 FTP for an internal affairs investigator, a public records position, and administrative positions for operations of the new Community Reentry Center in Pocatello; software upgrades, and a net-zero budget realignment. The Legislature also appropriated \$491,500 for replacement items, and an additional 2% increase to CEC for permanent employee salary, for a cumulative increase of 3%.					
	137.00	24,639,900	2,465,000	0	27,104,900

## Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$2,999,200 in onetime Executive Carry Forward; this amount will be removed before calculating the base.

Agency Request	0.00	1,363,500	1,635,700	0	2,999,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,363,500</i>	<i>1,635,700</i>	<i>0</i>	<i>2,999,200</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	137.00	26,003,400	4,100,700	0	30,104,100
<i>Governor's Recommendation</i>	<i>137.00</i>	<i>26,003,400</i>	<i>4,100,700</i>	<i>0</i>	<i>30,104,100</i>

## Removal of Onetime Expenditures

This decision unit removes onetime amounts appropriated in FY 2025 for budget enhancements, replacement items, and Executive Carry Forward.

Agency Request	0.00	(2,637,500)	(2,127,200)	0	(4,764,700)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(2,637,500)</i>	<i>(2,127,200)</i>	<i>0</i>	<i>(4,764,700)</i>

## Base Adjustments

This decision unit reflects a net-zero program transfer of General Fund and dedicated fund spending authority of personnel costs between and among State Prisons, Community Corrections, and Management Services divisions to meet agency operating needs.

Agency Request	0.00	(244,000)	281,000	0	37,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(244,000)</i>	<i>281,000</i>	<i>0</i>	<i>37,000</i>

<b>FY 2026 Base</b>					
Agency Request	137.00	23,121,900	2,254,500	0	25,376,400
<i>Governor's Recommendation</i>	<i>137.00</i>	<i>23,121,900</i>	<i>2,254,500</i>	<i>0</i>	<i>25,376,400</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	152,400	25,700	0	178,100
<i>The Governor recommends with adjustments for rounding.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>152,400</i>	<i>25,900</i>	<i>0</i>	<i>178,300</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$66,100, Legislative Audit billings will decrease by \$400, risk management costs will decrease by \$20,500, State Controller fees will increase by \$514,300, State Treasurer fees will decrease by \$5,000, and Office of Information Technology Services billings will increase by \$2,907,600, for a net increase of \$3,329,900.

Agency Request	0.00	3,329,900	0	0	3,329,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,350,200</i>	<i>0</i>	<i>0</i>	<i>2,350,200</i>

# Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	104,300	16,800	0	121,100
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	567,200	84,100	0	651,300
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FY 2026 Program Maintenance					
Agency Request	137.00	26,708,500	2,297,000	0	29,005,500
Governor's Recommendation	137.00	26,191,700	2,364,500	0	28,556,200

### 3. Recidiviz Case Management Software

The Idaho Department of Correction requests an ongoing appropriation of \$1,000,000 from the General Fund for operating expenditures. This request would fund software systems that help automate classification processes that identify and reward positive prosocial behaviors, provide case management tools, and improve the fairness of the reentry evaluation process, such as CRC qualification and selection. Recidiviz is a non-profit 501(c)(3) software-as-a-service (SaaS) organization that provides data visualization, automation, and tools to streamline data. Recidiviz has provided services to IDOC in FY 2021 and 2023 that amounted to \$1,488,000, appropriated primarily from federal funds.

Recidiviz's \$1,000,000 annual fee supports all cloud hosting, software engineering, personnel costs, and indirect operations and maintenance costs associated with IDOC's Recidiviz partnership. Recidiviz partners with philanthropic organizations that match each dollar contributed by the state, meaning that for the \$1,000,000 contribution requested herein, Recidiviz would provide \$2,000,000 worth of software tools and personnel costs.

**AGENCY SUBMITTED OUTCOME:** By implementing the classification software, case management and reentry tools, residents will benefit from enhanced support in developing pro-social behaviors and skills necessary for successful reintegration into society. The correctional staff will have improved tools for monitoring resident progress and implementing targeted rehabilitation programs. If this request is not funded, the lack of a systematic approach to identify and promote positive behaviors could hinder rehabilitation efforts, potentially increasing recidivism rates, and ultimately compromise public safety. Without this software, opportunities for individual growth and accountability may be overlooked, perpetuating cycles of incarceration and negatively impacting both the residents' futures and community well-being. This request serves the pursuit of performance measure 1, which aims to increase the percentage of probationers, parolees, and full-term releases from prison who are successful at three years by 2.5% each year. The goal for FY 2024 was 72.5%, with the actual percentage being 63%.

Agency Request	0.00	1,000,000	0	0	1,000,000
Governor's Recommendation	0.00	1,000,000	0	0	1,000,000

### 5. Transparency Software

The Idaho Department of Correction requests a \$668,100 (\$57,000 onetime and \$611,100 ongoing) appropriation from the General Fund for operating expenditures for the Access to Courts (ATC) database, LexisNexis/law books, and GOVQA. GOVQA software is the database that IDOC utilizes to track and respond to public records requests, intergovernmental requests, constituent services requests, and subpoenas. IDOC has a constitutional obligation to provide our residents with ATC. LexisNexis/law books is to satisfy the requirement of providing legal resources and case law to residents.

**AGENCY SUBMITTED OUTCOME:** This request is specifically focused at continuing to achieve transparency and to fulfill IDOC's Constitutional obligation to provide Access to Courts. IDOC seeks continued transparency, timeliness in responses to public records requests, constituent services requests, and Access to Courts requests, as well as additional data to support the agency's overall mission.

Agency Request	0.00	668,100	0	0	668,100
Governor's Recommendation	0.00	668,100	0	0	668,100

# Management Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>6. Meridian Training Equipment</b>					
<p>The Idaho Department of Correction requests a onetime appropriation of \$77,400 (\$30,400 for operating expenditures and \$47,000 for capital outlay) from the General Fund for training equipment for the training and development center in Meridian. The requested equipment includes 16 training combat manikins and a light duty crew cab truck. The truck is for transportation for the training and development team. The training and development center is where correctional officers and probation &amp; parole officers obtain their POST certification.</p> <p>AGENCY SUBMITTED OUTCOME: Focused spending on areas that maximize success and staff wellness and fulfillment are the most relevant strategic goals this budget enhancement addresses. The request provides the equipment necessary to properly train staff, which aids them in emergency situations and ensures that they have the knowledge of techniques that assist our residents/clients/other staff who may be in need of CPR, first aid, etc. The vehicle increases staff's ability to be mobile and able to teach wherever they are needed in the state. This aids in the pursuit of performance measure 6: "Invest in professional development opportunities for minimum of 15% of staff annually." The anticipated measured outcome for this request is to empower correctional staff with the training equipment they need to keep both themselves and residents safe.</p>					
Agency Request	0.00	77,400	0	0	77,400
Governor's Recommendation	0.00	77,400	0	0	77,400
<b>General Inflation</b>					
<p>The Management Services Division requests \$1,800 for inflationary adjustments for general inflation which includes \$1,100 for fuel and lubricants and \$700 for fuel and maintenance supplies.</p>					
Agency Request	0.00	1,800	0	0	1,800
Governor's Recommendation	0.00	1,800	0	0	1,800
<b>Replacement Items</b>					
<p>The Management Services Division requests \$19,400 for replacement desks.</p>					
Agency Request	0.00	0	19,400	0	19,400
Governor's Recommendation	0.00	0	19,400	0	19,400
<b>OITS Hardware</b>					
<p>The Department of Correction requests \$1,515,000 for IT replacement items. This includes \$665,000 for laptops and desktops, and \$850,000 for other IT hardware upgrades.</p>					
Agency Request	0.00	0	1,515,000	0	1,515,000
Governor's Recommendation	0.00	0	1,515,000	0	1,515,000
<b>North Idaho SAUSA</b>					
Agency Request	0.00	0	0	0	0
<p><i>The Governor recommends \$85,000 in ongoing operating expenditures from the General Fund for a special assistant U.S. attorney in North Idaho. The addition of this position in North Idaho would provide additional support to local law enforcement. The Governor intends to pilot this position for three years and to re-evaluate the need for FY 2029. This position will be employed by the U.S. Attorney's office, housed by Shoshone County, and would be funded at \$75,000. 11 cities, three counties, and the high intensity drug trafficking area program have also committed funding for this position. The recommendation includes a \$5,000 increase to the rate of pay for the existing special assistant U.S. attorney positions in East Idaho and the Treasure Valley. There has not been an increase in the state's contribution to these positions for six years.</i></p>					
Governor's Recommendation	0.00	85,000	0	0	85,000
<b>FY 2026 Total</b>					
Agency Request	137.00	28,455,800	3,831,400	0	32,287,200
Governor's Recommendation	137.00	28,024,000	3,898,900	0	31,922,900



# Management Services

Analyst: Peterson

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	0.00	3,815,900	1,366,400	0	5,182,300
% Change from Original App	0.0%	15.5%	55.4%		19.1%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	3,384,100	1,433,900	0	4,818,000
% Change from Original App	0.0%	13.7%	58.2%		17.8%



# State Prisons

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Prisons Administration	8,998,600	8,123,800	9,098,500	12,693,200	12,908,800
ISCI - Boise	37,150,600	37,051,800	38,428,200	39,665,200	40,700,400
ISCC - Boise	36,149,800	36,075,100	36,749,600	37,207,700	38,173,400
ICI - Orofino	14,852,300	14,660,700	14,950,000	15,497,000	15,900,400
IMSI - Boise	17,082,700	17,673,500	17,089,300	17,782,100	18,270,600
NICI - Cottonwood	8,269,000	8,276,100	8,459,900	8,814,300	9,052,800
SICI - Boise	17,172,900	17,094,000	20,465,900	20,790,200	21,316,300
SAWC	9,349,800	9,003,200	9,694,100	9,689,700	9,880,900
PWCC	9,750,000	9,995,000	10,120,500	10,308,500	10,600,600
SBWCC	5,700,900	5,859,800	5,964,800	6,313,500	6,494,300
Mountain View Transformation Ctr.	8,289,000	9,802,700	8,737,400	9,596,900	9,833,500
<b>Total:</b>	<b>172,765,600</b>	<b>173,615,700</b>	<b>179,758,200</b>	<b>188,358,300</b>	<b>193,132,000</b>
<b>BY FUND CATEGORY</b>					
General	154,191,400	156,477,500	157,788,000	165,386,500	169,884,700
Dedicated	16,176,900	15,327,600	20,465,000	21,452,000	21,704,900
Federal	2,397,300	1,810,600	1,505,200	1,519,800	1,542,400
<b>Total:</b>	<b>172,765,600</b>	<b>173,615,700</b>	<b>179,758,200</b>	<b>188,358,300</b>	<b>193,132,000</b>
Percent Change:	0.0%	0.5%	3.5%	4.8%	7.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	139,936,200	139,831,500	144,612,100	148,585,900	153,412,800
Operating Expenditures	30,136,100	31,080,500	30,974,100	34,568,900	34,598,900
Capital Outlay	2,693,300	2,703,700	4,172,000	5,203,500	5,120,300
<b>Total:</b>	<b>172,765,600</b>	<b>173,615,700</b>	<b>179,758,200</b>	<b>188,358,300</b>	<b>193,132,000</b>
Full-Time Positions (FTP)	1,560.50	1,560.50	1,588.50	1,600.50	1,600.50

## Division Description

State Prisons includes Prisons Administration and the ten adult correctional institutions in Idaho. The Idaho State Correctional Institution, South Idaho Correctional Institution, Idaho Maximum Security Institution, Idaho State Correctional Center, and the South Boise Women's Correctional Center are located south of Boise and comprise the single largest complex of institutions.

**PRISONS ADMINISTRATION:** This program ensures compliance with all policies and procedures, and state and federal guidelines.

**IDAHO STATE CORRECTIONAL INSTITUTION (ISCI):** This is the department's oldest and largest facility. It is the primary facility for long-term male, medium-custody offenders. It also has special-use beds for infirmary, outpatient mental health, and geriatric offenders.

**IDAHO STATE CORRECTIONAL CENTER (ISCC):** This facility opened in 2000 as the first state-owned, privately operated prison. It was built on state property by the Corrections Corporation of America (CCA) and run by CCA until July 1, 2014, at which time the Department of Correction assumed full management and operation. It houses close-custody, medium- and minimum-custody male offenders.

**IDAHO CORRECTIONAL INSTITUTION - OROFINO (ICIO):** This facility is located on the grounds of State Hospital North. It is a standard prison designed for male offenders of all custody levels. This facility also houses protective custody offenders. Offender work programs, including correctional industries, are coordinated with schooling, counseling, and recreational opportunities.

# State Prisons

Analyst: Peterson

## Historical Summary

**IDAHO MAXIMUM SECURITY INSTITUTION (IMSI):** This facility opened in 1989 to confine Idaho's most violent offenders. The compound is located within a double perimeter fence reinforced with razor wire and an electronic detection system. IMSI has restrictive housing beds dedicated to administrative segregation, disciplinary detention, and death row. The remaining beds are allocated for close-custody, general population offenders. The facility also houses offenders with acute mental health issues and civil commitments.

**NORTH IDAHO CORRECTIONAL INSTITUTION (NICI):** This facility is a former military radar station north of Cottonwood. This is a program-specific prison designed for male offenders sentenced to a retained jurisdiction commitment by the court. It provides a sentencing alternative for the courts to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.

**SOUTH IDAHO CORRECTIONAL INSTITUTION (SICI):** This is a working facility, which houses male, minimum-custody offenders in a dormitory setting. Every offender is assigned a job and is expected to work, whether inside or outside the facility compound. Road crews for the Idaho Transportation Department and fire fighting crews for the U.S. Forest Service are located here. SICI also operates the final pre-release program for female offenders paroling from the system.

**ST. ANTHONY WORK CAMP (SAWC):** This work camp, located in St. Anthony, is designed for low-risk, minimum- and community-custody male offenders. The program focus is to provide a work therapy program offering full-time, constructive, paid employment to offenders through contracted work and public service projects with government agencies, non-profit organizations, and private employers. The program helps offenders develop good work habits, a positive work ethic, and marketable work skills while providing a financial resource to meet immediate and future needs.

**POCATELLO WOMEN'S CORRECTIONAL CENTER (PWCC):** This is the department's first facility designed specifically to meet the unique program needs of female offenders. It opened in 1994 and houses all custody levels. The institution has its own reception and diagnostic center, pre-release program, and work center release.

**SOUTH BOISE WOMEN'S CORRECTIONAL CENTER (SBWCC):** This facility opened in 2002 at the site of a former community work center. It is a program-specific, minimum-custody facility designed for female offenders sentenced to a retained jurisdiction commitment by the court. It provides a sentencing alternative for the courts to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.

**MOUNTAIN VIEW TRANSFORMATION CENTER (MVTC)** was created under the Division of Prisons starting in FY 2024. MVTC provides intensive residential substance abuse and cognitive programming for offenders. This facility has also been used to provide sanction and intervention capabilities to probation and parole offenders. MVTC was formerly known as the Corrective Alternative Placement (CAPP) facility, and was used for retained jurisdiction (rider) offenders. IDOC assumed operations of the facility on July 1, 2023. Prior to that, the facility was operated by Management Training Corporation (MTC) since its opening on July 1, 2010.

# State Prisons

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	154,191,400	156,477,500	2,286,100 1.5%	157,788,000	165,386,500	169,884,700
Inmate Labor 28200	9,513,200	9,124,800	(388,400) (4.1%)	11,208,200	11,166,700	11,414,000
Miscellaneous Revenue 34900	3,528,700	3,367,300	(161,400) (4.6%)	5,345,000	5,681,700	5,740,500
Penitentiary Endowment Income 48105	3,135,000	2,835,500	(299,500) (9.6%)	3,911,800	4,603,600	4,550,400
ARPA State Fiscal Recovery 34430	500,000	499,500	(500) (0.1%)	0	0	0
Federal Grant 34800	1,897,300	1,311,100	(586,200) (30.9%)	1,505,200	1,519,800	1,542,400
<b>Total:</b>	<b>172,765,600</b>	<b>173,615,700</b>	<b>850,100</b> <b>0.5%</b>	<b>179,758,200</b>	<b>188,358,300</b>	<b>193,132,000</b>

# State Prisons

## Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>1,588.50</b>	<b>157,788,000</b>	<b>179,758,200</b>	<b>1,588.50</b>	<b>157,788,000</b>	<b>179,758,200</b>
1. Advanced Surveillance Technology	0.00	795,000	795,000	0.00	795,000	795,000
2. Transport Safety Expansion	0.00	1,148,000	1,148,000	0.00	1,148,000	1,148,000
3. Body-Worn Camera Grant	0.00	27,000	1,051,000	0.00	27,000	1,051,000
<b>FY 2025 Total Appropriation</b>	<b>1,588.50</b>	<b>159,758,000</b>	<b>182,752,200</b>	<b>1,588.50</b>	<b>159,758,000</b>	<b>182,752,200</b>
Executive Carry Forward	0.00	304,200	945,100	0.00	304,200	945,100
<b>FY 2025 Estimated Expenditures</b>	<b>1,588.50</b>	<b>160,062,200</b>	<b>183,697,300</b>	<b>1,588.50</b>	<b>160,062,200</b>	<b>183,697,300</b>
Removal of Onetime Expenditures	0.00	(2,314,000)	(8,818,200)	0.00	(2,314,000)	(8,818,200)
Base Adjustments	0.00	89,000	(192,000)	0.00	89,000	(192,000)
<b>FY 2026 Base</b>	<b>1,588.50</b>	<b>157,837,200</b>	<b>174,687,100</b>	<b>1,588.50</b>	<b>157,837,200</b>	<b>174,687,100</b>
Personnel Benefit Costs	0.00	1,913,900	2,055,000	0.00	1,913,900	2,055,700
Statewide Cost Allocation	0.00	(387,200)	(401,800)	0.00	(387,200)	(401,800)
Change in Employee Compensation	0.00	1,119,400	1,201,400	0.00	5,617,600	6,027,600
<b>FY 2026 Program Maintenance</b>	<b>1,588.50</b>	<b>160,483,300</b>	<b>177,541,700</b>	<b>1,588.50</b>	<b>164,981,500</b>	<b>182,368,600</b>
1. Advanced Surveillance Technology	0.00	2,397,000	2,397,000	0.00	2,397,000	2,397,000
2. Transport Safety Expansion	12.00	965,500	965,500	12.00	965,500	965,500
4. Body-Worn Camera Grant	0.00	505,000	505,000	0.00	505,000	505,000
8. St. Anthony's Skid Steer	0.00	0	83,200	0.00	0	30,000
General Inflation	0.00	1,035,700	1,148,600	0.00	1,035,700	1,148,600
Replacement Items	0.00	0	5,712,400	0.00	0	5,712,400
OITS Hardware	0.00	0	4,900	0.00	0	4,900
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>1,600.50</b>	<b>165,386,500</b>	<b>188,358,300</b>	<b>1,600.50</b>	<b>169,884,700</b>	<b>193,132,000</b>
Change from Original Appropriation	12.00	7,598,500	8,600,100	12.00	12,096,700	13,373,800
% Change from Original Appropriation		4.8%	4.8%		7.7%	7.4%

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved six budget enhancements, including 12.00 FTP and funding for IT/computer instructors and assistants, 15.00 FTP and funding for security for residents working in the community, funding for a drug rehab specialist, a net-zero budget realignment, an increase in starting pay for officers, removal of ARPA funding, and \$4,198,000 for replacement items.					
	1,588.50	157,788,000	20,465,000	1,505,200	179,758,200

**1. Advanced Surveillance Technology** **Prisons Administration**

The Idaho Department of Correction requests a supplemental appropriation of \$795,000 in onetime operating expenditures from the General Fund for FY 2025. The request is intended to immediately enhance the security and surveillance capabilities of IDOC facilities with the intent of eliminating the introduction of contraband within IDOC facilities. These new security technologies will include digital mail-scanning, drone detection, and LeoTech surveillance software, which assists in phone call transcription and analysis.

This comes as a result of the shooting and escape by an inmate in March of 2024. The inmate was transported to a local hospital to receive emergency medical treatment. As IDOC staff were escorting the inmate back to the transport vehicle, they were ambushed by a lone gunman. Three IDOC staff were shot, the inmate escaped, and the individual and their accomplice are suspected of committing two murders before being apprehended 36 hours later. The inmate utilized previously unknown methods of communication and smuggling contraband in order to plan this escape. The fulfillment of this request would enable the agency to immediately address vulnerabilities utilized and identified in the incident.

Mail scanning will divert mail to an offsite location where it is opened, digitized, and delivered electronically to the intended recipient. This request also includes funding for a stand-alone unit for illicit substance testing. The LeoTech intelligence software will help transcribe communication between inmates and the civilian population. Drone mitigation or interception works by electronically or physically disrupting drone flight. The LeoTech intelligence software and mail scanning will be implemented across all prison facilities. The drone technology will cover Idaho State Correctional Center, Idaho Maximum Security Institution, and Idaho State Correctional Institution.

AGENCY SUBMITTED OUTCOME: IDOC's priority is to combat the distribution of illegal drugs coming into their system. Digital mail scanning will also enhance safety for mail carriers, prison staff, and residents by eliminating exposure to fentanyl and other dangerous materials sent through the mail. It will also provide timely mail delivery by providing digital copies of physical mail within 24 hours of receipt and reduce the prevalence of dangerous contraband in prisons by enhancing existing screening processes. The goal of reducing drug contraband in our facility's aids in the goal of resident recidivism. Reducing drug contraband will help us to create an environment conducive to addiction treatment. IDOC's goal is to provide a safer working environment for our staff and increase staff retention. This will help in the agency's pursuit of performance measure 3, which is a "decrease in assaults, use of force incidents, and suicides amongst those in custody."

Agency Request	0.00	795,000	0	0	795,000
Governor's Recommendation	0.00	795,000	0	0	795,000

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>2. Transport Safety Expansion</b>			<b>Prisons Administration</b>		
<p>The Idaho Department of Correction (IDOC) is requesting a onetime supplemental of \$1,148,000 from the General Fund to expand the transport bureau. IDOC currently has a transport bureau that is responsible for intake/release, movement between facilities, special transports, and scheduled, non-emergent offsite medical transports. Transport staff receive specialized training related to high-risk transports, tactical medical proficiency, enhanced firearms training to include low-light shooting, and are equipped with specialized equipment. Emergency transports are currently conducted by facility staff assigned to other duties, who do not have the advanced specialized training of the transport bureau. This request would transfer the responsibility of emergency transport to the transport bureau. This will be broken down into \$455,000 for personnel cost and \$693,000 for operating expenditures.</p> <p>This request comes as a result of the shooting and escape of an inmate in March of 2024 in which an inmate was transported to a local hospital to receive emergency medical treatment. As IDOC staff were escorting the inmate back to the transport vehicle, they were ambushed by a lone gunman. Three IDOC staff were shot, the inmate escaped, and the individual and their accomplice are suspected of committing two murders before being apprehended 36 hours later. Granting of this request would grant the agency the ability to immediately begin this expansion.</p> <p>AGENCY SUBMITTED OUTCOME: If granted this request, it will significantly increase the number of opportunities the transport bureau will be able to move residents back and forth between the facilities and appointments as well as across the State. The addition of these positions will not only enhance efficiency, consistency, and support in response to the growing inmate population; it will also alleviate the heavy workload currently being managed, making it more sustainable. This will result in a higher level of safety and security for both staff and residents during transportation for medical emergencies. This request will provide and safer transport system for the residents while offering state of the art training and equipment to better serve and protect the officers performing the transport. If this request is not funded growing transport needs of the agency may not be met, thus putting the safety of the residents and staff in jeopardy.</p>					
Agency Request	0.00	1,148,000	0	0	1,148,000
Governor's Recommendation	0.00	1,148,000	0	0	1,148,000
<b>3. Body-Worn Camera Grant</b>			<b>Prisons Administration</b>		
<p>The Idaho Department of Correction requests a supplemental of \$1,051,000 (\$1,024,000 from federal funds and \$27,000 from the General Fund) for a federal body-worn camera grant. The agency seeks to implement a new body-worn camera (BWC) pilot program within Idaho Maximum Security Institution (IMSI), District 3 Probation &amp; Parole (D3 P&amp;P), and IDOC's Special Investigations Unit (SIU). A supplemental is requested as the grant was applied for, awarded, and begins during FY 2025. This supplemental request includes all of the federal moneys awarded in the grant. A onetime state match of \$505,000 from the General Fund is requested for FY 2026, with an identical request expected to follow for FY 2027. This request includes all front-end costs for the introduction of this program, which includes cameras, docking stations, evidence storage, and the necessary licenses. The licenses would be for unlimited evidence storage, software, and maintenance for one year. Both the equipment and licenses will be acquired through a third-party vendor that will be determined through a documented procurement process.</p> <p>AGENCY SUBMITTED OUTCOME: It is anticipated that the implementation of a BWC policy and program will increase perceived and actual personal safety for both staff and residents/clients, decrease the incidence of unfounded assault and PREA (Prison Rape Elimination Act) complaints, significantly reduce the time it takes to resolve investigations, and promote greater transparency that leads to increased trust in the community. Additionally, a collaborative and thorough approach to the creation of a BWC policy will promote the collection and analysis of data that will not only inform IDOC operations and priorities moving forward, but will also enhance the available body of research on BWC use in correctional settings.</p>					
Agency Request	0.00	27,000	0	1,024,000	1,051,000
Governor's Recommendation	0.00	27,000	0	1,024,000	1,051,000
<b>FY 2025 Total Appropriation</b>					
Agency Request	1,588.50	159,758,000	20,465,000	2,529,200	182,752,200
Governor's Recommendation	1,588.50	159,758,000	20,465,000	2,529,200	182,752,200



# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Executive Carry Forward

The State Prisons Division was approved by the Division of Financial Management for \$945,100 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for administrative supplies, resident supplies, repair and maintenance, computer supplies, general services, equipment, and communication costs.

Agency Request	0.00	304,200	581,100	59,800	945,100
Governor's Recommendation	0.00	304,200	581,100	59,800	945,100

FY 2025 Estimated Expenditures					
Agency Request	1,588.50	160,062,200	21,046,100	2,589,000	183,697,300
Governor's Recommendation	1,588.50	160,062,200	21,046,100	2,589,000	183,697,300

### Removal of Onetime Expenditures

This decision unit removes onetime amounts appropriated in FY 2025 for budget enhancements, replacement items, and Executive Carry Forward, as well as the supplementals requested in FY 2025.

Agency Request	0.00	(2,314,000)	(5,420,400)	(1,083,800)	(8,818,200)
Governor's Recommendation	0.00	(2,314,000)	(5,420,400)	(1,083,800)	(8,818,200)

### Base Adjustments

This decision unit reflects a net-zero program transfer of General Fund and dedicated fund spending authority of personnel costs between and among State Prisons, Community Corrections, and Management Services Divisions to meet agency operating needs.

Agency Request	0.00	89,000	(281,000)	0	(192,000)
Governor's Recommendation	0.00	89,000	(281,000)	0	(192,000)

FY 2026 Base					
Agency Request	1,588.50	157,837,200	15,344,700	1,505,200	174,687,100
Governor's Recommendation	1,588.50	157,837,200	15,344,700	1,505,200	174,687,100

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	1,913,900	132,100	9,000	2,055,000
<i>Recommended by the Governor with adjustments for rounding.</i>					
Governor's Recommendation	0.00	1,913,900	132,700	9,100	2,055,700

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$401,800.

Agency Request	0.00	(387,200)	(14,600)	0	(401,800)
Governor's Recommendation	0.00	(387,200)	(14,600)	0	(401,800)

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	1,119,400	76,400	5,600	1,201,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	5,617,600	381,900	28,100	6,027,600

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	1,588.50	160,483,300	15,538,600	1,519,800	177,541,700
<i>Governor's Recommendation</i>	<i>1,588.50</i>	<i>164,981,500</i>	<i>15,844,700</i>	<i>1,542,400</i>	<i>182,368,600</i>

## 1. Advanced Surveillance Technology

## Prisons Administration

The Idaho Department of Correction requests \$2,397,000 ongoing from the General Fund for advanced surveillance technology. This technology includes digital mail scanning, drone detection, and LeoTech surveillance software, which assists in phone call transcription and analysis. This request will help state prisons address vulnerabilities that were exploited during the leadup to the shooting and escape attempt in March of 2024. At that time, an inmate was transported to a local hospital to receive emergency medical treatment. As IDOC staff were escorting the inmate back to the transport vehicle, they were ambushed by a lone gunman. Three IDOC staff were shot, the inmate escaped, and the inmate and their accomplice are suspected of committing two murders before being apprehended 36 hours later.

Mail scanning will divert mail to an offsite location where it is opened, digitized, and delivered electronically to the intended recipient. This request also includes funding for a stand-alone unit for illicit substance testing. The LeoTech intelligence software will help transcribe communication between inmates and the civilian population. Drone mitigation or interception works by electronically or physically disrupting drone flight. The LeoTech intelligence software and mail scanning will be implemented across all prison facilities. The drone technology will cover Idaho State Correctional Center, Idaho Maximum Security Institution, and Idaho State Correctional Institution.

AGENCY SUBMITTED OUTCOME: IDOC's priority is to combat the distribution of illegal drugs coming into their system. Digital mail scanning will also enhance safety for mail carriers, prison staff, and residents by eliminating exposure to fentanyl and other dangerous materials sent through the mail. It will also provide timely mail delivery by providing digital copies of physical mail within 24 hours of receipt and reduce the prevalence of dangerous contraband in prisons by enhancing existing screening processes. The goal of reducing drug contraband in our facility's aids in the goal of resident recidivism reducing drug contraband will help us to create an environment conducive to addiction treatment. IDOC's goal is to provide a safer working environment for our staff and increase staff retention. This will help in the agency's pursuit of performance measure 3, which is a "decrease in assaults, use of force incidents, and suicides amongst those in custody."

Agency Request	0.00	2,397,000	0	0	2,397,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,397,000</i>	<i>0</i>	<i>0</i>	<i>2,397,000</i>

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Transport Safety Expansion

Prisons Administration

The Idaho Department of Correction requests ongoing appropriation of \$965,500 (\$909,400 for personnel costs and \$56,100 for operating expenditures) and 12.00 FTP to expand the transport safety bureau to assume responsibility for emergency medical transport.

IDOC currently has a transport bureau that handles transports for intake/release, movement between facilities, special transports, and scheduled, non-emergent, offsite medical transports. Transport staff receive specialized training related to high-risk transports, tactical medical proficiency, enhanced firearms training to include low-light shooting, and are equipped with specialized equipment. Emergency transports are conducted by facility staff assigned to other duties who do not have the advanced specialized training of the transport bureau. This request would transfer the responsibility of emergency transport to the transport bureau. The FTP with this request are for one technical records specialist II, one correctional lieutenant, two correctional sergeants, and eight correctional officers.

This request comes as a result of the shooting and escape of an inmate in March of 2024 in which a resident was transported to a local hospital to receive emergency treatment. As IDOC staff were escorting the inmate back to the transport vehicle, they were ambushed by a lone gunman. Three IDOC staff were shot, the inmate escaped, and the individual and their accomplice are suspected of committing two murders before being apprehended 36 hours later.

AGENCY SUBMITTED OUTCOME: If granted this request, the transport bureau will significantly increase the number of opportunities to be able to move residents back and forth between the facilities and appointments as well as across the State. The addition of these positions will not only enhance efficiency, consistency, and support in response to the growing inmate population; it will also alleviate the heavy workload currently being managed, making it more sustainable. This will result in a higher level of safety and security for both staff and residents during transportation for medical emergencies. This request will provide and safer transport system for the residents while offering state of the art training and equipment to better serve and protect the officers performing the transport. If this request is not funded growing transport needs of the agency may not be met, thus putting the safety of the residents and staff in jeopardy.

Agency Request	12.00	965,500	0	0	965,500
Governor's Recommendation	12.00	965,500	0	0	965,500

## 4. Body-Worn Camera Grant

Prisons Administration

The Idaho Department of Correction requests onetime appropriation of \$505,000 in operating expenditures from the General Fund for the purpose of implementing a new Body-Worn Camera (BWC) pilot program within Idaho Maximum Security Institution (IMSI), District 3 Probation & Parole (D3 P&P), and IDOC's Special Investigations Unit (SIU). The agency expects that the implementation of a BWC policy will inform IDOC operations, enhance the body of research on BWC in correctional facilities, and reduce uses of force and staff and resident injuries. This request would fund the licensing costs for the BWC pilot program for FY 2026. These licenses would be for unlimited evidence storage, software, and maintenance.

AGENCY SUBMITTED OUTCOME: It is anticipated that the implementation of a BWC policy and program will increase perceived and actual personal safety for both staff and residents/clients, decrease the incidence of unfounded assault and PREA complaints, significantly reduce the time it takes to resolve investigations, and promote greater transparency that leads to increased trust in the community. Additionally, a collaborative and thorough approach to the creation of a BWC policy will promote the collection and analysis of data that will not only inform IDOC operations and priorities moving forward, but will also enhance the available body of research on BWC use in correctional settings.

Agency Request	0.00	505,000	0	0	505,000
Governor's Recommendation	0.00	505,000	0	0	505,000

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>8. St. Anthony's Skid Steer</b>					<b>St. Anthony Work Camp</b>
<p>The Idaho Department of Correction requests \$83,200 for onetime capital outlay to fund a skid steer for St. Anthony work camp (SAWC). The skid steer is requested for snow management for the high level of snow fall received in the region each year. The snow can inhibit the buses that take residents to work, impede food service deliveries, and create ice build up from compounded snow. This acquisition would allow SAWC to plow the necessary areas without interfering with city streets and continue normal operations without renting equipment or hiring a contractor. In December of 2023, SAWC spent approximately \$3,000 to rent a skid steer for one month. The useful life of a skid steer is 8,000 hours, which the agency estimates will be good for 8-10 years.</p>					
<p>AGENCY SUBMITTED OUTCOME: A skid steer will provide SAWC the ability to remove the amount of snow that is required to be moved from parking, delivery, sidewalk, and recreation areas. It also will provide SAWC the opportunity to use it on projects around the facility by clearing areas for more parking and anything else that is needed. In turn, it will save the state money by not having to pay for rental equipment and/or needing a contractor to complete jobs.</p>					
Agency Request	0.00	0	83,200	0	83,200
<p><i>The Governor recommends \$30,000 in ongoing operating expenditures from the Penitentiary Endowment Income Fund for contracted snow removal at the St. Anthony Work Camp.</i></p>					
Governor's Recommendation	0.00	0	30,000	0	30,000
<b>General Inflation</b>					
<p>The State Prisons division requests \$1,148,600 for general inflation for repair and maintenance, supplies, fuel and lubricants, and utilities.</p>					
Agency Request	0.00	1,035,700	112,900	0	1,148,600
Governor's Recommendation	0.00	1,035,700	112,900	0	1,148,600
<b>Replacement Items</b>					
<p>The State Prisons Division requests \$5,717,400 for replacement items, including 21 vehicles, residential supplies, appliances, firearms, carpet, ballistic vests/body armor, office equipment, infrastructure upgrades, HVAC and heating equipment, and other building materials.</p>					
Agency Request	0.00	0	5,712,400	0	5,712,400
Governor's Recommendation	0.00	0	5,712,400	0	5,712,400
<b>OITS Hardware</b>			<b>South Boise Women's Correctional Center</b>		
<p>The State Prisons Division requests \$4,900 in onetime operating expenditures from the Penitentiary Endowment Income Fund to replace computer equipment and monitors at the South Boise Women's Correctional Center.</p>					
Agency Request	0.00	0	4,900	0	4,900
Governor's Recommendation	0.00	0	4,900	0	4,900
<b>Budget Law Exemptions/Other Adjustments</b>					
<p>The Permanent Building Fund Advisory Council FY 2026 recommendation for the Department of Correction is \$1,425,000 for an alteration and repair project, which is for a new intercom and door locking system for the Idaho Correctional Institution in Orofino.</p>					
Agency Request	0.00	0	0	0	0
<p><i>Recommended by the Governor.</i></p>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	1,600.50	165,386,500	21,452,000	1,519,800	188,358,300
Governor's Recommendation	1,600.50	169,884,700	21,704,900	1,542,400	193,132,000

# State Prisons

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	12.00	7,598,500	987,000	14,600	8,600,100
% Change from Original App	0.8%	4.8%	4.8%	1.0%	4.8%
<i>Governor's Recommendation</i>					
Change from Original App	12.00	12,096,700	1,239,900	37,200	13,373,800
% Change from Original App	0.8%	7.7%	6.1%	2.5%	7.4%



# County & Out-of-State Placement

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	31,028,400	34,100,500	31,856,500	36,384,400	36,384,400
Percent Change:	0.0%	9.9%	(6.6%)	14.2%	14.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	31,028,400	34,100,500	31,856,500	36,384,400	36,384,400

## Division Description

The County and Out-of-State Placement Program provides funding to house and provide medical care for offenders placed in county jails and in out-of-state prison facilities. In FY 2009, this program was moved from Prison Administration and established as a separate program.

# County & Out-of-State Placement

Analyst: Peterson

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	31,028,400	34,100,500	3,072,100 9.9%	31,856,500	36,384,400	36,384,400
<b>Total:</b>	<b>31,028,400</b>	<b>34,100,500</b>	<b>3,072,100</b> <b>9.9%</b>	<b>31,856,500</b>	<b>36,384,400</b>	<b>36,384,400</b>



# County & Out-of-State Placement

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>
5. Population Driven Adjustment	0.00	5,939,400	5,939,400	0.00	5,939,400	5,939,400
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>37,795,900</b>	<b>37,795,900</b>	<b>0.00</b>	<b>37,795,900</b>	<b>37,795,900</b>
Removal of Onetime Expenditures	0.00	(5,939,400)	(5,939,400)	0.00	(5,939,400)	(5,939,400)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>	<b>0.00</b>	<b>31,856,500</b>	<b>31,856,500</b>
Population Driven Adjustment	0.00	4,527,900	4,527,900	0.00	4,527,900	4,527,900
<b>FY 2026 Total</b>	<b>0.00</b>	<b>36,384,400</b>	<b>36,384,400</b>	<b>0.00</b>	<b>36,384,400</b>	<b>36,384,400</b>
Change from Original Appropriation	0.00	4,527,900	4,527,900	0.00	4,527,900	4,527,900
% Change from Original Appropriation		14.2%	14.2%		14.2%	14.2%

# County & Out-of-State Placement

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement which provided \$1,923,700 for population driven costs.					
	0.00	31,856,500	0	0	31,856,500

## 5. Population Driven Adjustment

The Idaho Department of Correction requests a onetime supplemental of \$5,939,400 in operating expenditures from the General Fund. This request would align the department's FY 2025 County and Out-of-State Placement budget with updated offender forecasts and bed utilization estimates. County and out-of-state beds are utilized to house offenders when the right bed is unavailable, or if state facilities are too full.

When IDOC created their original cost projection for FY 2025 in preparation for the 2024 legislative session, they anticipated housing 555 inmates in county jails and 560 inmates in out of state facilities on average over the course of the year. The agency now expects to house 694 inmates in county jails at an average rate of \$72.09 per inmate per day in county jails, and expects to house an average of 585 inmates per day in out-of-state beds at the cost of \$81.98 per inmate per day for 365 days. Daily rates have remained unchanged from the original projection. The total FY 2025 county per diem charges are expected to be \$18,856,500, and total out-of-state per diem charges are expected to be \$18,945,200. The total estimated County and Out-of-State per diem charges are expected to total \$37,801,700. Original appropriation for this division was \$31,856,500 in operating expenditures in General Fund moneys.

AGENCY SUBMITTED OUTCOME: This inflationary increase will offset rising costs that would negatively impact the agency. The increased cost of doing business would be detrimental to IDOC programs; potentially causes the department to divert resources from programs such as but not limited to cognitive based interventions on substance use, aggression reduction therapy, criminal thinking, GED preparation, entrepreneurship, personal finance, parenting, life skills, and pre-release programming. Diverting funding from these programs would compromise IDOC's pursuit of their 2nd performance measure of increasing "program offerings to address root causes of incarceration including trauma, disconnection from family and community, and deficits in education and life skills."

Agency Request	0.00	5,939,400	0	0	5,939,400
Governor's Recommendation	0.00	5,939,400	0	0	5,939,400

<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	37,795,900	0	0	37,795,900
Governor's Recommendation	0.00	37,795,900	0	0	37,795,900

## Removal of Onetime Expenditures

This decision unit removes onetime supplemental appropriation for FY 2025.

Agency Request	0.00	(5,939,400)	0	0	(5,939,400)
Governor's Recommendation	0.00	(5,939,400)	0	0	(5,939,400)

<b>FY 2026 Base</b>					
Agency Request	0.00	31,856,500	0	0	31,856,500
Governor's Recommendation	0.00	31,856,500	0	0	31,856,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	31,856,500	0	0	31,856,500
Governor's Recommendation	0.00	31,856,500	0	0	31,856,500

# County & Out-of-State Placement

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Population Driven Adjustment

The Idaho Department of Correction requests ongoing appropriation of \$4,527,900 in operating expenditures from the General Fund. This request would align the department's FY 2026 County and Out-of-State Placement budget with updated offender forecasts and bed utilization estimates. County and out-of-state beds are utilized to house offenders when the right bed is unavailable, or if state facilities are too full. As of August 2024, the department estimated an average daily count of 675 inmates in county jails. IDOC uses an average daily rate for county bed utilization but pays a rate of \$57.50 per inmate per day (<7 days), and \$77.50 per inmate per day (>7 days), for 365 days. Total county per diem charges are expected to be \$18,354,900. The department expects to house an average of 585 inmates per day in out-of-state beds at an average daily rate of \$84.44 per inmate per day for 365 days. Total out-of-state per diem charges are expected to be \$18,029,500. The total expected county and out-of-state per diem charges total \$36,384,400. This request would match the total county and out-of-state appropriation with agency projections.

AGENCY SUBMITTED OUTCOME: This inflationary increase will offset rising costs that would negatively impact the agency. The increased cost of doing business would be detrimental to IDOC programs; potentially causes the department to divert resources from programs such as but not limited to cognitive based interventions on substance use, aggression reduction therapy, criminal thinking, GED preparation, entrepreneurship, personal finance, parenting, life skills, and pre-release programming. Diverting funding from these programs would compromise IDOC's pursuit of their 2nd performance measure of increasing "program offerings to address root causes of incarceration including trauma, disconnection from family and community, and deficits in education and life skills."

Agency Request	0.00	4,527,900	0	0	4,527,900
Governor's Recommendation	0.00	4,527,900	0	0	4,527,900

FY 2026 Total					
Agency Request	0.00	36,384,400	0	0	36,384,400
Governor's Recommendation	0.00	36,384,400	0	0	36,384,400

Agency Request					
Change from Original App	0.00	4,527,900	0	0	4,527,900
% Change from Original App		14.2%			14.2%
Governor's Recommendation					
Change from Original App	0.00	4,527,900	0	0	4,527,900
% Change from Original App		14.2%			14.2%



# Community Corrections

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Community Supervision	47,652,000	44,826,800	50,797,900	51,685,100	52,924,100
Community Reentry Centers	11,295,400	10,592,300	15,335,000	15,589,400	15,952,100
<b>Total:</b>	<b>58,947,400</b>	<b>55,419,100</b>	<b>66,132,900</b>	<b>67,274,500</b>	<b>68,876,200</b>
<b>BY FUND CATEGORY</b>					
General	42,806,900	41,491,500	47,521,000	46,855,500	48,045,900
Dedicated	15,058,200	13,729,400	17,528,200	19,333,400	19,741,700
Federal	1,082,300	198,200	1,083,700	1,085,600	1,088,600
<b>Total:</b>	<b>58,947,400</b>	<b>55,419,100</b>	<b>66,132,900</b>	<b>67,274,500</b>	<b>68,876,200</b>
Percent Change:	0.0%	(6.0%)	19.3%	1.7%	4.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	41,091,600	41,029,900	46,167,900	48,067,400	49,669,100
Operating Expenditures	15,678,100	12,857,500	16,625,100	16,319,600	16,319,600
Capital Outlay	777,700	584,100	1,939,900	1,487,500	1,487,500
Trustee/Benefit	1,400,000	947,600	1,400,000	1,400,000	1,400,000
<b>Total:</b>	<b>58,947,400</b>	<b>55,419,100</b>	<b>66,132,900</b>	<b>67,274,500</b>	<b>68,876,200</b>
Full-Time Positions (FTP)	467.35	467.35	511.35	511.35	511.35

## Division Description

Community Corrections includes the supervision of probationers and parolees (Community Supervision Program) and the operation of community reentry centers throughout the state (Community Reentry Centers Program).

Parole and probation officers and presentence investigators work out of regional offices located in each of the seven judicial districts. Officers have the responsibility of supervising all probationers and parolees. Probationers are persons with a court sentence that does not involve confinement but does impose conditions. Parolees are offenders who have served a portion of their sentence in an institution and are selected for release by the Commission of Pardons and Parole while under the continued custody of the state.

Seven Community Intervention Stations (CISs) statewide (one in each judicial district) provide short-term, outpatient services to the supervised population, including individualized case management, cognitive behavioral intervention, substance use disorder treatment, day reporting, random substance use testing, and coordination of supportive services (e.g., housing, employment, transportation, etc.).

Residents of the six community reentry centers (CRCs) in Boise (x2), Nampa, Idaho Falls, Pocatello and Twin Falls are required to maintain employment. The program provides community services, employment counseling, and individual and family counseling. In 2022, the Expanded Community Reentry Center (X-CRC) program was created to permit certain residents to live at home while serving the remainder of their sentence. S1198 of 2019 appropriated \$12.2 million from the Permanent Building Fund for the sixth CRC in Pocatello, which is estimated to begin operation in 2026.

# Community Corrections

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	42,806,900	41,491,500	(1,315,400) (3.1%)	47,521,000	46,855,500	48,045,900
State-Directed Opioid Settlement 22800	0	0	0 0.0%	597,100	584,200	589,500
Inmate Labor 28200	5,270,300	4,585,700	(684,600) (13.0%)	7,086,600	9,025,600	9,165,400
Parolee Supervision 28400	8,893,300	8,304,500	(588,800) (6.6%)	8,730,000	8,901,600	9,139,000
Drug and Mental Health Court Supervision 34001	654,000	627,100	(26,900) (4.1%)	683,600	395,500	408,000
Miscellaneous Revenue 34900	118,000	117,500	(500) (0.4%)	430,900	426,500	439,800
Penitentiary Endowment Income 48105	122,600	94,600	(28,000) (22.8%)	0	0	0
Federal Grant 34800	1,082,300	198,200	(884,100) (81.7%)	1,083,700	1,085,600	1,088,600
<b>Total:</b>	<b>58,947,400</b>	<b>55,419,100</b>	<b>(3,528,300)</b> <b>(6.0%)</b>	<b>66,132,900</b>	<b>67,274,500</b>	<b>68,876,200</b>

# Community Corrections

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>511.35</b>	<b>47,521,000</b>	<b>66,132,900</b>	<b>511.35</b>	<b>47,521,000</b>	<b>66,132,900</b>
Executive Carry Forward	0.00	1,300	118,600	0.00	1,300	118,600
<b>FY 2025 Estimated Expenditures</b>	<b>511.35</b>	<b>47,522,300</b>	<b>66,251,500</b>	<b>511.35</b>	<b>47,522,300</b>	<b>66,251,500</b>
Removal of Onetime Expenditures	0.00	(1,678,700)	(2,612,000)	0.00	(1,678,700)	(2,612,000)
Base Adjustments	0.00	155,000	155,000	0.00	155,000	155,000
<b>FY 2026 Base</b>	<b>511.35</b>	<b>45,998,600</b>	<b>63,794,500</b>	<b>511.35</b>	<b>45,998,600</b>	<b>63,794,500</b>
Personnel Benefit Costs	0.00	484,800	662,500	0.00	481,000	659,100
Statewide Cost Allocation	0.00	(42,700)	(50,900)	0.00	(42,700)	(50,900)
Change in Employee Compensation	0.00	298,600	401,300	0.00	1,492,800	2,006,400
<b>FY 2026 Program Maintenance</b>	<b>511.35</b>	<b>46,739,300</b>	<b>64,807,400</b>	<b>511.35</b>	<b>47,929,700</b>	<b>66,409,100</b>
7. Pocatello CRC Personnel Annualization	0.00	0	680,700	0.00	0	680,700
General Inflation	0.00	116,200	212,300	0.00	116,200	212,300
Replacement Items	0.00	0	1,574,100	0.00	0	1,574,100
<b>FY 2026 Total</b>	<b>511.35</b>	<b>46,855,500</b>	<b>67,274,500</b>	<b>511.35</b>	<b>48,045,900</b>	<b>68,876,200</b>
Change from Original Appropriation	0.00	(665,500)	1,141,600	0.00	524,900	2,743,300
% Change from Original Appropriation		(1.4%)	1.7%		1.1%	4.1%

# Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved six budget enhancements, including 44.00 FTP and funding for probation and parole officers, expansion of the community reentry program, operations of the Pocatello Reentry Center, behavioral health case managers, an increase in officer starting pay, and a net-zero budget realignment, as well as \$799,300 for replacement items and an additional 2% change in employee compensation to bring the total funded to 3%.					
	511.35	47,521,000	17,528,200	1,083,700	66,132,900

## Executive Carry Forward

The Community Corrections Division was approved by the Division of Financial Management for \$118,600 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for professional services, equipment, resident supplies, repair and maintenance, and administrative supplies.

Agency Request	0.00	1,300	117,300	0	118,600
Governor's Recommendation	0.00	1,300	117,300	0	118,600

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	511.35	47,522,300	17,645,500	1,083,700	66,251,500
Governor's Recommendation	511.35	47,522,300	17,645,500	1,083,700	66,251,500

## Removal of Onetime Expenditures

This decision unit removes onetime amounts appropriated in FY 2025 for budget enhancements, replacement items, and Executive Carry Forward.

Agency Request	0.00	(1,678,700)	(933,300)	0	(2,612,000)
Governor's Recommendation	0.00	(1,678,700)	(933,300)	0	(2,612,000)

## Base Adjustments

This decision unit aligns the agency's FTP allocation by fund, and reflects a net-zero program transfer of General Fund and dedicated fund spending authority of personnel costs between and among the State Prisons, Community Corrections, and Management Services Divisions to meet agency operating needs.

Agency Request	0.00	155,000	0	0	155,000
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	155,000	0	0	155,000

<b>FY 2026 Base</b>					
Agency Request	511.35	45,998,600	16,712,200	1,083,700	63,794,500
Governor's Recommendation	511.35	45,998,600	16,712,200	1,083,700	63,794,500

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	484,800	176,500	1,200	662,500
<i>Recommended by the Governor with corrections for rounding and a sign error in the agency request within the Community Supervision Program.</i>					
Governor's Recommendation	0.00	481,000	176,800	1,300	659,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$50,900.

Agency Request	0.00	(42,700)	(8,200)	0	(50,900)
Governor's Recommendation	0.00	(42,700)	(8,200)	0	(50,900)



# Community Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	298,600	102,000	700	401,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	1,492,800	510,000	3,600	2,006,400
<b>FY 2026 Program Maintenance</b>					
Agency Request	511.35	46,739,300	16,982,500	1,085,600	64,807,400
Governor's Recommendation	511.35	47,929,700	17,390,800	1,088,600	66,409,100
<b>7. Pocatello CRC Personnel Annualization</b>			<b>Community Reentry Centers</b>		
The Idaho Department of Correction requests appropriation of \$680,700 in ongoing personnel costs from the Inmate Labor Fund to fund the annualized cost of 17.00 FTP for the Pocatello Community Reentry Center (CRC). During the 2024 legislative session, through S1451, the Legislature authorized 27 new positions between Management Services and Community Reentry Centers. Of those, 17 positions for the reentry centers were authorized at 50% of total cost as they were to be hired for the second half of FY2025. This enhancement is requesting the annualization of the remaining 50% of personnel costs. If this request is approved, the total ongoing budget for the Pocatello CRC would be approximately \$2,400,000.					
AGENCY SUBMITTED OUTCOME: The male residents are directly served by this request. While employed, CRC residents contribute to the tax base, pay back child support, restitution, court fees, cost of supervision fees, as well as a 35% fee to subsidize the operational costs of their stay at the CRC. If the request is not funded, IDOC will not be able to staff and operate the new facility that was appropriated in HB 791, once the new facility can be occupied. Eligible minimum custody residents would continue to be housed in either county jails or out-of-state facilities beds at a higher cost and without the transitional release benefits that a CRC offers. This request helps the agency in reaching performance measure 4 or maintaining high retention and increasing future retention by 2% annually.					
Agency Request	0.00	0	680,700	0	680,700
Governor's Recommendation	0.00	0	680,700	0	680,700
<b>General Inflation</b>					
The Community Corrections Division requests ongoing appropriation of \$212,300 for general inflationary adjustments, including repair and maintenance, fuel and lubricants, institution and resident supplies, utilities, and rental costs.					
Agency Request	0.00	116,200	96,100	0	212,300
Governor's Recommendation	0.00	116,200	96,100	0	212,300
<b>Replacement Items</b>					
The Community Corrections Division requests \$1,574,100 for replacement items for 13 vehicles, radios, kitchen equipment, lockers, and resident clothing.					
Agency Request	0.00	0	1,574,100	0	1,574,100
Governor's Recommendation	0.00	0	1,574,100	0	1,574,100
<b>FY 2026 Total</b>					
Agency Request	511.35	46,855,500	19,333,400	1,085,600	67,274,500
Governor's Recommendation	511.35	48,045,900	19,741,700	1,088,600	68,876,200
Agency Request					
Change from Original App	0.00	(665,500)	1,805,200	1,900	1,141,600
% Change from Original App	0.0%	(1.4%)	10.3%	0.2%	1.7%
Governor's Recommendation					
Change from Original App	0.00	524,900	2,213,500	4,900	2,743,300
% Change from Original App	0.0%	1.1%	12.6%	0.5%	4.1%



# Community-Based SUDS Treatment

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	3,564,700	3,544,200	3,713,000	3,751,900	3,814,300
Percent Change:	0.0%	(0.6%)	4.8%	1.0%	2.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,672,700	1,672,600	1,820,400	1,859,300	1,921,700
Operating Expenditures	45,500	35,200	46,100	46,100	46,100
Trustee/Benefit	1,846,500	1,836,400	1,846,500	1,846,500	1,846,500
<b>Total:</b>	<b>3,564,700</b>	<b>3,544,200</b>	<b>3,713,000</b>	<b>3,751,900</b>	<b>3,814,300</b>
Full-Time Positions (FTP)	18.00	18.00	18.00	18.00	18.00

## Division Description

It is the policy of the Idaho Department of Correction to provide treatment and education to offenders who fall within its jurisdiction. All offenders are assessed to determine their medical condition, programmatic needs, education level, and mental health. The information from these assessments is used to format a rehabilitation program to address each offender's identified risk and needs. The ultimate goal of correctional programming is to reduce recidivism. Providing opportunities for offenders to live a crime-free and drug-free lifestyle through programming accomplishes this goal and provides for safer communities.

The basis of quality treatment and education is twofold: assessments and case plans. Case plans prioritize offender needs and create a plan for accountability that can lead to successful reintegration into Idaho communities. A continuum of core programs is identified and implemented throughout the correctional system and in the community.

In the community, the department provides coordination and assessment of community-based substance use disorder treatment and recovery support services for felony offenders. It serves felony offenders who benefit from delivery of substance use disorder treatment in the community, rather than through incarceration and service delivery in a state facility. By delivering evidence-based treatment via private community providers, offenders accessing services are at a reduced risk to reoffend with a corresponding cost avoidance to the state in reduced incarceration rates.

This function was historically funded through the Education and Treatment Division, which was composed of two budgeted programs: (a) Offender Programs; and (b) Community-Based Substance Abuse Treatment. For FY 2017, however, the department requested to decentralize Offender Programs. Ultimately, the Legislature reallocated 35.00 FTP and five temporary positions, along with their associated personnel costs and operating expenditures, among other budgeted programs within the department. The department requested this decentralization because a review of its division structure and its positions in headquarters highlighted confusion in lines of communication and reporting, as well as redundancy of effort across divisional lines. Thus, the Education and Treatment Division was renamed as Community-Based Substance Abuse Treatment. It contains one budgeted program, now named Community-Based Substance Use Disorder Treatment.

The division was renamed "Community-Based Substance Use Disorder Treatment" beginning in FY 2026. This is shortened as "Community-Based SUDS Treatment". The division was previously known as "Community-Based Substance Abuse Treatment".

# Community-Based SUDS Treatment

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	3,564,700	3,544,200	(20,500) (0.6%)	3,713,000	3,751,900	3,814,300
<b>Total:</b>	<b>3,564,700</b>	<b>3,544,200</b>	<b>(20,500)</b> <b>(0.6%)</b>	<b>3,713,000</b>	<b>3,751,900</b>	<b>3,814,300</b>

# Community-Based SUDS Treatment

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>18.00</b>	<b>3,713,000</b>	<b>3,713,000</b>	<b>18.00</b>	<b>3,713,000</b>	<b>3,713,000</b>
<b>FY 2026 Base</b>	<b>18.00</b>	<b>3,713,000</b>	<b>3,713,000</b>	<b>18.00</b>	<b>3,713,000</b>	<b>3,713,000</b>
Personnel Benefit Costs	0.00	23,300	23,300	0.00	23,300	23,300
Change in Employee Compensation	0.00	15,600	15,600	0.00	78,000	78,000
<b>FY 2026 Program Maintenance</b>	<b>18.00</b>	<b>3,751,900</b>	<b>3,751,900</b>	<b>18.00</b>	<b>3,814,300</b>	<b>3,814,300</b>
<b>FY 2026 Total</b>	<b>18.00</b>	<b>3,751,900</b>	<b>3,751,900</b>	<b>18.00</b>	<b>3,814,300</b>	<b>3,814,300</b>
Change from Original Appropriation	0.00	38,900	38,900	0.00	101,300	101,300
% Change from Original Appropriation		1.0%	1.0%		2.7%	2.7%

# Community-Based SUDS Treatment

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement, which was a net-zero department-wide budget realignment, and an additional 2% change in employee compensation to bring the total funded to 3%.					
	18.00	3,713,000	0	0	3,713,000
<b>FY 2026 Base</b>					
Agency Request	18.00	3,713,000	0	0	3,713,000
<i>Governor's Recommendation</i>	<i>18.00</i>	<i>3,713,000</i>	<i>0</i>	<i>0</i>	<i>3,713,000</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	23,300	0	0	23,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>23,300</i>	<i>0</i>	<i>0</i>	<i>23,300</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	15,600	0	0	15,600
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>78,000</i>	<i>0</i>	<i>0</i>	<i>78,000</i>
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<b>FY 2026 Program Maintenance</b>					
Agency Request	18.00	3,751,900	0	0	3,751,900
<i>Governor's Recommendation</i>	<i>18.00</i>	<i>3,814,300</i>	<i>0</i>	<i>0</i>	<i>3,814,300</i>

<b>FY 2026 Total</b>					
Agency Request	18.00	3,751,900	0	0	3,751,900
<i>Governor's Recommendation</i>	<i>18.00</i>	<i>3,814,300</i>	<i>0</i>	<i>0</i>	<i>3,814,300</i>

### Agency Request

Change from Original App	0.00	38,900	0	0	38,900
% Change from Original App	0.0%	1.0%			1.0%

### *Governor's Recommendation*

<i>Change from Original App</i>	<i>0.00</i>	<i>101,300</i>	<i>0</i>	<i>0</i>	<i>101,300</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>2.7%</i>			<i>2.7%</i>

# Medical Services

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	64,286,200	61,644,800	63,629,000	66,356,900	66,356,900
Dedicated	135,000	15,500	135,000	135,000	135,000
<b>Total:</b>	<b>64,421,200</b>	<b>61,660,300</b>	<b>63,764,000</b>	<b>66,491,900</b>	<b>66,491,900</b>
Percent Change:	0.0%	(4.3%)	3.4%	4.3%	4.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	64,421,200	61,660,300	63,764,000	66,491,900	66,491,900

## Division Description

The Medical Services Division accounts for costs paid to a for-profit, private medical service provider for Idaho offenders housed in state prisons, and community reentry centers. Should an offender who is housed in a county jail or in an out-of-state facility develop medical issues, that offender will be transferred to a state facility and receive treatment under the medical services contract. If the offender cannot be transferred to a state facility, the state will then pay the cost of catastrophic medical services.

# Medical Services

Analyst: Peterson

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	64,286,200	61,644,800	(2,641,400) (4.1%)	63,629,000	66,356,900	66,356,900
Miscellaneous Revenue 34900	135,000	15,500	(119,500) (88.5%)	135,000	135,000	135,000
<b>Total:</b>	<b>64,421,200</b>	<b>61,660,300</b>	<b>(2,760,900)</b> <b>(4.3%)</b>	<b>63,764,000</b>	<b>66,491,900</b>	<b>66,491,900</b>



# Medical Services

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>
4. Medical Services Per Diem Adjustment	0.00	5,957,200	5,957,200	0.00	5,957,200	5,957,200
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>69,586,200</b>	<b>69,721,200</b>	<b>0.00</b>	<b>69,586,200</b>	<b>69,721,200</b>
Executive Carry Forward	0.00	7,491,400	7,492,400	0.00	7,491,400	7,492,400
<b>FY 2025 Estimated Expenditures</b>	<b>0.00</b>	<b>77,077,600</b>	<b>77,213,600</b>	<b>0.00</b>	<b>77,077,600</b>	<b>77,213,600</b>
Removal of Onetime Expenditures	0.00	(13,448,600)	(13,449,600)	0.00	(13,448,600)	(13,449,600)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>	<b>0.00</b>	<b>63,629,000</b>	<b>63,764,000</b>
Medical Services Population Adjustment	0.00	2,727,900	2,727,900	0.00	2,727,900	2,727,900
<b>FY 2026 Total</b>	<b>0.00</b>	<b>66,356,900</b>	<b>66,491,900</b>	<b>0.00</b>	<b>66,356,900</b>	<b>66,491,900</b>
Change from Original Appropriation	0.00	2,727,900	2,727,900	0.00	2,727,900	2,727,900
% Change from Original Appropriation		4.3%	4.3%		4.3%	4.3%

# Medical Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement which reduced funding for the medical contract.					
	0.00	63,629,000	135,000	0	63,764,000

## 4. Medical Services Per Diem Adjustment

The Department of Correction requests onetime supplemental funding of \$5,957,200 in operating expenditures from the General Fund to pay for medical services per diem based on utilization levels. Each year IDOC prepares a population forecast to estimate the total number of residents that will be in their custody. The forecast is used to estimate the cost of residents in IDOC facilities requiring medical services as well as the County and Out-of-State Population. IDOC is currently in negotiations for a new medical contract to stabilize the long-term cost projections for medical services. The current contract is set to expire on September 30, 2026. The value of the new medical services contract with the current contractor is expected to be 10% higher than the current contract. If negotiations with the current contractor fall through and the contract goes to bid, the agency expects the contract to increase by 30-40%. These negotiations will have no impact on FY 2025.

AGENCY SUBMITTED OUTCOME: The increased cost of providing medical services would be detrimental to IDOC programs; potentially causing the department to divert resources from programs including but not limited to cognitive based interventions on substance use, aggression reduction therapy, criminal thinking, GED preparation, entrepreneurship, personal finance, parenting, life skills, and pre-release programming. By funding this request, IDOC would be able to maintain funding for the aforementioned programs while keeping up with inflation driven increases to medical costs.

Agency Request	0.00	5,957,200	0	0	5,957,200
Governor's Recommendation	0.00	5,957,200	0	0	5,957,200

<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	69,586,200	135,000	0	69,721,200
Governor's Recommendation	0.00	69,586,200	135,000	0	69,721,200

## Executive Carry Forward

The Department of Correction was approved by the Division of Financial Management for \$7,492,400 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for payments to the medical services provider.

Agency Request	0.00	7,491,400	1,000	0	7,492,400
Governor's Recommendation	0.00	7,491,400	1,000	0	7,492,400

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	0.00	77,077,600	136,000	0	77,213,600
Governor's Recommendation	0.00	77,077,600	136,000	0	77,213,600

## Removal of Onetime Expenditures

This decision unit removes onetime appropriation for FY 2025, including Executive Carry Forward and supplemental appropriation.

Agency Request	0.00	(13,448,600)	(1,000)	0	(13,449,600)
Governor's Recommendation	0.00	(13,448,600)	(1,000)	0	(13,449,600)

<b>FY 2026 Base</b>					
Agency Request	0.00	63,629,000	135,000	0	63,764,000
Governor's Recommendation	0.00	63,629,000	135,000	0	63,764,000

<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	63,629,000	135,000	0	63,764,000
Governor's Recommendation	0.00	63,629,000	135,000	0	63,764,000

# Medical Services

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Medical Services Population Adjustment

The Department of Correction requests an ongoing appropriation of \$2,727,900 in operating expenditures from the General Fund to cover per diem increases to the Medical Services contract. Each year IDOC prepares a population forecast to estimate the total number of residents that will be in their custody. The forecast is used to estimate the cost of residents in IDOC facilities requiring medical services as well as the County and Out-of-State Population. IDOC is currently in negotiations for a new medical contract to stabilize the long-term cost projections for medical services. The current contract is set to expire on September 30, 2026. The value of the new medical services contract with the current contractor is expected to be 10% higher than the current contract. If negotiations with the current contractor fall through and the contract goes to bid, the agency expects the contract to increase by 30-40%.

AGENCY SUBMITTED OUTCOME: The increased cost of providing medical services would be detrimental to IDOC programs; potentially causing the department to divert resources from programs including but not limited to cognitive based interventions on substance use, aggression reduction therapy, criminal thinking, GED preparation, entrepreneurship, personal finance, parenting, life skills, and pre-release programming. By funding this request, IDOC would be able to maintain funding for the aforementioned programs while keeping up with inflation driven medical costs.

Agency Request	0.00	2,727,900	0	0	2,727,900
Governor's Recommendation	0.00	2,727,900	0	0	2,727,900

FY 2026 Total					
Agency Request	0.00	66,356,900	135,000	0	66,491,900
Governor's Recommendation	0.00	66,356,900	135,000	0	66,491,900

Agency Request					
Change from Original App	0.00	2,727,900	0	0	2,727,900
% Change from Original App		4.3%	0.0%		4.3%
Governor's Recommendation					
Change from Original App	0.00	2,727,900	0	0	2,727,900
% Change from Original App		4.3%	0.0%		4.3%



# Commission of Pardons & Parole

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	4,018,300	3,840,200	0	0	0
Dedicated	70,700	13,600	0	0	0
Federal	50,000	62,100	0	0	0
<b>Total:</b>	<b>4,139,000</b>	<b>3,915,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
Percent Change:	0.0%	(5.4%)	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,306,800	3,071,900	0	0	0
Operating Expenditures	832,200	830,400	0	0	0
Capital Outlay	0	13,600	0	0	0
<b>Total:</b>	<b>4,139,000</b>	<b>3,915,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
Full-Time Positions (FTP)	37.00	37.00	0.00	0.00	0.00

## Division Description

The Idaho Commission of Pardons and Parole is charged with the responsibility for parole (inmates selected for release by the commission after serving at least the minimum portion of their sentence), commutation (modification of an offender's sentence), and pardon (forgiveness of a sentence). The commission's goal is to provide the highest degree of protection to the community while providing offenders the opportunity to become responsible members of society. The seven commission members are appointed by the Governor to three-year terms and are subject to confirmation by the Idaho Senate.

ANALYST COMMENT: H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition was for the purpose of organizational separation from the Department of Correction. This transition will take effect for FY 2025.

# Commission of Pardons & Parole

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	4,018,300	3,840,200	(178,100) (4.4%)	0	0	0
Miscellaneous Revenue 34900	70,700	13,600	(57,100) (80.8%)	0	0	0
ARPA State Fiscal Recovery 34430	50,000	62,100	12,100 24.2%	0	0	0
<b>Total:</b>	<b>4,139,000</b>	<b>3,915,900</b>	<b>(223,100)</b> <b>(5.4%)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Commission of Pardons & Parole was moved to the Department of Self-Governing Agencies starting in FY 2025. The FY 2026 budget request can be found with the Department of Self-Governing Agencies in the Economic Development section on page 5 - 120.

# Idaho Legislative Budget Book

## Judicial Branch

2025 Legislative Session

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<b>Court Operations .....</b>	<b>3 - 55</b>
<b>Guardian Ad Litem Program .....</b>	<b>3 - 61</b>
<b>Judicial Council .....</b>	<b>3 - 65</b>

# Judicial Branch

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Court Operations	106,490,000	83,310,700	95,309,600	96,057,300	98,385,500
Guardian Ad Litem Program	2,695,300	2,687,700	2,912,300	2,912,300	2,912,300
Judicial Council	130,800	115,900	163,200	163,200	163,200
<b>Total:</b>	<b>109,316,100</b>	<b>86,114,300</b>	<b>98,385,100</b>	<b>99,132,800</b>	<b>101,461,000</b>
<b>BY FUND CATEGORY</b>					
General	62,453,600	61,930,700	72,544,500	73,505,500	75,687,300
Dedicated	25,912,400	20,696,400	23,888,300	23,667,500	23,797,500
Federal	20,950,100	3,487,200	1,952,300	1,959,800	1,976,200
<b>Total:</b>	<b>109,316,100</b>	<b>86,114,300</b>	<b>98,385,100</b>	<b>99,132,800</b>	<b>101,461,000</b>
Percent Change:	0.0%	(21.2%)	14.2%	0.8%	3.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	64,411,200	59,537,900	65,643,000	67,822,900	70,220,600
Operating Expenditures	30,160,500	16,741,100	19,480,400	19,540,600	19,471,100
Capital Outlay	6,561,400	2,103,300	4,861,700	3,369,300	3,369,300
Trustee/Benefit	8,183,000	7,732,000	8,400,000	8,400,000	8,400,000
<b>Total:</b>	<b>109,316,100</b>	<b>86,114,300</b>	<b>98,385,100</b>	<b>99,132,800</b>	<b>101,461,000</b>
Full-Time Positions (FTP)	402.00	402.00	413.00	418.00	418.00

## Department Description

Idaho's Judicial Department is a unified court system in which all state courts are administered and supervised by the Idaho Supreme Court. The Supreme Court establishes statewide rules and policies for the operation of its functions and that of the district courts. It is divided into seven judicial districts, each encompassing four to ten counties. This regional structure is designed to delegate authority to the judicial districts and to ensure their participation in policy decisions while maintaining uniform statewide rules and procedures.

For budgeting purposes, the Judicial Department is composed of three divisions: Court Operations, the Guardian Ad Litem Program, and Judicial Council.



# Judicial Branch

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>413.00</b>	<b>72,544,500</b>	<b>98,385,100</b>	<b>413.00</b>	<b>72,544,500</b>	<b>98,385,100</b>
Prior Year Reappropriation	0.00	0	16,222,200	0.00	0	16,222,200
<b>FY 2025 Total Appropriation</b>	<b>413.00</b>	<b>72,544,500</b>	<b>114,607,300</b>	<b>413.00</b>	<b>72,544,500</b>	<b>114,607,300</b>
Removal of Onetime Expenditures	0.00	(1,513,400)	(17,735,600)	0.00	(1,513,400)	(17,735,600)
Base Adjustments	(1.00)	0	(291,800)	(1.00)	0	(291,800)
<b>FY 2026 Base</b>	<b>412.00</b>	<b>71,031,100</b>	<b>96,579,900</b>	<b>412.00</b>	<b>71,031,100</b>	<b>96,579,900</b>
Personnel Benefit Costs	0.00	488,200	530,100	0.00	488,200	530,100
Statewide Cost Allocation	0.00	185,900	185,900	0.00	116,400	116,400
Change in Employee Compensation	0.00	214,600	251,200	0.00	1,072,800	1,255,800
<b>FY 2026 Program Maintenance</b>	<b>412.00</b>	<b>71,919,800</b>	<b>97,547,100</b>	<b>412.00</b>	<b>72,708,500</b>	<b>98,482,200</b>
<b>Enhancements</b>						
<b>Court Operations</b>						
1. Judicial Compensation	0.00	348,200	348,200	0.00	1,741,300	1,741,300
2. Judicial Resources	6.00	1,237,500	1,237,500	6.00	1,237,500	1,237,500
<b>Department Wide</b>						
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>418.00</b>	<b>73,505,500</b>	<b>99,132,800</b>	<b>418.00</b>	<b>75,687,300</b>	<b>101,461,000</b>
Chg from FY 2025 Orig Approp.	5.00	961,000	747,700	5.00	3,142,800	3,075,900
% Chg from FY 2025 Orig Approp.	1.2%	1.3%	0.8%	1.2%	4.3%	3.1%



# Court Operations

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Supreme Court	32,222,400	16,084,400	21,250,100	21,701,100	22,186,300
Court of Appeals	2,422,000	2,019,800	2,479,500	2,522,900	2,612,000
District Courts	39,536,400	34,823,900	38,649,900	38,096,900	38,991,200
Magistrate Division	24,206,000	23,015,600	24,903,100	25,690,300	26,515,500
Water Adjudication	864,300	756,100	881,900	896,100	921,600
Substance Use Treatment	5,957,000	5,299,100	5,963,200	5,968,100	5,977,000
Senior Judges	1,281,900	1,311,800	1,181,900	1,181,900	1,181,900
<b>Total:</b>	<b>106,490,000</b>	<b>83,310,700</b>	<b>95,309,600</b>	<b>96,057,300</b>	<b>98,385,500</b>
<b>BY FUND CATEGORY</b>					
General	59,627,500	59,127,100	69,469,000	70,430,000	72,611,800
Dedicated	25,912,400	20,696,400	23,888,300	23,667,500	23,797,500
Federal	20,950,100	3,487,200	1,952,300	1,959,800	1,976,200
<b>Total:</b>	<b>106,490,000</b>	<b>83,310,700</b>	<b>95,309,600</b>	<b>96,057,300</b>	<b>98,385,500</b>
Percent Change:	0.0%	(21.8%)	14.4%	0.8%	3.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	64,374,500	59,499,700	65,603,800	67,783,700	70,181,400
Operating Expenditures	30,049,700	16,654,300	19,339,700	19,399,900	19,330,400
Capital Outlay	6,561,400	2,103,300	4,861,700	3,369,300	3,369,300
Trustee/Benefit	5,504,400	5,053,400	5,504,400	5,504,400	5,504,400
<b>Total:</b>	<b>106,490,000</b>	<b>83,310,700</b>	<b>95,309,600</b>	<b>96,057,300</b>	<b>98,385,500</b>
Full-Time Positions (FTP)	402.00	402.00	413.00	418.00	418.00

## Division Description

The Court Operations Division is composed of seven budgeted programs as follows:

**SUPREME COURT:** The Supreme Court hears appeals from final decisions of the district courts, as well as from orders of the Public Utilities Commission (PUC) and the Industrial Commission. The court also has original jurisdiction over actions involving challenges to legislative apportionment.

**COURT OF APPEALS:** This court is assigned cases from the Idaho Supreme Court. It has jurisdiction to hear and decide all cases assigned to it by the Supreme Court, except cases invoking the Supreme Court's original jurisdiction, appeals from the Industrial Commission, PUC, tax appeals, and death penalty cases.

**DISTRICT COURTS:** These courts have original jurisdiction over all civil and criminal cases, and over appeals from the magistrate courts, state agencies, and county boards.

**MAGISTRATE DIVISION:** Magistrate courts have jurisdiction over cases involving domestic violence, domestic relations, probate, juvenile cases, civil cases under \$10,000, felony preliminary hearings, criminal misdemeanors, and infractions.

**WATER ADJUDICATION:** This program manages the process established to inventory all surface and ground water rights in the Snake River Basin (SRBA), the Coeur d'Alene-Spokane River Basin (CSRBA), and the Palouse River Basin (PRBA).

**COMMUNITY-BASED SUBSTANCE ABUSE TREATMENT:** Through this program, funds are appropriated for distribution to problem-solving courts statewide.

**SENIOR JUDGES:** This program accounts for senior judge days separate from the agency's other activities.

# Court Operations

Analyst: Bybee

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	59,627,500	59,127,100	(500,400) (0.8%)	69,469,000	70,430,000	72,611,800
Substance Abuse Treatment 18200	4,909,000	4,251,100	(657,900) (13.4%)	4,915,200	4,920,100	4,929,000
State-Directed Opioid Settlement 22800	390,800	0	(390,800) (100.0%)	291,800	0	0
Court Technology 31400	11,065,500	8,637,800	(2,427,700) (21.9%)	9,099,600	9,099,600	9,099,600
Drug Court, Mental Health Court and Family Court Services 34000	8,214,100	7,318,200	(895,900) (10.9%)	8,288,900	8,348,500	8,456,700
Guardianship Pilot Project 34100	414,500	299,000	(115,500) (27.9%)	421,800	428,300	441,200
Senior Magistrate Judges 34700	600,000	161,700	(438,300) (73.1%)	600,000	600,000	600,000
Miscellaneous Revenue 34900	318,500	28,600	(289,900) (91.0%)	271,000	271,000	271,000
ARPA State Fiscal Recovery 34430	18,988,700	2,766,500	(16,222,200) (85.4%)	0	0	0
Federal Grant 34800	1,961,400	720,700	(1,240,700) (63.3%)	1,952,300	1,959,800	1,976,200
<b>Total:</b>	<b>106,490,000</b>	<b>83,310,700</b>	<b>(23,179,300)</b> <b>(21.8%)</b>	<b>95,309,600</b>	<b>96,057,300</b>	<b>98,385,500</b>

# Court Operations

## Comparative Summary

Analyst: Bybee

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>413.00</b>	<b>69,469,000</b>	<b>95,309,600</b>	<b>413.00</b>	<b>69,469,000</b>	<b>95,309,600</b>
Prior Year Reappropriation	0.00	0	16,222,200	0.00	0	16,222,200
<b>FY 2025 Total Appropriation</b>	<b>413.00</b>	<b>69,469,000</b>	<b>111,531,800</b>	<b>413.00</b>	<b>69,469,000</b>	<b>111,531,800</b>
Removal of Onetime Expenditures	0.00	(1,513,400)	(17,735,600)	0.00	(1,513,400)	(17,735,600)
Base Adjustments	(1.00)	0	(291,800)	(1.00)	0	(291,800)
<b>FY 2026 Base</b>	<b>412.00</b>	<b>67,955,600</b>	<b>93,504,400</b>	<b>412.00</b>	<b>67,955,600</b>	<b>93,504,400</b>
Personnel Benefit Costs	0.00	488,200	530,100	0.00	488,200	530,100
Statewide Cost Allocation	0.00	185,900	185,900	0.00	116,400	116,400
Change in Employee Compensation	0.00	214,600	251,200	0.00	1,072,800	1,255,800
<b>FY 2026 Program Maintenance</b>	<b>412.00</b>	<b>68,844,300</b>	<b>94,471,600</b>	<b>412.00</b>	<b>69,633,000</b>	<b>95,406,700</b>
1. Judicial CEC	0.00	348,200	348,200	0.00	1,741,300	1,741,300
2. District and Magistrate Judges	6.00	1,237,500	1,237,500	6.00	1,237,500	1,237,500
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>418.00</b>	<b>70,430,000</b>	<b>96,057,300</b>	<b>418.00</b>	<b>72,611,800</b>	<b>98,385,500</b>
Change from Original Appropriation	5.00	961,000	747,700	5.00	3,142,800	3,075,900
% Change from Original Appropriation		1.4%	0.8%		4.5%	3.2%

# Court Operations

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature authorized two budget enhancements and provided funding for judge salary increases. The first enhancement provided \$6,247,200 for Court Technology Support. The second enhancement provided \$536,700 for statewide administrative support. H764 authorized the following increases for judicial salaries: Supreme Court Justices increased by 2.6%, Court of Appeals Judges increased by 2.7%, District Court Judges increased by 2.8%, and Magistrate Judges increased by 3.0%.					
	413.00	69,469,000	23,888,300	1,952,300	95,309,600

## Prior Year Reappropriation

The Judicial Branch was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	0	16,222,200	16,222,200
Governor's Recommendation	0.00	0	0	16,222,200	16,222,200

<b>FY 2025 Total Appropriation</b>					
Agency Request	413.00	69,469,000	23,888,300	18,174,500	111,531,800
Governor's Recommendation	413.00	69,469,000	23,888,300	18,174,500	111,531,800

## Removal of Onetime Expenditures

Removes onetime appropriations and carryforward approved for FY 2025.

Agency Request	0.00	(1,513,400)	0	(16,222,200)	(17,735,600)
Governor's Recommendation	0.00	(1,513,400)	0	(16,222,200)	(17,735,600)

## Base Adjustments

In FY 2025, the Court received an appropriation of \$291,800 from the Opioid Settlement Fund to support two pilot programs, the pre-plea intervention pilot program and the low-risk, high-need treatment court track pilot program. Upon receipt of the Attorney General's interpretation of appropriate uses of the settlement funds, the Court determined this was not an appropriate funding source for the pilot programs. This request also aligns the FY 2026 Base by moving \$104,600 from personnel costs to operating expenditures in the Guardianship Pilot Project Fund.

Agency Request	(1.00)	0	(291,800)	0	(291,800)
Governor's Recommendation	(1.00)	0	(291,800)	0	(291,800)

<b>FY 2026 Base</b>					
Agency Request	412.00	67,955,600	23,596,500	1,952,300	93,504,400
Governor's Recommendation	412.00	67,955,600	23,596,500	1,952,300	93,504,400

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	488,200	38,500	3,400	530,100
Governor's Recommendation	0.00	488,200	38,500	3,400	530,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$55,300, State Controller fees will increase by \$121,600, State Treasurer fees will decrease by \$2,000, and Office of Information Technology Services billings will increase by \$121,600, for a net increase of \$185,900.

Agency Request	0.00	185,900	0	0	185,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	116,400	0	0	116,400

# Court Operations

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	214,600	32,500	4,100	251,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	1,072,800	162,500	20,500	1,255,800
<b>FY 2026 Program Maintenance</b>					
Agency Request	412.00	68,844,300	23,667,500	1,959,800	94,471,600
Governor's Recommendation	412.00	69,633,000	23,797,500	1,976,200	95,406,700
<b>1. Judicial CEC</b>			<b>Supreme, Appeals, District, Magistrate</b>		
Commensurate with all other state employees, a 1% CEC for judicial salaries is included in the request for calculation purposes only. For judicial salaries, the Supreme Court requests a CEC percentage equal to that recommended for all other state employees. Separate legislation will be required to increase judicial salaries amending Section 59-502, Idaho Code.					
Agency Request	0.00	348,200	0	0	348,200
<i>The Governor recommends a salary adjustment commensurate with the recommended 5% change in employee compensation.</i>					
Governor's Recommendation	0.00	1,741,300	0	0	1,741,300
<b>2. District and Magistrate Judges</b>			<b>District Courts, Magistrate Division</b>		
The Supreme Court requests 6.00 FTP and \$1,237,500 from the General Fund to hire two new magistrate judges, two new district judges, and two court reporters to address increasing filings and caseloads caused by population growth. Of the amount requested, \$1,164,600 is in personnel costs for salary and benefits; \$51,900 is in operating expenditures for travel and training; and \$21,000 is for onetime capital outlay for computer equipment. These requests were made by judicial district. The 1st Judicial District requested a new district judge and concomitant court reporter to be chambered in Kootenai County. There are currently seven district judges in the 1st Judicial District and four district judges chambered in Kootenai County. The 5th Judicial District requested a new magistrate judge to be chambered in Twin Falls County. The 7th Judicial District requested a new district judge, a concomitant court reporter, and a new magistrate judge to be chambered in Bonneville County. The 7th Judicial District currently has six district judges and three are chambered in Bonneville County. Separate legislation will be required to authorize additional district judges found in Sections 1-802 and 1-808, Idaho Code.					
Agency Request	6.00	1,237,500	0	0	1,237,500
<i>The Governor transmits the budget to the Legislature as requested by the Judicial Branch.</i>					
Governor's Recommendation	6.00	1,237,500	0	0	1,237,500
<b>Budget Law Exemptions/Other Adjustments</b>					
TRANSFER EXEMPTION: The Judicial Branch requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
REAPPROPRIATION: The Judicial Branch requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits the budget to the Legislature as requested by the Judicial Branch.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	418.00	70,430,000	23,667,500	1,959,800	96,057,300
Governor's Recommendation	418.00	72,611,800	23,797,500	1,976,200	98,385,500

# Court Operations

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	5.00	961,000	(220,800)	7,500	747,700
% Change from Original App	1.2%	1.4%	(0.9%)	0.4%	0.8%
<i>Governor's Recommendation</i>					
Change from Original App	5.00	3,142,800	(90,800)	23,900	3,075,900
% Change from Original App	1.2%	4.5%	(0.4%)	1.2%	3.2%



# Guardian Ad Litem Program

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	2,695,300	2,687,700	2,912,300	2,912,300	2,912,300
Percent Change:	0.0%	(0.3%)	8.4%	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	16,700	9,100	16,700	16,700	16,700
Trustee/Benefit	2,678,600	2,678,600	2,895,600	2,895,600	2,895,600
<b>Total:</b>	<b>2,695,300</b>	<b>2,687,700</b>	<b>2,912,300</b>	<b>2,912,300</b>	<b>2,912,300</b>

## Division Description

Guardian Ad Litem grants are awarded to Court Appointed Special Advocate (CASA) programs to recruit, train, and coordinate volunteers to act as court-appointed special advocates for abused, neglected, or abandoned children under the Child Protective Act, Chapter 16, Title 16, Idaho Code.

# Guardian Ad Litem Program

Analyst: Bybee

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,695,300	2,687,700	(7,600) (0.3%)	2,912,300	2,912,300	2,912,300
<b>Total:</b>	<b>2,695,300</b>	<b>2,687,700</b>	<b>(7,600)</b> <b>(0.3%)</b>	<b>2,912,300</b>	<b>2,912,300</b>	<b>2,912,300</b>

# Guardian Ad Litem Program

Analyst: Bybee

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
FY 2026 Base	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
FY 2026 Program Maintenance	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
FY 2026 Total	0.00	2,912,300	2,912,300	0.00	2,912,300	2,912,300
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

# Guardian Ad Litem Program

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature authorized one budget enhancement of \$217,000 for additional program support.					
	0.00	2,912,300	0	0	2,912,300
<b>FY 2026 Base</b>					
Agency Request	0.00	2,912,300	0	0	2,912,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,912,300</i>	<i>0</i>	<i>0</i>	<i>2,912,300</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	2,912,300	0	0	2,912,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,912,300</i>	<i>0</i>	<i>0</i>	<i>2,912,300</i>
<b>FY 2026 Total</b>					
Agency Request	0.00	2,912,300	0	0	2,912,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,912,300</i>	<i>0</i>	<i>0</i>	<i>2,912,300</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>		<i>0.0%</i>			<i>0.0%</i>

# Judicial Council

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	130,800	115,900	163,200	163,200	163,200
Percent Change:	0.0%	(11.4%)	40.8%	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	20,000	29,100	22,500	22,500	22,500
Operating Expenditures	110,800	86,800	140,700	140,700	140,700
<b>Total:</b>	<b>130,800</b>	<b>115,900</b>	<b>163,200</b>	<b>163,200</b>	<b>163,200</b>

## Division Description

The Idaho Judicial Council is empowered by statute to nominate individuals to the Office of the Governor to be confirmed for appointment to vacancies on the Supreme Court, Court of Appeals, and District Courts and make recommendations to the Supreme Court for the removal, discipline, and retirement of judicial officers.

# Judicial Council

Analyst: Bybee

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	130,800	115,900	(14,900) (11.4%)	163,200	163,200	163,200
<b>Total:</b>	<b>130,800</b>	<b>115,900</b>	<b>(14,900)</b> <b>(11.4%)</b>	<b>163,200</b>	<b>163,200</b>	<b>163,200</b>

# Judicial Council

## Comparative Summary

Analyst: Bybee

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	163,200	163,200	0.00	163,200	163,200
FY 2026 Base	0.00	163,200	163,200	0.00	163,200	163,200
FY 2026 Program Maintenance	0.00	163,200	163,200	0.00	163,200	163,200
FY 2026 Total	0.00	163,200	163,200	0.00	163,200	163,200
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

# Judicial Council

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature authorized one budget enhancement of \$32,400 for additional program support.					
	0.00	163,200	0	0	163,200
<b>FY 2026 Base</b>					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
<b>FY 2026 Total</b>					
Agency Request	0.00	163,200	0	0	163,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>163,200</i>	<i>0</i>	<i>0</i>	<i>163,200</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>		<i>0.0%</i>			<i>0.0%</i>



# Department of Juvenile Corrections

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	4,636,500	4,430,900	4,532,800	4,738,500	4,881,700
COPS	19,002,900	17,579,400	15,305,600	15,651,900	15,710,300
Institutions	38,783,400	33,612,100	38,711,500	39,660,300	40,645,100
<b>Total:</b>	<b>62,422,800</b>	<b>55,622,400</b>	<b>58,549,900</b>	<b>60,050,700</b>	<b>61,237,100</b>
<b>BY FUND CATEGORY</b>					
General	52,692,700	48,101,000	49,175,800	50,502,100	51,681,300
Dedicated	7,548,400	6,119,500	7,188,200	7,358,400	7,358,400
Federal	2,181,700	1,401,900	2,185,900	2,190,200	2,197,400
<b>Total:</b>	<b>62,422,800</b>	<b>55,622,400</b>	<b>58,549,900</b>	<b>60,050,700</b>	<b>61,237,100</b>
Percent Change:	0.0%	(10.9%)	5.3%	2.6%	4.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	35,011,700	32,960,300	35,508,800	35,651,400	36,884,100
Operating Expenditures	6,114,900	6,006,800	6,030,800	7,392,900	7,346,600
Capital Outlay	588,300	538,200	587,400	283,500	283,500
Trustee/Benefit	20,707,900	16,117,100	16,422,900	16,722,900	16,722,900
<b>Total:</b>	<b>62,422,800</b>	<b>55,622,400</b>	<b>58,549,900</b>	<b>60,050,700</b>	<b>61,237,100</b>
Full-Time Positions (FTP)	409.00	409.00	409.00	402.00	402.00

## Department Description

Pursuant to Section 20-504(3), Idaho Code, the Department of Juvenile Corrections is responsible for all juvenile offenders committed to it by the Idaho courts and for the establishment of minimum standards for detention, care, and certification of approved detention facilities.

I. **ADMINISTRATION:** This program includes the Director's Office, Quality Improvement Services (QIS), Human Resources, Placement and Transition Services, and Administrative Services Division. The Director's Office includes Interstate Compact for Juveniles and Legal Services (§ 20-503(2) and (3), Idaho Code). QIS supports processes and activities that promote the growth and development of best practices throughout the department. Additionally, QIS monitors contract programs for compliance with administrative rules, oversees the implementation of Performance-based Standards (PbS) within the three juvenile correctional centers, and is responsible for assuring compliance with the Prison Rape Elimination Act of 2003 (PREA). Placement and Transition Services works collaboratively within IDJC and with community partners to ensure appropriate placement and services are provided to juveniles in the custody of IDJC to assist in their rehabilitation.

II. **COPS:** Community, Operations, and Program Services (COPS) addresses the needs of communities, offenders, and families throughout the continuum of care, from prevention through aftercare. The program distributes Juvenile Corrections Act and Cigarette/Tobacco Tax funds to counties. It coordinates POST-certified Probation/Detention and IDJC Academies and supports pre-screening and reintegration services. The Juvenile Justice Commission and Planning and Compliance Unit administer federal programs and manage state funds. In addition, the Planning and Compliance unit inspects Idaho's juvenile detention centers and reviews Idaho's juvenile probation departments to assess their compliance with state administrative rules and standards.

III. **INSTITUTIONS:** The department operates three facilities for juvenile offenders and contracts with private residential providers for additional juvenile placements. Department programming is based on a balanced approach, and includes components of victim and community restoration, work projects, social skills development, and education. Youth presenting the highest risk to the community are placed in a Juvenile Corrections Center-St. Anthony (130 beds), the Juvenile Corrections Center-Nampa (66 beds), or the Juvenile Corrections Center-Lewiston (30 beds).

# Department of Juvenile Corrections

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	52,692,700	48,101,000	(4,591,700) (8.7%)	49,175,800	50,502,100	51,681,300
Juvenile Corrections 18800	110,000	92,700	(17,300) (15.7%)	110,000	110,000	110,000
Juvenile Corrections - Cigarette/Tobacco Tax 18801	4,375,000	3,930,800	(444,200) (10.2%)	4,375,000	4,375,000	4,375,000
Miscellaneous Revenue 34900	1,326,300	752,900	(573,400) (43.2%)	1,042,000	1,042,000	1,042,000
State Juvenile Corrections Center Endowment Income 48129	1,737,100	1,343,100	(394,000) (22.7%)	1,661,200	1,831,400	1,831,400
Federal Grant 34800	2,181,700	1,401,900	(779,800) (35.7%)	2,185,900	2,190,200	2,197,400
<b>Total:</b>	<b>62,422,800</b>	<b>55,622,400</b>	<b>(6,800,400)</b> <b>(10.9%)</b>	<b>58,549,900</b>	<b>60,050,700</b>	<b>61,237,100</b>

# Department of Juvenile Corrections

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>409.00</b>	<b>49,175,800</b>	<b>58,549,900</b>	<b>409.00</b>	<b>49,175,800</b>	<b>58,549,900</b>
Removal of Onetime Expenditures	0.00	0	(587,400)	0.00	0	(587,400)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>409.00</b>	<b>49,175,800</b>	<b>57,962,500</b>	<b>409.00</b>	<b>49,175,800</b>	<b>57,962,500</b>
Personnel Benefit Costs	0.00	515,900	518,400	0.00	515,900	518,400
Statewide Cost Allocation	0.00	212,900	212,900	0.00	166,600	166,600
Change in Employee Compensation	0.00	297,500	299,300	0.00	1,523,000	1,532,000
<b>FY 2026 Program Maintenance</b>	<b>409.00</b>	<b>50,202,100</b>	<b>58,993,100</b>	<b>409.00</b>	<b>51,381,300</b>	<b>60,179,500</b>
1. Radio System Upgrade and Replacement	0.00	0	380,000	0.00	0	380,000
2. SUD Residential Treatment	0.00	300,000	300,000	0.00	300,000	300,000
Replacement Items	0.00	0	145,100	0.00	0	145,100
OITS Modernization	(7.00)	0	0	(7.00)	0	0
OITS Hardware	0.00	0	232,500	0.00	0	232,500
<b>FY 2026 Total</b>	<b>402.00</b>	<b>50,502,100</b>	<b>60,050,700</b>	<b>402.00</b>	<b>51,681,300</b>	<b>61,237,100</b>
Change from Original Appropriation	(7.00)	1,326,300	1,500,800	(7.00)	2,505,500	2,687,200
% Change from Original Appropriation		2.7%	2.6%		5.1%	4.6%

# Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved three budget enhancements. The first two budget enhancements combined to transfer \$110,100 and 1.00 FTP to the General Fund from the Miscellaneous Revenue Fund and reduce operating expenditures appropriation by \$175,000. The third budget enhancement was a department-wide net-zero budget realignment. The Legislature also appropriated \$209,100 for replacement items and approved an additional 2% increase for CEC, for a total CEC increase of 3%.					
	409.00	49,175,800	7,188,200	2,185,900	58,549,900
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriation for replacement items for FY 2025.					
Agency Request	0.00	0	(587,400)	0	(587,400)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(587,400)</i>	<i>0</i>	<i>(587,400)</i>
<b>Base Adjustments</b>					
The agency requests a net-zero program transfer of \$63,600 for personnel costs from the Institutions Program to the Administration Program to align agency appropriation to allocation.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Base</b>					
Agency Request	409.00	49,175,800	6,600,800	2,185,900	57,962,500
<i>Governor's Recommendation</i>	<i>409.00</i>	<i>49,175,800</i>	<i>6,600,800</i>	<i>2,185,900</i>	<i>57,962,500</i>
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	515,900	0	2,500	518,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>515,900</i>	<i>0</i>	<i>2,500</i>	<i>518,400</i>
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$24,600, Legislative Audit billings will increase by \$800, risk management costs will decrease by \$23,900, State Controller fees will increase by \$130,200, State Treasurer fees will decrease by \$1,300, and Office of Information Technology Services billings will increase by \$82,500, for a net increase of \$212,900.					
Agency Request	0.00	212,900	0	0	212,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>166,600</i>	<i>0</i>	<i>0</i>	<i>166,600</i>
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	297,500	0	1,800	299,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,523,000</i>	<i>0</i>	<i>9,000</i>	<i>1,532,000</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	409.00	50,202,100	6,600,800	2,190,200	58,993,100
<i>Governor's Recommendation</i>	<i>409.00</i>	<i>51,381,300</i>	<i>6,600,800</i>	<i>2,197,400</i>	<i>60,179,500</i>

# Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Radio System Upgrade and Replacement

Institutions

The Idaho Department of Juvenile Corrections requests a onetime appropriation of \$380,000 from the State Juvenile Corrections Center Endowment Income Fund for operating expenditures for the purpose of upgrading the radio infrastructure of each of their Juvenile Correction facilities. Part of this upgrade includes a "man-down" functionality, which alerts other staff to the location of an employee who is in need of assistance. This function is activated via motion-detection (a fall) or via a button on the device. Currently 67% of radios at the Nampa facility have this capability, 80% at the Lewiston facility, and none at the St. Anthony's facility. None of the radios with this capability have been programmed for this function to work. This request would replace all radios without the man-down functionality and cover the reprogramming cost for all radios for this function to be active. This would provide each of the Juvenile Correction Facilities with uniform communication technology. The radios have an expected life of 5-7 years and will be replaced on a future schedule that will be determined to align with the current replacement cycle. Of this request, \$92,000 will be for the Nampa facility, \$33,750 will be for the Lewiston facility, and \$253,750 will be for the St. Anthony facility.

AGENCY SUBMITTED OUTCOME: The primary goal of this request is to meet or exceed the national average on at least 80% of critical performance measures using Performance-based Standards (PbS) methodology. Specifically, the elevation of critical performance measures related to safety and to the perception of safety of both the youth and staff at the state-operated facilities via the improvement of communication technology. PbS Safety Metrics 13 and 14 read "percent of youths who report that they feared for their safety within their last six months at the facility" and "percent of staff who report that they feared for their safety within the last six months."

Agency Request	0.00	0	380,000	0	380,000
Governor's Recommendation	0.00	0	380,000	0	380,000

## 2. SUD Residential Treatment

Community, Operations, and Program Services

The Idaho Department of Juvenile Corrections requests \$300,000 in ongoing moneys from the General Fund for trustee and benefit payments to fund their substance use disorder residential treatment program. In August of 2021, the residential rate for juvenile and adult residential treatment increased from \$198 to \$399 per day. The average length of stay has more than doubled since 2021, rising from 31 days to 67 days in 2024. The combination of the length of stay and residential treatment rate has led to an increase of \$1,461,000 for the program to bring the total to \$2,727,100 in FY 2024. The Division of Behavioral Health (DBH) at the Idaho Department of Health and Welfare (IDHW) has provided supplemental funding for this program via the social services block grant and state opioid response grant. There were additional Covid and American Rescue Plan Act (ARPA) funds sent to IDHW through those grants, and IDHW used the extra funds available to offset the increasing costs for this program for IDJC. With the expiration of Covid and ARPA funding, IDHW no longer has the funds to support the increase in cost for substance use disorder (SUD) residential treatment for youth. There are currently \$2,400,000 in trustee and benefit payments set aside for the SUD program in FY 2025, leaving an estimated shortfall of \$300,000.

AGENCY SUBMITTED OUTCOME: Sufficient funding for this program will aid IDJC in satisfying target measure 3.2.3: "97% or more of youth accessing treatment through IDJC SUDS funds are successfully maintained in the community." If this request is not funded, juveniles needing this level of treatment would be denied due to a lack of available funds, or would be evaluated for other program funds for potential transfer into the program if available at that time, or could result in a full commitment IDJC rather than residential treatment in their community. Not only does this work against the aforementioned performance measure, but it may also result in improper care for a juvenile at a greater cost to the state. In FY 2024, the average Cost per Day (CPD) to care for a juvenile housed at one of the three state facilities was \$637, \$238 greater than the \$399 daily cost for residential SUDs treatment.

Agency Request	0.00	300,000	0	0	300,000
Governor's Recommendation	0.00	300,000	0	0	300,000

# Department of Juvenile Corrections

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Replacement Items</b>					<b>Institutions</b>
<p>The Idaho Department of Juvenile Corrections requests \$145,100 from the State Juvenile Corrections Center Endowment Income Fund for onetime replacement items and maintenance: \$86,000 is for the Nampa facility for flooring, a mechanical water pump, electrical wiring, and an intake head gate; \$52,100 is for the St. Anthony facility for a mid-size pickup, lawn mower, and carpet replacement; \$7,000 is for the Lewiston facility for carpeting in the large conference room.</p>					
Agency Request	0.00	0	145,100	0	145,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>145,100</i>	<i>0</i>	<i>145,100</i>
<b>OITS Modernization</b>					<b>Administration</b>
<p>IDJC requests a reduction of 7.00 FTP to consolidate existing information technology positions under the Office of Information Technology Services (OITS). This adjustment includes a decrease of \$675,100 from personnel costs that would be relocated to OITS. This decrease in personnel costs is mirrored by an increase of \$675,100 in operating expenditures to pay for services provided by OITS.</p>					
Agency Request	(7.00)	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>(7.00)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>OITS Hardware</b>					
<p>The Department of Juvenile Corrections requests \$232,500 in capital outlay for IT replacement items. This includes \$46,800 for laptops, \$52,000 for security cameras, \$38,400 for servers, \$19,500 for switches, \$6,400 for routers, \$26,000 for tablets, \$26,400 for desktops, and \$17,000 for other miscellaneous IT equipment.</p>					
Agency Request	0.00	0	232,500	0	232,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>232,500</i>	<i>0</i>	<i>232,500</i>
<b>FY 2026 Total</b>					
Agency Request	402.00	50,502,100	7,358,400	2,190,200	60,050,700
<i>Governor's Recommendation</i>	<i>402.00</i>	<i>51,681,300</i>	<i>7,358,400</i>	<i>2,197,400</i>	<i>61,237,100</i>
<b>Agency Request</b>					
Change from Original App	(7.00)	1,326,300	170,200	4,300	1,500,800
% Change from Original App	(1.7%)	2.7%	2.4%	0.2%	2.6%
<b>Governor's Recommendation</b>					
Change from Original App	(7.00)	2,505,500	170,200	11,500	2,687,200
% Change from Original App	(1.7%)	5.1%	2.4%	0.5%	4.6%

# Idaho Legislative Budget Book

## Idaho State Police

2025 Legislative Session

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<b>Brand Inspection .....</b>	<b>3 - 79</b>
<b>Police, Division of Idaho State .....</b>	<b>3 - 85</b>
<b>POST Academy .....</b>	<b>3 - 95</b>
<b>Racing Commission .....</b>	<b>3 - 101</b>

# Idaho State Police

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Brand Inspection	4,025,800	3,774,700	4,028,300	4,203,500	4,287,600
Police, Division of Idaho State	108,837,000	94,444,200	100,902,300	103,783,700	106,196,300
POST Academy	5,616,200	5,428,100	5,729,600	5,963,200	6,067,200
Racing Commission	472,400	237,000	478,000	493,200	494,300
<b>Total:</b>	<b>118,951,400</b>	<b>103,884,000</b>	<b>111,138,200</b>	<b>114,443,600</b>	<b>117,045,400</b>
<b>BY FUND CATEGORY</b>					
General	56,551,400	52,762,200	62,314,200	69,966,400	71,868,800
Dedicated	49,535,500	39,951,500	34,625,200	30,712,400	31,279,800
Federal	12,864,500	11,170,300	14,198,800	13,764,800	13,896,800
<b>Total:</b>	<b>118,951,400</b>	<b>103,884,000</b>	<b>111,138,200</b>	<b>114,443,600</b>	<b>117,045,400</b>
Percent Change:	0.0%	(12.7%)	7.0%	3.0%	5.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	76,058,700	67,144,900	77,992,900	78,228,800	81,243,200
Operating Expenditures	22,216,600	22,571,700	22,487,400	24,688,800	24,276,200
Capital Outlay	17,561,700	10,483,800	6,032,000	6,900,100	6,900,100
Trustee/Benefit	3,114,400	3,683,600	4,625,900	4,625,900	4,625,900
<b>Total:</b>	<b>118,951,400</b>	<b>103,884,000</b>	<b>111,138,200</b>	<b>114,443,600</b>	<b>117,045,400</b>
Full-Time Positions (FTP)	658.76	658.76	658.76	648.09	652.09

## Department Description

Idaho State Police consists of four separate divisions, all reporting to the director. These divisions are Brand Inspection [Statutory Authority: Section 25-1102, Idaho Code], the Division of Idaho State Police [Statutory Authority: Section 67-2901, Idaho Code], Peace Officers Standards and Training Academy (POST) [Statutory Authority: Section 19-5102, Idaho Code], and the Racing Commission [Statutory Authority: Section 54-2507, Idaho Code].



# Idaho State Police

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>658.76</b>	<b>62,314,200</b>	<b>111,138,200</b>	<b>658.76</b>	<b>62,314,200</b>	<b>111,138,200</b>
<b>Supplementals</b>						
<b>Division of Idaho State Police</b>						
1. Remote Housing Unit	0.00	268,100	268,100	0.00	268,100	268,100
<b>FY 2025 Total Appropriation</b>	<b>658.76</b>	<b>62,582,300</b>	<b>111,406,300</b>	<b>658.76</b>	<b>62,582,300</b>	<b>111,406,300</b>
Executive Carry Forward	0.00	7,721,500	18,047,700	0.00	7,721,500	18,047,700
<b>FY 2025 Estimated Expenditures</b>	<b>658.76</b>	<b>70,303,800</b>	<b>129,454,000</b>	<b>658.76</b>	<b>70,303,800</b>	<b>129,454,000</b>
Removal of Onetime Expenditures	0.00	(13,104,300)	(24,749,000)	0.00	(13,104,300)	(24,749,000)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>658.76</b>	<b>57,199,500</b>	<b>104,705,000</b>	<b>658.76</b>	<b>57,199,500</b>	<b>104,705,000</b>
Personnel Benefit Costs	0.00	534,600	861,800	0.00	534,600	861,800
Statewide Cost Allocation	0.00	73,700	223,500	0.00	25,900	150,900
Change in Employee Compensation	0.00	392,500	602,400	0.00	2,056,900	3,139,600
<b>FY 2026 Program Maintenance</b>	<b>658.76</b>	<b>58,200,300</b>	<b>106,392,700</b>	<b>658.76</b>	<b>59,816,900</b>	<b>108,857,300</b>
<b>Enhancements</b>						
<b>Division of Idaho State Police</b>						
1. Fleet Services Positions	2.00	63,300	63,300	2.00	63,300	63,300
2. Special Investigations Unit for IDOC	4.00	757,300	757,300	4.00	757,300	757,300
3. Forensic Deputy Lab Manager	1.00	118,200	118,200	1.00	118,200	118,200
4. DNA Collection Legislation	0.00	168,100	168,100	0.00	168,100	168,100
5. HDA Fund Shift	0.00	4,995,500	0	0.00	5,144,100	0
6. Sexual Assault Kit Initiative Investigators	2.00	0	0	2.00	0	0
7. ILETS Disaster Recovery Database	0.00	0	233,000	0.00	0	233,000
8. Digital Forensics Personnel Transfer	0.00	0	0	0.00	0	0
9. Federal Funds Transfer	0.00	0	0	0.00	0	0
10. Fed Grant for SORNA Compliance	0.00	0	50,000	0.00	0	50,000
<b>POST Academy</b>						
11. Technical Records Specialist	0.33	0	20,800	0.33	0	20,800
<b>Department Wide</b>						
Replacement Items	0.00	4,658,500	5,484,300	0.00	4,658,500	5,484,300
OITS Hardware	0.00	860,900	1,011,600	0.00	860,900	1,011,600
OITS Modernization	(20.00)	144,300	144,300	(16.00)	281,500	281,500
Governor Initiatives	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>648.09</b>	<b>69,966,400</b>	<b>114,443,600</b>	<b>652.09</b>	<b>71,868,800</b>	<b>117,045,400</b>
Chg from FY 2025 Orig Approp.	(10.67)	7,652,200	3,305,400	(6.67)	9,554,600	5,907,200
% Chg from FY 2025 Orig Approp.	(1.6%)	12.3%	3.0%	(1.0%)	15.3%	5.3%



# Brand Inspection

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	4,025,800	3,774,700	4,028,300	4,203,500	4,287,600
Percent Change:	0.0%	(6.2%)	6.7%	4.3%	6.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,265,200	3,005,400	3,318,000	3,394,700	3,487,800
Operating Expenditures	546,400	507,100	525,500	526,800	517,800
Capital Outlay	214,200	262,200	184,800	282,000	282,000
<b>Total:</b>	<b>4,025,800</b>	<b>3,774,700</b>	<b>4,028,300</b>	<b>4,203,500</b>	<b>4,287,600</b>
Full-Time Positions (FTP)	41.42	41.42	41.42	41.42	41.42

## Division Description

The Brand Inspection Division provides protection to the livestock industry from losses by theft and illegal slaughter [Statutory Authority: Section 25-1102, Idaho Code].

# Brand Inspection

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
State Brand Board 22915	4,025,800	3,774,700	(251,100) (6.2%)	4,028,300	4,203,500	4,287,600
<b>Total:</b>	<b>4,025,800</b>	<b>3,774,700</b>	<b>(251,100)</b> <b>(6.2%)</b>	<b>4,028,300</b>	<b>4,203,500</b>	<b>4,287,600</b>

# Brand Inspection

## Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>41.42</b>	<b>0</b>	<b>4,028,300</b>	<b>41.42</b>	<b>0</b>	<b>4,028,300</b>
Removal of Onetime Expenditures	0.00	0	(189,600)	0.00	0	(189,600)
<b>FY 2026 Base</b>	<b>41.42</b>	<b>0</b>	<b>3,838,700</b>	<b>41.42</b>	<b>0</b>	<b>3,838,700</b>
Personnel Benefit Costs	0.00	0	53,300	0.00	0	53,300
Statewide Cost Allocation	0.00	0	(1,100)	0.00	0	(10,100)
Change in Employee Compensation	0.00	0	23,400	0.00	0	116,500
<b>FY 2026 Program Maintenance</b>	<b>41.42</b>	<b>0</b>	<b>3,914,300</b>	<b>41.42</b>	<b>0</b>	<b>3,998,400</b>
Replacement Items	0.00	0	282,000	0.00	0	282,000
OITS Hardware	0.00	0	7,200	0.00	0	7,200
<b>FY 2026 Total</b>	<b>41.42</b>	<b>0</b>	<b>4,203,500</b>	<b>41.42</b>	<b>0</b>	<b>4,287,600</b>
Change from Original Appropriation	0.00	0	175,200	0.00	0	259,300
% Change from Original Appropriation			4.3%			6.4%

# Brand Inspection

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement for Microsoft Office 365 licenses. Brand Inspection also received \$189,600 for replacement items, which was used for six trucks, two laptops, and four tablets. The agency also received a 2% salary increase to CEC, for a total CEC increase of 3%.					
	41.42	0	4,028,300	0	4,028,300

## Removal of Onetime Expenditures

This decision unit removes onetime amounts appropriated for FY 2025 for replacement items.

Agency Request	0.00	0	(189,600)	0	(189,600)
Governor's Recommendation	0.00	0	(189,600)	0	(189,600)

<b>FY 2026 Base</b>					
Agency Request	41.42	0	3,838,700	0	3,838,700
Governor's Recommendation	41.42	0	3,838,700	0	3,838,700

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	53,300	0	53,300
Governor's Recommendation	0.00	0	53,300	0	53,300

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$1,000, risk management costs will decrease by \$25,700, State Controller fees will increase by \$8,700, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$15,000, for a net decrease of \$1,100.

Agency Request	0.00	0	(1,100)	0	(1,100)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(10,100)	0	(10,100)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	23,400	0	23,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	116,500	0	116,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	41.42	0	3,914,300	0	3,914,300
Governor's Recommendation	41.42	0	3,998,400	0	3,998,400

## Replacement Items

The Brand Inspection Division requests appropriation of \$282,000 from the State Brand Board Fund for replacement items. This request is for four Ford F-150s and two Dodge Rams.

Agency Request	0.00	0	282,000	0	282,000
Governor's Recommendation	0.00	0	282,000	0	282,000

# Brand Inspection

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The Brand Inspection Division requests \$7,200 in operating expenditures from the State Brand Board Fund for IT replacement items. This includes \$2,700 for tablets and \$4,500 for laptops.					
Agency Request	0.00	0	7,200	0	7,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>7,200</i>	<i>0</i>	<i>7,200</i>
<b>FY 2026 Total</b>					
Agency Request	41.42	0	4,203,500	0	4,203,500
<i>Governor's Recommendation</i>	<i>41.42</i>	<i>0</i>	<i>4,287,600</i>	<i>0</i>	<i>4,287,600</i>
Agency Request					
Change from Original App	0.00	0	175,200	0	175,200
% Change from Original App	0.0%		4.3%		4.3%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>259,300</i>	<i>0</i>	<i>259,300</i>
<i>% Change from Original App</i>	<i>0.0%</i>		<i>6.4%</i>		<i>6.4%</i>





# Division of Idaho State Police

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Director's Office	3,306,900	3,144,800	2,940,800	3,023,600	3,110,300
Capitol Protective Services	2,533,300	3,019,200	2,688,700	2,739,000	2,810,000
Investigations	13,257,500	12,916,900	14,135,100	14,501,000	14,837,000
Patrol	65,871,700	54,336,700	55,734,500	56,885,600	58,070,300
Law Enforcement Programs	3,009,300	2,462,900	3,274,700	3,169,500	3,232,800
Support Services	10,419,800	9,118,800	10,804,300	11,365,300	11,796,300
Forensic Services	10,438,500	9,444,900	11,324,200	12,099,700	12,339,600
<b>Total:</b>	<b>108,837,000</b>	<b>94,444,200</b>	<b>100,902,300</b>	<b>103,783,700</b>	<b>106,196,300</b>
<b>BY FUND CATEGORY</b>					
General	56,551,400	52,762,200	62,314,200	69,966,400	71,868,800
Dedicated	39,679,800	30,652,900	24,648,000	20,311,200	20,689,400
Federal	12,605,800	11,029,100	13,940,100	13,506,100	13,638,100
<b>Total:</b>	<b>108,837,000</b>	<b>94,444,200</b>	<b>100,902,300</b>	<b>103,783,700</b>	<b>106,196,300</b>
Percent Change:	0.0%	(13.2%)	6.8%	2.9%	5.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	69,538,200	61,253,900	71,345,700	71,415,800	74,225,100
Operating Expenditures	19,054,800	19,785,800	19,299,400	21,513,000	21,116,300
Capital Outlay	17,345,500	9,891,100	5,847,200	6,444,900	6,444,900
Trustee/Benefit	2,898,500	3,513,400	4,410,000	4,410,000	4,410,000
<b>Total:</b>	<b>108,837,000</b>	<b>94,444,200</b>	<b>100,902,300</b>	<b>103,783,700</b>	<b>106,196,300</b>
Full-Time Positions (FTP)	583.67	583.67	583.67	572.67	576.67

## Division Description

**Director's Office:** Provides administrative and policy support to the entire department. Included within this program are the director's office, legal services, human resources, financial services, and procurement [Statutory Authority: Section 67-2901, Idaho Code].

**Capitol Protective Services:** Provides protection for Idaho's Governor and First Lady. Currently, four officers are assigned to escort and protect them at all events while they are representing Idaho. It also provides protection to the Legislature during session, Supreme Court security, and officer support for Capitol mall security. The Legislature changed the program name in 2021 from Executive Protection to Capitol Protective Services to more accurately define the program.

**Investigations:** Provides law enforcement services to the people of Idaho. These services include investigation of complex and major crimes, including drug trafficking, homicide, racketeering, liquor violations, and other criminal cases in communities across Idaho. ISP assists local law enforcement in investigations when needed as defined in Section 67-2901.

**Patrol:** Responsible for the protection of life and property on Idaho's highways; provision of accident investigations and assistance to the motoring public and all law enforcement agencies in Idaho; fleet management; and training.

**Law Enforcement Programs:** Includes the Alcohol Beverage Control function which administers the alcohol beverage laws of the state relating to licensing and compliance.

**Support Services:** Includes the criminal identification section which provides wanted persons and stolen property information to law enforcement in the field; maintains sex offender and other registries; and supports information systems.

**Forensic Services:** Assists law enforcement agencies through evidence gathering, laboratory examinations, analysis and training; performs DNA analysis; and maintains the Combined DNA Index System (CODIS) database.

# Division of Idaho State Police

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	56,551,400	52,762,200	(3,789,200) (6.7%)	62,314,200	69,966,400	71,868,800
Technology Infrastructure Stabilization 12800	0	34,300	34,300 0.0%	0	0	0
State-Directed Opioid Settlement 22800	500,000	472,000	(28,000) (5.6%)	0	0	0
Alcohol Beverage Control 25400	4,499,900	3,631,700	(868,200) (19.3%)	2,929,800	2,514,500	2,572,300
Idaho Law Enforcement 26400	17,189,700	12,523,700	(4,666,000) (27.1%)	5,843,200	739,000	738,500
Idaho Law Enforcement (Project Choice) 26401	6,068,800	5,588,000	(480,800) (7.9%)	6,199,400	6,445,400	6,628,100
Drug & DWUI Enforcement Donation 27300	1,656,800	928,100	(728,700) (44.0%)	1,251,900	1,209,500	1,209,500
Hazardous Materials/Waste Enforcement 27400	713,000	612,600	(100,400) (14.1%)	732,800	1,029,000	1,048,600
Idaho Law Enforcement Telecommunications 27500	2,100,700	1,549,500	(551,200) (26.2%)	2,192,800	2,449,400	2,495,100
Miscellaneous Revenue 34900	6,950,900	5,313,000	(1,637,900) (23.6%)	5,498,100	5,924,400	5,997,300
Idaho Millennium Income 49900	0	0	0 0.0%	0	0	0
Federal COVID-19 Relief 34500	549,900	535,300	(14,600) (2.7%)	0	0	0
Federal Grant 34800	12,055,900	10,493,800	(1,562,100) (13.0%)	13,940,100	13,506,100	13,638,100
<b>Total:</b>	<b>108,837,000</b>	<b>94,444,200</b>	<b>(14,392,800)</b> <b>(13.2%)</b>	<b>100,902,300</b>	<b>103,783,700</b>	<b>106,196,300</b>

# Division of Idaho State Police

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>583.67</b>	<b>62,314,200</b>	<b>100,902,300</b>	<b>583.67</b>	<b>62,314,200</b>	<b>100,902,300</b>
1. Remote Housing Unit	0.00	268,100	268,100	0.00	268,100	268,100
<b>FY 2025 Total Appropriation</b>	<b>583.67</b>	<b>62,582,300</b>	<b>101,170,400</b>	<b>583.67</b>	<b>62,582,300</b>	<b>101,170,400</b>
Executive Carry Forward	0.00	7,721,500	18,031,900	0.00	7,721,500	18,031,900
<b>FY 2025 Estimated Expenditures</b>	<b>583.67</b>	<b>70,303,800</b>	<b>119,202,300</b>	<b>583.67</b>	<b>70,303,800</b>	<b>119,202,300</b>
Removal of Onetime Expenditures	0.00	(13,104,300)	(24,515,600)	0.00	(13,104,300)	(24,515,600)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>583.67</b>	<b>57,199,500</b>	<b>94,686,700</b>	<b>583.67</b>	<b>57,199,500</b>	<b>94,686,700</b>
Personnel Benefit Costs	0.00	534,600	766,900	0.00	534,600	766,900
Statewide Cost Allocation	0.00	73,700	210,100	0.00	25,900	153,400
Change in Employee Compensation	0.00	392,500	552,300	0.00	2,056,900	2,884,400
<b>FY 2026 Program Maintenance</b>	<b>583.67</b>	<b>58,200,300</b>	<b>96,216,000</b>	<b>583.67</b>	<b>59,816,900</b>	<b>98,491,400</b>
1. Fleet Services Positions	2.00	63,300	63,300	2.00	63,300	63,300
2. Special Investigations Unit for IDOC	4.00	757,300	757,300	4.00	757,300	757,300
3. Forensic Deputy Lab Manager	1.00	118,200	118,200	1.00	118,200	118,200
4. DNA Collection Legislation	0.00	168,100	168,100	0.00	168,100	168,100
5. HDA Fund Shift	0.00	4,995,500	0	0.00	5,144,100	0
6. Sexual Assault Kit Initiative Investigators	2.00	0	0	2.00	0	0
7. ILETTS Disaster Recovery Database	0.00	0	233,000	0.00	0	233,000
8. Digital Forensics Team Personnel Transfer	0.00	0	0	0.00	0	0
9. Federal Funds Transfer	0.00	0	0	0.00	0	0
10. Fed Grant for SORNA Compliance	0.00	0	50,000	0.00	0	50,000
Replacement Items	0.00	4,658,500	5,090,700	0.00	4,658,500	5,090,700
OITS Modernization	(20.00)	144,300	144,300	(16.00)	281,500	281,500
OITS Hardware	0.00	860,900	942,800	0.00	860,900	942,800
Fentanyl Campaign - Millenium Fund	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>572.67</b>	<b>69,966,400</b>	<b>103,783,700</b>	<b>576.67</b>	<b>71,868,800</b>	<b>106,196,300</b>
Change from Original Appropriation	(11.00)	7,652,200	2,881,400	(7.00)	9,554,600	5,294,000
% Change from Original Appropriation		12.3%	2.9%		15.3%	5.2%

# Division of Idaho State Police

Analyst: Peterson

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved 11 budget enhancements for instrument maintenance agreements, additional IT bandwidth, Microsoft Office 365 licenses, radio dispatch consoles, SQL server licenses, federal funds increase, a training mission to the Texas/Mexico border, sexual assault cold cases, watercraft inspection station patrol, and several net-zero fund shifts, including year four of the HDA fund shift. The Legislature also approved onetime funding for replacement items and an additional 2% CEC increase for employee salaries, for a total CEC increase of 3%.					
	583.67	62,314,200	24,648,000	13,940,100	100,902,300

**1. Remote Housing Unit** **Patrol**

The Idaho State Police (ISP) request a onetime supplemental of \$268,100 to purchase a manufactured home for a remote housing unit in Mackay. ISP received an appropriation from the General Fund in FY 2022 for this purpose. ISP paid the Division of Public Works (DPW) \$300,000 to start the project. DPW spent \$31,900 on design services. The expected costs of the project was \$569,600. After further research ISP decided that it would be more cost efficient to purchase the manufactured home and not put it on a foundation. Based on an estimate from June 2023, site work and the home would cost \$231,900. DPW returned the money to ISP and ISP has transferred the funds back into the General Fund. This request would allow ISP to spend the \$268,100 returned from DPW on the home in Mackay.

AGENCY SUBMITTED OUTCOME: The primary goal of this request is to ensure law enforcement presence in the remote area of Mackay. Remote areas of the state do not always have consistent law enforcement presence and providing trooper housing in remote areas ensures that presence.

Agency Request	0.00	268,100	0	0	268,100
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*The Governor recommends the funding requested herein be utilized for a remote housing unit in Fairfield, as requested by Idaho State Police in December of 2024.*

Governor's Recommendation	0.00	268,100	0	0	268,100
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<b>FY 2025 Total Appropriation</b>					
Agency Request	583.67	62,582,300	24,648,000	13,940,100	101,170,400
Governor's Recommendation	583.67	62,582,300	24,648,000	13,940,100	101,170,400

**Executive Carry Forward**

The Idaho State Police was approved by the Division of Financial Management for \$18,031,900 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This amount was encumbered by the agency for office furniture, fentanyl combattance, vehicles, investigation software, mobile command center trailers, radios, ballistic vests, body armor, uniforms, ammunition, motorcycles, gym equipment, routers, switches, system upgrades and licenses, medical and testing lab supplies, computers, laptops, and other miscellaneous supplies and maintenance.

Agency Request	0.00	7,721,500	9,760,100	550,300	18,031,900
Governor's Recommendation	0.00	7,721,500	9,760,100	550,300	18,031,900

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	583.67	70,303,800	34,408,100	14,490,400	119,202,300
Governor's Recommendation	583.67	70,303,800	34,408,100	14,490,400	119,202,300

**Removal of Onetime Expenditures**

This decision unit removes onetime appropriation for FY 2025 for replacement items, budget enhancements, supplemental funding, and Executive Carry Forward.

Agency Request	0.00	(13,104,300)	(10,843,200)	(568,100)	(24,515,600)
Governor's Recommendation	0.00	(13,104,300)	(10,843,200)	(568,100)	(24,515,600)

**Base Adjustments**

This decision unit aligns the agency's FTP allocations by fund and includes net-zero program transfers.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Base</b>					
Agency Request	583.67	57,199,500	23,564,900	13,922,300	94,686,700
<i>Governor's Recommendation</i>	<i>583.67</i>	<i>57,199,500</i>	<i>23,564,900</i>	<i>13,922,300</i>	<i>94,686,700</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	534,600	186,800	45,500	766,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>534,600</i>	<i>186,800</i>	<i>45,500</i>	<i>766,900</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$110,100, Legislative Audit billings will decrease by \$3,100, risk management costs will decrease by \$286,300, State Controller fees will increase by \$326,200, State Treasurer fees will decrease by \$600, and Office of Information Technology Services billings will increase by \$284,000, for a net increase of \$210,100.

Agency Request	0.00	73,700	136,800	(400)	210,100
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>25,900</i>	<i>130,400</i>	<i>(2,900)</i>	<i>153,400</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	392,500	126,200	33,600	552,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,056,900</i>	<i>659,400</i>	<i>168,100</i>	<i>2,884,400</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	583.67	58,200,300	24,014,700	14,001,000	96,216,000
<i>Governor's Recommendation</i>	<i>583.67</i>	<i>59,816,900</i>	<i>24,541,500</i>	<i>14,133,000</i>	<i>98,491,400</i>

### 1. Fleet Services Positions

Patrol

The Idaho State Police request 2.00 FTP and \$63,300 from the General Fund to convert two part-time contracted fleet positions to full-time permanent employees. The current part-time positions are temporary positions. The full appropriation of \$132,800 for personnel costs is partially offset with a transfer from operating expenditures to personnel costs that was previously utilized to pay the contractors. The remaining request represents the remaining personnel cost funding needed for this conversion. Fleet Services is currently a year behind up-fitting vehicles and is currently unable to keep up with demand for their services. These positions help prepare new vehicles with the proper emergency equipment, strip old vehicles of equipment before sending them to auction, and maintain the emergency equipment in the vehicles. Fleet Services is currently able to upfit two cars per month. Approval of this request will allow them to complete four cars per month.

AGENCY SUBMITTED OUTCOME: The fulfillment of this request would ensure that state troopers are on the roads with proper equipment, increase the quantity of vehicles up-fitted on a yearly basis, and provide better customer service. Additionally, not having new cars issued in a timely manner requires us to keep high-mileage vehicles on the road, which increases maintenance costs and causes safety concerns.

Agency Request	2.00	63,300	0	0	63,300
<i>Governor's Recommendation</i>	<i>2.00</i>	<i>63,300</i>	<i>0</i>	<i>0</i>	<i>63,300</i>

# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Special Investigations Unit for IDOC

## Investigations

The Idaho State Police request 4.00 FTP and \$757,300 from the General Fund to form a new Special Investigations Unit to conduct criminal investigations at Idaho Department of Correction facilities. The workload is currently being managed by District 3 detectives across various offices. Previously Ada County was conducting the investigations on the cases. In July of 2023 ISP took over the investigations after agreement from ISP and Ada County, it was decided that it better fit under ISP as these are state facilities. Between July and December of 2023, ISP handled 29 criminal cases at IDOC facilities in Ada County. Between January and September of 2024, ISP handled 99 criminal cases. The 4.00 FTP would be broken out as one detective sergeant and three detectives. \$443,200 (\$423,200 for personnel costs, \$20,000 for operating expenditures) is ongoing, and \$314,000 is onetime (\$64,400 for operating expenditures, \$249,600 for capital outlay). The onetime request is for gear, equipment, and vehicles. The ongoing operating expenditures are for travel costs.

AGENCY SUBMITTED OUTCOME: The anticipated measured outcome would include staying current on the prison cases as well as performing the other statutory duties including investigating drug cases, and major crime cases including homicides. Additionally, this unit could help with conflicts and internal affairs cases statewide if time allowed.

Agency Request	4.00	757,300	0	0	757,300
Governor's Recommendation	4.00	757,300	0	0	757,300

## 3. Forensic Deputy Lab Manager

## Forensic Services

The Idaho State Police request 1.00 FTP and \$118,200 from the General Fund for a deputy forensic lab manager in Meridian. The forensic lab manager oversees 13 direct report personnel and will also oversee the digital forensics team, which is a requested transfer of 2.00 FTP from Investigations into Forensic Services. The Forensic Services Program performs forensic analysis for all local, county, state, and federal law enforcement agencies in Idaho. Between 87%-95% of the casework performed by Idaho State Police Forensic Services (ISPFS) labs is for non-ISP law enforcement agencies. Other duties of the manager include, but are not limited to, DNA database casework, hiring duties, personnel and training management, and overseeing purchasing. Idaho State Police is also in the process of building a new forensics lab. When this facility is complete, the manager will have more facilities and more staff to manage. The position is requested at Pay Grade N with an annual salary of \$77,100.

AGENCY SUBMITTED OUTCOME: This request could help to improve ongoing training to ISP forensic staff as having a full staff would allow employees to go to trainings if available, maintain vacancy rates below 15%, and increase the productivity within the lab.

Agency Request	1.00	118,200	0	0	118,200
Governor's Recommendation	1.00	118,200	0	0	118,200

## 4. DNA Collection Legislation

## Forensic Services

This request of \$168,100 is for additional DNA sampling and thumbprint impressions. ISP plans to introduce legislation in the upcoming 2025 legislative session adding certain misdemeanor convictions to the list of crimes that require DNA samples and/or thumbprint impressions. ISP estimates that this legislation will have a fiscal impact of \$168,100 annually, based off of a five-year average of impacted misdemeanor convictions. The agency reports that this is broken down by 1,681.4 cases per year times \$100 per sample.

AGENCY SUBMITTED OUTCOMES: This is germane legislation that if it took effect would be a requirement by law. If approved this would increase DNA and thumbprint collection for certain misdemeanor convictions.

Agency Request	0.00	168,100	0	0	168,100
Governor's Recommendation	0.00	168,100	0	0	168,100



# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>5. HDA Fund Shift</b>					<b>Patrol, Capitol Protective Services</b>
<p>The Idaho State Police request a fund shift of \$4,995,500 from the Idaho Law Enforcement Fund to the General Fund. This request is a result of S1201 of 2019, which ends the fund distribution from the Highway Distribution Account (HDA) to the Idaho State Police over five years. This is the fifth and final year of such a fund shift, as the Idaho Law Enforcement Fund will no longer receive money from the Highway Distribution Account. The HDA is now split between the Idaho Transportation Department via the State Highway Account which receives 60%, and 40% to local units of government as designated in Section 40-709 of Idaho Code. The agency also requests a transfer of 37.48 FTP from the Law Enforcement Fund to the General Fund.</p>					
<p>AGENCY SUBMITTED OUTCOMES: The traveling public that drives on Idaho's roads and bridges will benefit from this request by having a law enforcement presence. With the passage of S1201, ITD and the local highway districts will gain the cash ISP will no longer be receiving through the Highway Distribution Fund. If this request is not funded ISP will lose 1/5th revenue that it would have otherwise received from the HDA. With that reduction, the State of Idaho and the highways would be greatly impacted with higher response times as well as not as many troopers on the highways to patrol making it difficult to fulfill its statutory duty as defined in Section 67-2901, Idaho Code.</p>					
Agency Request	0.00	4,995,500	(4,995,500)	0	0
<p><i>Recommended by the Governor with an increase to the personnel cost shift amount to account for the recommended changes in employee compensation also recommended by the Governor.</i></p>					
Governor's Recommendation	0.00	5,144,100	(5,144,100)	0	0
<b>6. Sexual Assault Kit Initiative Investigators</b>					<b>Forensic Services</b>
<p>The Forensic Services Division requests 2.00 FTP and an account transfer of \$402,100 from operating expenditures to personnel costs for four part-time employees to be paid from the Sexual Assault Kit Initiative Grant. The division originally planned to hire retired peace officers as contractors to perform investigations. The employees did not have necessary privileges as contractors to perform investigations, which required POST certification. Risk management dictates that in order to receive POST certification, the investigators must be employed by ISP.</p>					
<p>AGENCY SUBMITTED OUTCOME: The State of Idaho is being served by this request to continue the investigative and collection resources performed by the Forensic Services Sexual Assault Kit Initiative Team. Lawfully owed DNA will continue to be collected and entered into the National Combined DNA Index System (CODIS), which could have a national impact should the samples be tied to interstate crimes. The cold case team will continue to be a resource to county and city agencies in the state and be a channel between the lab and the investigating agencies in reviewing existing evidence and utilizing advanced technologies, such as forensic investigative genetic genealogy, that may have never been performed during the original investigation.</p>					
Agency Request	2.00	0	0	0	0
<p><i>Recommended by the Governor.</i></p>					
Governor's Recommendation	2.00	0	0	0	0
<b>7. ILETS Disaster Recovery Database</b>					<b>Support Services</b>
<p>The Idaho State Police request an ongoing appropriation of \$233,000 from the Idaho Law Enforcement Telecommunications (ILETS) Fund for operating expenditures to support a disaster recovery site which was previously housed in Coeur d'Alene. The hardware for the central switch was purchased and replaced in 2023. The disaster recovery hardware/software will provide a backup method for Idaho criminal justice agencies to access other state and federal criminal justice information in the event the primary central switch is not viable. The previous site was last utilized in 2022.</p>					
<p>AGENCY SUBMITTED OUTCOME: If the project is not funded, losing access to critical state and federal criminal justice information in the event of a disaster at the primary site poses significant danger to all law enforcement officers throughout the state. The agency also stands to incur larger costs over time if we don't take incremental steps to update to newer technology and ensure the viability of our system.</p>					
Agency Request	0.00	0	233,000	0	233,000
Governor's Recommendation	0.00	0	233,000	0	233,000

# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**8. Digital Forensics Team Personnel Transfer** **Investigations, Forensic Services**

Idaho State Police requests a program transfer of 2.00 FTP and \$203,700 to move the digital forensics team to the Forensic Services Program from the Investigations Program. The digital forensics team is currently unaccredited and a transfer to the Forensic Services Program will allow them to pursue accreditation in a more cost efficient manner. The agency reports this transfer will also enhance quality control and management.

AGENCY SUBMITTED OUTCOME: This transfer does not increase ISP's budget but rather moves two positions into a different area of the budget to better align the agency's anticipated expenditures. This speaks to their core functions in the PMR and these positions better align with forensic services than they do with investigations. These positions are currently not accredited and moving them under forensics will give the agency the ability to get them accredited.

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor with an increase to the personnel cost transfer amount to account for the recommended changes in employee compensation also recommended by the Governor. The Governor recommends \$212,400 in personnel costs be transferred to the Forensic Services Program from the Investigations Program.*

Governor's Recommendation	0.00	0	0	0	0
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**9. Federal Funds Transfer** **Investigations, Patrol, Law Enforcement Programs**

The Idaho State Police request a fund transfer of \$659,700 of appropriation from federal funds to the Miscellaneous Revenue Fund. \$196,200 of the request is in Investigations, \$458,900 of the request is in Patrol, and \$4,600 of the request is in Law Enforcement Programs. The services provided via these funds include monitoring work zones for the Idaho Department of Transportation, liquor and drug investigations, and other general roadway monitoring/projects.

AGENCY SUBMITTED OUTCOME: If this appropriation shift was approved, it would align the dollars and appropriation accurately and better reflect the financial position of ISP.

Agency Request	0.00	0	659,700	(659,700)	0
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Governor's Recommendation	0.00	0	659,700	(659,700)	0
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**10. Fed Grant for SORNA Compliance** **Support Services**

The Idaho State Police request \$50,000 of appropriation in federal funds to comply with the Adam Walsh Act. Title 1 of the Adam Walsh Act, also known as the Sex Offender Registration and Notification Act (SORNA) established a comprehensive, national sex offender registration system intended to close gaps and loopholes that existed under prior laws, and to strengthen the nationwide network of state registries. Idaho is currently out of compliance with Section VIII and Section IX of SORNA.

AGENCY SUBMITTED OUTCOME: If the state does not continue to use these federal funds for this purpose, offenders may have a better chance of re-offending and harming the community. General Fund moneys may be requested to pay for these improvements in lieu of the federal reallocation dollars available through the SORNA reallocation if this request is not approved.

Agency Request	0.00	0	0	50,000	50,000
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Governor's Recommendation	0.00	0	0	50,000	50,000
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**Replacement Items** **All Programs**

The Idaho State Police request onetime appropriation of \$5,090,700 for replacement items for FY 2026. Of the total request, \$4,658,500 is from the General Fund, \$284,400 is from the Hazardous Materials/Waste Enforcement Fund, \$33,000 is from the Idaho Law Enforcement Telecommunications Fund, and \$114,800 are from federal funds. The replacement items requested include body armor, vehicles, firearms, office equipment, and other maintenance and supply costs.

Agency Request	0.00	4,658,500	317,400	114,800	5,090,700
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Governor's Recommendation	0.00	4,658,500	317,400	114,800	5,090,700
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# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Modernization</b>					
ISP requests a reduction of 20.00 FTP and a net increase of \$144,300 to consolidate existing information technology positions under the Office of Information Technology Services (OITS). This adjustment includes a decrease of 20.00 FTP and \$2,178,500 from personnel costs that would be relocated to OITS. This decrease in personnel costs is mirrored by an increase of \$2,322,800 in operating expenditures to pay for services provided by OITS, resulting in the net increase of \$144,300.					
Agency Request	(20.00)	144,300	0	0	144,300
<i>The Governor recommends a reduction of 16.00 FTP and a net increase of \$281,500 to consolidate existing information technology positions under the Office of Information Technology Services (OITS). This adjustment includes a decrease of 16.00 FTP and \$1,701,300 from personnel costs that would be relocated to OITS. This decrease in personnel costs is mirrored by an increase of \$1,982,800 in operating expenditures to pay for services provided by OITS, resulting in the net increase of \$281,500.</i>					
Governor's Recommendation	(16.00)	281,500	0	0	281,500
<b>OITS Hardware</b>					
The Idaho State Police request \$942,800 in capital outlay for IT replacement items. This includes \$450,000 for servers, \$294,000 for laptops, \$73,000 for desktops, \$33,800 for monitors, and \$92,000 for routers.					
Agency Request	0.00	860,900	81,900	0	942,800
Governor's Recommendation	0.00	860,900	81,900	0	942,800
<b>Fentanyl Campaign - Millenium Fund</b>					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$500,000 in operating expenditures from the Millenium Income Fund for the "Fentanyl Takes All" campaign. Launched in 2022, the campaign aims to increase awareness of teens, young adults, and caregivers on the dangers of fentanyl. The recommended amount in operating expenditures is for communications costs for the campaign. The campaign is supported by the Idaho Behavioral Health Council and aligns with the council's strategic action plan.</i>					
<i>ANALYST NOTE: Section 11 of H715 of 2024 requires that "any requested funds not already an ongoing appropriation in fiscal year 2024 shall be presented in the Legislative Budget Book as a request for new onetime appropriation in the Idaho Millennium Fund Program and not in the respective agency budgets." As a result, the request recommended by the Governor for Idaho State Police (ISP) was moved to the Idaho Millennium Fund Program and if approved, funding will be moved to ISP and reflected as part of their overall FY 2026 original appropriation.</i>					
<i>On February 1, 2024, the Legislature's Joint Millennium Fund Committee voted unanimously on the following motion: "That funds for Idaho State Police be appropriated from the Opioid Settlement Fund for Idaho State Police (ISP), [and not the Idaho Millennium Income Fund] for continued educational programs offered by ISP."</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>Budget Law Exemptions/Other Adjustments</b>					
The Permanent Building Fund Advisory Council FY 2026 recommendations include \$5,525,000 for a capital project and \$385,000 for an alteration and repair (A&R) project. The capital project recommendation is for the District 2 headquarters building in Pocatello, and the A&R project is for HVAC controls at the Meridian Campus headquarters. For additional information, please refer to the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	572.67	69,966,400	20,311,200	13,506,100	103,783,700
Governor's Recommendation	576.67	71,868,800	20,689,400	13,638,100	106,196,300

# Division of Idaho State Police

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	(11.00)	7,652,200	(4,336,800)	(434,000)	2,881,400
% Change from Original App	(1.9%)	12.3%	(17.6%)	(3.1%)	2.9%
<i>Governor's Recommendation</i>					
Change from Original App	(7.00)	9,554,600	(3,958,600)	(302,000)	5,294,000
% Change from Original App	(1.2%)	15.3%	(16.1%)	(2.2%)	5.2%

# POST Academy

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	5,357,500	5,286,900	5,470,900	5,704,500	5,808,500
Federal	258,700	141,200	258,700	258,700	258,700
<b>Total:</b>	<b>5,616,200</b>	<b>5,428,100</b>	<b>5,729,600</b>	<b>5,963,200</b>	<b>6,067,200</b>
Percent Change:	0.0%	(3.3%)	5.6%	4.1%	5.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,972,800	2,720,800	3,043,400	3,130,000	3,237,000
Operating Expenditures	2,455,500	2,207,400	2,500,300	2,474,100	2,471,100
Capital Outlay	2,000	330,500	0	173,200	173,200
Trustee/Benefit	185,900	169,400	185,900	185,900	185,900
<b>Total:</b>	<b>5,616,200</b>	<b>5,428,100</b>	<b>5,729,600</b>	<b>5,963,200</b>	<b>6,067,200</b>
Full-Time Positions (FTP)	30.67	30.67	30.67	31.00	31.00

## Division Description

Peace Officers Standards and Training Academy (POST) delivers training and technical assistance to all levels of law enforcement throughout the state by providing both basic and specialized training programs for all commissioned peace officers, adult and juvenile corrections officers, and dispatchers [Statutory Authority: Section 19-5102, Idaho Code].

# POST Academy

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Idaho Law Enforcement 26400	0	246,300	246,300 0.0%	0	0	0
Idaho Law Enforcement (Project Choice) 26401	42,000	33,600	(8,400) (20.0%)	33,400	51,000	49,100
Peace Officers Training 27200	5,205,900	4,964,300	(241,600) (4.6%)	5,327,900	5,543,600	5,649,000
Misdemeanor Probation Training 27201	80,600	42,700	(37,900) (47.0%)	80,600	80,900	81,400
Miscellaneous Revenue 34900	29,000	0	(29,000) (100.0%)	29,000	29,000	29,000
Federal Grant 34800	258,700	141,200	(117,500) (45.4%)	258,700	258,700	258,700
<b>Total:</b>	<b>5,616,200</b>	<b>5,428,100</b>	<b>(188,100)</b> <b>(3.3%)</b>	<b>5,729,600</b>	<b>5,963,200</b>	<b>6,067,200</b>

# POST Academy

## Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>30.67</b>	<b>0</b>	<b>5,729,600</b>	<b>30.67</b>	<b>0</b>	<b>5,729,600</b>
Executive Carry Forward	0.00	0	15,800	0.00	0	15,800
<b>FY 2025 Estimated Expenditures</b>	<b>30.67</b>	<b>0</b>	<b>5,745,400</b>	<b>30.67</b>	<b>0</b>	<b>5,745,400</b>
Removal of Onetime Expenditures	0.00	0	(43,800)	0.00	0	(43,800)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>30.67</b>	<b>0</b>	<b>5,701,600</b>	<b>30.67</b>	<b>0</b>	<b>5,701,600</b>
Personnel Benefit Costs	0.00	0	40,300	0.00	0	40,300
Statewide Cost Allocation	0.00	0	1,800	0.00	0	(1,200)
Change in Employee Compensation	0.00	0	25,500	0.00	0	132,500
<b>FY 2026 Program Maintenance</b>	<b>30.67</b>	<b>0</b>	<b>5,769,200</b>	<b>30.67</b>	<b>0</b>	<b>5,873,200</b>
11. Technical Records Specialist	0.33	0	20,800	0.33	0	20,800
Replacement Items	0.00	0	111,600	0.00	0	111,600
OITS Hardware	0.00	0	61,600	0.00	0	61,600
<b>FY 2026 Total</b>	<b>31.00</b>	<b>0</b>	<b>5,963,200</b>	<b>31.00</b>	<b>0</b>	<b>6,067,200</b>
Change from Original Appropriation	0.33	0	233,600	0.33	0	337,600
% Change from Original Appropriation			4.1%			5.9%

# POST Academy

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved three budget enhancements for Microsoft 365 licenses, a onetime pay increase for contract employees, and a department-wide net-zero budget realignment, as well as a 3% increase to CEC for permanent employee salary.					
	30.67	0	5,470,900	258,700	5,729,600

**Executive Carry Forward**

The POST Academy was approved by the Department of Financial Management for \$15,800 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the division for audio and visual technology upgrades and a defibrillator.

Agency Request	0.00	0	15,800	0	15,800
Governor's Recommendation	0.00	0	15,800	0	15,800

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	30.67	0	5,486,700	258,700	5,745,400
Governor's Recommendation	30.67	0	5,486,700	258,700	5,745,400

**Removal of Onetime Expenditures**

This decision unit removes onetime appropriation for FY 2025, including budget enhancements and Executive Carry Forward.

Agency Request	0.00	0	(43,800)	0	(43,800)
Governor's Recommendation	0.00	0	(43,800)	0	(43,800)

**Base Adjustments**

This decision unit aligns the agency's FTP allocation by fund.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	30.67	0	5,442,900	258,700	5,701,600
Governor's Recommendation	30.67	0	5,442,900	258,700	5,701,600

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	40,300	0	40,300
Governor's Recommendation	0.00	0	40,300	0	40,300

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$13,000, Legislative Audit billings will decrease by \$400, risk management costs will decrease by \$11,100, State Controller fees will increase by \$11,400, and Office of Information Technology Services billings will increase by \$14,900, for a net increase of \$1,800.

Agency Request	0.00	0	1,800	0	1,800
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(1,200)	0	(1,200)

# POST Academy

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	25,500	0	25,500
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	0	132,500	0	132,500
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FY 2026 Program Maintenance					
Agency Request	30.67	0	5,510,500	258,700	5,769,200
Governor's Recommendation	30.67	0	5,614,500	258,700	5,873,200

### 11. Technical Records Specialist

The Peace Officer Standards and Training Academy (POST) requests the conversion of one part-time Technical Record Specialist II (0.67 FTP) to a full-time Technical Record Specialist II (1.00 FTP), for a net addition of 0.33 FTP and \$20,800 for personnel costs from the Peace Officers Standards and Training Fund. This role currently specializes in certification of peace officers. The workload for the certification specialist team has increased from an average turnaround of 2-4 weeks depending on the type of certification in 2020 and 2021 to 3-6 months at current peak times.

AGENCY SUBMITTED OUTCOME: Idaho law enforcement agencies and Idaho law enforcement officers will be served by this request, through more efficient and effective operations, more timely responses to applications for certification, and overall improvements in customer service. Improved services to law enforcement agencies and officers will generally also benefit the public at large, through more efficient operations.

ANALYST COMMENT: The total appropriation request from the Peace Officers Standards and Training Fund for FY 2026 is \$5,543,600. For FY 2026, the fund is expected to have \$4,861,900 available to spend after revenues and transfers. The POST Academy received transfers from the General Fund in FY 2020 of \$1,030,800, in FY 2021 of \$477,900, in FY 2022 of \$400,000, and in FY 2024 of \$550,000.

Agency Request	0.33	0	20,800	0	20,800
Governor's Recommendation	0.33	0	20,800	0	20,800

### Replacement Items

POST requests onetime appropriation of \$111,600 from the Peace Officers Standards and Training Fund for replacement items. This will be used for a 15-passenger van and a half-ton pickup.

Agency Request	0.00	0	111,600	0	111,600
Governor's Recommendation	0.00	0	111,600	0	111,600

### OITS Hardware

The POST Academy requests \$61,600 in onetime capital outlay from the Peace Officers Standards and Training Fund for IT replacement items. This includes \$30,000 for laptops, \$24,000 for desktops, and \$7,600 for monitors.

Agency Request	0.00	0	61,600	0	61,600
Governor's Recommendation	0.00	0	61,600	0	61,600

FY 2026 Total					
Agency Request	31.00	0	5,704,500	258,700	5,963,200
Governor's Recommendation	31.00	0	5,808,500	258,700	6,067,200

# POST Academy

Analyst: Peterson

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	0.33	0	233,600	0	233,600
% Change from Original App	1.1%		4.3%	0.0%	4.1%
<i>Governor's Recommendation</i>					
Change from Original App	0.33	0	337,600	0	337,600
% Change from Original App	1.1%		6.2%	0.0%	5.9%



# Racing Commission

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	472,400	237,000	478,000	493,200	494,300
Percent Change:	0.0%	(49.8%)	101.7%	3.2%	3.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	282,500	164,800	285,800	288,300	293,300
Operating Expenditures	159,900	71,400	162,200	174,900	171,000
Trustee/Benefit	30,000	800	30,000	30,000	30,000
<b>Total:</b>	<b>472,400</b>	<b>237,000</b>	<b>478,000</b>	<b>493,200</b>	<b>494,300</b>
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

## Division Description

The Racing Commission maintains horse racing requirements that protect racing participants and the public from illegal actions surrounding racing operations. The commission appoints a director and a business operations manager to perform the year-round operations as well as state stewards, veterinarians, mutuel inspectors, and licensing clerks during the racing season to ensure the honest operation of the pari-mutuel system and compliance with the Idaho Racing Act [Statutory Authority: Section 54-2507, Idaho Code].

# Racing Commission

Analyst: Peterson

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
State Regulatory 22900	442,400	236,200	(206,200) (46.6%)	448,000	463,200	464,300
Pari-Mutuel Distribution 48500	30,000	800	(29,200) (97.3%)	30,000	30,000	30,000
<b>Total:</b>	<b>472,400</b>	<b>237,000</b>	<b>(235,400)</b> <b>(49.8%)</b>	<b>478,000</b>	<b>493,200</b>	<b>494,300</b>

# Racing Commission

## Comparative Summary

Analyst: Peterson

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>3.00</b>	<b>0</b>	<b>478,000</b>	<b>3.00</b>	<b>0</b>	<b>478,000</b>
<b>FY 2026 Base</b>	<b>3.00</b>	<b>0</b>	<b>478,000</b>	<b>3.00</b>	<b>0</b>	<b>478,000</b>
Personnel Benefit Costs	0.00	0	1,300	0.00	0	1,300
Statewide Cost Allocation	0.00	0	12,700	0.00	0	8,800
Change in Employee Compensation	0.00	0	1,200	0.00	0	6,200
<b>FY 2026 Program Maintenance</b>	<b>3.00</b>	<b>0</b>	<b>493,200</b>	<b>3.00</b>	<b>0</b>	<b>494,300</b>
<b>FY 2026 Total</b>	<b>3.00</b>	<b>0</b>	<b>493,200</b>	<b>3.00</b>	<b>0</b>	<b>494,300</b>
Change from Original Appropriation	0.00	0	15,200	0.00	0	16,300
% Change from Original Appropriation			3.2%			3.4%

# Racing Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement for Microsoft Office 365 licenses, as well as an additional 2% CEC for permanent employee salary increases, for a total CEC increase of 3%.					
	3.00	0	478,000	0	478,000
<b>FY 2026 Base</b>					
Agency Request	3.00	0	478,000	0	478,000
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>0</i>	<i>478,000</i>	<i>0</i>	<i>478,000</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	1,300	0	1,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>1,300</i>	<i>0</i>	<i>1,300</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will decrease by \$1,300, risk management costs will decrease by \$2,100, State Controller fees will increase by \$7,600, and Office of Information Technology Services billings will increase by \$8,500, for a net increase of \$12,700.

Agency Request	0.00	0	12,700	0	12,700
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>8,800</i>	<i>0</i>	<i>8,800</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	1,200	0	1,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>6,200</i>	<i>0</i>	<i>6,200</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	3.00	0	493,200	0	493,200
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>0</i>	<i>494,300</i>	<i>0</i>	<i>494,300</i>
<b>FY 2026 Total</b>					
Agency Request	3.00	0	493,200	0	493,200
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>0</i>	<i>494,300</i>	<i>0</i>	<i>494,300</i>

Agency Request					
Change from Original App	0.00	0	15,200	0	15,200
% Change from Original App	0.0%		3.2%		3.2%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>16,300</i>	<i>0</i>	<i>16,300</i>
<i>% Change from Original App</i>	<i>0.0%</i>		<i>3.4%</i>		<i>3.4%</i>

# Idaho Legislative Budget Book

## Natural Resources

2025 Legislative Session

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<b>Environmental Quality, Department of .....</b>	<b>4 - 3</b>
<b>Fish and Game, Department of .....</b>	<b>4 - 13</b>
<b>Land, Board of Commissioners .....</b>	<b>4 - 27</b>
<b>Investment Board, Endowment Fund .....</b>	<b>4 - 29</b>
<b>Lands, Department of .....</b>	<b>4 - 35</b>
<b>Parks and Recreation, Department of .....</b>	<b>4 - 49</b>
<b>Water Resources, Department of .....</b>	<b>4 - 59</b>



# Department of Environmental Quality

Analyst: Jessup

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY PROGRAM</b>					
Administration and Support	14,738,900	12,435,500	12,172,400	12,987,600	13,120,900
Air Quality	12,169,300	7,890,400	12,785,400	13,203,400	13,484,800
Water Quality	166,790,000	96,795,800	102,052,100	162,193,300	162,986,200
CDA Basin Commission	320,500	215,900	324,700	308,800	314,400
Waste Mgmt and Remediation	48,277,400	22,368,700	38,922,300	53,563,900	53,834,800
INL Oversight	2,727,700	1,501,300	2,750,700	2,832,900	2,870,300
<b>Total:</b>	<b>245,023,800</b>	<b>141,207,600</b>	<b>169,007,600</b>	<b>245,089,900</b>	<b>246,611,400</b>
<b>BY FUND CATEGORY</b>					
General	29,021,200	26,926,300	27,313,500	28,353,800	29,646,000
Dedicated	18,866,000	9,670,300	20,001,500	20,981,600	21,198,900
Federal	197,136,600	104,611,000	121,692,600	195,754,500	195,766,500
<b>Total:</b>	<b>245,023,800</b>	<b>141,207,600</b>	<b>169,007,600</b>	<b>245,089,900</b>	<b>246,611,400</b>
Percent Change:	0.0%	(42.4%)	19.7%	45.0%	45.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	44,639,300	35,209,800	44,853,100	46,706,100	48,284,200
Operating Expenditures	51,070,300	19,954,400	46,300,400	56,847,800	56,791,200
Capital Outlay	5,545,300	4,598,600	2,988,900	3,188,600	3,188,600
Trustee/Benefit	143,768,900	81,444,800	74,865,200	138,347,400	138,347,400
<b>Total:</b>	<b>245,023,800</b>	<b>141,207,600</b>	<b>169,007,600</b>	<b>245,089,900</b>	<b>246,611,400</b>
Full-Time Positions (FTP)	379.00	379.00	385.00	385.00	385.00

## Department Description

The Legislature created the Department of Environmental Quality (DEQ) in the public's interest, "to protect human health and the environment as its sole mission" (Section 39-102A, Idaho Code). The department is organized into six budgetary programs.

- Administration and Support Services develops policies, legislation, and rules for permitting and regulatory programs; promotes public understanding of environmental issues and solicits public input; assesses program effectiveness in improving water and air quality; and services DEQ internal support needs.
- The Air Quality Program addresses compliance with federal and state health-based air quality standards by monitoring air quality and collecting data; developing and issuing permits; and coordinating air quality improvement efforts made by communities, citizen groups, businesses, industries, and governmental agencies.
- The Water Quality Program develops strategies to prevent, protect, and remediate areas from pollution to maintain or improve water quality. The program protects human health and biological integrity through watershed, drinking water, ground water, wastewater permitting, and grant and loan activities.
- The Coeur d'Alene Basin Project Commission (Section 39-8104, Idaho Code) coordinates natural resource restoration to address heavy metal contamination caused from upstream mining operations.
- Waste Management and Remediation is responsible for ensuring that solid wastes are managed and disposed of in a manner protective of human health and the environment. The program responds to existing releases of hazardous substances and works with active mines to ensure that best management practices are followed.
- The primary responsibility of the Idaho National Laboratory (INL) Oversight Program is to independently monitor INL operations and document transportation of radiological materials along transportation corridors. The objective is to protect Idaho's land, air, water, wildlife, and public health from nuclear releases.

# Department of Environmental Quality

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
Department of Environmental Quality (General) 22503	29,021,200	26,926,300	(2,094,900) (7.2%)	27,313,500	28,353,800	29,646,000
Hazardous Waste Emergency 18500	0	0	0 0.0%	0	0	0
Air Quality Permitting 18600	1,984,500	1,000,600	(983,900) (49.6%)	1,768,100	1,796,900	1,833,200
Public Water System Supervision 19100	2,294,200	1,177,300	(1,116,900) (48.7%)	2,329,500	2,373,700	2,441,400
Water Pollution Control 20000	0	0	0 0.0%	0	0	0
Environmental Remediation (Box) 20101	515,300	94,300	(421,000) (81.7%)	607,000	607,600	608,600
Environmental Remediation (Basin) 20102	767,900	295,400	(472,500) (61.5%)	866,400	869,200	872,100
Environmental Remediation (Triumph Mine) 20104	0	0	0 0.0%	0	1,030,000	1,030,000
Department of Environmental Quality (Receipts) 22505	6,987,100	2,364,100	(4,623,000) (66.2%)	7,010,500	7,042,900	7,088,000
Idaho Underground Storage Tank Program 22600	387,500	181,000	(206,500) (53.3%)	395,400	402,800	411,900
IPDES Program 22700	1,967,000	1,404,800	(562,200) (28.6%)	2,106,500	1,938,300	1,989,500
Bunker Hill Trust 51100	3,407,500	2,597,800	(809,700) (23.8%)	4,918,100	4,920,200	4,924,200
Bunker Hill Central Treatment Plant 51112	555,000	555,000	0 0.0%	0	0	0
Department of Environmental Quality (Federal) 22502	47,339,700	20,287,300	(27,052,400) (57.1%)	47,893,200	48,127,500	48,115,900
American Rescue Plan 34400	80,800	45,600	(35,200) (43.6%)	0	0	0
ARPA State Fiscal Recovery 34430	149,716,100	84,278,100	(65,438,000) (43.7%)	73,799,400	147,627,000	147,650,600
<b>Total:</b>	<b>245,023,800</b>	<b>141,207,600</b>	<b>(103,816,200)</b> <b>(42.4%)</b>	<b>169,007,600</b>	<b>245,089,900</b>	<b>246,611,400</b>



# Department of Environmental Quality

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>385.00</b>	<b>27,313,500</b>	<b>169,007,600</b>	<b>385.00</b>	<b>27,313,500</b>	<b>169,007,600</b>
Prior Year Reappropriation	0.00	1,719,100	67,157,100	0.00	1,719,100	67,157,100
1. CAFO Transfer Correction	0.00	0	0	0.00	0	0
2. Exemption for Indirect Costs	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>385.00</b>	<b>29,032,600</b>	<b>236,164,700</b>	<b>385.00</b>	<b>29,032,600</b>	<b>236,164,700</b>
Executive Carry Forward	0.00	308,900	799,600	0.00	308,900	799,600
<b>FY 2025 Estimated Expenditures</b>	<b>385.00</b>	<b>29,341,500</b>	<b>236,964,300</b>	<b>385.00</b>	<b>29,341,500</b>	<b>236,964,300</b>
Removal of Onetime Expenditures	0.00	(2,028,000)	(68,210,700)	0.00	(2,028,000)	(68,210,700)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>385.00</b>	<b>27,313,500</b>	<b>168,753,600</b>	<b>385.00</b>	<b>27,313,500</b>	<b>168,753,600</b>
Personnel Benefit Costs	0.00	248,000	493,600	0.00	248,000	493,600
Contract Inflation	0.00	86,300	199,700	0.00	86,300	199,700
Statewide Cost Allocation	0.00	(152,000)	(138,900)	0.00	(181,900)	(195,500)
Change in Employee Compensation	0.00	173,900	345,600	0.00	940,000	1,923,700
<b>FY 2026 Program Maintenance</b>	<b>385.00</b>	<b>27,669,700</b>	<b>169,653,600</b>	<b>385.00</b>	<b>28,405,900</b>	<b>171,175,100</b>
1. Targeted Pay to Address Turnover	0.00	545,100	592,800	0.00	545,100	592,800
2. Cash Transfer WPCF to Env Remed	0.00	0	1,500,000	0.00	0	1,500,000
3. Triumph Mine Remediation	0.00	0	1,030,000	0.00	0	1,030,000
4. ARPA Clean Water Projects	0.00	0	73,813,500	0.00	0	73,813,500
5. CEC and Benefit Fund Shift	0.00	139,000	0	0.00	695,000	0
Cash Transfers & Adjustments	0.00	0	(1,500,000)	0.00	0	(1,500,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>385.00</b>	<b>28,353,800</b>	<b>245,089,900</b>	<b>385.00</b>	<b>29,646,000</b>	<b>246,611,400</b>
Change from Original Appropriation	0.00	1,040,300	76,082,300	0.00	2,332,500	77,603,800
% Change from Original Appropriation		3.8%	45.0%		8.5%	45.9%

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
<p>The Legislature funded many programmatic enhancements in FY 2025 including \$342,800 for office space rental; 1.00 FTP and \$133,200 for a solid waste engineer; 1.00 FTP and \$102,500 for a rules and planning analyst; 1.00 FTP and \$101,900 for a grant officer; 1.00 FTP and \$367,200 for an IPDES data analyst and program operations; 2.00 FTP and \$776,100 for the Gem State Air Quality Initiative; \$1,140,400 for additional operational costs at the Bunker Hill Superfund Site; \$1,500,000 for a cash transfer for cleanup at the Bunker Hill superfund site; a net zero fund shift for the Bunker Hill superfund site; \$2,000,000 onetime for a cash transfer for confined animal feeding operations; a reduction of \$758,900 to adjust the appropriation for dedicated and federal funds; and \$678,900 ongoing for additional CEC.</p>					
	385.00	27,313,500	20,001,500	121,692,600	169,007,600

**Prior Year Reappropriation** **Admin, Water Quality, & Waste Mgmt**

The department was authorized to reappropriate and carryover any unencumbered and unexpended appropriation balance from FY 2024 into FY 2025. This authorization included moneys from the ARPA State Fiscal Recovery Fund for water infrastructure and remediation projects pursuant to S1269 of 2024, and moneys from the General Fund for the electronic data management system update pursuant to S1412 of 2024. Carryover requires legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	1,719,100	0	65,438,000	67,157,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,719,100</i>	<i>0</i>	<i>65,438,000</i>	<i>67,157,100</i>

**1. CAFO Transfer Correction** **Water Quality**

The department requests to transfer \$2,000,000 from the state General Fund to the "DEQ General Fund" to make a technical correction to the FY 2025 appropriation. The 2024 Legislature appropriated and transferred \$2,000,000 from the General Fund to the CAFO Improvement Fund to provide support for projects that protect and improve air, water, or soil quality or reduce greenhouse gas emissions on the concentrated animal feeding operations (CAFO). Funded projects includes water recycling systems, centrifuges, lagoon construction, reverse osmosis systems, and sloped screens. The CAFO Improvement Fund is administered pursuant to Section 39-3628B, Idaho Code. To accommodate the bucket funding model within the Department of Environmental Quality, Luma differentiates between the General Fund and the "DEQ General Fund," with the latter of which participating in the agency's bucket. The language in the 2024 appropriation bill directed funds be transferred from the DEQ General Fund, but it should have been transferred from the General Fund. This request would restore those funds that were mistakenly transferred and restore the Legislature's intent.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

**2. Exemption for Indirect Costs** **Administration and Support Services**

The Department of Environmental Quality requests its FY 2025 appropriation be exempted from Section 67-3511(2), Idaho Code, which restricts the transfer of appropriations between programs. This authority requires legislative approval. The department reports that Luma drastically changed how it allocates indirect costs from dedicated funds for personnel costs across budgeted programs. The department requests the exemption as it adjusts to this change and also requests this exemption for FY 2026.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	385.00	29,032,600	20,001,500	187,130,600	236,164,700
<i>Governor's Recommendation</i>	<i>385.00</i>	<i>29,032,600</i>	<i>20,001,500</i>	<i>187,130,600</i>	<i>236,164,700</i>

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Executive Carry Forward** **Admin, Air Quality, & Water Quality**

The Department of Environmental Quality was approved by the Division of Financial Management for \$799,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for unfilled purchase orders and procurement service contracts not concluded by the end of the fiscal year.

Agency Request	0.00	308,900	433,000	57,700	799,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>308,900</i>	<i>433,000</i>	<i>57,700</i>	<i>799,600</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	385.00	29,341,500	20,434,500	187,188,300	236,964,300
<i>Governor's Recommendation</i>	<i>385.00</i>	<i>29,341,500</i>	<i>20,434,500</i>	<i>187,188,300</i>	<i>236,964,300</i>

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$254,000 for onetime FY 2025 enhancements, \$678,900 for onetime replacement items, \$67,157,100 for reappropriation (predominantly related to federally funded infrastructure projects), and \$799,600 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(2,028,000)	(687,000)	(65,495,700)	(68,210,700)
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(2,028,000)</i>	<i>(687,000)</i>	<i>(65,495,700)</i>	<i>(68,210,700)</i>

**Base Adjustments**

The agency requests an adjustment that moves \$20,000 of General Funds from the Coeur d'Alene Basin Commission Program to the Air Quality Program and moves \$26,000 in dedicated funds from the Waste Management and Remediation Program to the Administration and Support Services Program. This adjustment aligns projected expenditures with the appropriate cost centers within the department's budget. These program transfers net to zero.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	385.00	27,313,500	19,747,500	121,692,600	168,753,600
<i>Governor's Recommendation</i>	<i>385.00</i>	<i>27,313,500</i>	<i>19,747,500</i>	<i>121,692,600</i>	<i>168,753,600</i>

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	248,000	71,000	174,600	493,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>248,000</i>	<i>71,000</i>	<i>174,600</i>	<i>493,600</i>

**Contract Inflation**

The department requests \$199,700 for contract inflation for increased rent at various offices statewide. The average increase for rent across the state was 6.9%.

Agency Request	0.00	86,300	33,000	80,400	199,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>86,300</i>	<i>33,000</i>	<i>80,400</i>	<i>199,700</i>

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$166,700, Legislative Audit billings will increase by \$10,000, risk management costs will decrease by \$65,600, State Controller fees will increase by \$184,100, State Treasurer fees will decrease by \$700, and Office of Information Technology Services billings will decrease by \$100,000, for a net decrease of \$138,900.					
Agency Request	0.00	(152,000)	3,500	9,600	(138,900)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(181,900)	(3,000)	(10,600)	(195,500)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	173,900	48,900	122,800	345,600
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	940,000	272,700	711,000	1,923,700

<b>FY 2026 Program Maintenance</b>					
Agency Request	385.00	27,669,700	19,903,900	122,080,000	169,653,600
Governor's Recommendation	385.00	28,405,900	20,121,200	122,648,000	171,175,100

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>1. Targeted Pay to Address Turnover</b>		<b>Admin, Air Quality, Water Quality, Waste Mgmt, &amp; INL</b>			

The Department of Environmental Quality (DEQ) requests \$592,800 to implement targeted pay adjustments and increase retention among agency staff. A core duty of the department is the review and issuance of permits to businesses in the state. From FY 2020 through FY 2024, the average number of days taken to issue an air quality permit increased 85% and challenges from industry require permit justifications be robust and thoroughly documented. The department cites staffing challenges, both in terms of positions filled and work experience. DEQ believes that addressing compensation within the agency will positively affect the backlog in permitting work.

The department cites its current pay rates as not sufficient to retain skilled staff. Exit data for staff members leaving the agency from FY 2021 through FY 2024 indicate that 94% of employees left for a higher paying position, with 53% sharing that pay was the primary reason for leaving the department and 66% of those leaving shared that the new positions they accepted paid 20% higher or more. Of those employees hired within the last five years, the average length of stay is 2.8 years. The same exit data shows that employees leaving held the agency in high regard and held positive opinions about their work. Additionally, DEQ claims the current pay rates are insufficient to attract job candidates with relevant experience. The department reported that over 30% of their job announcements in FY 2024 had to be posted multiple times to attract qualified candidates.

If granted, the request would affect approximately 240 positions within the department. Increased funding is 1.3% more than the FY 2026 Base for personnel costs. Pay adjustments would increase the department's compa-ratio to 83%. The compa-ratio is calculated by taking an employee's current salary divided by the current market rate for similar work in the state agencies or industry. Work of the department includes direct contact with the private sector and other governmental agencies, including federal, local, cities, and other states. DEQ claims that pay rates for their staff are not competitive when compared to those entities.

The department completed an agencywide, multi-year analysis and compiled a three-part plan: (1) increase the compa-ratio for all employees to 83%; (2) adjust the compa-ratio for employees based on span of employment; and (3) target increases for those positions related to permitting. Firstly, DEQ adjusted its compa-ratio agency wide to a minimum of 80% of its current staff. The department proposes to use requested moneys to increase compa-ratio to a minimum of 83% for all employees beginning in FY 2026. Second, the agency proposes to retain its existing, experienced staff by increasing pay rates based on years in service. Currently, 27.3% of DEQ's employees have been in their positions for five years or more. The department would seek to implement a compa-ratio of 88% for all employees who have 5 years, or more, of experience. This compensation would seek to compensate employees not only for their work but the role they have in onboarding new staff. The department also proposes to increase the compa-ratio for employees who have been at the agency 3-5 years to have a minimum compa-ratio of 86%.

Finally, DEQ would focus on increasing pay for the analysts and scientists who do permitting work. These positions have been difficult to recruit and retain, which negatively impacts the rate at which permits can be completed. In FY 2025, the department attempted to increase compensation with available resources but would also use new resources to target these positions. Implementation of this request would be in addition to any statewide change in employee compensation otherwise determined by the Legislature.

This request would affect all five budgeted programs at DEQ, the distribution of which would be \$21,100 for the Administration and Support Services Program; \$249,200 for the Air Quality Program; \$252,400 for the Water Quality Program; \$10,100 for the Waste Management and Remediation Program; and \$60,000 for the Idaho National Laboratory Oversight Program. 91% of the total request is from the General Fund with the remainder is from multiple different dedicated funds within the department.

**AGENCY SUBMITTED OUTCOMES:** This request would fulfill multiple strategic goals of the department related to performance timelines and the retention of qualified personnel. DEQ's metric for progress would be retention rates and turnaround time for permits handled by the department.

Agency Request	0.00	545,100	47,700	0	592,800
Governor's Recommendation	0.00	545,100	47,700	0	592,800

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Cash Transfer WPCF to Env Remed

## Waste Management and Remediation

The department requests a transfer of \$1.5 million from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund. The department is currently building a balance in the Environmental Remediation (Basin) Fund to act as the state's 10% match for Superfund cleanup projects in the Coeur d'Alene Basin, and to pay long-term operation and maintenance costs associated with federally funded remedial actions. Through FY 2024, the Legislature has made transfers totaling \$25.5 million and transferred an additional \$3.0 million in FY 2025. The objective is to transfer a total of \$45.0 million into the fund over a 30-year period ending in FY 2037, which requires an additional \$16.5 million be added to the fund over the next 11 years. The Legislature started to fill this fund in FY 2006 after the Environmental Remediation (Box) Fund federal match requirement was satisfied.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's strategic goals of using best practices to make recognizable and measurable environmental improvements. The Department of Environmental Quality will continue to track expenditures for DEQ funded remedial projects and personnel that meet the match obligations to meet the ten percent (10%) match requirement for federally funded remedial actions, fulfill obligations as required under the Basin institutional control program established in 2003, and maintain clean barriers for completed remedial actions to prevent impacts to human health from underlying metal contamination.

Agency Request	0.00	0	1,500,000	0	1,500,000
Governor's Recommendation	0.00	0	1,500,000	0	1,500,000

## 3. Triumph Mine Remediation

## Waste Management and Remediation

The department requests \$1,030,000 onetime from the Environmental Remediation (Triumph Mine) Fund for work at Triumph Mine in Blaine County. From 1998 through 2004, the Idaho Department of Lands (IDL) and the Asarco mining company performed remediation efforts the Triumph Mine near Hailey to address contamination from historical mining operations. These efforts included removal and capping of contaminated soil and installing a concrete plug within the mine's tunnel to reduce the discharge of contaminated water, all of which was overseen by the Idaho Department of Environmental Quality (DEQ) pursuant to an agreement with the United States Environmental Protection Agency (EPA). In 2005, Asarco declared bankruptcy and DEQ became responsible for the mine while IDL remained responsible for soil removal. The two agencies received some moneys from the bankruptcy settlement in FY 2009, including \$1,675,000 for DEQ to continue evaluation, maintenance, and monitoring of Triumph Mine to prevent the release of contaminated water and debris. Approximately \$124,900 remains of the Asarco bankruptcy settlement.

In FY 2020, the Legislature established the Environmental Remediation (Triumph Mine) Fund pursuant to Section 39-3605C, Idaho Code, and specified uses for the fund in Section 39-3606C, Idaho Code. In subsequent years, the Legislature transferred \$3 million into this fund. Beginning in FY 2022, the Legislature designated funding through the ARPA State Fiscal Recovery Fund (ARPA SFRF) be used for assessments and remediation work at Triumph Mine. These funds are required to be expended by December 31, 2026. The requested funds would be used in conjunction with ARPA SFRF for remediation efforts. Current projects include: (1) finalizing the design for an above-ground infiltration pond and installation of monitoring wells to eliminate the need for a special discharge permit; (2) maintenance for the contaminant barrier in areas where elevated levels of arsenic and lead have been detected; (3) efforts to reduce contaminant loading to groundwater; (4) mine entrance stabilization; and (5) ongoing monitoring and reporting.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's strategic goals of using best practices to make recognizable and measurable environmental improvements and providing outstanding customer service as a trusted source for environmental leadership. The Department of Environmental Quality's metric is progress towards completion of the identified cleanup actions stated in the 1998 Record of Decision and Five-Year Review Reports required for the site.

Agency Request	0.00	0	1,030,000	0	1,030,000
Governor's Recommendation	0.00	0	1,030,000	0	1,030,000

# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. ARPA Clean Water Projects

## Admin, Water Quality, & Waste Mgmt

Beginning in FY 2023, the Department of Environmental Quality (DEQ) received an ongoing appropriation from the ARPA State Fiscal Recovery Fund for waste remediation projects (e.g. Triumph Mine) and drinking water and wastewater infrastructure grants to communities throughout the state. The timeline for many of these projects extended into multiple fiscal years, so the Legislature elected to portion out the appropriation over time. Projects for local communities are reimbursed by the department once expenditures have been submitted. For this reason, DEQ anticipates these projects will reach completion – and need to be paid for – in FY 2026 and FY 2027.

This request does two distinct actions: (1) converts the ongoing portion of the department's appropriation from the ARPA State Fiscal Recovery Fund to onetime, which is a net zero change to the budget; and (2) appropriates the remainder of the funds initially identified for DEQ projects as a onetime appropriation so that projects can be paid for as the department receives reimbursement requests, which adds \$73,813,500. While this action moves the appropriation forward in time, it does not exceed the total amount that was originally obligated by the Legislature in FY 2023.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic goals of using best practices to make recognizable and measurable environmental improvements and providing outstanding customer service as a trusted source for environmental leadership. The Department of Environmental Quality's metric is the reduction in the number of contaminated sites and increasing the compliance rate of inspected facilities through outreach and education. By providing funding to water and wastewater systems to complete important upgrades, communities will have increased compliance rates.

Agency Request	0.00	0	0	73,813,500	73,813,500
Governor's Recommendation	0.00	0	0	73,813,500	73,813,500

## 5. CEC and Benefit Fund Shift

## Admin, Air Quality, Water Quality, & Waste Mgmt

The department requests a fund shift of \$139,000 from the Federal Grants Fund to the General Fund for personnel costs to implement changes in employee compensation. The Department of Environmental Quality receives multiple grants to work in the areas of air quality, water quality, and waste management. These grant amounts are not adjusted annually for changes in personnel costs. This request anticipates the placeholder amount of 1% and the agency requests it be adjusted dependent upon the Legislature's decision about change in employee compensation.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic goals of using best practices to make recognizable and measurable environmental improvements and providing outstanding customer service as a trusted source for environmental leadership. The Department of Environmental Quality's metric is the reduction in the number of contaminated sites and increasing the compliance rate of inspected facilities through outreach and education. By providing funding to water and wastewater systems to complete important upgrades, communities will have increased compliance rates.

Agency Request	0.00	139,000	0	(139,000)	0
<i>The Governor recommends a fund shift of \$695,000 from the Federal Grant Fund to the General Fund for personnel costs.</i>					
Governor's Recommendation	0.00	695,000	0	(695,000)	0

## Cash Transfers & Adjustments

CASH TRANSFER FOR AGRICULTURAL BEST PRACTICES (AgBMP): The Department of Environmental Quality requests that of the amount appropriated for the Water Quality Program from the General Fund for trustee and benefit payments, the State Controller shall transfer \$279,000 to the Agricultural Best Management Practices Fund on July 1, 2025, or as soon thereafter as practicable for the period of July 1, 2025, through June 30, 2026, to be used for voluntary statewide agricultural best management practices.

CASH TRANSFER FOR WASTE REMEDIATION: The Department of Environmental Quality requests the transfer of \$1,500,000 from the Water Pollution Control Fund to the Environmental Remediation (Basin) Fund on July 1, 2025, or as soon thereafter as practicable for the period July 1, 2025, through June 30, 2026, to be used for Superfund cleanup projects in the Coeur d'Alene Basin.

Agency Request	0.00	0	(1,500,000)	0	(1,500,000)
Governor's Recommendation	0.00	0	(1,500,000)	0	(1,500,000)



# Department of Environmental Quality

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Budget Law Exemptions/Other Adjustments**

FEDERAL REAPPROPRIATION: The Department of Environmental Quality requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund for FY 2025 into FY 2026 to be used for water infrastructure and waste remediation projects. Reappropriation requires legislative approval.

GENERAL FUND REAPPROPRIATION: The Department of Environmental Quality requests authority to carry over its unencumbered and unspent appropriation balances from the General Fund for FY 2025 into FY 2026 to be used for Laserfiche implementation. Reappropriation requires legislative approval.

TRANSFER EXEMPTION: The Department of Environmental Quality requests an appropriation that is exempt from Section 67-3511(2), Idaho Code, which restricts the transfer of appropriation between programs. This authority requires legislative approval and was included for FY 2025 as a supplemental request.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	385.00	28,353,800	20,981,600	195,754,500	245,089,900
Governor's Recommendation	385.00	29,646,000	21,198,900	195,766,500	246,611,400

Agency Request					
Change from Original App	0.00	1,040,300	980,100	74,061,900	76,082,300
% Change from Original App	0.0%	3.8%	4.9%	60.9%	45.0%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	2,332,500	1,197,400	74,073,900	77,603,800
% Change from Original App	0.0%	8.5%	6.0%	60.9%	45.9%



# Department of Fish and Game

Analyst: Jessup

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY PROGRAM</b>					
Administration	23,918,300	22,374,900	30,033,200	33,623,900	33,948,600
Enforcement	15,877,200	14,898,400	15,932,600	16,377,800	16,824,900
Fisheries	60,191,900	50,940,300	58,737,900	59,852,400	60,429,000
Wildlife	46,145,200	41,001,300	44,064,000	45,213,500	45,703,600
Communications	5,693,000	4,625,000	5,765,600	5,737,300	5,845,400
<b>Total:</b>	<b>151,825,600</b>	<b>133,839,900</b>	<b>154,533,300</b>	<b>160,804,900</b>	<b>162,751,500</b>
<b>BY FUND CATEGORY</b>					
Dedicated	87,415,000	75,235,500	92,445,100	91,456,700	92,661,000
Federal	64,410,600	58,604,400	62,088,200	69,348,200	70,090,500
<b>Total:</b>	<b>151,825,600</b>	<b>133,839,900</b>	<b>154,533,300</b>	<b>160,804,900</b>	<b>162,751,500</b>
Percent Change:	0.0%	(11.8%)	15.5%	4.1%	5.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	67,999,400	62,500,100	69,626,600	71,152,600	73,212,500
Operating Expenditures	76,561,500	59,270,200	74,254,200	75,422,300	75,309,000
Capital Outlay	5,289,900	10,317,500	8,677,700	12,255,200	12,255,200
Trustee/Benefit	1,974,800	1,752,100	1,974,800	1,974,800	1,974,800
<b>Total:</b>	<b>151,825,600</b>	<b>133,839,900</b>	<b>154,533,300</b>	<b>160,804,900</b>	<b>162,751,500</b>
Full-Time Positions (FTP)	547.00	547.00	550.00	550.00	550.00

## Department Description

In 1899, the fifth Idaho Legislature established the Fish and Game Department with a state game warden in charge and deputy wardens in each county who were paid half of each fine for which they could get a conviction. The total department budget was \$1,500. In 1938, Idaho's first voter initiative passed which created the Idaho Fish and Game Commission. The seven-member commission appoints a director, holds public hearings, establishes regulations and management controls on fish and wildlife, and approves departmental budgets for submission to the Legislature. The department is organized into seven programs and funded primarily by licenses, fees, and federal fund sources. The following mission, vision, and goals are from the department's strategic plan.

Department's Mission (Section 36-103, Idaho Code): All wildlife, including all wild animals, wild birds and fish, within the state of Idaho, is hereby declared to be the property of the state of Idaho. It shall be preserved, protected, perpetuated, and managed. It shall only be captured or taken at such times or places, under such conditions, or by such means, or in such manner, as will preserve, protect, and perpetuate such wildlife, and provide for the citizens of this state and, as by law permitted to others, continued supplies of such wildlife for hunting, fishing, and trapping.

Department's Vision: The Idaho Department of Fish and Game shall work with the citizens of Idaho in providing abundant, diverse fish and wildlife, and ensuring a rich outdoor heritage for all generations.

Primary Goals: 1) Sustain Idaho's fish and wildlife and the habitats upon which they depend; 2) Meet the demand for fish and wildlife recreation; 3) Improve public understanding of, and involvement in, fish and wildlife management; and 4) Enhance the capability of the department to manage fish and wildlife and serve the public.

HJR2 of 2012 amended the Constitution of the state of Idaho to preserve the rights of the people of Idaho to hunt, fish, and trap.

# Department of Fish and Game

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Fish and Game 16000	60,140,200	54,623,800	(5,516,400) (9.2%)	63,871,500	66,504,700	67,558,500
Fish and Game (Other) 16050	17,533,100	13,347,400	(4,185,700) (23.9%)	17,173,800	15,190,000	15,306,500
Fish and Game Set-Aside 16100	4,821,000	3,294,500	(1,526,500) (31.7%)	6,422,600	4,830,900	4,840,400
Fish and Game Set-Aside (Other) 16150	1,214,100	1,006,600	(207,500) (17.1%)	1,327,500	1,346,600	1,367,100
Expendable Big Game Depredation 16500	1,802,900	1,648,900	(154,000) (8.5%)	1,802,900	1,802,900	1,802,900
Fish and Game Expendable Trust 52400	1,853,100	1,309,300	(543,800) (29.3%)	1,796,200	1,731,000	1,735,000
Fish and Game Nonexpendable Trust 53000	50,600	5,000	(45,600) (90.1%)	50,600	50,600	50,600
Fish and Game (Federal) 16090	64,410,600	58,604,400	(5,806,200) (9.0%)	62,088,200	69,348,200	70,090,500
<b>Total:</b>	<b>151,825,600</b>	<b>133,839,900</b>	<b>(17,985,700)</b> <b>(11.8%)</b>	<b>154,533,300</b>	<b>160,804,900</b>	<b>162,751,500</b>

# Department of Fish and Game

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>550.00</b>	<b>0</b>	<b>154,533,300</b>	<b>550.00</b>	<b>0</b>	<b>154,533,300</b>
Prior Year Reappropriation	0.00	0	11,011,800	0.00	0	11,011,800
1. Boise River Fire Rehabilitation	0.00	0	270,000	0.00	0	270,000
<b>FY 2025 Total Appropriation</b>	<b>550.00</b>	<b>0</b>	<b>165,815,100</b>	<b>550.00</b>	<b>0</b>	<b>165,815,100</b>
Executive Carry Forward	0.00	0	5,913,600	0.00	0	5,913,600
<b>FY 2025 Estimated Expenditures</b>	<b>550.00</b>	<b>0</b>	<b>171,728,700</b>	<b>550.00</b>	<b>0</b>	<b>171,728,700</b>
Removal of Onetime Expenditures	0.00	0	(31,202,900)	0.00	0	(31,202,900)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>550.00</b>	<b>0</b>	<b>140,525,800</b>	<b>550.00</b>	<b>0</b>	<b>140,525,800</b>
Personnel Benefit Costs	0.00	0	910,200	0.00	0	910,200
Statewide Cost Allocation	0.00	0	692,500	0.00	0	579,200
Change in Employee Compensation	0.00	0	491,500	0.00	0	2,551,400
<b>FY 2026 Program Maintenance</b>	<b>550.00</b>	<b>0</b>	<b>142,620,000</b>	<b>550.00</b>	<b>0</b>	<b>144,566,600</b>
1. License Sales System Contract Costs	0.00	0	239,000	0.00	0	239,000
2. Albeni Falls Mitigation - Final Year	0.00	0	2,160,000	0.00	0	2,160,000
3. Recreational Access Lease Cost Increases	0.00	0	273,700	0.00	0	273,700
4. Agency Website Overhaul, Phase 2	0.00	0	550,000	0.00	0	550,000
5. Bonneville Mitigation Stewardship	0.00	0	191,700	0.00	0	191,700
6. Hatchery Fish Trailer Tanks	0.00	0	216,500	0.00	0	216,500
7. Region 7 Renovations	0.00	0	3,626,700	0.00	0	3,626,700
8. Regional Office Increases	0.00	0	192,200	0.00	0	192,200
9. McCall Regional Office Lease	0.00	0	500,000	0.00	0	500,000
10. Regional Office Improvements	0.00	0	280,000	0.00	0	280,000
11. Hatchery Improvements	0.00	0	750,000	0.00	0	750,000
12. Software Licenses	0.00	0	140,000	0.00	0	140,000
13. Federal Grant Alignment	0.00	0	679,900	0.00	0	679,900
14. Remote Connectivity	0.00	0	65,000	0.00	0	65,000
Replacement Items	0.00	0	7,357,500	0.00	0	7,357,500
OITS Hardware	0.00	0	962,700	0.00	0	962,700
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>550.00</b>	<b>0</b>	<b>160,804,900</b>	<b>550.00</b>	<b>0</b>	<b>162,751,500</b>
Change from Original Appropriation	0.00	0	6,271,600	0.00	0	8,218,200
% Change from Original Appropriation			4.1%			5.3%

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded 14 enhancements in FY 2025, including \$390,600 salary inflation for temporary employees; \$500,000 for operating costs for conservation officers; 1.00 FTP and \$157,800 for grizzly bear conflict management; \$1,790,400 onetime to restore habitat along the Pahsimeroi River; 2.00 FTP and \$159,300 for depredation prevention program staffing; \$750,000 onetime to overhaul the agency's website; \$321,700 onetime for fish screen fabrication and placement; \$125,000 for wildlife migration staff; \$108,500 to adjust the appropriation for revenues from wildlife license plates; \$1,600,000 onetime for a conservation easement in Elmore County; \$450,000 onetime for wildlife crossing-migration initiatives; \$3,000,000 onetime for improvements to the agency's Pocatello office; \$550,000 onetime for fish habitat restoration projects; and \$6,095,400 onetime for replacement items.					
	550.00	0	92,445,100	62,088,200	154,533,300

## Prior Year Reappropriation

The department was authorized to reappropriate or carryover its unspent appropriation of dedicated and federal funds from FY 2024 into FY 2025 for deferred maintenance projects, salmon and steelhead habitat restoration projects, construction of the Hayspur hatchery residence, the Albeni Falls mitigation projects, and to pay depredation claims.

Agency Request	0.00	0	10,220,400	791,400	11,011,800
Governor's Recommendation	0.00	0	10,220,400	791,400	11,011,800

## 1. Boise River Fire Rehabilitation

**Wildlife**

The department requests \$270,000 onetime operating expenditures from the Fish & Game Expendable Trust Fund to purchase and plant grass/forb seed and apply herbicide via aerial application in Ada County. During October 2024, the Valley Fire burned 9,904 acres east of Boise, including part of the Boise River Wildlife Management Area (WMA). The Department of Fish & Game recognized the burned area as an important winter range for deer, elk, and other wildlife. Following the fire, the department reseeded the burned range and applied pre-emergent herbicide to prevent the establishment of annual invasive grasses and weeds, such as rush skeleton weed, that often germinate and establish themselves following fire. Additionally, loss of range can affect deer and elk survival rates, or displace herds to areas that bring them into conflict with human activities (e.g., roads, agricultural production areas, urban areas). Currently, the agency does not have resources that are dedicated to fire rehabilitation. Requested funds would be used to pay for the seed, herbicide, and professional services for aerial application.

Agency Request	0.00	0	270,000	0	270,000
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	270,000	0	270,000

<b>FY 2025 Total Appropriation</b>					
Agency Request	550.00	0	102,935,500	62,879,600	165,815,100
Governor's Recommendation	550.00	0	102,935,500	62,879,600	165,815,100

## Executive Carry Forward

The Department of Fish and Game was approved by the Division of Financial Management for \$5,913,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency to allow for purchase of replacement items and delivery of services.

Agency Request	0.00	0	4,410,400	1,503,200	5,913,600
Governor's Recommendation	0.00	0	4,410,400	1,503,200	5,913,600

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	550.00	0	107,345,900	64,382,800	171,728,700
Governor's Recommendation	550.00	0	107,345,900	64,382,800	171,728,700

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025 of which \$6,095,400 was for replacement items, \$7,912,100 for onetime enhancements, \$11,011,800 for reappropriation, \$5,913,600 was for Executive Carry Forward authorized by the Division of Financial Management, and the FY 2025 requested supplemental for fire rehabilitation.					
Agency Request	0.00	0	(27,249,200)	(3,953,700)	(31,202,900)
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	(27,249,200)	(3,953,700)	(31,202,900)
<b>Base Adjustments</b>					
These adjustments included a net transfer of 0.38 FTP and related funds from the Fish & Game Fund to other dedicated or federal fund sources and program transfers to align the budget with anticipated future expenditures.					
Agency Request	0.00	0	(10,100)	10,100	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	(10,100)	10,100	0
<b>FY 2026 Base</b>					
Agency Request	550.00	0	80,086,600	60,439,200	140,525,800
Governor's Recommendation	550.00	0	80,086,600	60,439,200	140,525,800
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	0	511,500	398,700	910,200
Governor's Recommendation	0.00	0	511,500	398,700	910,200
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$3,600, Legislative Audit billings will increase by \$15,000, risk management costs will decrease by \$249,400, State Controller fees will increase by \$371,600, State Treasurer fees will decrease by \$2,600, and Office of Information Technology Services billings will increase by \$561,500, for a net increase of \$692,500.					
Agency Request	0.00	0	346,500	346,000	692,500
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	278,500	300,700	579,200
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	294,700	196,800	491,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	1,567,000	984,400	2,551,400
<b>FY 2026 Program Maintenance</b>					
Agency Request	550.00	0	81,239,300	61,380,700	142,620,000
Governor's Recommendation	550.00	0	82,443,600	62,123,000	144,566,600

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**1. License Sales System Contract Costs**

**Administration**

The Department of Fish & Game requests \$239,000 ongoing to cover cost increases for the state license sales system. The license sales system is utilized by the agency for sales related to hunting, fishing, and trapping for state and out of state buyers. The department's current contract for this service expires in 2026 and they intend to renew the contract for an additional three years. The requested moneys would be used to upgrade the system to include options for more robust e-tagging, sale methodologies for nonresident tags, maintain its point-of-sale terminals, and provide help-desk support for users. The department believes that renewal would be the most efficient use of resources. The agency's FY 2026 Base includes \$1,999,700 for the current contract, which is split between dedicated and federal fund sources.

AGENCY SUBMITTED OUTCOMES: This request would support the department's strategic plan objective to improve information management and business systems, specifically the strategy to implement an electronic licensing system that is reliable, adaptable, and cost effective. If funded, the measured outcome would be the number of licenses, tags, permits, and similar products issued via the licensing system. Additional measures would be customer satisfaction related to the purchasing process and the ability of the department to develop and support draw process for non-resident tag sales.

Agency Request	0.00	0	143,400	95,600	239,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>143,400</i>	<i>95,600</i>	<i>239,000</i>

**2. Albeni Falls Mitigation - Final Year**

**Wildlife**

The department requests \$2,160,000 onetime from federal funds to execute the final phase of projects to mitigate flood damage from the operation of the Albeni Falls Dam on the Pend Oreille River. Specifically, requested funding derives from the mitigation agreement executed between the state and the Bonneville Power Administration (BPA). In 1988, 15,000 acres of wetlands and marsh habitats were flooded and converted to open water due to the operations of the Albeni Falls Dam. As a result, habitat for waterfowl and other wildlife was no longer available and the perimeter of the lake experienced erosion. In 2018, the state of Idaho and BPA entered a settlement to mitigate and improve these negative impacts. Pursuant to this agreement, BPA committed to make payments totaling \$12,991,878 for restoration projects.

This request reflects the final year of mitigation projects and includes the creation of new islands, emergent benches, and landforms with the aim of preventing further erosion. Project areas will also be planted with native vegetation. The request includes the cost for construction, design, plants, and supplies. If approved, the department would select a contractor in the spring of 2025 and Ducks Unlimited is already participating in the design and planning efforts. This request augments a total of \$259,200 in the FY 2026 Base for the Albeni Falls Mitigation Project and will be administered by existing personnel.

AGENCY SUBMITTED OUTCOMES: This request would address strategic goals at the Department of Fish & Game including sustaining Idaho's fish and wildlife habitat and meeting the demand for hunting, trapping, and other wildlife recreation. The anticipated outcome of the request is to restore wildlife habitat that had been lost because of the Albeni Falls Dam operations and improve animal and plant diversity for the affected areas.

Agency Request	0.00	0	0	2,160,000	2,160,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>2,160,000</i>	<i>2,160,000</i>

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Recreational Access Lease Cost Increases

**Wildlife**

The department requests \$273,700 ongoing from the Federal Grant Fund to provide recreational access to private timberland and endowment lands. Historically, the department has entered into lease agreements with private timber companies and the Idaho Department of Lands to ensure public access for hunters, anglers, and trappers. These agreements included a term of five or ten years with opportunities for renewal. The price per acre for these agreements has increased over the life of the program. Requested moneys would be used to make up the difference between historical amounts and the newly adjusted agreement amounts. The FY 2026 Base includes \$541,300 in federal funds and \$1,350,000 from dedicated fund sources to support recreational access. The source of federal funds included in the request are Pittman-Robertson grant awards derived from federal excise tax on firearms and ammunition.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goal to sustain wildlife recreation on public lands. Specifically, the request would protect the public's right to use public lands and waters for hunting, fishing, trapping, and viewing; and working with landowners to obtain and support public access. The anticipated outcome of the request is continued access to 3.3 million acres of private timber lands and state endowment lands.

Agency Request	0.00	0	0	273,700	273,700
Governor's Recommendation	0.00	0	0	273,700	273,700

### 4. Agency Website Overhaul, Phase 2

**Communications**

The Department of Fish and Game (IDFG) requests \$550,000 onetime from the Fish and Game Fund, a dedicated fund, for phase two of the agency's efforts to modernize and overhaul its website. In FY 2025, the department was appropriated \$750,000 onetime to begin the modernization of its website. The agency previously shared that its website used multiple different iterations of a content management system that will no longer be supported by the vendor. The website itself crashed in 2022 when 18,000 visitors attempted to visit the site at one time, and it was difficult to index and navigate for users. Rebuilding the approximately 300,000 individual pages would have been cost and time prohibitive for staff, so the department determined to overhaul the entire site. The initial cost estimate for the project was \$1.1 million over two years. This cost has been revised to \$1.3 million based on more recent market rates.

Consistent with their plan shared with the Legislature, the department used its appropriation to conduct an audit of the website to inform a scope of work for a formal solicitation of bids. Once a scope of work is developed, the state's Division of Purchasing estimates it will need 18 weeks to review and post the solicitation. In FY 2026, the department will work with the selected contractor for the website's design and content, produce the website, and test the website once built. The department estimates a launch date for the new website as late FY 2026 or early FY 2027.

AGENCY SUBMITTED OUTCOMES: This request would support strategic goals at the Department of Fish & Game that include meeting the demand for hunting, fishing, trapping and other wildlife recreation, and improving public understanding of and involvement in fish and wildlife management. The anticipated outcome of the request will be the successful launch of the final product – a modernized and highly effective website.

Agency Request	0.00	0	550,000	0	550,000
Governor's Recommendation	0.00	0	550,000	0	550,000

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Bonneville Mitigation Stewardship

**Wildlife**

The department requests \$191,700 ongoing from the Fish & Game (Other) Fund to support seasonal employees who will work to restore habitat. Pursuant to settlements to mitigate the impact of hydroelectric dam installations to wildlife, the Bonneville Power Administration (BPA) has provided 22,000 acres of land. This land is intended to be maintained to provide habitat for wildlife and recreational opportunities for the public. These settlements also included "stewardship funding" to the department to support the property in perpetuity. Stewardship funds are used by the department for projects including spraying for noxious weeds, implement fire prevention measures, maintain trails and roads, maintain fences and boundary markers, maintain signage, improvements to wildlife habitat, and other related activities. This request includes \$124,300 in ongoing personnel costs to employ seasonal wildlife technicians responsible for these stewardship activities, and \$67,400 for ongoing operating expenditures to maintain the land. This amount for ongoing operating expenditures is based on the historical costs for managing similarly situated, department-owned lands.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goal to sustain Idaho's fish and wildlife and the habitats upon which they depend by implementing mitigation for habitat affected by infrastructure and development projects. The request would also fulfill the department's goal of meeting the demand for hunting, trapping, and other wildlife recreation. The anticipated measured outcome for this request would be the continued operations and maintenance of department owned lands that include intact habitats, identifiable fencing and signage, and functional roadways/trails.

Agency Request	0.00	0	191,700	0	191,700
Governor's Recommendation	0.00	0	191,700	0	191,700

## 6. Hatchery Fish Trailer Tanks

**Fisheries**

The department requests \$216,500 onetime from federal grant funds to purchase five large tanks to outfit a fish transport trailer used for the Snake River Sockeye Salmon Recovery Program. Each tank has a capacity of 1,000 gallons and would be used to transport juvenile sockeye salmon from the Springfield Fish Hatchery west of Blackfoot to the point of release at Redfish Lake Creek south of Stanley. The Springfield Fish Hatchery was constructed in 2013 for the purpose of producing sockeye salmon smolts. Its operating and personnel costs are supported by annual funding from the Bonneville Power Administration, but transportation was not initially included as an operating cost. Since 2013, the department has used transportation equipment from the Eagle Fish Hatchery northwest of Boise, which is 256 miles away. The department states that transporting the tanks to the Springfield Fish Hatchery adds significant mileage to transportation infrastructure and diverts resources from the Eagle Fish Hatchery. Over the past two years, the department has been appropriated funding to purchase two trailers and associated tanks dedicated to the Snake River Sockeye Salmon Recovery Program. This request would complete the buildout of these trailers.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goal of ensuring the long-term survival of native fish, wildlife, and plants. The anticipated outcome of the request is to consistently release Sockeye Salmon smolt to support the recovery of the Snake River sockeye salmon.

Agency Request	0.00	0	0	216,500	216,500
Governor's Recommendation	0.00	0	0	216,500	216,500



# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 7. Region 7 Renovations

Administration

The department requests \$3,626,700 onetime from the Fish and Game Fund, including dedicated and federal funds, to build a new addition to the Salmon regional office, an enclosed shop, and storage units. Construction would add 6,819 additional square feet that would be used to create a large meeting room to host public meetings and with other government entities. New space will also include additional offices for staff, a fish lab, and a necropsy/freezer room to process and handle chronic wasting disease (CWD) and other disease testing and infected animals. The Salmon regional office has utilized the original 1959 structure as equipment storage after it was deemed unsafe for staff to occupy. The department plans to remove this storage structure to create room for the new office space, so a new shop and storage units would be constructed to secure equipment. Any money beyond what is contracted for construction would be used for IT infrastructure, security cameras, window blinds, fencing, pavement, and furniture. Funding for this project is derived from the sale of licenses, tags, and permits, and reimbursed overhead for federal grants and contracts.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goals to provide programs, equipment, and facilities for excellent customer service and management effectiveness by providing facilities that foster effective customer service and productive work environments. The request also supports the department's objective to attract and retain a diverse and professional workforce by providing adequate workspace and facilities. The anticipated outcome of the request is additional square feet of habitable office and meeting space, as well as capacity to store equipment and protect it from the elements.

Agency Request	0.00	0	2,176,000	1,450,700	3,626,700
Governor's Recommendation	0.00	0	2,176,000	1,450,700	3,626,700

## 8. Regional Office Increases

Administration

The department requests \$192,200 for ongoing operating costs at its regional offices throughout the state. The Department of Fish & Game has a regional office in each of its seven regions, and an eighth sub-region office in McCall. Costs for utilities, janitorial services, repairs and maintenance, copier leases, office supplies, emergency repairs, snow removal and deicing costs, non-annual maintenance, and other operational costs are reported by the agency has increased. The FY 2026 Base includes approximately \$750,000 for operating costs at the regional offices, which is split between dedicated and federal fund sources. In FY 2024, actual operating costs at the regional offices were approximately \$857,400. Requested moneys would bring the base operation budget into alignment with base operating costs and provide a small buffer for emergency repairs. Funding for this project is derived from the sale of licenses, tags, and permits and from federal overhead received when reimbursed for federal grants and contracts.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goals to provide programs, equipment, and facilities for excellent customer service and management effectiveness by providing facilities that foster effective customer service and productive work environments. The anticipated outcome for this request is to have sufficient appropriation for each regional office to cover basic administrative costs with limited reversions.

Agency Request	0.00	0	115,300	76,900	192,200
Governor's Recommendation	0.00	0	115,300	76,900	192,200

# Department of Fish and Game

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**9. McCall Regional Office Lease**

**Administration**

The department requests \$500,000 ongoing to support a 25-year capital lease to secure land and construct a new subregional office complex near McCall. The Department of Fish & Game has a regional office in each of its seven regions, and an eighth sub-region office in McCall. The McCall office serves residents of Valley, Adams, and Idaho Counties and is a base of operations for the department's fisheries and wildlife staff. Currently, the department leases 3,000 square feet of space from the Idaho Department of Lands and does not have enough space for full-time and seasonal staff. Depending on the time of year, the department has as many as 20 seasonal staff members and no space for these staff members to do administrative tasks. Additionally, the staff breakroom also functions as the office's laboratory space and the same refrigerator that is used for staff lunches is used to store disease samples; there is only one bathroom in the facility; there is no space large enough to accommodate more than half of the staff for meetings; covered storage is not available for the department to shelter equipment from the elements; and the space is not ADA compliant. For these reasons, the department proposes to construct a larger office complex in or nearby McCall. The proposed facility would accommodate staff, equipment, testing facilities, and limited housing for seasonal staff. Funding for this project is derived from the sale of licenses, tags, and permits and from federal overhead received when reimbursed for federal grants and contracts.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goals to provide programs, equipment, and facilities for excellent customer service and management effectiveness by providing facilities that foster effective customer service and productive work environments. The request also supports the department's objective to attract and retain a diverse and professional workforce by providing adequate workspace and facilities. The anticipated outcome of the request is additional square feet of habitable office and meeting space, as well as capacity to store equipment and protect it from the elements.

Agency Request	0.00	0	300,000	200,000	500,000
Governor's Recommendation	0.00	0	300,000	200,000	500,000

**10. Regional Office Improvements**

**Administration**

The department requests \$280,000 onetime capital outlay to make improvements at the Panhandle Regional Office in Coeur d'Alene and the Magic Valley Regional Office in Jerome. The Department of Fish & Game has a regional office in each of its seven regions, and an eighth sub-region office in McCall. The regional offices serve as office space for administrative and field staff, and a central location for customers. For the Panhandle Regional Office, the department proposes to make audio-visual (AV) improvements. In FY 2024, the Idaho Division of Public Works (DPW) was appropriated funds to make AV improvements to state meeting spaces. The regional office in Coeur d'Alene was unintentionally omitted from the list compiled by the department. DPW does not have the funds to make the upgrades, so the Department proposes to complete the work with the same vendor.

Second, the department proposes to expand the lobby and customer service desk at the Magic Valley Regional Office in Jerome. The current space in the Jerome office only accommodates two sales terminals, which results in longer wait times for customers. The expansion would increase service capacity by adding another service window, reducing crowding, and expanding the lobby. Funding for this request is from the sale of licenses, tags, and permits and from federal overhead received when reimbursed for federal grants and contracts.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goals to provide programs, equipment, and facilities for excellent customer service and management effectiveness by providing facilities that foster effective customer service and productive work environments. The anticipated outcome for the request would be (1) public meetings held with relevant, effective AV equipment in the Panhandle Regional Office, and (2) customers served and wait times at the counter, especially during peak times, at the Magic Valley Regional Office.

Agency Request	0.00	0	168,000	112,000	280,000
Governor's Recommendation	0.00	0	168,000	112,000	280,000

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 11. Hatchery Improvements

Fisheries

The Department of Fish & Game requests \$750,000 onetime from federal funds to make infrastructure improvements to five hatcheries operated by the department. The funding would support a preliminary list of 34 distinct projects at the Clearwater Fish Hatchery west of Orofino, Hagerman National Fish Hatchery south of Hagerman, Sawtooth Fish Hatchery south of Stanley, Magic Valley Fish Hatchery northwest of Twin Falls, McCall Fish Hatchery in McCall, and a department truck stop. The hatcheries are owned by the United State Fish & Wildlife Service (USFWS) and operated by the department. Projects include improvements to site security, water delivery and treatment systems, fish transport, fish feeding systems, fish rearing units, building maintenance, storage, and staff residences.

Funding for request is from an agreement with the Bonneville Power Administration (BPA). This agreement provides that over the course five years, the BPA will invest \$25 million in deferred maintenance at facilities operated by USFWS on the Lower Snake River, which includes sites in Idaho, Oregon, and Washington. As the operators of the hatcheries in Idaho, the Department of Fish & Game will conduct deferred maintenance improvements. BPA also committed an additional \$200 million for additional infrastructure needs. Improvements would aim to more efficiently and effectively support the populations of salmon, steelhead trout, and rainbow trout.

AGENCY SUBMITTED OUTCOMES: This request would address strategic objective of maintaining or improving game populations to meet the demand for hunting, fishing, and trapping. The anticipated outcome of the request to continue to meet smolt release objectives to support anadromous fisheries in Idaho and the Columbia Basin.

Agency Request	0.00	0	0	750,000	750,000
Governor's Recommendation	0.00	0	0	750,000	750,000

## 12. Software Licenses

Fisheries, Wildlife

The department requests \$140,000 ongoing operating expenses from the Fish & Game Fund, a dedicated fund, to upgrade its ArcGIS licenses. ArcGIS is a cloud-based computer platform used to make maps, analyze geographic data, and share that data with multiple users. The department uses ArcGIS for data collection and mapping throughout its Wildlife and Fisheries Programs. Currently, the Department of Fish & Game has concurrent-use shared licenses which are being phased out by the vendor. This request funds upgrades to the single-use license, which offer increased security, mobile data collection, more timely data dissemination, and streamlined digital workflow.

AGENCY SUBMITTED OUTCOMES: The request would support strategic goals within the department, as most of the agency's performance measures are data driven and staff rely on the ArcGIS tools and datasets. The anticipated outcome of the request being funded would be the continued use of data and mapping to perform tasks within the department. An additional outcome is manual processes eliminated, time saved, and efficiencies gained through use of the improved licenses.

Agency Request	0.00	0	140,000	0	140,000
Governor's Recommendation	0.00	0	140,000	0	140,000

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 13. Federal Grant Alignment

### Administration, Fisheries, Wildlife

The department requests \$679,900 ongoing from the Federal Grant Fund to align the appropriation across three programs with available allocations from federal funding sources. Requested moneys are tied to three grant programs, including: (1) funding for anadromous fish hatchery operations and transport from the United States Fish and Wildlife Service (USFWS) and the Bonneville Power Administration (BPA) for inflation-driven costs; (2) funding for the Stream Net grant program from the Pacific State Marine Fisheries Commission (PSMFC) to update fisheries databases, travel costs, field work, and training; and (3) expansion funding for the Wild Tracts volunteer program from the Bureau of Land Management to increase habitat restoration efforts. The FY 2026 Base includes \$4,146,000 ongoing federal funds for these programs, and this request aligns the appropriation with federal distributions.

AGENCY SUBMITTED OUTCOMES: The request supports multiple goals of the Department of Fish & Game, including (1) ensure long-term survival of native fish, wildlife, and habitat by collaborating with interested and affected parties to recovery threatened and endangered species; (2) increase public knowledge and understanding of Idaho's fish and wildlife by providing biological information on Idaho's fish and wildlife to convey the status of populations and basis for management decisions; (3) provide diverse hunting, fishing, and trapping opportunities to meet the desires for a wide variety of user groups; and (4) improve information management and business systems developing data management system to make the Department of Fish and Game's data more readily usable and available to the public, other agencies, and employees. The anticipated outcomes of the request would include meeting release objectives for fishers in the state, up-to-date databases for fish management, and enhances wildlife habitat and addition acres for recreation access for sportsmen and anglers.

Agency Request	0.00	0	0	679,900	679,900
Governor's Recommendation	0.00	0	0	679,900	679,900

## 14. Remote Connectivity

### Administration

The department requests \$65,000 onetime capital outlay to purchase network hardware to provide connectivity in remote locations throughout the state. Specifically, the department proposes to use Starlink, a satellite internet network, to provide high speed internet and connectivity to the Tex Creek Wildlife Management Area near Ririe, Rapid River Hatchery in Riggins, Briggs Creek Hatchery in Hagerman, Springfield Hatchery west of Blackfoot, Cabinet Gorge Hatchery in Clark Fork, American Falls Hatchery in southeastern Idaho, and Hayspur Hatchery in Blaine County. Staff working at these locations have either no internet connection or a poor connection that is a challenge to many administrative and office tasks, and staff must often commute to the regional office for internet access. Requested funds would be used to purchase hardware and installation, while ongoing subscription costs will be absorbed by existing operating budgets for each location. Funding for this request is derived from the sale of licenses, tags, and permits and from federal overhead received when reimbursed for federal grants and contracts.

AGENCY SUBMITTED OUTCOMES: This request would address the department's strategic goals to provide programs, equipment, and facilities for excellent customer service and management effectiveness by providing facilities that foster effective customer service and productive work environments and improve information management and business systems. The anticipated outcome measure of the request would be the number of facilities connected to high-speed internet and the number of employees impacted.

Agency Request	0.00	0	39,000	26,000	65,000
Governor's Recommendation	0.00	0	39,000	26,000	65,000

## Replacement Items

### Admin, Enforcement, & Fisheries

The department requests funding for the replacement of equipment, including \$5,800 for firearms for enforcement staff; \$7,000 for an AC/heat pump system; \$13,000 for a storage shed; \$48,000 for outboard motors; \$76,600 for two well pumps and motors; \$85,000 for a sewage disposal system; \$137,100 for a security camera system; \$215,000 for patrol boats; \$220,000 for a fish transport tank; \$502,000 for fish screens; \$600,000 for a hatchery chiller; \$832,000 for licensing point of service printers and terminals; and \$4,616,000 for motorized equipment including replacement of fleet vehicles, ATVs, and tractors.

Agency Request	0.00	0	5,431,300	1,926,200	7,357,500
Governor's Recommendation	0.00	0	5,431,300	1,926,200	7,357,500

# Department of Fish and Game

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					<b>Administration</b>
The department's request for replacement items includes \$962,700 for computer and IT equipment. The request includes \$219,700 for 142 laptops, \$26,700 for 142 computer docking stations, \$6,800 for four wireless access points, and \$709,500 for 15 servers.					
Agency Request	0.00	0	962,700	0	962,700
Governor's Recommendation	0.00	0	962,700	0	962,700
<b>Budget Law Exemptions/Other Adjustments</b>			<b>Admin, Fisheries, Wildlife, Communications</b>		
REAPPROPRIATION: The Department of Fish & Game requests authority to carry over its unencumbered and unspent appropriation balances from FY 2025 into FY 2026 within the Administration, Fisheries, Wildlife, and Communications Programs. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	550.00	0	91,456,700	69,348,200	160,804,900
Governor's Recommendation	550.00	0	92,661,000	70,090,500	162,751,500
Agency Request					
Change from Original App	0.00	0	(988,400)	7,260,000	6,271,600
% Change from Original App	0.0%		(1.1%)	11.7%	4.1%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	215,900	8,002,300	8,218,200
% Change from Original App	0.0%		0.2%	12.9%	5.3%



# Idaho Legislative Budget Book

## Board of Land Commissioners

2025 Legislative Session

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Investment Board, Endowment Fund .....	4 - 29
Lands, Department of .....	4 - 35

# Board of Land Commissioners

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Investment Board, Endow Fund	872,600	836,800	893,300	1,021,000	946,000
Lands, Department of	87,573,300	64,587,900	96,918,400	80,150,700	81,283,300
<b>Total:</b>	<b>88,445,900</b>	<b>65,424,700</b>	<b>97,811,700</b>	<b>81,171,700</b>	<b>82,229,300</b>
<b>BY FUND CATEGORY</b>					
General	11,782,200	11,673,300	16,939,800	11,882,500	12,247,100
Dedicated	57,456,900	47,077,400	61,513,100	56,898,100	57,656,600
Federal	19,206,800	6,674,000	19,358,800	12,391,100	12,325,600
<b>Total:</b>	<b>88,445,900</b>	<b>65,424,700</b>	<b>97,811,700</b>	<b>81,171,700</b>	<b>82,229,300</b>
Percent Change:	0.0%	(26.0%)	49.5%	(17.0%)	(15.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	39,804,200	32,947,000	41,012,000	39,334,300	40,230,300
Operating Expenditures	38,284,100	20,637,000	42,026,500	31,545,300	31,718,900
Capital Outlay	3,745,300	5,883,300	7,375,000	4,263,000	4,199,800
Trustee/Benefit	6,612,300	5,957,400	7,398,200	6,029,100	6,080,300
<b>Total:</b>	<b>88,445,900</b>	<b>65,424,700</b>	<b>97,811,700</b>	<b>81,171,700</b>	<b>82,229,300</b>
Full-Time Positions (FTP)	359.27	359.27	353.60	341.60	339.60

## Department Description

Section 58-101, Idaho Code, established the Department of Lands: "The governor, secretary of state, attorney general, state controller, and superintendent of public instruction being constituted a state board of land commissioners by section 7 of article 9, of the constitution of the state, as such board, have the direction, control, and disposition of the public lands of the state. The board shall exercise the said constitutional functions through the instrumentality of a department of lands which is hereby created." Section 67-2402, Idaho Code, lists the Department of Lands as one of the 20 executive branch departments authorized by Section 20 of Article 4 of the state Constitution.

Section 57-718, Idaho Code, places the Endowment Fund Investment Board under the Land Board, effective July 1, 2000: "There is hereby established in the state board of land commissioners an endowment fund investment board."



# Endowment Fund Investment Board

Analyst: Jessup

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	872,600	836,800	893,300	1,021,000	946,000
Percent Change:	0.0%	(4.1%)	6.8%	14.3%	5.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	671,900	658,700	691,000	803,100	728,400
Operating Expenditures	197,200	176,800	195,500	213,000	212,700
Capital Outlay	3,500	1,300	6,800	4,900	4,900
<b>Total:</b>	<b>872,600</b>	<b>836,800</b>	<b>893,300</b>	<b>1,021,000</b>	<b>946,000</b>
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

## Division Description

The Endowment Fund Investment Board (EFIB) is responsible for managing the investments of the land grant endowment funds (Section 57-721, Idaho Code), the State Insurance Fund (Section 72-912, Idaho Code), and other moneys as required by law (Section 57-720, Idaho Code). Other moneys invested as required by law include Ritter Island and Trail of the Coeur d'Alenes for the Idaho Department of Parks and Recreation, three funds for the Kellogg institutional controls program for the Idaho Department of Environmental Quality, two stewardship endowment fund for the Idaho Department of Lands, and five wildlife habitat endowments for the Idaho Department of Fish and Game.

The State Legislature created the Endowment Fund Investment Board in 1969 (Section 57-718, Idaho Code), after the passage of a constitutional amendment in 1968. Before that, the State Treasurer had been responsible for the management of the state's land grant endowment funds. The Department of Finance took over investment responsibilities for two years until the EFIB's first manager was hired and the office opened July 1, 1971.

The 1998 Legislature approved four pieces of legislation (HJM9, HJR6, HJR8, and H643aa) that began the latest round of endowment reform. 1) HJM9 of 1998 requested that Congress allow proceeds from the sale of public school endowment lands to be deposited into a land bank to be used to purchase other lands. Congress later approved the memorial. 2) HJR6 of 1998 proposed amendments to the state constitution to change the word "disposal" to "sale" and to allow a land bank. Voters approved the constitutional amendment but the Supreme Court later invalidated the amendment, ruling that the amendment contained two questions and was not put properly before the people. The land board resubmitted the constitutional amendment regarding the land bank as HJR1 in 2000 and the electorate approved the amendment. 3) HJR8 of 1998 proposed amendments to the state constitution to allow the permanent fund to be invested rather than loaned, to create an earnings reserve, and to allow for payment of administrative costs from the earnings reserve. Voters approved that constitutional amendment in 1998. 4) H643aa of 1998 set up the distribution mechanisms necessary for the permanent funds, the earnings reserve and the income funds. The bill moved the Endowment Fund Investment Board from the Governor's Office to the Land Board effective July 1, 2000. Therefore, actual expenditures before FY 2001 are shown in the Executive Office of the Governor. The legislation also set up a land bank, and changed the makeup of the EFIB. The makeup of the nine-member EFIB changed to remove the Superintendent of Public Instruction and the Director of the Department of Finance, and replaced them with two "public members from the citizenry at large who are knowledgeable and experienced in financial matters and the placement or management of investment assets" (Section 57-718, Idaho Code). S1107 of 1999 changed the effective date of certain sections of H643aa to allow investment in equities (stock) effective February 15, 1999.

H690aa of 1998 established the Capitol Commission and the Capitol Endowment from the former Public Building Endowment effective on July 1, 1998. H643aa was to become effective July 1, 2000 creating a potential conflict with H690aa. However, during the 2000 session, the Legislature resolved that conflict by repealing the Public Building Endowment. H181 of 2013 established a Capitol Maintenance Reserve Fund for the Capitol Commission. Starting in FY 2014, most of the distribution from the Capitol Permanent Endowment Fund began flowing to the maintenance reserve instead of the Capitol Commission's operating fund.

# Endowment Fund Investment Board

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Miscellaneous Revenue 34900	91,900	91,900	0 0.0%	93,700	96,000	98,700
Endowment Earnings Administrative 48270	780,700	744,900	(35,800) (4.6%)	799,600	925,000	847,300
<b>Total:</b>	<b>872,600</b>	<b>836,800</b>	<b>(35,800)</b> <b>(4.1%)</b>	<b>893,300</b>	<b>1,021,000</b>	<b>946,000</b>

# Endowment Fund Investment Board

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>4.00</b>	<b>0</b>	<b>893,300</b>	<b>4.00</b>	<b>0</b>	<b>893,300</b>
Removal of Onetime Expenditures	0.00	0	(6,800)	0.00	0	(6,800)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>4.00</b>	<b>0</b>	<b>886,500</b>	<b>4.00</b>	<b>0</b>	<b>886,500</b>
Personnel Benefit Costs	0.00	0	5,800	0.00	0	5,700
Contract Inflation	0.00	0	5,800	0.00	0	5,800
Statewide Cost Allocation	0.00	0	10,500	0.00	0	10,200
Change in Employee Compensation	0.00	0	6,300	0.00	0	31,700
<b>FY 2026 Program Maintenance</b>	<b>4.00</b>	<b>0</b>	<b>914,900</b>	<b>4.00</b>	<b>0</b>	<b>939,900</b>
1. Compensation Increase for Staff	0.00	0	100,000	0.00	0	0
General Inflation	0.00	0	1,200	0.00	0	1,200
OITS Hardware	0.00	0	4,900	0.00	0	4,900
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>4.00</b>	<b>0</b>	<b>1,021,000</b>	<b>4.00</b>	<b>0</b>	<b>946,000</b>
Change from Original Appropriation	0.00	0	127,700	0.00	0	52,700
% Change from Original Appropriation			14.3%			5.9%

# Endowment Fund Investment Board

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded onetime replacement items.					
	4.00	0	893,300	0	893,300

## Removal of Onetime Expenditures

Removes onetime appropriation for FY 2025 which included \$6,800 for replacement of a router/firewall and laptop computer.

Agency Request	0.00	0	(6,800)	0	(6,800)
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*Recommended by the Governor.*

Governor's Recommendation	0.00	0	(6,800)	0	(6,800)
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## Base Adjustments

This adjustment shift of 0.62 FTP from the Endowment Administrative Fund to the Miscellaneous Revenue Fund, reversing a similar adjustment that was made during FY 2023.

Agency Request	0.00	0	0	0	0
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Governor's Recommendation	0.00	0	0	0	0
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<b>FY 2026 Base</b>					
Agency Request	4.00	0	886,500	0	886,500
Governor's Recommendation	4.00	0	886,500	0	886,500

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	5,800	0	5,800
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*Recommended by the Governor with changes for variable benefits from an adjustment to workers compensation as provided by the State Insurance Fund.*

Governor's Recommendation	0.00	0	5,700	0	5,700
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## Contract Inflation

The board requests \$1,000 contract inflation related to the leasing of office space at 816 West Bannock in Boise. The board also requests \$4,800 for a new contract for auditing services. In FY 2025, the Legislature appropriated \$5,500 for the agency to negotiate a new 5-year audit agreement, which it successfully executed in March 2024. The board's request will cover contract inflation for the audit in FY 2026.

Agency Request	0.00	0	5,800	0	5,800
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Governor's Recommendation	0.00	0	5,800	0	5,800
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## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$100, risk management costs will decrease by \$900, State Controller fees will increase by \$11,200, and Office of Information Technology Services billings will increase by \$300, for a net increase of \$10,500.

Agency Request	0.00	0	10,500	0	10,500
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*Recommended by the Governor with corrections for the Office of Information Technology Services billings.*

Governor's Recommendation	0.00	0	10,200	0	10,200
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# Endowment Fund Investment Board

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	6,300	0	6,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	31,700	0	31,700
<b>FY 2026 Program Maintenance</b>					
Agency Request	4.00	0	914,900	0	914,900
Governor's Recommendation	4.00	0	939,900	0	939,900
<b>1. Compensation Increase for Staff</b>					
The board requests \$100,000 ongoing from the Endowment Earnings Administrative Fund to increase compensation for two staff members including the manager of investments and investment officer. In April 2024, the Endowment Fund Investment Board's Compensation Committee reviewed the salaries for staff. The committee compared the salaries for the manager of investments and investment officer to market rates for similar positions and determined that compensation for both ranked below the lowest quartile for similar positions. The Endowment Fund Investment Board's Compensation Committee recommended an increase of \$54,800 for the investment officer position and an increase \$28,400 for the manager of investments. The board's request includes a total of \$83,200 for salary increases and \$16,800 for related benefits, which would bring compensation for both positions to the median of the low quartile for similar positions.					
Agency Request	0.00	0	100,000	0	100,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>General Inflation</b>					
The board requests \$1,200 ongoing for general inflation, including increases of repair and maintenance costs, administrative services, and employee travel.					
Agency Request	0.00	0	1,200	0	1,200
Governor's Recommendation	0.00	0	1,200	0	1,200
<b>OITS Hardware</b>					
The board's request for replacement items includes \$4,900 for computer equipment. The request includes \$2,900 for a high-end laptop computer and \$2,000 for a desktop computer.					
Agency Request	0.00	0	4,900	0	4,900
Governor's Recommendation	0.00	0	4,900	0	4,900
<b>Budget Law Exemptions/Other Adjustments</b>					
The Endowment Fund Investment Board requests a continuous appropriation for consulting fees, bank custodial fees, and portfolio-related external costs. The variable costs associated with these services depend on the size of the portfolio and the turnover of investments. This uncertainty makes budgeting difficult. The request allows the Legislature to re-evaluate the need for a continuous appropriation on an annual basis and to consider a fixed appropriation should the costs be determined to be more predictable. This request has historically been requested by the board to carry out their core functions.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	4.00	0	1,021,000	0	1,021,000
Governor's Recommendation	4.00	0	946,000	0	946,000

# Endowment Fund Investment Board

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	0.00	0	127,700	0	127,700
% Change from Original App	0.0%		14.3%		14.3%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	52,700	0	52,700
% Change from Original App	0.0%		5.9%		5.9%

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Business Services	8,266,700	7,229,600	9,341,300	10,164,200	10,353,900
Forest Resources Management	19,978,100	12,636,700	22,907,800	12,864,600	12,932,000
Trust Land Management	31,288,100	26,215,300	34,664,700	31,064,100	31,577,900
Forest & Range Fire Protection	16,960,700	15,958,000	18,787,600	19,194,800	20,469,900
Scaling Practices	305,100	227,700	343,900	313,400	321,100
Minerals, Public Trust, Oil & Gas	10,774,600	2,320,600	10,873,100	6,549,600	6,628,500
<b>Total:</b>	<b>87,573,300</b>	<b>64,587,900</b>	<b>96,918,400</b>	<b>80,150,700</b>	<b>82,283,300</b>
<b>BY FUND CATEGORY</b>					
General	11,782,200	11,673,300	16,939,800	11,882,500	13,247,100
Dedicated	56,584,300	46,240,600	60,619,800	55,877,100	56,710,600
Federal	19,206,800	6,674,000	19,358,800	12,391,100	12,325,600
<b>Total:</b>	<b>87,573,300</b>	<b>64,587,900</b>	<b>96,918,400</b>	<b>80,150,700</b>	<b>82,283,300</b>
Percent Change:	0.0%	(26.2%)	50.1%	(17.3%)	(15.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	39,132,300	32,288,300	40,321,000	38,531,200	40,501,900
Operating Expenditures	38,086,900	20,460,200	41,831,000	31,332,300	31,506,200
Capital Outlay	3,741,800	5,882,000	7,368,200	4,258,100	4,194,900
Trustee/Benefit	6,612,300	5,957,400	7,398,200	6,029,100	6,080,300
<b>Total:</b>	<b>87,573,300</b>	<b>64,587,900</b>	<b>96,918,400</b>	<b>80,150,700</b>	<b>82,283,300</b>
Full-Time Positions (FTP)	355.27	355.27	349.60	337.60	335.60

## Division Description

The Department of Lands has six budgeted programs. 1) The Business Services Program provides staff support to the State Board of Land Commissioners, and provides administrative and technical assistance in legal, data processing, personnel, human resources, fiscal, and IT services.

2) The Forest Resources Management Program has the responsibility to provide technical guidance, develop administrative procedures, and maintain a system of review for all programs relating to the protection, administration, improvement, and utilization of the forest resources on state and private lands within Idaho.

3) The Trust Land Management Program maximizes income from cropland, grazing, mineral resources, recreation sites and special surface uses of state-owned land. The program also administers a state land sale and exchange program, which uses the land exchange program to block state ownership for management efficiency while acquiring high value, high revenue producing property.

4) The Forest and Range Fire Protection Program provides protection to the timber and grazing resources of the state through prevention, rapid detection, and suppression of wildfire; and provides assistance to rural community fire departments. Funding is passed through to the Clearwater-Potlatch Timber Protective Association and the Southern Idaho Timber Protective Association pursuant to Section 38-111, Idaho Code.

5) The Board of Scaling Practices assures that only competent and certified scalers are used by the forest products industry to scale (measure) forest products in a standard, uniform method statewide.

6) The Minerals, Public Trust, Oil and Gas Conservation Program is charged with overseeing the petroleum industry pursuant to H301aa and S1099aaH of 2017, which established the program and created a new deputy director to oversee gas and oil exploration in Idaho. It also performs the regulatory functions associated with the Public Trust Program, oil and gas development regulation, Lake Protection Act, Surface Mining Act, and the Dredge and Placer Mining Act.

# Department of Lands

Analyst: Jessup

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	11,782,200	11,673,300	(108,900) (0.9%)	16,939,800	11,882,500	13,247,100
Indirect Cost Recovery 12500	662,700	229,700	(433,000) (65.3%)	666,700	751,700	758,000
Department of Lands 16600	18,069,900	13,941,900	(4,128,000) (22.8%)	21,119,600	15,408,900	15,554,300
Oil and Gas Conservation 16614	215,100	102,300	(112,800) (52.4%)	237,300	269,100	273,200
Navigable Waterways 16675	943,900	895,900	(48,000) (5.1%)	968,500	1,489,800	1,527,700
Fire Suppression Deficiency 16800	189,700	189,700	0 0.0%	189,700	0	0
Endowment Earnings Administrative 48270	36,463,000	30,870,700	(5,592,300) (15.3%)	37,398,000	37,917,600	38,557,400
Community Forestry 49500	40,000	10,400	(29,600) (74.0%)	40,000	40,000	40,000
Federal Grant 34800	19,206,800	6,674,000	(12,532,800) (65.3%)	19,358,800	12,391,100	12,325,600
<b>Total:</b>	<b>87,573,300</b>	<b>64,587,900</b>	<b>(22,985,400)</b> <b>(26.2%)</b>	<b>96,918,400</b>	<b>80,150,700</b>	<b>82,283,300</b>



# Department of Lands

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>349.60</b>	<b>16,939,800</b>	<b>96,918,400</b>	<b>349.60</b>	<b>16,939,800</b>	<b>96,918,400</b>
Fire Suppression Deficiency Fund	0.00	0	0	0.00	60,000,000	60,000,000
Other Appropriation Adjustments	0.00	0	0	0.00	(60,000,000)	(60,000,000)
<b>FY 2025 Total Appropriation</b>	<b>349.60</b>	<b>16,939,800</b>	<b>96,918,400</b>	<b>349.60</b>	<b>16,939,800</b>	<b>96,918,400</b>
Executive Carry Forward	0.00	48,200	436,900	0.00	48,200	436,900
<b>FY 2025 Estimated Expenditures</b>	<b>349.60</b>	<b>16,988,000</b>	<b>97,355,300</b>	<b>349.60</b>	<b>16,988,000</b>	<b>97,355,300</b>
Removal of Onetime Expenditures	0.00	(6,051,300)	(9,223,300)	0.00	(6,051,300)	(9,223,300)
Base Adjustments	(17.00)	0	(14,492,400)	(17.00)	0	(14,492,400)
<b>FY 2026 Base</b>	<b>332.60</b>	<b>10,936,700</b>	<b>73,639,600</b>	<b>332.60</b>	<b>10,936,700</b>	<b>73,639,600</b>
Personnel Benefit Costs	0.00	106,400	544,900	0.00	106,400	546,300
Contract Inflation	0.00	4,600	36,600	0.00	4,600	36,600
Statewide Cost Allocation	0.00	(15,000)	(23,700)	0.00	(10,100)	25,200
Change in Employee Compensation	0.00	50,900	275,500	0.00	262,500	1,426,800
<b>FY 2026 Program Maintenance</b>	<b>332.60</b>	<b>11,083,600</b>	<b>74,472,900</b>	<b>332.60</b>	<b>11,300,100</b>	<b>75,674,500</b>
1. Fire Emergency Support Pgrm Mgr	1.00	64,500	184,400	1.00	64,500	184,400
2. Fire Aviation Section Manager	1.00	70,500	196,100	1.00	70,500	196,100
3. Statewide Forest Assessment Pgrm Mgr	1.00	0	196,600	1.00	0	196,600
4. Fire Detection Cameras	0.00	229,000	458,000	0.00	229,000	458,000
5. Fire Equipment	0.00	0	729,800	0.00	0	729,800
6. Asst Fire Warden, Ponderosa Area	1.00	53,100	161,500	0.00	0	0
7. Fiscal Financial Specialist	0.00	0	0	0.00	0	0
8. Fire Burn Permit Replacement	0.00	120,000	120,000	0.00	120,000	120,000
9. Forestry Program Specialist	1.00	0	108,700	0.00	0	0
10. Statewide Security Upgrades	0.00	50,000	500,000	0.00	50,000	500,000
11. Shared Stewardship Funding	0.00	52,800	52,800	0.00	52,800	52,800
12. GIS Enhancements	0.00	6,200	62,000	0.00	6,200	62,000
13. Boat and Trailer	0.00	0	80,000	0.00	0	80,000
14. Fleet & Facilities Manager Vehicle	0.00	5,400	54,200	0.00	5,400	54,200
15. Timber Protective Association, Assessment	0.00	0	83,500	0.00	0	83,500
16. Timber Protective Association, CEC	0.00	15,600	15,600	0.00	66,800	66,800
17. FTP and Salary Split Adjustment	0.00	0	0	0.00	0	0
Replacement Items	0.00	71,400	2,070,200	0.00	71,400	2,070,200
OITS Hardware	0.00	60,400	604,400	0.00	60,400	604,400
Governor Initiatives	0.00	0	0	0.00	41,150,000	41,150,000
Cash Transfers & Adjustments	0.00	0	0	0.00	(40,000,000)	(40,000,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>337.60</b>	<b>11,882,500</b>	<b>80,150,700</b>	<b>335.60</b>	<b>13,247,100</b>	<b>82,283,300</b>
Change from Original Appropriation	(12.00)	(5,057,300)	(16,767,700)	(14.00)	(3,692,700)	(14,635,100)
% Change from Original Appropriation		(29.9%)	(17.3%)		(21.8%)	(15.1%)

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature funded 17 distinct enhancements for the Department of Lands including \$500,000 for fire equipment for the East Idaho District (previously known as the Cottonwood District); \$250,000 to increase operating cost support within the fire program; \$506,600 onetime to purchase tree seedling coolers; 0.33 FTP and \$27,000 for fire program staffing; 3.00 FTP and \$637,600 for staffing within the Good Neighbor Authority; \$2,000,000 for operating costs within the Good Neighbor Authority; 1.00 FTP and \$80,400 for the forestry assistant program; \$27,000 onetime for equipment within the fire program; \$24,000 onetime for recreation program equipment; \$45,100 onetime for the GIS program; \$25,200 onetime to purchase staff computers; \$3,950,000 onetime to purchase land for the Veterans Cemetery as an agent for the Division of Veteran Affairs; \$1,000,000 onetime for bonuses for Department of Lands firefighters; \$785,900 for timber protective association adjustments and onetime bonuses; \$62,000 to continue support for the department's contract with the Idaho Geological Survey at the University of Idaho for the abandoned mine database; 4.00 FTP and \$637,000 to hire legal personnel at the Department of Lands (in response to S1292 of 2024); and \$2,061,900 onetime for replacement items.</p>					
	349.60	16,939,800	60,619,800	19,358,800	96,918,400
<b>Fire Suppression Deficiency Fund</b>			<b>Forest and Range Fire Protection</b>		
Agency Request	0.00	0	0	0	0
<p><i>The Governor recommends \$60,000,000 onetime from the General Fund for future fire costs. This recommendation includes a onetime transfer of funds to the Fire Suppression Deficiency Fund, a continuously appropriated fund from which the Department of Lands can draw against to defray the expenses of emergency fire suppression on lands protected by the state pursuant to Sections 38-131 and 38-131A, Idaho Code. This recommendation is distinct from the appropriation and transfer for fiscal year 2026.</i></p>					
Governor's Recommendation	0.00	60,000,000	0	0	60,000,000
<b>Other Appropriation Adjustments</b>					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	(60,000,000)	0	0	(60,000,000)
<b>FY 2025 Total Appropriation</b>					
Agency Request	349.60	16,939,800	60,619,800	19,358,800	96,918,400
Governor's Recommendation	349.60	16,939,800	60,619,800	19,358,800	96,918,400
<b>Executive Carry Forward</b>					
<p>The Department of Lands was approved by the Division of Financial Management for \$436,900 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for yet to be purchased capital outlay.</p>					
Agency Request	0.00	48,200	388,700	0	436,900
Governor's Recommendation	0.00	48,200	388,700	0	436,900
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	349.60	16,988,000	61,008,500	19,358,800	97,355,300
Governor's Recommendation	349.60	16,988,000	61,008,500	19,358,800	97,355,300
<b>Removal of Onetime Expenditures</b>					
<p>Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$2,055,100 for replacement items, \$6,713,300 for line items, and \$436,900 for executive carry forward authorized by the Division of Financial Management. Onetime enhancements in FY 2025 included the veteran's cemetery land purchase, fire fighting equipment, office equipment for new employees, tree seedling coolers, and firefighter bonuses.</p>					
Agency Request	0.00	(6,051,300)	(3,169,000)	(3,000)	(9,223,300)
Governor's Recommendation	0.00	(6,051,300)	(3,169,000)	(3,000)	(9,223,300)

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Base Adjustments

The agency requests a reduction of \$189,700 from the Forest and Range Fire Protection Program to remove an appropriation from the Fire Suppression Deficiency Fund. This appropriation is unnecessary, as this fund is continuously appropriated. The agency requests a reduction of \$4,500,000 within the Minerals, Public Trust, Oil and Gas Program to right-size the budget and remove unutilized appropriation. Finally, H614 of 2024 amended existing law to authorize the Department of Lands to implement the existing Good Neighbor Authority program and created continuously appropriated fund(s) in the state treasury for Good Neighbor forest management. The agency requests its base appropriation be reduced by \$9,802,700 and 17.00 FTP related to the Good Neighbor Authority program. This program's operations will continue but utilize moneys from continuously appropriated funds.

Agency Request	(17.00)	0	(7,395,800)	(7,096,600)	(14,492,400)
Governor's Recommendation	(17.00)	0	(7,395,800)	(7,096,600)	(14,492,400)

FY 2026 Base					
Agency Request	332.60	10,936,700	50,443,700	12,259,200	73,639,600
Governor's Recommendation	332.60	10,936,700	50,443,700	12,259,200	73,639,600

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	106,400	420,500	18,000	544,900
<i>The Governor Recommends with adjustments for change in variable benefits from an adjustment to workers compensation as provided by the State Insurance Fund.</i>					
Governor's Recommendation	0.00	106,400	421,900	18,000	546,300

## Contract Inflation

The department requests \$36,600 for contract inflation for the rent and parking at the agency's Boise offices. This is a 5.0% increase over the estimated lease expenditure in FY 2025.

Agency Request	0.00	4,600	32,000	0	36,600
Governor's Recommendation	0.00	4,600	32,000	0	36,600

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$230,200, risk management costs will decrease by \$128,300, State Controller fees will increase by \$253,100, State Treasurer fees will decrease by \$1,100, and Office of Information Technology Services billings will increase by \$82,800, for a net decrease of \$23,700.

Agency Request	0.00	(15,000)	(8,700)	0	(23,700)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(10,100)	35,300	0	25,200

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	50,900	214,900	9,700	275,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	262,500	1,115,900	48,400	1,426,800

FY 2026 Program Maintenance					
Agency Request	332.60	11,083,600	51,102,400	12,286,900	74,472,900
Governor's Recommendation	332.60	11,300,100	52,048,800	12,325,600	75,674,500

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**1. Fire Emergency Support Pgrm Mgr** **Forest and Range Fire Protection**

The department requests 1.00 FTP and \$184,400 to hire a manager for the fire emergency support program. The requested manager would be responsible for building programming and procedures around the department's emergency support function (ESF4) and Idaho's fire management assistance grant (FMAG). The department states that it has experienced increased demand for services related to emergency support, which it attributes to increase fire activity within the wildland urban interface (WUI) during and outside of traditional fire seasons. This position is also requested in response to the February 2024 Idaho FMAG Process Review, Wildland Fire Mitigation and Management Commission report, and readiness goals expressed by Governor Little in Executive Order 2022-04. The requested manager would work collaboratively with department leadership to develop the program to complement current department processes.

This request includes \$108,700 for ongoing personnel costs (\$36.54/hour at pay grade N, 80% of policy); \$16,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$58,700 for onetime capital outlay including office furniture, computer, phone, and an equipped vehicle. The ongoing support for this position would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund. Onetime funds are requested to be split 4% from the General Fund and 96% from the Department of Lands Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	64,500	119,900	0	184,400
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>64,500</i>	<i>119,900</i>	<i>0</i>	<i>184,400</i>

**2. Fire Aviation Section Manager** **Forest and Range Fire Protection**

The department requests 1.00 FTP and \$196,100 to hire a section manager for fire aviation. The requested section manager would oversee the administration and policies for program development and maintenance, agreements and contract development, budget management, aviation safety, staffing, contractor relations, interagency coordination, response to aviation incidents, and overall operational situational awareness during closed fire season and active contract periods. The position would also coordinate with contractors and air tanker bases regarding daily operations, including the movement of aircraft to support fire, equipment maintenance, invoices, and payments. Currently, this role is filled by multiple people and the department believes the fire program would be more effective and efficient with the addition of a new section manager to centralize responsibilities.

This request includes \$120,400 for ongoing personnel costs (\$41.08/hour at pay grade O, 80% of policy); \$16,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$58,700 for onetime capital outlay including office furniture, computer, phone, and equipped vehicle. The ongoing support for this position would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund. Onetime funds are requested at 4% from the General Fund and 96% from the Department of Lands Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	70,500	125,600	0	196,100
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>70,500</i>	<i>125,600</i>	<i>0</i>	<i>196,100</i>

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Statewide Forest Assessment Pgrm Mgr

### Forest and Range Fire Protection

The department requests 1.00 FTP and \$196,600 from the Department of Lands Fund to hire a manager for the statewide forest assessment program. In 2020, the department conducted a geospatial analysis to identify threats to forest health that include invasive plants, damaging insects, terrestrial diseases, and stress created by changes in climate. Using this assessment, the department created the forest action plan (FAP) with goals and strategies to reduce these threats. Currently, the statewide forest assessment program does not have a manager and is overseen at the fire district level. The requested manager would be a statewide coordinator to oversee the assessment program and ensure that assessments are consistent statewide. Additionally, the manager would work with counties to ensure that landowners are paying correct assessment amounts.

This request includes \$108,700 for ongoing personnel costs (\$36.54/hour at pay grade N, 80% of policy); \$21,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$65,900 for onetime capital outlay including office furniture, computer, phone, and an equipped vehicle. The entirety of the request is from the Department of Lands Fund, a dedicated fund. Specifically, this fund receives the assessment fees paid by property owners.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	0	196,600	0	196,600
Governor's Recommendation	1.00	0	196,600	0	196,600

### 4. Fire Detection Cameras

### Forest and Range Fire Protection

The department requests \$458,000 to purchase and install 15 mountain top fire detection cameras. The cameras use artificial intelligence to detect wildfires and send an alert to staff and dispatch centers in the region. During the 2023 and 2024 fire seasons, the department deployed nine fire detection cameras that had the functionality to monitor nearly 5.5 million acres of forest. The requested cameras would enable the department to monitor an additional 9.0 million acres at a cost of under \$0.02 per acre. Compared to previous methods of aerial observation, the department believes a network of cameras would provide consistent, low cost, low liability observation. This request includes \$242,000 for ongoing operating expenditures for maintenance and connection; \$86,000 for onetime operating expenditures to install the cameras; and \$130,000 for onetime capital outlay to purchase the cameras. The costs for the purchase, installation, and ongoing costs would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the two of the department's strategic foundational goal including maintaining its customer focus and future-looking goals around fire suppression. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	0.00	229,000	229,000	0	458,000
Governor's Recommendation	0.00	229,000	229,000	0	458,000

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
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**5. Fire Equipment**

**Forest and Range Fire Protection**

The department requests \$729,800 from the Department of Lands Fund to purchase firefighting equipment. First, the department proposes to use \$614,000 for the consolidation of the Coeur d'Alene and Grangeville interagency dispatch centers scheduled for 2027. The department's fire services will utilize the Military Division's statewide microwave system and be accessible to areas not previously reached. Requested moneys would be used to improve the radio communications network, add additional repeaters to cover areas that have not had coverage before, establish back up dispatch solutions, and ongoing moneys to maintain the system.

Second, \$11,000 would be added to cover increased costs related to the buildout of a crew carrier for the Coeur d'Alene helitack fire crew. The "crew carrier" is an extended truck-van hybrid that is designed to handle rough terrain and transport many people. In FY 2025, the department requested and received appropriation to replace an existing crew carrier. However, the contractor's costs have exceeded what was quoted in the appropriation, and the department requests additional funds to make up the difference.

Third, the department would use \$67,200 to purchase and outfit a pickup truck for Fire Bureau staff based in Boise. Finally, \$37,600 would be used to purchase two enclosed utility vehicles for the Mica and Eastern Forest Protective Districts. These vehicles would be used by the fire program to haul cargo and passengers to areas of fire where access is often limited. The total request includes \$126,000 for ongoing operating expenditures, \$41,000 for onetime operating expenditures, and \$562,800 for onetime capital outlay.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the multiple of the department's strategic foundational goal including maintaining its customer focus and future-looking goals around fire suppression. The provision of equipment is identified by the agency as necessary to providing staff with a safe, functional and efficient piece of equipment to be able to respond to and achieve safe and effective fire suppression. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	0.00	0	729,800	0	729,800
Governor's Recommendation	0.00	0	729,800	0	729,800

**6. Asst Fire Warden, Ponderosa Area**

**Forest and Range Fire Protection**

The department requests 1.00 FTP and \$161,500 to hire an assistant fire warden in the Ponderosa Forest Protective District (PDS) in North Idaho. The assistant fire warden would focus on fuel management and be responsible for hiring, training, and supervision of the Teakean fire crew, a new engine crew added in 2024. The PDS includes portions of Latah, Clearwater, and Nez Perce Counties and is staffed by the region's fire warden, assistant warden, and crew foreman for the Teakean Crew. The department cites additional demand for fire response, fuels management, landowner assistance, and crew supervision as creating workload challenges for existing staff members. The addition of an assistant fire warden would enable existing staff to focus more on fire prevention, public outreach and expansion of the federal excess property program, and increased training of rural fire departments in the district.

The request splits the FTP and funding equally between the Department of Lands Fund (a dedicated fund) and the General Fund. Specifically, the request includes \$85,800 for personnel costs for salary and benefits (\$27.70 per hour at pay grade L, 80% of policy); \$17,000 for operating costs for travel, vehicle maintenance, and office supplies; and \$58,700 onetime capital outlay for office furniture, outfitted vehicle, laptop computer and related equipment.

AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking goals of fire management. The anticipated outcomes would be fulfillment of the new assistant fire warden's responsibilities and department's performance measures for the percentage of fires controlled at 10 acres or less, and this request is part of that goal.

Agency Request	1.00	53,100	108,400	0	161,500
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 7. Fiscal Financial Specialist

## Business Services

The department requests a net-zero shift of \$73,000 between funds to reclassify an existing position to oversee new federal agreements. The newly reclassified position would be a financial specialist (\$24.27 per hour at pay grade K, 80% of policy) responsible for mandated reporting, subrecipient reporting, budget monitoring, reimbursement requests, and tracking throughout the life of the grant. Since 2021, Congress adopted legislation that resulted in 17 new agreements between federal agencies and the Department of Lands and \$22 million dollars in federal grant funding. This shift includes an increase of \$73,000 to the Indirect Cost Recovery Funds, a reduction of \$15,400 from the Department of Lands Fund, and a reduction of \$57,600 from the Endowment Earnings Administrative Fund. The Indirect Cost Recovery Fund is a dedicated fund comprised of the collection of indirect costs on actual expenditures from federal grants that can be used for administrative supervision of grants. The department is not requesting a new FTP, as they are proposing to reclassify a vacant position that is a lower priority within the agency.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's goals of maintaining a customer focus by providing timely feedback, reporting and budget monitoring's, and improve performance within the state's budget systems; and prioritizing financial stewardship by supporting compliance on federal reporting monthly reimbursement requests, quarterly and annual financial reporting and provide subrecipient data in the federal systems. The anticipated outcome of this request would be maintaining compliance with federal agencies, respond to requests and questions regarding federal agreements pre award through post award, maintain effective operating procedures, and effectively guide partners through state and federal policies.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

## 8. Fire Burn Permit Replacement

## Forest and Range Fire Protection

The department requests \$120,000 from the General Fund to replace the statewide burn permit system. Every year, the Department of Lands issues 18,000-19,000 burn permits in accordance with Section 38-115, Idaho Code. Setting a fire within the closed season, the period of time from May 10th to October 20th, without a permit is a misdemeanor under state law. The state's current burn permit system was created in 2009, is not able to be upgraded, and has been identified as having security concerns. Of this request, \$100,000 is onetime for the purchase/building of the system and \$20,000 is ongoing for future costs. The agency may either contract with a vendor for an existing system or contract to have a bespoke system built internally in collaboration with the Office of Information Technology Services. The department anticipates that if funded, the new system could be implemented within FY 2026.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of providing customer focused service and refining their internal processes. The department's performance measures include the percentage of fires controlled at 10 acres or less, and this request is part of that goal.

Agency Request	0.00	120,000	0	0	120,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>120,000</i>	<i>0</i>	<i>0</i>	<i>120,000</i>

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 9. Forestry Program Specialist

## Forest Resources Management

The department requests 1.00 FTP and \$108,700 to hire a program specialist for the urban and community forest program (UCF) to provide technical and educational assistance to aid citizens and professionals in developing strategic urban forested spaces. Urban forestry includes the planting, maintenance, care, and protection of tree populations in urban settings. Historically, the department has contracted services with vendors to assist communities. However, one longtime vendor has notified the agency that they will soon retire, a second has shared they are unable to contract anymore due to other work responsibilities, and the department is diffident about new vendor availability. The proposed staff member would assume responsibility for those regions previously served by contracted vendors and fulfill the demand for the program. This request includes \$96,200 for ongoing personnel costs (\$31.73 at paygrade M, 80% of policy); \$8,000 ongoing for operating expenditures including training, travel, software licenses, and consumable office materials; and \$4,500 for onetime capital outlay for office furniture, a computer, and a phone. Onetime expenses are requested from the Indirect Cost Recovery Fund, a dedicated fund, and ongoing expenses are requested from the Federal Grant Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goal including maintaining its customer focus and developing a well-trained, high performing workforce. The first would be accomplished by producing educational and informational materials to help Idaho citizens operate legally and safely; and engaging with the customers to ensure quality and transparency. The latter would be accomplished by prioritizing staff development and developing leaders in a culture of career long learning. The Department of Land's metric is to have increased access to federal grants funds to support the program and ability to assist communities with projects and grant activities.

Agency Request	1.00	0	4,500	104,200	108,700
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## 10. Statewide Security Upgrades

## Business Services

The department requests \$500,000 to provide a security upgrade for administrative facilities throughout the state. Upgrades would include badge access, automated door locks, emergency alarms and strobe lights, intercom systems to interact with the public, and cameras with cloud storage over exterior doors and equipment yards. The department reports that field offices do not currently include these security elements. Building access, equipment security, and vandalism is often left to administrative staff, who may be alone at field offices during fire season. Requested moneys would be utilized to contract with vendors, training, system implementation, employee badge programing, and annual subscription fees. This request anticipates ongoing costs of \$40,000 and the remainder for onetime expenses. The request splits funding so that 10% comes from the General Fund, 40% comes from the Department of Lands Fund (a dedicated fund), and 50% comes from the Endowment Earnings Administrative Fund (a dedicated fund).

AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking goals for office facility upgrades, transitioning from a standard lock and key entry to badge access. The anticipated outcomes would be significant safety and monitoring upgrades that include cloud-based, including 30 days of cloud storage for cameras located on exterior doors and equipment yards.

Agency Request	0.00	50,000	450,000	0	500,000
Governor's Recommendation	0.00	50,000	450,000	0	500,000



# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 11. Shared Stewardship Funding

## Forest Resources Management

The department requests \$52,800 to partially fund a coordinator for the shared stewardship program to supplant federal funds scheduled to expire in 2026. The shared stewardship program is a collaboration between the Department of Lands and the United States Department of Agriculture Forest Service to identify joint priorities including disease, infestation, and the threat of fire. The state's shared stewardship coordinator works with federal forestry staff, federal natural resources agencies, counties, soil and water conservation districts, non-governmental organizations, and private landowners to identify and implement opportunities to reduce the risk of wildfire damage to people and communities. When the position was created in 2020, it included support via a federal grant to stand up the position. In 2021, the federal support for the position was reduced and the department supplemented with federal funds from other grants. Beginning in FY 2026, the department anticipates the new fund split for the coordinator position to be 45% from the General Fund, 35% from federal grant funds, and 20% from dedicated fund sources within the department. While the goals of the programs are similar, the shared stewardship program is distinct from the Good Neighbor Authority, though the programs do work collaboratively.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goals including maintaining its customer focus and developing a well-trained, high performing workforce. The first would be accomplished by producing educational and informational materials to help Idaho citizens operate legally and safely; and engaging with the customers to ensure quality and transparency. The latter would be accomplished by prioritizing staff development and developing leaders in a culture of career long learning. The Department of Land's metric is to have increased access to federal grants funds to support the program and increase agency capacity to assist landowners and federal, state, county, and other partners with fuel reduction projects and grant activities.

Agency Request	0.00	52,800	0	0	52,800
Governor's Recommendation	0.00	52,800	0	0	52,800

## 12. GIS Enhancements

## Business Services

The department requests \$62,000 for enhancements to its geographic information system (GIS) including a new host server, a new server license, and a new graphics processing unit (GPU) to aid processing of large picture files. GIS systems are utilized by multiple programs within the department to guide staff work and respond to external users. At present, the department uses one server to host both enterprise mapping and imaging, the capacity for which causes both systems to run slower than preferred. The requested host server would enable the agency to place both systems on their own servers, which also requires the purchase of an additional server license. Finally, the GPU would improve the agency's ability to render images from large data sets used in GIS software. This request anticipates ongoing costs of \$22,000 and the remainder for onetime expenses. The request splits funding so that 10% comes from the General Fund and 90% from dedicated funds.

AGENCY SUBMITTED OUTCOMES: This request would address the department's goal to integrate and improve business processes with secure technology and infrastructure. The anticipated outcomes would be to double the capacity of the department's current GIS system, reduce lag time and instability, enable faster data processing for members of the public, and increase the capacity of the agency's current servers.

Agency Request	0.00	6,200	55,800	0	62,000
Governor's Recommendation	0.00	6,200	55,800	0	62,000

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 13. Boat and Trailer

## Minerals, Public Trust, Oil and Gas

The department requests \$80,000 onetime from the Navigable Waterways Fund to purchase a boat and trailer for agency activities in southern Idaho. Department staff in southern Idaho conduct inspections and perform water-related field work. Historically, staff have borrowed watercraft from other agencies or local homeowners to perform this work. The department's request would allow staff to conduct its work without relying on the availability of other agencies/persons, and would be a resource that could be shared by three area offices within the region. The Navigable Waterways Fund is a dedicated fund, whose revenues derives from permits, filing fees, and licenses pursuant to Section 58-104(9)(b), Idaho Code and must be used for the administration of the state's navigable waterways.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goals including maintaining its customer focus and maintaining positive fund integrity. The first would be accomplished by delivering programs within professionalism and integrity. The latter would be accomplished by using dedicated funds for the program for which they are intended. The Department of Land's metric is that staff will be able to better serve the public and littoral customers by the efficient and timely inspection and regulation of public trust lands.

Agency Request	0.00	0	80,000	0	80,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>80,000</i>	<i>0</i>	<i>80,000</i>

## 14. Fleet & Facilities Manager Vehicle

## Business Services

The department requests \$54,200 onetime to purchase a vehicle for the statewide fleet and facilities manager. The fleet and facilities manager travels frequently to sites throughout the state to assess, advise, and administer maintenance projects, but does not currently have a dedicated vehicle. This vehicle request would be in addition to those vehicles currently owned and utilized by the department and is therefore not requested as a replacement item. The vehicle anticipated for purchase would be a half-ton pick-up truck with specific upgrades including a skid plate, radio console, and tow package. This request is onetime and divides funding so that 10% comes from the General Fund and 90% from dedicated funds.

AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking strategic goals for maintaining office facilities and season housing facilities by providing reliable transportation for those whose responsibility it is to oversee those facilities. The anticipated outcomes would be the development and presentation to the Land Board of facilities and seasoning housing plans.

Agency Request	0.00	5,400	48,800	0	54,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,400</i>	<i>48,800</i>	<i>0</i>	<i>54,200</i>

## 15. Timber Protective Association, Assessment

## Forest and Range Fire Protection

The department requests \$83,500 ongoing to increase the distribution to the Timber Protective Associations (TPAs). Every year, the Department of Lands collects an assessments from owners of forested land, liens, and fines pursuant to Sections 38-111, 38-112, and 38-130, Idaho Code. Where the assessments, liens, and fines are derived from lands within those regions protected by a TPA, those funds are distributed to the TPA. For FY 2026, the revenue for the Clearwater Potlatch Timber Protective Association (CPTPA) in North Idaho and the Southern Idaho Timber Protective Association (SITPA) near McCall are anticipated to exceed the appropriation by \$83,500. If the agency lacks sufficient appropriation to expend these moneys, the TPAs will not receive the full amount that they are due unless the department is able to not expend appropriation elsewhere. The department's FY 2026 Base includes \$873,000 in trustee and benefit payments derived from the assessments for TPAs. This request would increase that amount to \$956,500.

AGENCY SUBMITTED OUTCOMES: This request is in alignment with the department's strategic plan in multiple respects, including maintaining its customer focus, having a comprehensive plan for fire suppression, retaining qualified personnel, and ensuring that dedicated fund dollars are put to work in the programs for which they are intended. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness. IDL anticipates this will aid in the following key services provided: fire safety burn permits issued; logging jobs inspected for compliance with fire hazard management rules; and keeping fires controlled at 10 acres or less.

Agency Request	0.00	0	83,500	0	83,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>83,500</i>	<i>0</i>	<i>83,500</i>

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**16. Timber Protective Association, CEC** **Forest and Range Fire Protection**

The department requests \$15,600 for increases related to change in employee compensation and inflation at the Timber Protective Associations (TPAs). The Department of Lands collaborates with two TPAs, Clearwater Potlatch Timber Protective Association (CPTPA) in North Idaho and the Southern Idaho Timber Protective Association (SITPA) near McCall. While TPAs are not state agencies and their employees are not state employees, they perform similar work. If not for the TPAs, Department of Lands would be responsible for preparedness and suppression services within the protective district boundaries. The FY 2026 Base appropriation for the Department of Lands includes \$899,400 for CPTPA and \$654,300 for SITPA. This request includes an additional \$9,000 for CPTPA, of which \$7,400 is for CEC and \$1,600 is for general inflation; and an additional \$6,600 for SITPA, of which \$5,400 is for CEC and \$1,200 is for general inflation.

**AGENCY SUBMITTED OUTCOMES:** This request is alignment with the department's strategic plan to hire, develop, and retain the right people in the right positions most effectively. The outcomes of this request would aid the following key services provided: fire safety burn permits issued; logging jobs inspected for compliance with fire hazard management rules; and keeping fires controlled at 10 acres or less.

**ANALYST NOTE:** The TPAs may also submit enhancements that were not related to change in employment compensation or inflation. In addition to change in employment compensation and inflation, the request from SITPA includes \$100,000 for ongoing firefighter bonuses from the General Fund and CPTPA includes \$150,000 for ongoing firefighter bonuses from the General Fund that were not reflected in the agency's request.

Agency Request	0.00	15,600	0	0	15,600
<i>The Governor recommends funding for the equivalent of a 5% increase in state employee compensation for TPA employees.</i>					
Governor's Recommendation	0.00	66,800	0	0	66,800

**17. FTP and Salary Split Adjustment** **Trust Land Mgmt & Minerals, etc.**

The department requests net zero transfers between two programs and multiple dedicated funds to align expenditures with fund availability and statutory use guidelines. Dedicated funds appearing in statute have specific sources from whence funds derive and dictate how funds can be used. The Department of Lands receives moneys from multiple different sources that it aligns with the statutorily allowed uses within the department. In recent years, the department has experienced an increase in contested cases, permits, and leases related to the increased number of people in the areas around Idaho's lakes and waterways. It requests to use this realized revenue to redirect the appropriation to support staff that are responding to these needs. Specifically, this request would reduce the appropriation from the Endowment Earnings Administrative Fund in the Trust Land Management Program by \$35,600. The request also decreases the appropriation from the Department of Lands Fund in the Mineral, Public Trust, Oil, & Gas Program by \$408,100 and increases the appropriations by \$28,900 from the Oil and Gas Fund and by \$414,800 for the Navigable Waterways Fund. These changes are ongoing and net to zero across the department.

**AGENCY SUBMITTED OUTCOMES:** This request will fulfill two of the department's foundational goals including (1) maintaining its customer focus, and (2) ensuring that dedicated fund dollars are put to work in the programs for which they are intended. The Department of Land's metric is to appropriately align funding sources with allowed uses and maintain fund integrity within the agency.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

**Replacement Items**

The agency requests \$2,070,200 for replacement items, including \$1,421,200 for pickup trucks and SUVs, \$538,000 for fire engines, \$43,000 for all-terrain vehicles, \$15,000 for a utility task vehicle (UTV), \$15,000 for a control station, \$15,000 for a riding lawn mower, \$13,000 for a repeater, and \$10,000 for a backpack electrofisher for the fisheries program.

Agency Request	0.00	71,400	1,998,800	0	2,070,200
Governor's Recommendation	0.00	71,400	1,998,800	0	2,070,200

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The department's request for replacement items includes \$604,400 for computer and IT equipment. The request includes \$182,900 for 118 standard notebook laptops, \$23,600 for 118 computer docking stations, \$85,900 for 13 routers, \$230,100 for 39 switches, \$23,200 for eight high-end laptops, \$25,100 for 50 tablet computers, \$8,400 for seven conference phones, \$3,200 for 16 VOIP phones, \$16,600 for 15 desktop computer workstations, and \$5,400 for five firewalls.					
Agency Request	0.00	60,400	544,000	0	604,400
Governor's Recommendation	0.00	60,400	544,000	0	604,400
<b>Governor Initiatives</b>					
			<b>Forest and Range Fire Protection</b>		
Agency Request	0.00	0	0	0	0
The Governor recommends \$40,000,000 onetime from the General Fund for future fire costs. This recommendation includes a onetime transfer of funds to the Fire Suppression Deficiency Fund, a continuously appropriated fund from which the Department of Lands can draw against to defray the expenses of emergency fire suppression on lands protected by the state pursuant to Sections 38-131 and 38-131A, Idaho Code.					
The Governor also recommends \$150,000 onetime for thermal, satellite fire detection services. Information gathered from thermal satellites would be utilized by dispatch and fire managers to identify fire starts and map existing fires. The recommendation is for onetime funds to allow the department opportunity to evaluate the impact on fire suppression.					
Finally, the Governor recommends \$1,000,000 onetime for recruitment and retention bonuses to qualified firefighting personnel to be competitive with recent increases at federal agencies.					
Governor's Recommendation	0.00	41,150,000	0	0	41,150,000
<b>Cash Transfers &amp; Adjustments</b>					
Agency Request	0.00	0	0	0	0
The Governor recommends a onetime General Fund transfer to the Fire Suppression Deficiency Fund for future fire costs.					
Governor's Recommendation	0.00	(40,000,000)	0	0	(40,000,000)
<b>Budget Law Exemptions/Other Adjustments</b>					
The Permanent Building Fund Advisory Council FY 2026 recommendations for Department of Lands include one alteration and repair (A&R) project and one ADA project. The A&R project is for \$1,350,000 for the replacement of the HVAC system replacement at the Mica Supervisory Area. The ADA project recommendation is for \$347,000 to remodel the administration building at the Maggie Creek Supervisory Area. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	337.60	11,882,500	55,877,100	12,391,100	80,150,700
Governor's Recommendation	335.60	13,247,100	56,710,600	12,325,600	82,283,300
Agency Request					
Change from Original App	(12.00)	(5,057,300)	(4,742,700)	(6,967,700)	(16,767,700)
% Change from Original App	(3.4%)	(29.9%)	(7.8%)	(36.0%)	(17.3%)
Governor's Recommendation					
Change from Original App	(14.00)	(3,692,700)	(3,909,200)	(7,033,200)	(14,635,100)
% Change from Original App	(4.0%)	(21.8%)	(6.4%)	(36.3%)	(15.1%)

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Base Adjustments</b>					
The agency requests a reduction of \$189,700 from the Forest and Range Fire Protection Program to remove an appropriation from the Fire Suppression Deficiency Fund. This appropriation is unnecessary, as this fund is continuously appropriated. The agency requests a reduction of \$4,500,000 within the Minerals, Public Trust, Oil and Gas Program to right-size the budget and remove unutilized appropriation. Finally, H614 of 2024 amended existing law to authorize the Department of Lands to implement the existing Good Neighbor Authority program and created continuously appropriated fund(s) in the state treasury for Good Neighbor forest management. The agency requests its base appropriation be reduced by \$9,802,700 and 17.00 FTP related to the Good Neighbor Authority program. This program's operations will continue but utilize moneys from continuously appropriated funds.					
Agency Request	(17.00)	0	(7,395,800)	(7,096,600)	(14,492,400)
Governor's Recommendation	(17.00)	0	(7,395,800)	(7,096,600)	(14,492,400)
<b>FY 2026 Base</b>					
Agency Request	332.60	10,936,700	50,443,700	12,259,200	73,639,600
Governor's Recommendation	332.60	10,936,700	50,443,700	12,259,200	73,639,600
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	106,400	420,500	18,000	544,900
<i>The Governor Recommends with adjustments for change in variable benefits from an adjustment to workers compensation as provided by the State Insurance Fund.</i>					
Governor's Recommendation	0.00	106,400	421,900	18,000	546,300
<b>Contract Inflation</b>					
The department requests \$36,600 for contract inflation for the rent and parking at the agency's Boise offices. This is a 5.0% increase over the estimated lease expenditure in FY 2025.					
Agency Request	0.00	4,600	32,000	0	36,600
Governor's Recommendation	0.00	4,600	32,000	0	36,600
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$230,200, risk management costs will decrease by \$128,300, State Controller fees will increase by \$253,100, State Treasurer fees will decrease by \$1,100, and Office of Information Technology Services billings will increase by \$82,800, for a net decrease of \$23,700.					
Agency Request	0.00	(15,000)	(8,700)	0	(23,700)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(10,100)	35,300	0	25,200
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	50,900	214,900	9,700	275,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	262,500	1,115,900	48,400	1,426,800
<b>FY 2026 Program Maintenance</b>					
Agency Request	332.60	11,083,600	51,102,400	12,286,900	74,472,900
Governor's Recommendation	332.60	11,300,100	52,048,800	12,325,600	75,674,500

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
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**1. Fire Emergency Support Pgrm Mgr Forest and Range Fire Protection**

The department requests 1.00 FTP and \$184,400 to hire a manager for the fire emergency support program. The requested manager would be responsible for building programming and procedures around the department's emergency support function (ESF4) and Idaho's fire management assistance grant (FMAG). The department states that it has experienced increased demand for services related to emergency support, which it attributes to increase fire activity within the wildland urban interface (WUI) during and outside of traditional fire seasons. This position is also requested in response to the February 2024 Idaho FMAG Process Review, Wildland Fire Mitigation and Management Commission report, and readiness goals expressed by Governor Little in Executive Order 2022-04. The requested manager would work collaboratively with department leadership to develop the program to complement current department processes.

This request includes \$108,700 for ongoing personnel costs (\$36.54/hour at pay grade N, 80% of policy); \$16,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$58,700 for onetime capital outlay including office furniture, computer, phone, and an equipped vehicle. The ongoing support for this position would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund. Onetime funds are requested to be split 4% from the General Fund and 96% from the Department of Lands Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	64,500	119,900	0	184,400
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>64,500</i>	<i>119,900</i>	<i>0</i>	<i>184,400</i>

**2. Fire Aviation Section Manager Forest and Range Fire Protection**

The department requests 1.00 FTP and \$196,100 to hire a section manager for fire aviation. The requested section manager would oversee the administration and policies for program development and maintenance, agreements and contract development, budget management, aviation safety, staffing, contractor relations, interagency coordination, response to aviation incidents, and overall operational situational awareness during closed fire season and active contract periods. The position would also coordinate with contractors and air tanker bases regarding daily operations, including the movement of aircraft to support fire, equipment maintenance, invoices, and payments. Currently, this role is filled by multiple people and the department believes the fire program would be more effective and efficient with the addition of a new section manager to centralize responsibilities.

This request includes \$120,400 for ongoing personnel costs (\$41.08/hour at pay grade O, 80% of policy); \$16,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$58,700 for onetime capital outlay including office furniture, computer, phone, and equipped vehicle. The ongoing support for this position would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund. Onetime funds are requested at 4% from the General Fund and 96% from the Department of Lands Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	70,500	125,600	0	196,100
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>70,500</i>	<i>125,600</i>	<i>0</i>	<i>196,100</i>

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Statewide Forest Assessment Pgrm Mgr

### Forest and Range Fire Protection

The department requests 1.00 FTP and \$196,600 from the Department of Lands Fund to hire a manager for the statewide forest assessment program. In 2020, the department conducted a geospatial analysis to identify threats to forest health that include invasive plants, damaging insects, terrestrial diseases, and stress created by changes in climate. Using this assessment, the department created the forest action plan (FAP) with goals and strategies to reduce these threats. Currently, the statewide forest assessment program does not have a manager and is overseen at the fire district level. The requested manager would be a statewide coordinator to oversee the assessment program and ensure that assessments are consistent statewide. Additionally, the manager would work with counties to ensure that landowners are paying correct assessment amounts.

This request includes \$108,700 for ongoing personnel costs (\$36.54/hour at pay grade N, 80% of policy); \$21,000 ongoing for operating expenditures including travel, vehicle maintenance, and consumable office supplies; \$1,000 for onetime operating expenditures including vehicle striping, decals, and headache rack per department fire equipment standards; and \$65,900 for onetime capital outlay including office furniture, computer, phone, and an equipped vehicle. The entirety of the request is from the Department of Lands Fund, a dedicated fund. Specifically, this fund receives the assessment fees paid by property owners.

AGENCY SUBMITTED OUTCOMES: This request will fulfill many of the department's future-looking goals including the ability to hire, develop, and retain the right people in the right positions to promote safe and effective fire suppression with qualified equipment and personnel. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	1.00	0	196,600	0	196,600
Governor's Recommendation	1.00	0	196,600	0	196,600

### 4. Fire Detection Cameras

### Forest and Range Fire Protection

The department requests \$458,000 to purchase and install 15 mountain top fire detection cameras. The cameras use artificial intelligence to detect wildfires and send an alert to staff and dispatch centers in the region. During the 2023 and 2024 fire seasons, the department deployed nine fire detection cameras that had the functionality to monitor nearly 5.5 million acres of forest. The requested cameras would enable the department to monitor an additional 9.0 million acres at a cost of under \$0.02 per acre. Compared to previous methods of aerial observation, the department believes a network of cameras would provide consistent, low cost, low liability observation. This request includes \$242,000 for ongoing operating expenditures for maintenance and connection; \$86,000 for onetime operating expenditures to install the cameras; and \$130,000 for onetime capital outlay to purchase the cameras. The costs for the purchase, installation, and ongoing costs would be split evenly between the General Fund and the Department of Lands Fund, a dedicated fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the two of the department's strategic foundational goal including maintaining its customer focus and future-looking goals around fire suppression. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	0.00	229,000	229,000	0	458,000
Governor's Recommendation	0.00	229,000	229,000	0	458,000

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
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**5. Fire Equipment**

**Forest and Range Fire Protection**

The department requests \$729,800 from the Department of Lands Fund to purchase firefighting equipment. First, the department proposes to use \$614,000 for the consolidation of the Coeur d'Alene and Grangeville interagency dispatch centers scheduled for 2027. The department's fire services will utilize the Military Division's statewide microwave system and be accessible to areas not previously reached. Requested moneys would be used to improve the radio communications network, add additional repeaters to cover areas that have not had coverage before, establish back up dispatch solutions, and ongoing moneys to maintain the system.

Second, \$11,000 would be added to cover increased costs related to the buildout of a crew carrier for the Coeur d'Alene helitack fire crew. The "crew carrier" is an extended truck-van hybrid that is designed to handle rough terrain and transport many people. In FY 2025, the department requested and received appropriation to replace an existing crew carrier. However, the contractor's costs have exceeded what was quoted in the appropriation, and the department requests additional funds to make up the difference.

Third, the department would use \$67,200 to purchase and outfit a pickup truck for Fire Bureau staff based in Boise. Finally, \$37,600 would be used to purchase two enclosed utility vehicles for the Mica and Eastern Forest Protective Districts. These vehicles would be used by the fire program to haul cargo and passengers to areas of fire where access is often limited. The total request includes \$126,000 for ongoing operating expenditures, \$41,000 for onetime operating expenditures, and \$562,800 for onetime capital outlay.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the multiple of the department's strategic foundational goal including maintaining its customer focus and future-looking goals around fire suppression. The provision of equipment is identified by the agency as necessary to providing staff with a safe, functional and efficient piece of equipment to be able to respond to and achieve safe and effective fire suppression. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness and keeping fires controlled at 10 acres or less.

Agency Request	0.00	0	729,800	0	729,800
Governor's Recommendation	0.00	0	729,800	0	729,800

**6. Asst Fire Warden, Ponderosa Area**

**Forest and Range Fire Protection**

The department requests 1.00 FTP and \$161,500 to hire an assistant fire warden in the Ponderosa Forest Protective District (PDS) in North Idaho. The assistant fire warden would focus on fuel management and be responsible for hiring, training, and supervision of the Teakean fire crew, a new engine crew added in 2024. The PDS includes portions of Latah, Clearwater, and Nez Perce Counties and is staffed by the region's fire warden, assistant warden, and crew foreman for the Teakean Crew. The department cites additional demand for fire response, fuels management, landowner assistance, and crew supervision as creating workload challenges for existing staff members. The addition of an assistant fire warden would enable existing staff to focus more on fire prevention, public outreach and expansion of the federal excess property program, and increased training of rural fire departments in the district.

The request splits the FTP and funding equally between the Department of Lands Fund (a dedicated fund) and the General Fund. Specifically, the request includes \$85,800 for personnel costs for salary and benefits (\$27.70 per hour at pay grade L, 80% of policy); \$17,000 for operating costs for travel, vehicle maintenance, and office supplies; and \$58,700 onetime capital outlay for office furniture, outfitted vehicle, laptop computer and related equipment.

AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking goals of fire management. The anticipated outcomes would be fulfillment of the new assistant fire warden's responsibilities and department's performance measures for the percentage of fires controlled at 10 acres or less, and this request is part of that goal.

Agency Request	1.00	53,100	108,400	0	161,500
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0



# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 7. Fiscal Financial Specialist

## Business Services

The department requests a net-zero shift of \$73,000 between funds to reclassify an existing position to oversee new federal agreements. The newly reclassified position would be a financial specialist (\$24.27 per hour at pay grade K, 80% of policy) responsible for mandated reporting, subrecipient reporting, budget monitoring, reimbursement requests, and tracking throughout the life of the grant. Since 2021, Congress adopted legislation that resulted in 17 new agreements between federal agencies and the Department of Lands and \$22 million dollars in federal grant funding. This shift includes an increase of \$73,000 to the Indirect Cost Recovery Funds, a reduction of \$15,400 from the Department of Lands Fund, and a reduction of \$57,600 from the Endowment Earnings Administrative Fund. The Indirect Cost Recovery Fund is a dedicated fund comprised of the collection of indirect costs on actual expenditures from federal grants that can be used for administrative supervision of grants. The department is not requesting a new FTP, as they are proposing to reclassify a vacant position that is a lower priority within the agency.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's goals of maintaining a customer focus by providing timely feedback, reporting and budget monitoring's, and improve performance within the state's budget systems; and prioritizing financial stewardship by supporting compliance on federal reporting monthly reimbursement requests, quarterly and annual financial reporting and provide subrecipient data in the federal systems. The anticipated outcome of this request would be maintaining compliance with federal agencies, respond to requests and questions regarding federal agreements pre award through post award, maintain effective operating procedures, and effectively guide partners through state and federal policies.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## 8. Fire Burn Permit Replacement

## Forest and Range Fire Protection

The department requests \$120,000 from the General Fund to replace the statewide burn permit system. Every year, the Department of Lands issues 18,000-19,000 burn permits in accordance with Section 38-115, Idaho Code. Setting a fire within the closed season, the period of time from May 10th to October 20th, without a permit is a misdemeanor under state law. The state's current burn permit system was created in 2009, is not able to be upgraded, and has been identified as having security concerns. Of this request, \$100,000 is onetime for the purchase/building of the system and \$20,000 is ongoing for future costs. The agency may either contract with a vendor for an existing system or contract to have a bespoke system built internally in collaboration with the Office of Information Technology Services. The department anticipates that if funded, the new system could be implemented within FY 2026.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of providing customer focused service and refining their internal processes. The department's performance measures include the percentage of fires controlled at 10 acres or less, and this request is part of that goal.

Agency Request	0.00	120,000	0	0	120,000
Governor's Recommendation	0.00	120,000	0	0	120,000

# Department of Lands

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**9. Forestry Program Specialist**

**Forest Resources Management**

The department requests 1.00 FTP and \$108,700 to hire a program specialist for the urban and community forest program (UCF) to provide technical and educational assistance to aid citizens and professionals in developing strategic urban forested spaces. Urban forestry includes the planting, maintenance, care, and protection of tree populations in urban settings. Historically, the department has contracted services with vendors to assist communities. However, one longtime vendor has notified the agency that they will soon retire, a second has shared they are unable to contract anymore due to other work responsibilities, and the department is diffident about new vendor availability. The proposed staff member would assume responsibility for those regions previously served by contracted vendors and fulfill the demand for the program. This request includes \$96,200 for ongoing personnel costs (\$31.73 at paygrade M, 80% of policy); \$8,000 ongoing for operating expenditures including training, travel, software licenses, and consumable office materials; and \$4,500 for onetime capital outlay for office furniture, a computer, and a phone. Onetime expenses are requested from the Indirect Cost Recovery Fund, a dedicated fund, and ongoing expenses are requested from the Federal Grant Fund.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goal including maintaining its customer focus and developing a well-trained, high performing workforce. The first would be accomplished by producing educational and informational materials to help Idaho citizens operate legally and safely; and engaging with the customers to ensure quality and transparency. The latter would be accomplished by prioritizing staff development and developing leaders in a culture of career long learning. The Department of Land's metric is to have increased access to federal grants funds to support the program and ability to assist communities with projects and grant activities.

Agency Request	1.00	0	4,500	104,200	108,700
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

**10. Statewide Security Upgrades**

**Business Services**

The department requests \$500,000 to provide a security upgrade for administrative facilities throughout the state. Upgrades would include badge access, automated door locks, emergency alarms and strobe lights, intercom systems to interact with the public, and cameras with cloud storage over exterior doors and equipment yards. The department reports that field offices do not currently include these security elements. Building access, equipment security, and vandalism is often left to administrative staff, who may be alone at field offices during fire season. Requested moneys would be utilized to contract with vendors, training, system implementation, employee badge programing, and annual subscription fees. This request anticipates ongoing costs of \$40,000 and the remainder for onetime expenses. The request splits funding so that 10% comes from the General Fund, 40% comes from the Department of Lands Fund (a dedicated fund), and 50% comes from the Endowment Earnings Administrative Fund (a dedicated fund).

AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking goals for office facility upgrades, transitioning from a standard lock and key entry to badge access. The anticipated outcomes would be significant safety and monitoring upgrades that include cloud-based, including 30 days of cloud storage for cameras located on exterior doors and equipment yards.

Agency Request	0.00	50,000	450,000	0	500,000
Governor's Recommendation	0.00	50,000	450,000	0	500,000

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 11. Shared Stewardship Funding

## Forest Resources Management

The department requests \$52,800 to partially fund a coordinator for the shared stewardship program to supplant federal funds scheduled to expire in 2026. The shared stewardship program is a collaboration between the Department of Lands and the United States Department of Agriculture Forest Service to identify joint priorities including disease, infestation, and the threat of fire. The state's shared stewardship coordinator works with federal forestry staff, federal natural resources agencies, counties, soil and water conservation districts, non-governmental organizations, and private landowners to identify and implement opportunities to reduce the risk of wildfire damage to people and communities. When the position was created in 2020, it included support via a federal grant to stand up the position. In 2021, the federal support for the position was reduced and the department supplemented with federal funds from other grants. Beginning in FY 2026, the department anticipates the new fund split for the coordinator position to be 45% from the General Fund, 35% from federal grant funds, and 20% from dedicated fund sources within the department. While the goals of the programs are similar, the shared stewardship program is distinct from the Good Neighbor Authority, though the programs do work collaboratively.

AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goals including maintaining its customer focus and developing a well-trained, high performing workforce. The first would be accomplished by producing educational and informational materials to help Idaho citizens operate legally and safely; and engaging with the customers to ensure quality and transparency. The latter would be accomplished by prioritizing staff development and developing leaders in a culture of career long learning. The Department of Land's metric is to have increased access to federal grants funds to support the program and increase agency capacity to assist landowners and federal, state, county, and other partners with fuel reduction projects and grant activities.

Agency Request	0.00	52,800	0	0	52,800
Governor's Recommendation	0.00	52,800	0	0	52,800

## 12. GIS Enhancements

## Business Services

The department requests \$62,000 for enhancements to its geographic information system (GIS) including a new host server, a new server license, and a new graphics processing unit (GPU) to aid processing of large picture files. GIS systems are utilized by multiple programs within the department to guide staff work and respond to external users. At present, the department uses one server to host both enterprise mapping and imaging, the capacity for which causes both systems to run slower than preferred. The requested host server would enable the agency to place both systems on their own servers, which also requires the purchase of an additional server license. Finally, the GPU would improve the agency's ability to render images from large data sets used in GIS software. This request anticipates ongoing costs of \$22,000 and the remainder for onetime expenses. The request splits funding so that 10% comes from the General Fund and 90% from dedicated funds.

AGENCY SUBMITTED OUTCOMES: This request would address the department's goal to integrate and improve business processes with secure technology and infrastructure. The anticipated outcomes would be to double the capacity of the department's current GIS system, reduce lag time and instability, enable faster data processing for members of the public, and increase the capacity of the agency's current servers.

Agency Request	0.00	6,200	55,800	0	62,000
Governor's Recommendation	0.00	6,200	55,800	0	62,000

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>13. Boat and Trailer</b>					<b>Minerals, Public Trust, Oil and Gas</b>
<p>The department requests \$80,000 onetime from the Navigable Waterways Fund to purchase a boat and trailer for agency activities in southern Idaho. Department staff in southern Idaho conduct inspections and perform water-related field work. Historically, staff have borrowed watercraft from other agencies or local homeowners to perform this work. The department's request would allow staff to conduct its work without relying on the availability of other agencies/persons, and would be a resource that could be shared by three area offices within the region. The Navigable Waterways Fund is a dedicated fund, whose revenues derives from permits, filing fees, and licenses pursuant to Section 58-104(9)(b), Idaho Code and must be used for the administration of the state's navigable waterways.</p> <p>AGENCY SUBMITTED OUTCOMES: This request will fulfill two of the department's foundational goals including maintaining its customer focus and maintaining positive fund integrity. The first would be accomplished by delivering programs within professionalism and integrity. The latter would be accomplished by using dedicated funds for the program for which they are intended. The Department of Land's metric is that staff will be able to better serve the public and littoral customers by the efficient and timely inspection and regulation of public trust lands.</p>					
Agency Request	0.00	0	80,000	0	80,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>80,000</i>	<i>0</i>	<i>80,000</i>
<b>14. Fleet &amp; Facilities Manager Vehicle</b>					<b>Business Services</b>
<p>The department requests \$54,200 onetime to purchase a vehicle for the statewide fleet and facilities manager. The fleet and facilities manager travels frequently to sites throughout the state to assess, advise, and administer maintenance projects, but does not currently have a dedicated vehicle. This vehicle request would be in addition to those vehicles currently owned and utilized by the department and is therefore not requested as a replacement item. The vehicle anticipated for purchase would be a half-ton pick-up truck with specific upgrades including a skid plate, radio console, and tow package. This request is onetime and divides funding so that 10% comes from the General Fund and 90% from dedicated funds.</p> <p>AGENCY SUBMITTED OUTCOMES: This request would address the department's forward-looking strategic goals for maintaining office facilities and season housing facilities by providing reliable transportation for those whose responsibility it is to oversee those facilities. The anticipated outcomes would be the development and presentation to the Land Board of facilities and seasoning housing plans.</p>					
Agency Request	0.00	5,400	48,800	0	54,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,400</i>	<i>48,800</i>	<i>0</i>	<i>54,200</i>
<b>15. Timber Protective Association, Assessment</b>					<b>Forest and Range Fire Protection</b>
<p>The department requests \$83,500 ongoing to increase the distribution to the Timber Protective Associations (TPAs). Every year, the Department of Lands collects an assessments from owners of forested land, liens, and fines pursuant to Sections 38-111, 38-112, and 38-130, Idaho Code. Where the assessments, liens, and fines are derived from lands within those regions protected by a TPA, those funds are distributed to the TPA. For FY 2026, the revenue for the Clearwater Potlatch Timber Protective Association (CPTPA) in North Idaho and the Southern Idaho Timber Protective Association (SITPA) near McCall are anticipated to exceed the appropriation by \$83,500. If the agency lacks sufficient appropriation to expend these moneys, the TPAs will not receive the full amount that they are due unless the department is able to not expend appropriation elsewhere. The department's FY 2026 Base includes \$873,000 in trustee and benefit payments derived from the assessments for TPAs. This request would increase that amount to \$956,500.</p> <p>AGENCY SUBMITTED OUTCOMES: This request is in alignment with the department's strategic plan in multiple respects, including maintaining its customer focus, having a comprehensive plan for fire suppression, retaining qualified personnel, and ensuring that dedicated fund dollars are put to work in the programs for which they are intended. The Department of Lands anticipates this will aid in the measured Financial Stewardship Goal of Fire Readiness. IDL anticipates this will aid in the following key services provided: fire safety burn permits issued; logging jobs inspected for compliance with fire hazard management rules; and keeping fires controlled at 10 acres or less.</p>					
Agency Request	0.00	0	83,500	0	83,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>83,500</i>	<i>0</i>	<i>83,500</i>

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**16. Timber Protective Association, CEC** **Forest and Range Fire Protection**

The department requests \$15,600 for increases related to change in employee compensation and inflation at the Timber Protective Associations (TPAs). The Department of Lands collaborates with two TPAs, Clearwater Potlatch Timber Protective Association (CPTPA) in North Idaho and the Southern Idaho Timber Protective Association (SITPA) near McCall. While TPAs are not state agencies and their employees are not state employees, they perform similar work. If not for the TPAs, Department of Lands would be responsible for preparedness and suppression services within the protective district boundaries. The FY 2026 Base appropriation for the Department of Lands includes \$899,400 for CPTPA and \$654,300 for SITPA. This request includes an additional \$9,000 for CPTPA, of which \$7,400 is for CEC and \$1,600 is for general inflation; and an additional \$6,600 for SITPA, of which \$5,400 is for CEC and \$1,200 is for general inflation.

**AGENCY SUBMITTED OUTCOMES:** This request is alignment with the department's strategic plan to hire, develop, and retain the right people in the right positions most effectively. The outcomes of this request would aid the following key services provided: fire safety burn permits issued; logging jobs inspected for compliance with fire hazard management rules; and keeping fires controlled at 10 acres or less.

**ANALYST NOTE:** The TPAs may also submit enhancements that were not related to change in employment compensation or inflation. In addition to change in employment compensation and inflation, the request from SITPA includes \$100,000 for ongoing firefighter bonuses from the General Fund and CPTPA includes \$150,000 for ongoing firefighter bonuses from the General Fund that were not reflected in the agency's request.

Agency Request	0.00	15,600	0	0	15,600
<i>The Governor recommends funding for the equivalent of a 5% increase in state employee compensation for TPA employees.</i>					
Governor's Recommendation	0.00	66,800	0	0	66,800

**17. FTP and Salary Split Adjustment** **Trust Land Mgmt & Minerals, etc.**

The department requests net zero transfers between two programs and multiple dedicated funds to align expenditures with fund availability and statutory use guidelines. Dedicated funds appearing in statute have specific sources from whence funds derive and dictate how funds can be used. The Department of Lands receives moneys from multiple different sources that it aligns with the statutorily allowed uses within the department. In recent years, the department has experienced an increase in contested cases, permits, and leases related to the increased number of people in the areas around Idaho's lakes and waterways. It requests to use this realized revenue to redirect the appropriation to support staff that are responding to these needs. Specifically, this request would reduce the appropriation from the Endowment Earnings Administrative Fund in the Trust Land Management Program by \$35,600. The request also decreases the appropriation from the Department of Lands Fund in the Mineral, Public Trust, Oil, & Gas Program by \$408,100 and increases the appropriations by \$28,900 from the Oil and Gas Fund and by \$414,800 for the Navigable Waterways Fund. These changes are ongoing and net to zero across the department.

**AGENCY SUBMITTED OUTCOMES:** This request will fulfill two of the department's foundational goals including (1) maintaining its customer focus, and (2) ensuring that dedicated fund dollars are put to work in the programs for which they are intended. The Department of Land's metric is to appropriately align funding sources with allowed uses and maintain fund integrity within the agency.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

**Replacement Items**

The agency requests \$2,070,200 for replacement items, including \$1,421,200 for pickup trucks and SUVs, \$538,000 for fire engines, \$43,000 for all-terrain vehicles, \$15,000 for a utility task vehicle (UTV), \$15,000 for a control station, \$15,000 for a riding lawn mower, \$13,000 for a repeater, and \$10,000 for a backpack electrofisher for the fisheries program.

Agency Request	0.00	71,400	1,998,800	0	2,070,200
Governor's Recommendation	0.00	71,400	1,998,800	0	2,070,200

# Department of Lands

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The department's request for replacement items includes \$604,400 for computer and IT equipment. The request includes \$182,900 for 118 standard notebook laptops, \$23,600 for 118 computer docking stations, \$85,900 for 13 routers, \$230,100 for 39 switches, \$23,200 for eight high-end laptops, \$25,100 for 50 tablet computers, \$8,400 for seven conference phones, \$3,200 for 16 VOIP phones, \$16,600 for 15 dsktop computer workstations, and \$5,400 for five firewalls.					
Agency Request	0.00	60,400	544,000	0	604,400
Governor's Recommendation	0.00	60,400	544,000	0	604,400
<b>Governor Initiatives</b>					
			<b>Forest and Range Fire Protection</b>		
Agency Request	0.00	0	0	0	0
The Governor recommends \$40,000,000 onetime from the General Fund for future fire costs. This recommendation includes a onetime transfer of funds to the Fire Suppression Deficiency Fund, a continuously appropriated fund from which the Department of Lands can draw against to defray the expenses of emergency fire suppression on lands protected by the state pursuant to Sections 38-131 and 38-131A, Idaho Code.					
The Governor also recommends \$150,000 onetime for thermal, satellite fire detection services. Information gathered from thermal satellites would be utilized by dispatch and fire managers to identify fire starts and map existing fires. The recommendation is for onetime funds to allow the department opportunity to evaluate the impact on fire suppression.					
Finally, the Governor recommends \$1,000,000 onetime for recruitment and retention bonuses to qualified firefighting personnel to be competitive with recent increases at federal agencies.					
Governor's Recommendation	0.00	41,150,000	0	0	41,150,000
<b>Cash Transfers &amp; Adjustments</b>					
Agency Request	0.00	0	0	0	0
The Governor recommends a onetime General Fund transfer to the Fire Suppression Deficiency Fund for future fire costs.					
Governor's Recommendation	0.00	(40,000,000)	0	0	(40,000,000)
<b>Budget Law Exemptions/Other Adjustments</b>					
The Permanent Building Fund Advisory Council FY 2026 recommendations for Department of Lands include one alteration and repair (A&R) project and one ADA project. The A&R project is for \$1,350,000 for the replacement of the HVAC system replacement at the Mica Supervisory Area. The ADA project recommendation is for \$347,000 to remodel the administration building at the Maggie Creek Supervisory Area. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.					
Agency Request	0.00	0	0	0	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	337.60	11,882,500	55,877,100	12,391,100	80,150,700
Governor's Recommendation	335.60	13,247,100	56,710,600	12,325,600	82,283,300
Agency Request					
Change from Original App	(12.00)	(5,057,300)	(4,742,700)	(6,967,700)	(16,767,700)
% Change from Original App	(3.4%)	(29.9%)	(7.8%)	(36.0%)	(17.3%)
Governor's Recommendation					
Change from Original App	(14.00)	(3,692,700)	(3,909,200)	(7,033,200)	(14,635,100)
% Change from Original App	(4.0%)	(21.8%)	(6.4%)	(36.3%)	(15.1%)

# Department of Parks and Recreation

Analyst: Jessup

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Management Services	22,496,800	15,773,300	22,639,100	0	0
Park Operations	27,524,300	23,235,300	28,365,300	52,533,000	52,973,800
Capital Development	147,595,400	24,778,900	36,950,000	4,400,000	4,400,000
<b>Total:</b>	<b>197,616,500</b>	<b>63,787,500</b>	<b>87,954,400</b>	<b>56,933,000</b>	<b>57,373,800</b>
<b>BY FUND CATEGORY</b>					
General	4,815,000	3,915,000	4,035,400	4,222,500	4,243,200
Dedicated	149,778,800	45,744,200	47,053,700	43,846,100	44,234,100
Federal	43,022,700	14,128,300	36,865,300	8,864,400	8,896,500
<b>Total:</b>	<b>197,616,500</b>	<b>63,787,500</b>	<b>87,954,400</b>	<b>56,933,000</b>	<b>57,373,800</b>
Percent Change:	0.0%	(67.7%)	37.9%	(35.3%)	(34.8%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	18,079,400	16,677,900	18,919,600	20,140,400	20,659,200
Operating Expenditures	10,884,400	9,324,600	11,364,500	11,622,800	11,544,800
Capital Outlay	151,183,400	26,627,800	39,701,000	7,200,500	7,200,500
Trustee/Benefit	17,469,300	11,157,200	17,969,300	17,969,300	17,969,300
<b>Total:</b>	<b>197,616,500</b>	<b>63,787,500</b>	<b>87,954,400</b>	<b>56,933,000</b>	<b>57,373,800</b>
Full-Time Positions (FTP)	183.80	183.80	190.80	195.80	195.80

## Department Description

The Department of Parks and Recreation was created by H138 of 1965. For the purposes of budgeting, the department is organized into three programs: 1) Management Services includes fiscal support, passthrough grants for recreational programs, planning and development, information technology, registrations, and reservations; 2) Park Operations manages the 30 state parks and trails throughout six regions, and also manages recreational boating, motorized and nonmotorized trails programs, and interpretive programs; and 3) Capital Development includes only the capital outlay appropriated for facility maintenance, repair, and construction. The department has requested consolidation of the Management Services and Park Operations programs in their FY 2026 budget request.

Section 67-4401, Idaho Code places the Lava Hot Springs Foundation into the Department of Parks and Recreation for organizational purposes. Beginning in FY 2022, the foundation received a continuous appropriation and no longer receives an annual appropriation bill through the Legislature.

# Department of Parks and Recreation

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	4,815,000	3,915,000	(900,000) (18.7%)	4,035,400	4,222,500	4,243,200
Indirect Cost Recovery 12500	498,100	413,600	(84,500) (17.0%)	501,900	508,900	519,200
Parks and Recreation 24300	116,984,900	24,594,500	(92,390,400) (79.0%)	17,519,700	18,898,300	19,190,500
Recreational Fuels 24700	9,590,700	4,770,400	(4,820,300) (50.3%)	6,055,200	7,867,200	7,890,400
Parks and Recreation Registration 25000	18,294,900	13,219,300	(5,075,600) (27.7%)	17,785,600	13,161,900	13,199,800
Miscellaneous Revenue 34900	112,300	22,700	(89,600) (79.8%)	1,911,700	111,700	111,700
Public Recreation Enterprise 41001	2,352,500	1,848,700	(503,800) (21.4%)	2,296,900	2,305,500	2,316,500
Parks and Recreation Expendable Trust 49600	1,945,400	875,000	(1,070,400) (55.0%)	982,700	992,600	1,006,000
American Rescue Plan 34400	3,016,400	91,400	(2,925,000) (97.0%)	0	0	0
ARPA State Fiscal Recovery 34430	28,118,900	6,780,700	(21,338,200) (75.9%)	30,000,000	0	0
Federal Grant 34800	11,887,400	7,256,200	(4,631,200) (39.0%)	6,865,300	8,864,400	8,896,500
<b>Total:</b>	<b>197,616,500</b>	<b>63,787,500</b>	<b>(133,829,000)</b> <b>(67.7%)</b>	<b>87,954,400</b>	<b>56,933,000</b>	<b>57,373,800</b>



# Department of Parks and Recreation

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>190.80</b>	<b>4,035,400</b>	<b>87,954,400</b>	<b>190.80</b>	<b>4,035,400</b>	<b>87,954,400</b>
Prior Year Reappropriation	0.00	900,000	123,116,500	0.00	900,000	123,116,500
<b>FY 2025 Total Appropriation</b>	<b>190.80</b>	<b>4,935,400</b>	<b>211,070,900</b>	<b>190.80</b>	<b>4,935,400</b>	<b>211,070,900</b>
Executive Carry Forward	0.00	0	12,444,400	0.00	0	12,444,400
<b>FY 2025 Estimated Expenditures</b>	<b>190.80</b>	<b>4,935,400</b>	<b>223,515,300</b>	<b>190.80</b>	<b>4,935,400</b>	<b>223,515,300</b>
Removal of Onetime Expenditures	0.00	(900,000)	(165,511,900)	0.00	(900,000)	(165,511,900)
Base Adjustments	0.00	0	(10,000,000)	0.00	0	(10,000,000)
<b>FY 2026 Base</b>	<b>190.80</b>	<b>4,035,400</b>	<b>48,003,400</b>	<b>190.80</b>	<b>4,035,400</b>	<b>48,003,400</b>
Personnel Benefit Costs	0.00	46,100	249,800	0.00	46,100	249,800
Statewide Cost Allocation	0.00	116,300	213,300	0.00	38,300	135,300
Change in Employee Compensation	0.00	24,700	129,900	0.00	123,400	648,700
<b>FY 2026 Program Maintenance</b>	<b>190.80</b>	<b>4,222,500</b>	<b>48,596,400</b>	<b>190.80</b>	<b>4,243,200</b>	<b>49,037,200</b>
1. Additional Park Personnel	5.00	0	322,000	5.00	0	322,000
2. Seasonal Group Position Increase	0.00	0	210,000	0.00	0	210,000
3. Statewide Operating Increase	0.00	0	195,000	0.00	0	195,000
4. Pay Increase for Targeted Positions	0.00	0	309,100	0.00	0	309,100
5. Compact Wheel Loader	0.00	0	140,000	0.00	0	140,000
6. Responsible OHV Use Campaign	0.00	0	100,000	0.00	0	100,000
7. Bear Lake, Fish Haven Improvements	0.00	0	4,000,000	0.00	0	4,000,000
8. Lake Cascade, Federal Grant	0.00	0	400,000	0.00	0	400,000
9. Program Consolidation	0.00	0	0	0.00	0	0
Replacement Items	0.00	0	2,463,000	0.00	0	2,463,000
OITS Hardware	0.00	0	197,500	0.00	0	197,500
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>195.80</b>	<b>4,222,500</b>	<b>56,933,000</b>	<b>195.80</b>	<b>4,243,200</b>	<b>57,373,800</b>
Change from Original Appropriation	5.00	187,100	(31,021,400)	5.00	207,800	(30,580,600)
% Change from Original Appropriation		4.6%	(35.3%)		5.1%	(34.8%)

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature funded enhancements for FY 2025 including \$2,923,100 for replacement items; 7.00 FTP and \$457,800 for additional staff at parks statewide; \$200,000 to increase pay for seasonal employees; \$300,000 for increased operating costs at state parks; \$500,000 to increase the distribution of off-highway vehicle (OHV) education and safety funds to counties; \$75,000 onetime to purchase a trailer for the motorized trails program; \$150,000 onetime for a public awareness advertising campaign to promote responsible OHV use; \$100,000 onetime for signage and trail markers for snowmobile trails statewide; \$1,800,000 for the construction of a new entrance roundabout at Farragut State Park; \$4,500,000 onetime for utility upgrades at RV campsites statewide; \$400,000 onetime for water system upgrades at Walcott State Park; \$250,000 for a onetime federal grant to address shoreline erosion control at Lake Cascade State Park; and \$20,000,000 onetime from the ARPA State Fiscal Recovery Fund for capital projects and deferred maintenance. Moneys for this final enhancement would also be used for previously funded capital and maintenance projects whose costs increased due to market inflation.</p>					
	190.80	4,035,400	47,053,700	36,865,300	87,954,400
<b>Prior Year Reappropriation</b>					
<p>The department was authorized through S1269 of 2024 to reappropriate and carryover any unencumbered and unexpended appropriation balance for the Capital Development Program from FY 2024 into FY 2025. Carryover required legislative approval, and is removed as a onetime expenditure before calculating the next year's base.</p>					
Agency Request	0.00	900,000	95,971,700	26,244,800	123,116,500
Governor's Recommendation	0.00	900,000	95,971,700	26,244,800	123,116,500
<b>FY 2025 Total Appropriation</b>					
Agency Request	190.80	4,935,400	143,025,400	63,110,100	211,070,900
Governor's Recommendation	190.80	4,935,400	143,025,400	63,110,100	211,070,900
<b>Executive Carry Forward</b>					
<p>The Department of Parks and Recreation was approved by the Division of Financial Management for \$12,444,400 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for payments to local municipalities for grants and replacement equipment.</p>					
Agency Request	0.00	0	7,723,600	4,720,800	12,444,400
Governor's Recommendation	0.00	0	7,723,600	4,720,800	12,444,400
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	190.80	4,935,400	150,749,000	67,830,900	223,515,300
Governor's Recommendation	190.80	4,935,400	150,749,000	67,830,900	223,515,300
<b>Removal of Onetime Expenditures</b>					
<p>Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$2,676,000 for replacement items, \$27,275,000 for onetime program enhancements, \$123,116,500 for reappropriation, and \$12,444,400 for Executive Carry Forward authorized by the Division of Financial Management.</p>					
Agency Request	0.00	(900,000)	(112,896,300)	(51,715,600)	(165,511,900)
Governor's Recommendation	0.00	(900,000)	(112,896,300)	(51,715,600)	(165,511,900)
<b>Base Adjustments</b>					
<p>The department requests a reduction of \$10,000,000 from the ARPA State Fiscal Recovery Fund. These moneys were first appropriated in FY 2023 for capital projects and improvements to parks statewide to be spent in a manner consistent with federal guidelines. Projects undertaken with ARPA State Fiscal Recovery Funds are required to be completed by December 2026, and the department does not require an ongoing appropriation.</p>					
Agency Request	0.00	0	0	(10,000,000)	(10,000,000)
Governor's Recommendation	0.00	0	0	(10,000,000)	(10,000,000)
<b>FY 2026 Base</b>					
Agency Request	190.80	4,035,400	37,852,700	6,115,300	48,003,400
Governor's Recommendation	190.80	4,035,400	37,852,700	6,115,300	48,003,400

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	46,100	187,600	16,100	249,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>46,100</i>	<i>187,600</i>	<i>16,100</i>	<i>249,800</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$21,600, Legislative Audit billings will increase by \$10,500, risk management costs will decrease by \$94,700, State Controller fees will increase by \$175,400, State Treasurer fees will decrease by \$900, and Office of Information Technology Services billings will increase by \$101,400, for a net increase of \$213,300.

Agency Request	0.00	116,300	97,000	0	213,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>38,300</i>	<i>97,000</i>	<i>0</i>	<i>135,300</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	24,700	97,200	8,000	129,900
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>123,400</i>	<i>485,200</i>	<i>40,100</i>	<i>648,700</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	190.80	4,222,500	38,234,500	6,139,400	48,596,400
<i>Governor's Recommendation</i>	<i>190.80</i>	<i>4,243,200</i>	<i>38,622,500</i>	<i>6,171,500</i>	<i>49,037,200</i>

### 1. Additional Park Personnel

### Park Operations

The department requests 5.00 FTP and \$322,000 for staffing at parks across the state. The duties and responsibilities for these new positions include interpretation and education, natural resource management, rule compliance and enforcement, maintenance, emergency response, cleaning, maintenance and repair, and overseeing seasonal staff and volunteers. Specifically, staff would include two new park rangers (\$21.42 per hour at pay grade J, 80% of policy) at the Eagle Island State Park and Harriman/Henry's Lake/Ashton-Tetonia Trail recreation areas; two housekeepers (\$17.45 per hour at pay grade G, 95% of policy) at Harriman and Castle Rocks State Parks; and a new senior maintenance craftsman (\$18.78 per hour at pay grade H, 90% of policy) at Farragut State Park. Requested staff will address the growing customer service and maintenance needs of the parks as visitation continues to be high. This request will be funded from the Parks and Recreation Fund, a dedicated fund that receives the revenues from camping activities and passport sales.

**AGENCY SUBMITTED OUTCOMES:** This request will fulfill the agency's strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency's customer satisfaction rating.

Agency Request	5.00	0	322,000	0	322,000
<i>Governor's Recommendation</i>	<i>5.00</i>	<i>0</i>	<i>322,000</i>	<i>0</i>	<i>322,000</i>

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Seasonal Group Position Increase

**Park Operations**

The department requests \$210,000 to increase wages for seasonal positions across the state. Requested funds would increase the hourly wage for seasonal staff from \$12 to \$15 per hour for about 13,000 hours worked at 23 different state parks. Visitation at the state parks in calendar year 2021 totaled 7.5 million which is a 20% increase from 2019. Additionally, visitors' interest in parks has continued to expand beyond traditional "seasons" into what is commonly referred to as "shoulder seasons." The requested increase in wages will be used to recruit and retain staff that perform maintenance, collect fees from park patrons, and perform other services at the parks. In FY 2024 and FY 2025, the agency was appropriated \$350,000 to address seasonal position pay. The department's request for FY 2026 would increase compensation for the remaining third of employees that were not included in the adjustments for FY 2024 and FY 2025.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency's customer satisfaction rating.

Agency Request	0.00	0	210,000	0	210,000
Governor's Recommendation	0.00	0	210,000	0	210,000

## 3. Statewide Operating Increase

**Park Operations**

The department requests \$195,000 for utility costs, maintenance, and repair costs at parks statewide. The department reports that inflation for goods and services, especially fuel and utility costs, have contributed to increased operational costs at parks throughout the state. This increase would be a 2.9% increase over the FY 2026 Base appropriation for park operations which was last increased in FY 2025 for similar reasons included in this request. Funds are requested from the Parks and Recreation Fund, a dedicated fund that receives the revenues from camping activities and passport sales.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency's customer satisfaction rating.

Agency Request	0.00	0	195,000	0	195,000
Governor's Recommendation	0.00	0	195,000	0	195,000

## 4. Pay Increase for Targeted Positions

**Management Services, Park Operations**

The department requests \$309,100 to increase the salary for targeted job classifications. The agency seeks to hire employees at a minimum 80% of policy paygrades. Based on recommendations from the Division of Human Resources and direction from the Legislature, the department adjusted its salary structure upward. However, absent appropriation to mirror the salary structure adjustment, the agency's compa-ratio has decreased, and the agency's starting's rates are now 78% of policy paygrades. Internally, the department is attempting to address salary compression issues through the development of a tiered ranger program at state parks. Requested moneys would be used to adjust salaries for eligible positions as part of the FY 2026 change in employee compensation plan. Funding for this request would be derived from the Parks and Recreation Fund, a dedicated fund that receives the revenues from camping activities and passport sales.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of providing competitive wages to employees. The anticipated outcome of this request is increased employee retention.

Agency Request	0.00	0	309,100	0	309,100
Governor's Recommendation	0.00	0	309,100	0	309,100

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Compact Wheel Loader

### Park Operations

The department requests \$140,000 onetime to purchase a compact wheel loader for snow removal and maintenance in the department's South Region. In FY 2024, two compact wheel loaders (a.k.a. front-end loaders, bucket loaders, scoop loaders) were purchased for the north and eastern region programs. The loaders are used to clear debris and snow from trails and parking areas. Funding for this request is derived from the Recreational Fuels Fund, specifically those moneys deposited with the statutory purpose of acquiring, maintaining, and equipping Off-Highway Vehicle (OHV) sites.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of maintaining and creating new opportunities for adventure by protecting and improving access to recreational facilities throughout the state. The anticipated outcome of this request is that the department will be able to support safe and easy access to winter recreational parking areas.

Agency Request	0.00	0	140,000	0	140,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>140,000</i>	<i>0</i>	<i>140,000</i>

## 6. Responsible OHV Use Campaign

### Park Operations

The department requests \$100,000 for a public awareness campaign to promote responsible off-highway vehicle (OHV) use on public lands. The department reports that the number of OHV users in the state has increased and there has been an increase in the misuse of public lands, including damage caused by off-trail riders and litter. In FY 2024 and FY 2025, the Legislature appropriated onetime funds to develop the public awareness campaign, initial advertising, and airtime. Moneys requested for FY 2026 would provide ongoing support and airtime for the campaign. The campaign aims to educate users on safe riding practices and ethical use of public lands. Funding for this request is derived from the Parks and Recreation Registration Fund, more specifically, the revenue from motorbike, ATV, and UTV stickers.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of maintaining and creating new opportunities for adventure by protecting and improving access to recreational facilities throughout the state. The anticipated outcomes of this request being funded would be to maintain access to recreational trails throughout the state.

Agency Request	0.00	0	100,000	0	100,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>100,000</i>	<i>0</i>	<i>100,000</i>

## 7. Bear Lake, Fish Haven Improvements

### Capital Development

The department requests \$4,000,000 in onetime capital outlay for the development of a new day use facility at the Bear Lake Fish Haven property. In March 2024, the department purchased 28 acres to expand the Bear Lake State Park in southeastern Idaho. The acquisition will provide public access to 1,200 additional feet of shoreline and the anticipated development will include beach access, paved parking, picnic shelters, and camping infrastructure. The department believes that providing additional access points will alleviate congestion created by current users. In calendar year 2023, Bear Lake State Park had over 250,000 visitors. The department's goal is to develop 25 additional day use areas and upgrade/improve 150 boat slips at Bear Lake State Park by the fall of 2026. Funding for this project is split evenly between the Recreational Fuels Fund and federal grant funds derived from the U.S. Department of Interior's Land and Water Conservation Fund (LWCF).

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of creating experiences that renew the human spirit by providing a greater number of daytime recreation experiences. The anticipated outcomes of this request being funded would be to increase access to recreating and camping opportunities in the state.

Agency Request	0.00	0	2,000,000	2,000,000	4,000,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,000,000</i>	<i>2,000,000</i>	<i>4,000,000</i>

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 8. Lake Cascade, Federal Grant

## Capital Development

The department requests \$400,000 in onetime capital outlay to make repairs to the Boulder Creek, Buttercup, and Sage Bluff units at Lake Cascade State Park in central Idaho. The department will match federal grant funds with dedicated funds. The Buttercup and Sage Bluff sites are prone to flooding in the early summer, which means they cannot be used by campers. The department will use some of the requested funds to install a perforated drainpipe and dry wells to alleviate flooding. Other anticipated repairs include the replacement of two vault toilets, water system repairs, repairs to the park's well, two dock sections on the water, repair pavement damaged by flooding, and general improvements to the park. Federal funding for this project is derived from the Bureau of Reclamation, a federal agency under the U.S. Department of the Interior.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of being responsible stewards of natural resources by managing and restoring resources, artifacts, and assets entrusted to the Department of Parks and Recreation. The anticipated outcomes of this request being funded would be to reduce the backlog of deferred maintenance projects in the state.

Agency Request	0.00	0	0	400,000	400,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>400,000</i>	<i>400,000</i>

## 9. Program Consolidation

## Management Services, Park Operations

The department requests to consolidate two of its distinctly budgeted programs, the Management Services and Park Operations Programs, into a single budgeted program. The department's administrative functions are included in the Management Services Program, but the only program it provides administration support for is the Park Operations Program. The department believes that there is no operational benefit to having these budgetary functions separated and that combining the programs would be more efficient and less duplicative. The department specifically cites current complexities with personnel cost and FTP distribution, where an employee may serve both programs. The consolidation includes the reduction of 33.08 FTP and \$23,012,400 in the Management Services Program and an increase of the same within the Park Operations Program. Were consolidation approved, the agency would continue its ability to specifically report on administrative costs based on costs centers and expenditure coding required by the State Controller.

AGENCY SUBMITTED OUTCOMES: This request will support the agency pursuit for its strategic objectives by creating greater organizational efficiency.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

## Replacement Items

## Park Operations

The department requests \$2,463,000 for the replacement of equipment, including: \$1,130,000 for three snowmobile trail groomers and related equipment; \$675,000 for 14 vehicles (trucks, sports utilities vehicles, utility terrain vehicles); \$310,000 for a trail dozer, backhoe, and a tractor; \$75,000 for five mowers; \$18,000 for two fire pumpers; \$9,500 for furniture; \$10,000 for two wedding tents at Coeur d'Alene's Old Mission State Park; \$25,000 for a fuel tank at Eagle Island State Park; and \$119,500 for other equipment. Of this total request, \$1,000,000 would be from the Parks and Recreation Fund, \$1,138,000 from the Recreational Fuels Fund, and \$325,000 from Federal Grant Fund.

Agency Request	0.00	0	2,138,000	325,000	2,463,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,138,000</i>	<i>325,000</i>	<i>2,463,000</i>

## OITS Hardware

## Management Services

The department's request for replacement items includes \$197,500 for computer equipment and IT equipment. The request includes \$33,500 for desktop computers, \$60,400 for laptop computers, \$51,600 for routers, \$40,000 for switches, and \$12,000 for wireless access points. The entirety of this request is onetime from the Parks & Recreation Fund, a dedicated fund sourced primarily from park user fees.

Agency Request	0.00	0	197,500	0	197,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>197,500</i>	<i>0</i>	<i>197,500</i>

# Department of Parks and Recreation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Budget Law Exemptions/Other Adjustments

The agency requests authority to carryover any unexpended and unencumbered balances appropriated or reappropriated to the Department of Parks and Recreation for the Capital Development Program for FY 2025 to be used for nonrecurring expenditures in the Capital Development Program for the period July 1, 2025, through June 30, 2026.

The agency also requests an appropriation that is exempt from Section 67-3511(2), Idaho Code, which restricts the transfer of appropriation between programs which requires legislative approval. This request would enable to the agency to transfer trustee and benefit payments appropriated for grants in the consolidated Park Operations Program to capital outlay in the Capital Development Program or to capital outlay in the Park Operations Program to reflect grants awarded to the Department of Parks and Recreation for the period July 1, 2025, through June 30, 2026.

The Permanent Building Fund Advisory Council FY 2026 recommendations for Department of Parks and Recreation include alterations and repairs (A&R) projects and two ADA projects. A&R project funding to include \$400,000 to remodel a restroom at the Lucky Peak State Park. The ADA projects include \$150,000 for shoreline access at Heyburn State Park and \$70,000 for access at the Ponderosa State Park. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	195.80	4,222,500	43,846,100	8,864,400	56,933,000
Governor's Recommendation	195.80	4,243,200	44,234,100	8,896,500	57,373,800

Agency Request					
Change from Original App	5.00	187,100	(3,207,600)	(28,000,900)	(31,021,400)
% Change from Original App	2.6%	4.6%	(6.8%)	(76.0%)	(35.3%)
<i>Governor's Recommendation</i>					
Change from Original App	5.00	207,800	(2,819,600)	(27,968,800)	(30,580,600)
% Change from Original App	2.6%	5.1%	(6.0%)	(75.9%)	(34.8%)





# Department of Water Resources

Analyst: Jessup

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Management & Support Services	2,605,800	2,349,700	2,485,100	2,963,900	2,990,600
Planning and Technical Services	89,992,900	28,328,500	64,684,900	64,774,300	94,984,800
Water Management	12,813,200	11,018,400	13,163,900	13,674,300	14,072,300
Northern Idaho Adjudication	612,300	601,300	614,100	612,200	622,700
Bear River Basin Adjudication	947,400	671,400	852,000	857,600	878,200
<b>Total:</b>	<b>106,971,600</b>	<b>42,969,300</b>	<b>81,800,000</b>	<b>82,882,300</b>	<b>113,548,600</b>
<b>BY FUND CATEGORY</b>					
General	23,935,400	23,716,900	24,212,200	25,199,500	55,693,200
Dedicated	5,695,600	3,057,900	5,740,600	5,822,800	5,976,900
Federal	77,340,600	16,194,500	51,847,200	51,860,000	51,878,500
<b>Total:</b>	<b>106,971,600</b>	<b>42,969,300</b>	<b>81,800,000</b>	<b>82,882,300</b>	<b>113,548,600</b>
Percent Change:	0.0%	(59.8%)	90.4%	1.3%	38.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	16,850,200	14,665,700	17,219,700	18,149,300	18,861,100
Operating Expenditures	7,297,400	20,899,000	7,437,300	7,295,600	37,250,100
Capital Outlay	385,000	467,500	206,500	500,900	500,900
Trustee/Benefit	82,439,000	6,937,100	56,936,500	56,936,500	56,936,500
<b>Total:</b>	<b>106,971,600</b>	<b>42,969,300</b>	<b>81,800,000</b>	<b>82,882,300</b>	<b>113,548,600</b>
Full-Time Positions (FTP)	170.00	170.00	170.00	175.00	175.00

## Department Description

The Office of the State Engineer was created in 1895 to administer provisions of the Carey Act. Over the years, additional laws expanded the agency's duties, particularly with the increasing value, development, and use of Idaho's limited water resources. As the agency saw its responsibilities grow, it also saw its name change several times. The agency became the Department of Reclamation in 1919; the State Reclamation Engineer in 1943; and the Department of Water Administration in 1970. Meanwhile, through amendment of the state constitution in 1964, the Water Resource Board was created to prepare the state water plan for optimum development of water resources in the public interest. The current name was the result of combining the Department of Water Administration with the Idaho Water Resource Board in 1974. The primary authority for the Department of Water Resources and its programs rests in Title 42, Idaho Code.

The department is divided into five major programs for budgeting purposes. 1) The Management and Support Services Program provides administrative, legal, and information system support for the department. 2) The Planning and Technical Services Program provides staff support for the Water Resource Board and provides planning and project management for water sustainability and aquifer stabilization, technical analysis, and ground water monitoring. 3) The Water Management Program provides water resource protection through inspection and regulatory programs and provides water allocation services through permits and water distribution programs. The division also includes the remaining responsibilities of the Snake River Basin Adjudication Program was rolled into the Water Management Program in 2008. The Snake River Adjudication Program is responsible for completing a fair and accurate determination of the nature, extent, and priority of Snake River Basin water rights. 4) The Northern Idaho Adjudication Program is responsible for completing a fair and accurate determination of the nature, extent, and priority of the water rights north of the Snake River Basin. 5) The Bear River Basin Adjudication Program was created pursuant to H382 of 2020, which authorized a general water rights adjudication the Bear River Basin. The Legislature authorized funding in FY 2022 to begin the adjudication of the Bear River Basin.

# Department of Water Resources

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	23,935,400	23,716,900	(218,500) (0.9%)	24,212,200	25,199,500	55,693,200
Indirect Cost Recovery 12500	544,600	233,400	(311,200) (57.1%)	512,000	515,700	511,000
Aquifer Planning and Management 12900	1,588,000	815,300	(772,700) (48.7%)	1,615,700	1,638,400	1,699,200
Water Administration 22921	1,835,300	1,082,600	(752,700) (41.0%)	1,869,500	1,905,100	1,960,700
Northern Idaho Adjudication 33701	47,700	46,800	(900) (1.9%)	38,700	38,700	38,700
Miscellaneous Revenue 34900	1,680,000	879,800	(800,200) (47.6%)	1,704,700	1,724,900	1,767,300
Revolving Development 49001	0	0	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	75,502,500	15,440,800	(60,061,700) (79.5%)	50,000,000	50,000,000	50,000,000
Federal Grant 34800	1,838,100	753,700	(1,084,400) (59.0%)	1,847,200	1,860,000	1,878,500
<b>Total:</b>	<b>106,971,600</b>	<b>42,969,300</b>	<b>(64,002,300)</b> <b>(59.8%)</b>	<b>81,800,000</b>	<b>82,882,300</b>	<b>113,548,600</b>

# Department of Water Resources

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>170.00</b>	<b>24,212,200</b>	<b>81,800,000</b>	<b>170.00</b>	<b>24,212,200</b>	<b>81,800,000</b>
Prior Year Reappropriation	0.00	0	60,061,700	0.00	0	60,061,700
<b>FY 2025 Total Appropriation</b>	<b>170.00</b>	<b>24,212,200</b>	<b>141,861,700</b>	<b>170.00</b>	<b>24,212,200</b>	<b>141,861,700</b>
Executive Carry Forward	0.00	51,000	51,000	0.00	51,000	51,000
<b>FY 2025 Estimated Expenditures</b>	<b>170.00</b>	<b>24,263,200</b>	<b>141,912,700</b>	<b>170.00</b>	<b>24,263,200</b>	<b>141,912,700</b>
Removal of Onetime Expenditures	0.00	(347,500)	(60,409,200)	0.00	(347,500)	(60,409,200)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>170.00</b>	<b>23,915,700</b>	<b>81,503,500</b>	<b>170.00</b>	<b>23,915,700</b>	<b>81,503,500</b>
Personnel Benefit Costs	0.00	158,600	216,400	0.00	158,600	216,400
Contract Inflation	0.00	30,900	30,900	0.00	30,900	30,900
Statewide Cost Allocation	0.00	(239,400)	(239,300)	0.00	(276,300)	(284,800)
Change in Employee Compensation	0.00	107,400	144,500	0.00	638,000	856,300
<b>FY 2026 Program Maintenance</b>	<b>170.00</b>	<b>23,973,200</b>	<b>81,656,000</b>	<b>170.00</b>	<b>24,466,900</b>	<b>82,322,300</b>
1. Aquifer Monitoring & Measuring	0.00	0	716,000	0.00	0	716,000
2. Water Administration Bureau Positions	5.00	517,000	517,000	5.00	517,000	517,000
3. Public Information Position	0.00	127,700	127,700	0.00	127,700	127,700
4. ESRI Maintenance Costs	0.00	58,700	58,700	0.00	58,700	58,700
5. Laserfiche Conversion - Year 2	0.00	65,000	65,000	0.00	65,000	65,000
Replacement Items	0.00	228,000	228,000	0.00	228,000	228,000
OITS Hardware	0.00	229,900	229,900	0.00	229,900	229,900
Water Infrastructure Projects	0.00	0	0	0.00	30,000,000	30,000,000
Cash Transfers & Adjustments	0.00	0	(716,000)	0.00	0	(716,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>175.00</b>	<b>25,199,500</b>	<b>82,882,300</b>	<b>175.00</b>	<b>55,693,200</b>	<b>113,548,600</b>
Change from Original Appropriation	5.00	987,300	1,082,300	5.00	31,481,000	31,748,600
% Change from Original Appropriation		4.1%	1.3%		130.0%	38.8%

# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded enhancements for FY 2025 including \$206,500 for replacement items; \$286,300 for a 2% change in compensation; \$716,000 for aquifer monitoring and measuring; \$19,900 to relocate the Salmon field office; \$90,000 to convert water right ownership forms to an online format; \$41,100 for Google Earth computing costs used for resource mapping; \$19,600 for GIS licensing costs used for resource mapping; and \$30,000,000 for water infrastructure projects. Moneys appropriated for aquifer monitoring and water infrastructure projects were transferred to dedicated funds for expenditure.					
	170.00	24,212,200	5,740,600	51,847,200	81,800,000

## Prior Year Reappropriation

The department was authorized through S1411 of 2024 to reappropriate and carryover any unencumbered and unexpended appropriation balance for the ARPA State Fiscal Recovery Fund for water infrastructure projects from FY 2024 into FY 2025. Carryover required legislative approval, and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	0	60,061,700	60,061,700
Governor's Recommendation	0.00	0	0	60,061,700	60,061,700

<b>FY 2025 Total Appropriation</b>					
Agency Request	170.00	24,212,200	5,740,600	111,908,900	141,861,700
Governor's Recommendation	170.00	24,212,200	5,740,600	111,908,900	141,861,700

## Executive Carry Forward

The Department of Water Resources was approved by the Division of Financial Management for \$51,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base.

Agency Request	0.00	51,000	0	0	51,000
Governor's Recommendation	0.00	51,000	0	0	51,000

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	170.00	24,263,200	5,740,600	111,908,900	141,912,700
Governor's Recommendation	170.00	24,263,200	5,740,600	111,908,900	141,912,700

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$206,500 for replacement items, \$90,000 for onetime costs related to online form conversion, \$60,061,700 for reappropriation from FY 2024 into FY 2025, and \$51,000 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(347,500)	0	(60,061,700)	(60,409,200)
Governor's Recommendation	0.00	(347,500)	0	(60,061,700)	(60,409,200)

## Base Adjustments

Adjustments include a reallocation of 0.30 FTP from the Management and Support Services Program to the Planning and Technical Services Program.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	170.00	23,915,700	5,740,600	51,847,200	81,503,500
Governor's Recommendation	170.00	23,915,700	5,740,600	51,847,200	81,503,500

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	158,600	49,500	8,300	216,400
Governor's Recommendation	0.00	158,600	49,500	8,300	216,400

# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Contract Inflation**

The department requests \$30,900 for contract inflation for increased rent at various offices statewide. The agency's base budget includes \$2,083,100 for rent at offices throughout the state, and the request includes a 1.5% increase across all leases. This include a 4% increase in rent at the western regional office, a 4% increase in rent at the northern regional office, a 3% increase in rent at the southern regional office, a 3% increase at the Preston area office, a 2% increase in rent at the eastern regional office, a 5% increase in rent at the Salmon field office, and a 1% increase at the Idaho Water Center in Boise.

Agency Request	0.00	30,900	0	0	30,900
Governor's Recommendation	0.00	30,900	0	0	30,900

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$248,900, Legislative Audit billings will increase by \$6,500, risk management costs will decrease by \$26,100, State Controller fees will increase by \$76,300, State Treasurer fees will decrease by \$400, and Office of Information Technology Services billings will decrease by \$46,700, for a net decrease of \$239,300.

Agency Request	0.00	(239,400)	100	0	(239,300)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(276,300)	(8,500)	0	(284,800)

**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	107,400	32,600	4,500	144,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	638,000	195,300	23,000	856,300

<b>FY 2026 Program Maintenance</b>					
Agency Request	170.00	23,973,200	5,822,800	51,860,000	81,656,000
Governor's Recommendation	170.00	24,466,900	5,976,900	51,878,500	82,322,300

# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**1. Aquifer Monitoring & Measuring**

**Planning and Technical Services**

The department requests \$716,000 be transferred from the Revolving Development Fund to the Aquifer Planning and Management Fund for personnel costs associated with aquifer monitoring, measurement, and modeling. The Department of Water Resources maintains a hydrologic monitoring network to measure ground water levels and spring discharges in the various aquifers, including the Eastern Snake Plain Aquifer, Wood River Valley, Treasure Valley, Rathdrum Prairie, Palouse, Lewiston, and others. The Aquifer Planning and Management Fund is a continuously appropriated fund that can be used for technical studies, hydrological monitoring, measurement and comprehensive plan development, and costs associated with the same pursuant to Section 42-1780(1), Idaho Code.

Requested funds would be used to maintain and enhance the Eastern Snake Plain Aquifer ground water model and the Rathdrum Prairie Aquifer ground water model and to continue the development of the Wood River Valley and Treasure Valley ground water models. Within the department's base, there are 13.00 FTP that work on aquifer monitoring and modeling in the state, of which, 11.00 FTP are paid through the transfer. Funds included in this request are the fourteenth year of loan repayments from groundwater users for purchase of the water rights at Pristine Springs, near the city of Twin Falls (original appropriation from the General Fund was \$10 million in S1511 of 2008). The original \$10 million, ten-year, 4% loan was refinanced in January of 2012 in the amount of \$7.5 million for 15 years at 4.876%, with the final loan payment in January 2027.

AGENCY SUBMITTED OUTCOME: This request will fulfill the Department's strategic objectives to (1) develop, implement, and revise tools to administer and manage groundwater resources, (2) analyze water level monitoring data for technical reporting to summarize aquifer conditions for priority water resources, and (3) support and grow an ongoing managed recharge program for the ESPA to stabilize and recover the aquifer.

Agency Request	0.00	0	716,000	0	716,000
Governor's Recommendation	0.00	0	716,000	0	716,000

# Department of Water Resources

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**2. Water Administration Bureau Positions**

**Water Management**

The department requests 5.00 FTP and \$517,000 from the General Fund for new positions within the Water Management Program. The department proposes to bifurcate the water compliance bureau into the (1) water administration bureau and the (2) water resource protection bureau, to address population growth and related growth in the number of water priorities subject to management. At present, the department’s compliance bureau oversees water rights appropriation, diversion and use of water, ground water protection, well construction and well driller licensing, stream channel protection and alteration of streams, underground injection control and disposal of fluids below ground surface, and dam safety. The department believes that this reorganization would enable a more efficient execution of its responsibilities for the 99 water districts it oversees. Section 42-604, Idaho Code provides that the department supervise water districts in adjudicated basins, which includes the Snake River Basin, and that such districts be instrumentalities of the state “for the purpose of performing the essential government function of distribution of water among appropriators under the laws of the state”.

The creation of a water district is a five-year process, the first being spent establishing the district, and the latter requiring agency involvement until it can operate as an independent entity. With the passage of SB 1341 in 2024, the Legislature required the creation of 11 new water districts in tributary basins in eastern and southern Idaho. Regions in North Idaho have expressed interest in establishing water districts, and water adjudications are active in North Idaho and in the Bear River Basin. Once adjudicated, these regions could also require water district creation under Section 42-604, Idaho Code.

To address these needs, the agency’s request includes support for one water resources bureau chief (\$46.66 per hour at pay grade P, 80% of policy), one principal water resource agent (\$31.73 per hour at pay grade M, 80% of policy), two senior water agents (\$27.70 per hour at pay grade L, 80% of policy), and one technical records specialist (\$16.70 per hour at pay grade H, 80% of policy). This request also includes \$25,000 for ongoing operating expenses for software licenses, cell phones, and travel costs; and \$35,000 for onetime capital outlay for office furniture, laptop computer/docking station, and related computer equipment.

AGENCY SUBMITTED OUTCOMES: This request will support the department’s strategic goal to accurately administer water rights and distribute water to protect senior water rights and conserve Idaho’s water. Specifically, the request would support the department’s strategic objectives to (1) create or modify two or more water districts for the administration of water rights and establish technical and professional resources for water district staff, and (2) develop and implement tools, resources, and educational opportunities for watermasters to improve the administration of water rights and regulation of water use in water districts throughout the state.

Agency Request	5.00	517,000	0	0	517,000
<i>Governor's Recommendation</i>	<i>5.00</i>	<i>517,000</i>	<i>0</i>	<i>0</i>	<i>517,000</i>

# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Public Information Position

### Management and Support Services

The department requests \$127,700 from the General Fund to hire a public information officer. The duties and responsibilities for this new position would include development of press releases and communications with the public about issues addressed by the Idaho Department of Water Resources (IDWR) and the Idaho Water Resource Board (IWRB). Issues addressed by the department include complex water supply and water management issues, action, and opportunities related to its statutory responsibilities. The department had a public information officer through 2009, at which point the position was eliminated as a cost-saving measure during the economic downturn. This request includes \$111,700 for ongoing personnel costs (non-classified, \$38.00 per hour); \$8,000 ongoing for operating expenditures including training, travel, software licenses, subscription fees, and consumable office materials; and \$8,000 for onetime capital outlay for office furniture, computer, and a phone. The department will use an unfunded FTP that has been left unutilized since FY 2024.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic plan objective to modernize and improve IDWR's ability to create, share, and distribute water resources information, data, and analysis with it's staff, water user stakeholder groups, and the public. While the department does not currently have a metric for communication performance, it anticipates clear and timely communication will result in improved awareness of water management challenges, programs, and funding opportunities.

Agency Request	0.00	127,700	0	0	127,700
Governor's Recommendation	0.00	127,700	0	0	127,700

### 4. ESRI Maintenance Costs

### Planning and Technical Services

The department requests \$58,700 ongoing from the General Fund for increased license costs for ArcGIS software. ArcGIS is a cloud-based computer platform used to make maps, conduct analysis, and share data across multiple users. This request would convert 16 existing licenses to have increase access to spatial analysis, geostatistical analysis, and 3-D imaging. In FY 2025, the department requested and received \$19,600 to convert 19 licenses. The FY 2026 request would complete this license transition for license holders within the agency. The department has \$95,500 in their base appropriation for an ArcGIS software contract and receives support for the Office of Information Technology Services when necessary.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic plan objective to expand and update geospatial and remote sensing tools, software, application, and other resources to support the department's technical services bureau. The department's metric is to have enough revised licenses in place by December 2026.

Agency Request	0.00	58,700	0	0	58,700
Governor's Recommendation	0.00	58,700	0	0	58,700



# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Laserfiche Conversion - Year 2

### Water Management

The department requests \$65,000 onetime from the General Fund to add a new functionality to its Laserfiche software that would create an online form for water right ownership notices. The Department of Water Resources (IDWR) adopted a strategic plan in 2022 that recognized the need to reduce processing delays for water right filings and pursue efficiencies for paper record storage. In FY 2023, IDWR replaced its digital document management system with Laserfiche, a modern digital content management system that can interface with the agency's electronic management processes. The agency's base budget includes \$42,000 for its annual Laserfiche subscription. In FY 2025, the Legislature appropriated \$90,000 onetime from the General Fund to create an online form to be used for changes in water right ownership filings.

This request would be used to create a form for online submission of proof of beneficial use, extension requests for beneficial use submissions, and resumption of beneficial use. Current submission practices include paper mailings, issue receipts, the scanning of received documents, manual data entry, and filing of the physical files. The department estimates that its staff spends an average of 50 hours annually processing proofs related to beneficial use alone and receives 400 proofs, extensions, and requests each year, 10% of which are late. The department believes the changes funded in the request could reduce data entry errors, reduce staff time spent processing forms, and reduce late submissions by simplifying the process.

AGENCY SUBMITTED OUTCOMES: This request will fulfill the department's strategic plan objectives to (1) timely process water use application, notices, and related filings; and (2) modernize the department's workflow tracking and record retention processes in the water rights program to reduce labor costs, enhance accessibility, and limit paper use. The department would assess the success of outcomes by measuring the time spent processing proofs and documents.

Agency Request	0.00	65,000	0	0	65,000
Governor's Recommendation	0.00	65,000	0	0	65,000

## Replacement Items

### Mgmt and Support Services, Water Mgmt

The department requests \$228,000 in onetime capital outlay for three closed conduit flow meters and five vehicles. Mileage for requested vehicles average 107,100 miles at the time of budget submission.

Agency Request	0.00	228,000	0	0	228,000
Governor's Recommendation	0.00	228,000	0	0	228,000

## OITS Hardware

The department's request for replacement items includes \$229,900 for computer and IT equipment. The request includes \$97,500 for 17 switches, \$64,000 for laptops with extra memory, \$29,500 for six routers, \$18,500 for 14 wireless access points, \$12,000 for laptop docking stations, and \$8,400 for six uninterrupted power supply units.

Agency Request	0.00	229,900	0	0	229,900
Governor's Recommendation	0.00	229,900	0	0	229,900

## Water Infrastructure Projects

### Planning and Technical Services

Agency Request	0.00	0	0	0	0
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*The Governor recommends \$30,000,000 ongoing from the General Fund for water sustainability and aging infrastructure projects. This recommendation includes a transfer of funds to the Water Management Fund, a continuously appropriated fund to be used for water projects at the discretion of the Water Resource Board pursuant to Section 42-1760, Idaho Code, for expenditures. Aging infrastructure projects would be selected by the Idaho Water Resource Board on a competitive grant basis for the repair and reconstruction of existing irrigation water storage and delivery systems. Regional Water Sustainability Projects will be selected by the Idaho Water Resource Board consistent with strategic projects that improve water supply sustainability on a regional, basin-wide, or state-wide basis. This action would require annual language in the appropriation bill to transfer moneys from the General Fund to the Water Management Fund.*

Governor's Recommendation	0.00	30,000,000	0	0	30,000,000
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# Department of Water Resources

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Cash Transfers & Adjustments**

**Planning and Technical Services**

The department requests that the appropriation bill include three sections of language that authorize cash transfers and direct the use of funds.

**DEDICATED FUND CASH TRANSFER.** The department requests \$716,000 be transferred from the continuously appropriated Revolving Development Fund to the Aquifer Planning and Management Fund (which is subject to appropriation) to allow for loan payments for the purchase of the Pristine Springs water rights to be used for aquifer monitoring, measurement, and modeling. Projects to stabilize the Eastern Snake Plain Aquifer, for instance, are monitored for effectiveness through the modeling that is maintained using these funds.

**GENERAL FUND CASH TRANSFER.** The department requests that \$1,000,000 of the General Fund trustee and benefit payments appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Water Management Fund to be used for hydrologic data collection, monitoring and modeling, flood-damaged stream channel repair, stream channel improvement, flood risk reduction, or flood prevention projects.

**GENERAL FUND CASH TRANSFER.** The department requests that \$5,000,000 of the General Fund trustee and benefit payments appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Secondary Aquifer Planning, Management and Implementation Fund to be used for aquifer stabilization and recharge projects across the state.

Agency Request	0.00	0	(716,000)	0	(716,000)
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*The Governor recommends that \$30,000,000 of the General Fund operating expenditure appropriation in the base budget for the Planning and Technical Services Program be transferred to the continuously appropriated Water Management Fund to be used for aging infrastructure projects statewide.*

Governor's Recommendation	0.00	0	(716,000)	0	(716,000)
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**Budget Law Exemptions/Other Adjustments**

**REAPPROPRIATION:** The Department of Water Resources requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA State Fiscal Recovery Fund from FY 2025 into FY 2026 to be used for water infrastructure projects. Reappropriation requires legislative approval.

**USE OF FUNDS FOR WATER RIGHT CLAIMS.** The department requests language directing the use of funds for water right claims for FY 2026 including: "Notwithstanding the provisions of Section 42-1414(1)( c), Idaho Code, it is the intent of the Legislature that moneys appropriated to the Department of Water Resources for Idaho's general stream adjudications from the General Fund count toward the filing fees required under Section 42-1414(1)(a) and (b), Idaho Code, for water right claims filed in Idaho's general stream adjudications by the Idaho Water Resource Board and the Governor based on instream flow, public lake level maintenance, or recreation. If the General Fund appropriation exceeds the amount required for the Idaho Water Resource Board's and the Governor's filing fees in the current fiscal year, the excess shall be counted toward future filing fees required for those same purposes. If the General Fund appropriation does not meet or exceed the fee required for claims of the Idaho Water Resource Board or the Governor, the Director of the Department of Water Resources shall grant an extension of time to the Idaho Water Resource Board or the Governor to file the claim, and the General Fund appropriation for the following fiscal year shall be counted toward the balance of the filing fee."

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor.*

Governor's Recommendation	0.00	0	0	0	0
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<b>FY 2026 Total</b>					
Agency Request	175.00	25,199,500	5,822,800	51,860,000	82,882,300
Governor's Recommendation	175.00	55,693,200	5,976,900	51,878,500	113,548,600

# Department of Water Resources

Analyst: Jessup

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	5.00	987,300	82,200	12,800	1,082,300
% Change from Original App	2.9%	4.1%	1.4%	0.0%	1.3%
<i>Governor's Recommendation</i>					
Change from Original App	5.00	31,481,000	236,300	31,300	31,748,600
% Change from Original App	2.9%	130.0%	4.1%	0.1%	38.8%



# Idaho Legislative Budget Book

## Economic Development

2025 Legislative Session

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<b>Agriculture, Department of .....</b>	<b>5 - 3</b>
<b>Agriculture, Department of .....</b>	<b>5 - 5</b>
<b>Soil and Water Conservation Commission .....</b>	<b>5 - 13</b>
<b>Commerce, Department of .....</b>	<b>5 - 19</b>
<b>Finance, Department of .....</b>	<b>5 - 25</b>
<b>Industrial Commission .....</b>	<b>5 - 31</b>
<b>Insurance, Department of .....</b>	<b>5 - 39</b>
<b>Labor, Department of .....</b>	<b>5 - 47</b>
<b>Public Utilities Commission .....</b>	<b>5 - 53</b>
<b>Self-Governing Agencies .....</b>	<b>5 - 59</b>
<b>Hispanic Affairs, Commission on .....</b>	<b>5 - 61</b>
<b>Historical Society, Idaho State .....</b>	<b>5 - 67</b>
<b>Libraries, Commission for .....</b>	<b>5 - 73</b>
<b>Lottery, State .....</b>	<b>5 - 79</b>
<b>Public Defense Commission .....</b>	<b>5 - 87</b>
<b>State Appellate Public Defender .....</b>	<b>5 - 89</b>
<b>Veterans Services, Division of .....</b>	<b>5 - 95</b>
<b>Office of the State Public Defender .....</b>	<b>5 - 103</b>
<b>Division of Occupational and Professional Licenses .....</b>	<b>5 - 111</b>
<b>Office of Administrative Hearings .....</b>	<b>5 - 117</b>
<b>Office of Health and Social Services Ombudsman .....</b>	<b>5 - 121</b>
<b>Commission of Pardons &amp; Parole .....</b>	<b>5 - 127</b>

# Idaho Legislative Budget Book

## Economic Development

2025 Legislative Session

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<b>Transportation Department, Idaho .....</b>	<b>5 - 133</b>
<b>Transportation Services .....</b>	<b>5 - 135</b>
<b>Motor Vehicles .....</b>	<b>5 - 143</b>
<b>Highway Operations .....</b>	<b>5 - 149</b>
<b>Contract Construction &amp; Right-of-Way Acq. ....</b>	<b>5 - 159</b>

# Idaho Legislative Budget Book

## Department of Agriculture

2025 Legislative Session

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<b>Agriculture, Department of .....</b>	<b>5 - 5</b>
<b>Soil and Water Conservation Commission .....</b>	<b>5 - 13</b>

# Department of Agriculture

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Agriculture, Dept of	51,183,300	42,986,900	67,172,400	55,110,800	55,992,800
Soil and Water Conservation	10,642,200	7,061,700	5,016,600	4,123,500	4,183,400
<b>Total:</b>	<b>61,825,500</b>	<b>50,048,600</b>	<b>72,189,000</b>	<b>59,234,300</b>	<b>60,176,200</b>
<b>BY FUND CATEGORY</b>					
General	21,604,700	19,728,300	19,604,000	19,098,600	19,375,300
Dedicated	31,034,900	23,496,700	38,878,200	32,532,200	33,154,900
Federal	9,185,900	6,823,600	13,706,800	7,603,500	7,646,000
<b>Total:</b>	<b>61,825,500</b>	<b>50,048,600</b>	<b>72,189,000</b>	<b>59,234,300</b>	<b>60,176,200</b>
Percent Change:	0.0%	(19.0%)	44.2%	(17.9%)	(16.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	31,949,800	27,094,500	34,297,800	35,274,200	36,300,100
Operating Expenditures	13,188,100	9,332,400	15,201,500	14,220,400	14,138,400
Capital Outlay	1,283,300	2,004,300	7,640,000	1,295,000	1,293,000
Trustee/Benefit	15,404,300	11,617,400	15,049,700	8,444,700	8,444,700
<b>Total:</b>	<b>61,825,500</b>	<b>50,048,600</b>	<b>72,189,000</b>	<b>59,234,300</b>	<b>60,176,200</b>
Full-Time Positions (FTP)	243.75	243.75	248.75	248.75	248.75

## Department Description

The Department of Agriculture contains the budget for nine programs. Eight of these programs are appropriated together in one division: Administration, Animal Industries, Agricultural Resources, Plant Industries, Agricultural Inspections, Market Development, Animal Damage Control, and the Sheep and Goat Health Board. The Soil and Water Conservation Commission's budget is developed and submitted by the commission's seven-member board and is appropriated as a separate division. The primary authority for the department and its programs rests in Title 22, Idaho Code, with additional authority provided by executive order.



# Department of Agriculture

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	3,133,400	2,618,900	3,180,900	3,204,900	3,263,800
Animal Industries	7,428,500	6,437,300	8,285,700	8,553,500	8,710,700
Agricultural Resources	4,328,000	3,095,700	4,431,500	4,526,700	4,624,300
Plant Industries	17,120,500	14,985,500	25,494,400	19,061,800	19,283,300
Agricultural Inspections	14,005,600	10,995,000	14,282,800	14,416,300	14,730,800
Market Development	4,539,100	4,383,200	10,867,600	4,716,100	4,745,700
Animal Damage Control	428,100	369,000	428,100	428,100	428,100
Sheep and Goat Health Board	200,100	102,300	201,400	203,400	206,100
<b>Total:</b>	<b>51,183,300</b>	<b>42,986,900</b>	<b>67,172,400</b>	<b>55,110,800</b>	<b>55,992,800</b>
<b>BY FUND CATEGORY</b>					
General	13,084,900	12,933,000	15,011,800	15,412,600	15,635,900
Dedicated	30,609,400	23,230,300	38,453,800	32,094,700	32,710,900
Federal	7,489,000	6,823,600	13,706,800	7,603,500	7,646,000
<b>Total:</b>	<b>51,183,300</b>	<b>42,986,900</b>	<b>67,172,400</b>	<b>55,110,800</b>	<b>55,992,800</b>
Percent Change:	0.0%	(16.0%)	56.3%	(18.0%)	(16.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	30,214,900	25,569,800	32,590,000	33,529,900	34,493,500
Operating Expenditures	12,721,500	9,053,300	14,746,300	13,735,300	13,655,700
Capital Outlay	1,250,000	1,958,600	7,634,200	1,248,700	1,246,700
Trustee/Benefit	6,996,900	6,405,200	12,201,900	6,596,900	6,596,900
<b>Total:</b>	<b>51,183,300</b>	<b>42,986,900</b>	<b>67,172,400</b>	<b>55,110,800</b>	<b>55,992,800</b>
Full-Time Positions (FTP)	225.00	225.00	231.00	231.00	231.00

## Division Description

The mission of the Idaho State Department of Agriculture is to guarantee that Idaho agricultural products are of high quality, disease-free, and meet federal and state laws, rules, and regulations. The department protects consumers and producers from fraud and provides marketing assistance to the industry. There are eight budgeted programs:

- 1) The Administration Program coordinates the accounting, payroll, legal, and personnel functions;
- 2) Animal Industries is responsible for veterinary services, range management, dairy laboratory and dairy inspection, animal laboratory, livestock inspection, egg inspection, and animal waste management (Title 25, Idaho Code);
- 3) Agricultural Resources protects the public health, environment, livestock, and wildlife of the state from possible adverse effects resulting from the improper use of pesticides and fertilizers (Title 22, Idaho Code);
- 4) Plant Industries includes the plant, fertilizer, and seed laboratories and programs, noxious weeds, the Honey Commission, and the Invasive Species Program (Titles 22 and 25, Idaho Code);
- 5) Agricultural Inspections includes the Bureau of Shipping Point Inspections, Bureau of Warehouse Control, Retail Potato Program, Hops Program, Organic Foods Program, and Bureau of Weights and Measures (Titles 37, 69, and 71, Idaho Code);
- 6) The Marketing and Development Program assists Idaho food producers to increase their profitability by enhancing the marketing opportunities for their products (Chapter 29, Title 49, Idaho Code, and Chapter 14, Title 57, Idaho Code);
- 7) The United States Department of Agriculture's Animal and Plant Health Inspection Service, Wildlife Services Program operates in Idaho under a memorandum of understanding with the Idaho State Animal Damage Control Board (Titles 22, and 25, Idaho Code);
- 8) The Sheep and Goat Health Board provides a comprehensive program involving disease and predator control, and enables the sheep and goat industries to maintain high production standards and economic returns (Title 25, Idaho Code).

# Department of Agriculture

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	13,084,900	12,933,000	(151,900) (1.2%)	15,011,800	15,412,600	15,635,900
Administration and Accounting Services 12501	1,049,900	785,100	(264,800) (25.2%)	1,055,300	1,041,100	1,070,400
Facilities Maintenance 12502	360,700	111,000	(249,700) (69.2%)	362,500	366,200	370,500
Animal Damage Control 16200	100,000	100,000	0 0.0%	100,000	100,000	100,000
Agricultural Inspection 33000	2,133,700	1,616,400	(517,300) (24.2%)	2,243,700	2,244,300	2,276,400
Weights and Measures Inspection 33012	847,500	600,200	(247,300) (29.2%)	938,300	768,800	782,400
Invasive Species 33013	2,469,900	2,121,700	(348,200) (14.1%)	9,027,300	2,447,900	2,492,000
Agricultural Fees - Sheep and Goat Health 33203	278,200	140,800	(137,400) (49.4%)	278,200	278,200	278,200
Agricultural Fees - Commercial Feed and Fertilizer 33204	2,162,800	1,967,700	(195,100) (9.0%)	2,224,600	2,254,900	2,302,600
Agricultural Fees - Pesticides 33205	3,536,400	2,355,200	(1,181,200) (33.4%)	3,635,400	3,725,800	3,814,600
Agricultural Fees - Livestock Disease Control 33206	1,596,100	1,260,500	(335,600) (21.0%)	1,650,500	1,691,400	1,711,100
Agricultural Fees - Dairy Inspection 33207	2,497,700	2,324,200	(173,500) (6.9%)	2,881,400	2,933,700	2,981,300
Agricultural Fees - Honey Advertising 33208	16,700	14,200	(2,500) (15.0%)	22,400	22,400	22,400
Agricultural Fees - Egg Inspection 33209	250,900	77,400	(173,500) (69.2%)	253,000	254,900	257,100
Agricultural Fees - Organic Food Products 33210	776,500	667,000	(109,500) (14.1%)	789,200	825,300	845,300
Agricultural Fees - Commercial Fisheries 33211	9,900	400	(9,500) (96.0%)	9,900	9,900	9,900
Agricultural Fees - Poultry Inspection 33212	53,500	1,600	(51,900) (97.0%)	53,500	53,500	53,500
Agricultural Fees – Hemp 33213	162,200	5,200	(157,000) (96.8%)	162,200	163,000	164,600
Depredation of Livestock and Prevention Fund 33214	0	0	0 0.0%	225,000	225,000	225,000

# Department of Agriculture

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Seminars and Publications 40101	303,900	139,700	(164,200) (54.0%)	303,900	303,900	303,900
Quality Assurance Laboratory Services 40200	579,400	289,900	(289,500) (50.0%)	586,400	571,100	580,400
Rural Economic Development Integrated Freight Transportation 40303	170,000	10,000	(160,000) (94.1%)	170,200	170,400	170,700
Agricultural Fees - Fresh Fruit and Vegetable Inspection 48600	11,225,900	8,642,100	(2,583,800) (23.0%)	11,453,300	11,615,400	11,871,000
Revolving Loans 49000	27,600	0	(27,600) (100.0%)	27,600	27,600	27,600
Federal Grant 34800	7,489,000	6,823,600	(665,400) (8.9%)	13,706,800	7,603,500	7,646,000
<b>Total:</b>	<b>51,183,300</b>	<b>42,986,900</b>	<b>(8,196,400)</b> <b>(16.0%)</b>	<b>67,172,400</b>	<b>55,110,800</b>	<b>55,992,800</b>

# Department of Agriculture

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>231.00</b>	<b>15,011,800</b>	<b>67,172,400</b>	<b>231.00</b>	<b>15,011,800</b>	<b>67,172,400</b>
Deficiency Warrants	0.00	1,724,300	1,724,300	0.00	1,724,300	1,724,300
Other Appropriation Adjustments	0.00	(1,724,300)	(1,724,300)	0.00	(1,724,300)	(1,724,300)
<b>FY 2025 Total Appropriation</b>	<b>231.00</b>	<b>15,011,800</b>	<b>67,172,400</b>	<b>231.00</b>	<b>15,011,800</b>	<b>67,172,400</b>
Executive Carry Forward	0.00	89,500	327,400	0.00	89,500	327,400
<b>FY 2025 Estimated Expenditures</b>	<b>231.00</b>	<b>15,101,300</b>	<b>67,499,800</b>	<b>231.00</b>	<b>15,101,300</b>	<b>67,499,800</b>
Removal of Onetime Expenditures	0.00	(89,500)	(14,519,700)	0.00	(89,500)	(14,519,700)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>231.00</b>	<b>15,011,800</b>	<b>52,980,100</b>	<b>231.00</b>	<b>15,011,800</b>	<b>52,980,100</b>
Personnel Benefit Costs	0.00	91,500	295,100	0.00	91,500	295,100
Statewide Cost Allocation	0.00	18,100	35,200	0.00	1,800	(46,400)
Change in Employee Compensation	0.00	60,000	176,400	0.00	299,600	927,100
<b>FY 2026 Program Maintenance</b>	<b>231.00</b>	<b>15,181,400</b>	<b>53,486,800</b>	<b>231.00</b>	<b>15,404,700</b>	<b>54,155,900</b>
1. Ag. Investigator Pay Structure	0.00	231,200	340,400	0.00	231,200	340,400
2. Fruit & Veg Inspector CEC	0.00	0	177,900	0.00	0	390,800
Replacement Items	0.00	0	891,000	0.00	0	891,000
OITS Hardware	0.00	0	214,700	0.00	0	214,700
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>231.00</b>	<b>15,412,600</b>	<b>55,110,800</b>	<b>231.00</b>	<b>15,635,900</b>	<b>55,992,800</b>
Change from Original Appropriation	0.00	400,800	(12,061,600)	0.00	624,100	(11,179,600)
% Change from Original Appropriation		2.7%	(18.0%)		4.2%	(16.6%)

# Department of Agriculture

Analyst: Lippitt

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included thirteen enhancements. Enhancements included 1.00 FTP and funding for a veterinarian in eastern Idaho; 2.00 FTP and funding for dairy inspectors; 1.00 FTP and funding for seed lab personnel; additional funding for the Idaho Preferred Program to support marketing for non-specialty crops; funding for the construction of two storage buildings for the invasive species and noxious weeds programs; funding for trade support with Japan; appropriation for a Resilient Food Systems Infrastructure Program Grant; a change in employee compensation for Fresh Fruit &amp; Vegetable Inspectors; an increase in appropriation to the Honey Commission to align with revenues; and resources to monitor and respond to invasive quagga mussels throughout the state. Enhancement 12, through H731, provided funding to address the fiscal impact of H592, which authorized the department to provide compensation to livestock owners and producers that have experienced livestock losses. Enhancement 55 provided onetime funding for replacement items, and enhancement 57 provided an additional 2% change in employee compensation to bring the total funded to 3%.</p>					
	231.00	15,011,800	38,453,800	13,706,800	67,172,400

**Deficiency Warrants**

The department requests \$1,724,300 onetime from the General Fund to reimburse actual expenditures incurred in FY 2024 for monitoring and control of exotic species including Japanese beetles, Mormon crickets, and other exotic pests. The existence of exotic or invasive pests in the state and the lack of information about the distribution of those pests can cause economic losses by the direct effects of the pests, and the placement of quarantines and import restrictions by other states and countries. These programs are carried out under the deficiency warrant authority provided in Chapters 19 and 20, Title 22, Idaho Code. FY 2024 costs included \$88,900 for exotic pest monitoring, \$1,149,500 for Mormon cricket treatment and monitoring, \$485,700 for Japanese beetle treatment, and \$200 for Gypsy moth detection. This amount does not include the costs of quagga mussel abatement on the Snake River.

Agency Request	0.00	1,724,300	0	0	1,724,300
Governor's Recommendation	0.00	1,724,300	0	0	1,724,300

**Other Appropriation Adjustments**

This adjustment transfers General Fund cash to the Pest Deficiency Warrant Fund where actual costs were incurred.

Agency Request	0.00	(1,724,300)	0	0	(1,724,300)
Governor's Recommendation	0.00	(1,724,300)	0	0	(1,724,300)

<b>FY 2025 Total Appropriation</b>					
Agency Request	231.00	15,011,800	38,453,800	13,706,800	67,172,400
Governor's Recommendation	231.00	15,011,800	38,453,800	13,706,800	67,172,400

**Executive Carry Forward**

The Department of Agriculture was approved by the Division of Financial Management for \$327,400 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for vehicles and laboratory equipment.

Agency Request	0.00	89,500	89,600	148,300	327,400
Governor's Recommendation	0.00	89,500	89,600	148,300	327,400

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	231.00	15,101,300	38,543,400	13,855,100	67,499,800
Governor's Recommendation	231.00	15,101,300	38,543,400	13,855,100	67,499,800

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,381,700 for replacement items and \$12,810,600 for enhancements.

Agency Request	0.00	(89,500)	(8,086,800)	(6,343,400)	(14,519,700)
Governor's Recommendation	0.00	(89,500)	(8,086,800)	(6,343,400)	(14,519,700)

# Department of Agriculture

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Base Adjustments

Adjustments include a transfer of \$50,000 in trustee and benefit payments to operating expenditures in the Commercial Feed and Fertilizer Fund and a program transfer of \$12,000 in personnel costs from the Federal Grant Fund from Plant Industries to Market Development to align with staffing costs.

Agency Request	0.00	0	0	0	0
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*The Governor recommends the transfer of \$50,000 in trustee and benefit payments to operating expenditures in the Commercial Feed and Fertilizer Fund.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Base					
Agency Request	231.00	15,011,800	30,456,600	7,511,700	52,980,100
Governor's Recommendation	231.00	15,011,800	30,456,600	7,511,700	52,980,100

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	91,500	185,200	18,400	295,100
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Governor's Recommendation	0.00	91,500	185,200	18,400	295,100
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### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$58,200, Legislative Audit billings will increase by \$6,700, risk management costs will decrease by \$66,800, State Controller fees will increase by \$208,100, State Treasurer fees will decrease by \$1,300, and Office of Information Technology Services billings will decrease by \$53,300, for a net increase of \$35,200.

Agency Request	0.00	18,100	17,100	0	35,200
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*Recommended by the Governor with corrections for the Office of Information Technology Services billings.*

Governor's Recommendation	0.00	1,800	(48,200)	0	(46,400)
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### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	60,000	106,000	10,400	176,400
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. This includes funding to bring positions to the minimum of their paygrade.*

Governor's Recommendation	0.00	299,600	574,600	52,900	927,100
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FY 2026 Program Maintenance					
Agency Request	231.00	15,181,400	30,764,900	7,540,500	53,486,800
Governor's Recommendation	231.00	15,404,700	31,168,200	7,583,000	54,155,900

# Department of Agriculture

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Ag. Investigator Pay Structure

## Agricultural Inspections

The department requests \$340,400 in personnel costs to increase the pay structure for its Agriculture Investigator, Sr positions. These 53 positions account for almost 25% of the department's FTP. The department would also create a Weights and Measures Inspectors classification within this group with a distinct career path. Agriculture investigators provide inspection and education services to most sectors of the agriculture industry and must have a background in their area of service; typical requirements include a college degree and years of experience in a particular sector. Nearly half of the staff currently in these positions have less than two years of service with the department. This request would provide funding for an updated pay structure to retain and develop staff with more experience and professional knowledge. The request represents an 11% increase over base funding for these positions and would add \$138,100 to Animal Industries, \$103,300 to Plant Industries, and \$99,000 to Agricultural Inspections. The requested amount from the General Fund for each program is \$82,000 for Animal Industries, \$63,400 for Plant Industries, and \$85,800 for Agricultural Inspections. From dedicated funds, the request includes \$8,100 from the Weights and Measures Inspection Fund, \$39,900 from the Commercial Feed and Fertilizer Fund, \$56,100 from the Dairy Inspection Fund, and \$5,100 from the Organic Food Products Fund.

AGENCY SUBMITTED OUTCOME: This request will have a positive impact on all departmental goals through staff retention and development. If this request is funded, the measured outcome the department anticipates is reduced turnover, which is expected to result in improved productivity and better service to the industry.

Agency Request	0.00	231,200	109,200	0	340,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>231,200</i>	<i>109,200</i>	<i>0</i>	<i>340,400</i>

## 2. Fruit & Veg Inspector CEC

## Agricultural Inspections

The department requests \$177,900 in personnel costs for a 1% change in employee compensation for its fresh fruit and vegetable inspectors. These 105 positions are non-classified, benefited, and eligible to contribute to PERSI, and work alongside 14 full-time inspectors and temporary non-benefited staff that varies from 20 to 300 during harvest and planting seasons. Since these employees work hours as determined by the needs of the industry, many accrue compensatory time for working more than 40 hours a week and effectively work year-round. This request would provide for a 1% pay increase and the associated increase in variable benefits from the Fresh Fruit & Vegetable Inspection Fund.

The department's fresh fruit and vegetable inspection service allows onion and potato packers to meet inspection requirements of federal marketing orders, thus allowing packers to ship their product out of Idaho. Fruit inspection in Idaho is voluntary, however often requested to meet the requirements of the state or country where the product will be shipped.

AGENCY SUBMITTED OUTCOME: This request will allow the department to retain full time staff and provide increases consistent with all state full time employees. The department anticipates a measured outcome of timely, high quality inspections if the request is funded.

Agency Request	0.00	0	177,900	0	177,900
<i>Recommended by the Governor with changes to provide the equivalent of a 5% pay increase.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>390,800</i>	<i>0</i>	<i>390,800</i>

## Replacement Items

The department requests \$891,000 for replacement items across budgeted programs. This includes \$750,500 for vehicles and accessories; \$99,700 for laboratory equipment; and \$40,800 for office furnishings. By program, \$4,800 is for Administration, \$267,200 is for Animal Industries, \$133,500 is for Agricultural Resources, \$278,000 is for Plant Industries, and \$207,500 is for Agricultural Inspections.

Agency Request	0.00	0	846,500	44,500	891,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>846,500</i>	<i>44,500</i>	<i>891,000</i>

# Department of Agriculture

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The department requests \$214,700 for IT hardware and software. This includes \$202,700 for computers, tablets, and monitors, and \$12,000 for annual software updates for network equipment. By program, \$17,600 is for Administration, \$42,400 is for Animal Industries, \$21,600 is for Agricultural Resources, \$76,300 is for Plant Industries, \$37,000 is for Agricultural Inspections, and \$5,800 is for Market Development.					
Agency Request	0.00	0	196,200	18,500	214,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>196,200</i>	<i>18,500</i>	<i>214,700</i>

## Budget Law Exemptions/Other Adjustments

The Permanent Building Fund Advisory Council FY 2026 recommendations for the Department of Agriculture include \$130,000 for one alterations and repair (A&R) project, which would provide \$130,000 for a fire alarm system in the food quality assurance lab. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Total</b>					
Agency Request	231.00	15,412,600	32,094,700	7,603,500	55,110,800
<i>Governor's Recommendation</i>	<i>231.00</i>	<i>15,635,900</i>	<i>32,710,900</i>	<i>7,646,000</i>	<i>55,992,800</i>

Agency Request					
Change from Original App	0.00	400,800	(6,359,100)	(6,103,300)	(12,061,600)
% Change from Original App	0.0%	2.7%	(16.5%)	(44.5%)	(18.0%)
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>624,100</i>	<i>(5,742,900)</i>	<i>(6,060,800)</i>	<i>(11,179,600)</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>4.2%</i>	<i>(14.9%)</i>	<i>(44.2%)</i>	<i>(16.6%)</i>



# Soil and Water Conservation Commission

Analyst: Jessup

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY FUND CATEGORY</b>					
General	8,519,800	6,795,300	4,592,200	3,686,000	3,739,400
Dedicated	425,500	266,400	424,400	437,500	444,000
Federal	1,696,900	0	0	0	0
<b>Total:</b>	<b>10,642,200</b>	<b>7,061,700</b>	<b>5,016,600</b>	<b>4,123,500</b>	<b>4,183,400</b>
Percent Change:	0.0%	(33.6%)	(29.0%)	(17.8%)	(16.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,734,900	1,524,700	1,707,800	1,744,300	1,806,600
Operating Expenditures	466,600	279,100	455,200	485,100	482,700
Capital Outlay	33,300	45,700	5,800	46,300	46,300
Trustee/Benefit	8,407,400	5,212,200	2,847,800	1,847,800	1,847,800
<b>Total:</b>	<b>10,642,200</b>	<b>7,061,700</b>	<b>5,016,600</b>	<b>4,123,500</b>	<b>4,183,400</b>
Full-Time Positions (FTP)	18.75	18.75	17.75	17.75	17.75

## Division Description

The Legislature transferred the Soil and Water Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997. The commission's seven members are appointed to staggered five-year terms by the Governor to assist the 50 Soil and Water Conservation Districts (SWCDs) in accordance with Section 22-2718, Idaho Code. The commission's mission is to facilitate non-regulatory, voluntary, and locally-led conservation by federal, state, and local governments including Idaho's conservation districts and other partners, in order to conserve, sustain, improve, and enhance soil, water, air, plant and animal resources.

The responsibilities of the commission are to:

1. Provide technical assistance to owners and operators of private lands for the planning, implementation, and evaluation of agricultural Best Management Practices (BMPs).
2. Support local districts in the wise use and enhancement of soil, water, and related resources; assist districts in the coordination of public outreach activities; and offer technical and financial resources.
3. Offer assistance to districts in carrying out their powers and programs, and allocate state funds to districts to assist with conservation projects.
4. Inform district supervisors of actions and priorities of other districts to facilitate sharing of information and promote cooperation.
5. Develop the agricultural component of Total Maximum Daily Load (TMDL) water quality watershed implementation plans in consultation with districts and watershed advisory groups.
6. Provide technical and administrative assistance to districts and watershed advisory groups for TMDL planning and implementation.
7. Coordinate the periodic review and update of the Idaho Agricultural Pollution Plan (Ag Plan) in consultation with the Ag Plan advisory committee. Implement the Ag Plan on private and state agricultural lands.
8. Administer the Resource Conservation and Rangeland Development Program providing low interest loans for conservation projects on private lands.
9. Administer and promote implementation of the Water Quality Program for Agriculture (WQPA) to provide financial assistance for conservation projects to maintain and enhance surface and ground water quality across Idaho.
10. Lead state efforts on the Conservation Reserve Enhancement Program (CREP), which offers financial incentives to landowners to reduce ground water consumption by taking farm ground out of production.

# Soil and Water Conservation Commission

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	8,519,800	6,795,300	(1,724,500) (20.2%)	4,592,200	3,686,000	3,739,400
Administration and Accounting Services 45000	30,000	0	(30,000) (100.0%)	30,000	30,000	30,000
Resource Conservation and Rangeland Development 52200	365,500	266,400	(99,100) (27.1%)	364,400	377,500	384,000
Clean Water Revolving Loan (SCC) 52916	30,000	0	(30,000) (100.0%)	30,000	30,000	30,000
Federal Grant 34800	1,696,900	0	(1,696,900) (100.0%)	0	0	0
<b>Total:</b>	<b>10,642,200</b>	<b>7,061,700</b>	<b>(3,580,500)</b> <b>(33.6%)</b>	<b>5,016,600</b>	<b>4,123,500</b>	<b>4,183,400</b>

# Soil and Water Conservation Commission

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>17.75</b>	<b>4,592,200</b>	<b>5,016,600</b>	<b>17.75</b>	<b>4,592,200</b>	<b>5,016,600</b>
Prior Year Reappropriation	0.00	1,715,600	1,715,600	0.00	1,715,600	1,715,600
<b>FY 2025 Total Appropriation</b>	<b>17.75</b>	<b>6,307,800</b>	<b>6,732,200</b>	<b>17.75</b>	<b>6,307,800</b>	<b>6,732,200</b>
Removal of Onetime Expenditures	0.00	(2,715,600)	(2,715,600)	0.00	(2,715,600)	(2,715,600)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>17.75</b>	<b>3,592,200</b>	<b>4,016,600</b>	<b>17.75</b>	<b>3,592,200</b>	<b>4,016,600</b>
Personnel Benefit Costs	0.00	19,700	22,500	0.00	19,700	22,500
Contract Inflation	0.00	500	600	0.00	500	600
Statewide Cost Allocation	0.00	20,800	29,300	0.00	19,100	26,900
Change in Employee Compensation	0.00	12,300	14,000	0.00	67,400	76,300
<b>FY 2026 Program Maintenance</b>	<b>17.75</b>	<b>3,645,500</b>	<b>4,083,000</b>	<b>17.75</b>	<b>3,698,900</b>	<b>4,142,900</b>
Replacement Items	0.00	40,500	40,500	0.00	40,500	40,500
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>17.75</b>	<b>3,686,000</b>	<b>4,123,500</b>	<b>17.75</b>	<b>3,739,400</b>	<b>4,183,400</b>
Change from Original Appropriation	0.00	(906,200)	(893,100)	0.00	(852,800)	(833,200)
% Change from Original Appropriation		(19.7%)	(17.8%)		(18.6%)	(16.6%)

# Soil and Water Conservation Commission

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature funded two enhancements for FY 2025 which included \$75,400 from the General Fund to increase the distribution to Soil & Water Conservation districts and \$1,000,000 onetime for grants through the Water Quality Program for Agriculture (WQPA). The Legislature also funded additional employee compensation.					
	17.75	4,592,200	424,400	0	5,016,600

**Prior Year Reappropriation**

Pursuant to Section 3 of S1373 of FY 2024, the Soil and Water Conservation Commission received authority to carryover its unencumbered and unspent General Fund appropriation balance from FY 2024 into FY 2025 for the Water Quality Program for Agriculture in accordance with Sections 22-2733 and 22-2734, Idaho Code. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	1,715,600	0	0	1,715,600
Governor's Recommendation	0.00	1,715,600	0	0	1,715,600

<b>FY 2025 Total Appropriation</b>					
Agency Request	17.75	6,307,800	424,400	0	6,732,200
Governor's Recommendation	17.75	6,307,800	424,400	0	6,732,200

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$1,000,000 for the Water Quality Program for Agriculture (WQPA) and \$1,715,600 for reappropriation.

Agency Request	0.00	(2,715,600)	0	0	(2,715,600)
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	(2,715,600)	0	0	(2,715,600)

**Base Adjustments**

The agency requests a net-zero shift of 0.25 FTP from the Resource Conservation and Rangeland Development Fund to the General Fund to account for the actual distribution of FTP by fund across the agency.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	17.75	3,592,200	424,400	0	4,016,600
Governor's Recommendation	17.75	3,592,200	424,400	0	4,016,600

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	19,700	2,800	0	22,500
Governor's Recommendation	0.00	19,700	2,800	0	22,500

**Contract Inflation**

The Commission requests \$600 in ongoing operating expenditures from the General Fund for increased rent at the Water Center in Boise. Annual contractual costs are increasing from \$46,300 to \$46,900.

Agency Request	0.00	500	100	0	600
Governor's Recommendation	0.00	500	100	0	600

# Soil and Water Conservation Commission

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$3,200, Legislative Audit billings will increase by \$2,000, risk management costs will decrease by \$6,000, State Controller fees will increase by \$22,800, and Office of Information Technology Services billings will increase by \$13,700, for a net increase of \$29,300.

Agency Request	0.00	20,800	8,500	0	29,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	19,100	7,800	0	26,900

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	12,300	1,700	0	14,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	67,400	8,900	0	76,300

## FY 2026 Program Maintenance

Agency Request	17.75	3,645,500	437,500	0	4,083,000
Governor's Recommendation	17.75	3,698,900	444,000	0	4,142,900

## Replacement Items

The agency requests \$40,500 onetime to replace a light duty truck. The vehicle was originally acquired in 2006, and had a mileage of 84,000 at the time the request was submitted in August 2024.

Agency Request	0.00	40,500	0	0	40,500
Governor's Recommendation	0.00	40,500	0	0	40,500

## Budget Law Exemptions/Other Adjustments

The commission requests authority to carry over its unencumbered and unspent appropriation balance for the Conservation Reserve Enhancement Program (CREP) and Water Quality Program for Agriculture (WQPA) Programs from FY 2025 into FY 2026. Reappropriation requires legislative approval and is removed as a onetime expenditure before calculating the FY 2027 Base.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## FY 2026 Total

Agency Request	17.75	3,686,000	437,500	0	4,123,500
Governor's Recommendation	17.75	3,739,400	444,000	0	4,183,400
Agency Request					
Change from Original App	0.00	(906,200)	13,100	0	(893,100)
% Change from Original App	0.0%	(19.7%)	3.1%		(17.8%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	(852,800)	19,600	0	(833,200)
% Change from Original App	0.0%	(18.6%)	4.6%		(16.6%)



# Department of Commerce

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Commerce	414,135,400	56,486,900	53,298,300	53,284,100	53,427,300
Broadband Office	0	0	150,548,000	150,699,900	150,722,800
<b>Total:</b>	<b>414,135,400</b>	<b>56,486,900</b>	<b>203,846,300</b>	<b>203,984,000</b>	<b>204,150,100</b>
<b>BY FUND CATEGORY</b>					
General	6,669,000	6,105,400	5,901,600	5,987,800	6,088,400
Dedicated	66,266,900	22,196,000	31,327,300	31,364,800	31,408,600
Federal	341,199,500	28,185,500	166,617,400	166,631,400	166,653,100
<b>Total:</b>	<b>414,135,400</b>	<b>56,486,900</b>	<b>203,846,300</b>	<b>203,984,000</b>	<b>204,150,100</b>
Percent Change:	0.0%	(86.4%)	260.9%	0.1%	0.1%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	5,465,400	3,892,000	5,410,300	5,514,500	5,683,800
Operating Expenditures	23,378,600	12,983,800	18,276,600	18,310,100	18,306,900
Capital Outlay	0	794,200	0	0	0
Trustee/Benefit	385,291,400	38,816,900	180,159,400	180,159,400	180,159,400
<b>Total:</b>	<b>414,135,400</b>	<b>56,486,900</b>	<b>203,846,300</b>	<b>203,984,000</b>	<b>204,150,100</b>
Full-Time Positions (FTP)	48.00	48.00	48.00	48.00	48.00

## Department Description

Authorized in Chapter 47, Title 67, Idaho Code, the Idaho Department of Commerce fosters a business-friendly environment to aid in quality job creation, support existing companies, strengthen communities, promote innovation and market Idaho domestically and internationally by offering economic development programs and resources to both new and existing businesses in Idaho. Commerce also implements the Tax Reimbursement Incentive Act which provides a refundable tax credit for qualifying Idaho businesses.

The department provides support to three advisory councils and one board. The Economic Advisory Council advises the Governor on goals and objectives that further economic development in Idaho. The Idaho Travel and Convention Industry Council distributes regional travel and convention grants to nonprofit, incorporated organizations with a primary focus on tourism marketing within the state's seven travel regions and provides advice concerning the promotion and marketing of Idaho tourism. The Idaho Broadband Advisory Board administers the implementation of the statewide broadband plan and awards grants from the Idaho Broadband Fund.

# Department of Commerce

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	6,669,000	6,105,400	(563,600) (8.5%)	5,901,600	5,987,800	6,088,400
Idaho Opportunity 12003	3,000,000	250,000	(2,750,000) (91.7%)	3,000,000	3,000,000	3,000,000
Tourism and Promotion 21200	27,741,000	21,654,700	(6,086,300) (21.9%)	27,791,400	27,828,900	27,872,700
Idaho Broadband 32200	34,990,000	164,200	(34,825,800) (99.5%)	0	0	0
Miscellaneous Revenue 34900	157,500	0	(157,500) (100.0%)	157,500	157,500	157,500
Seminars and Publications 40100	378,400	127,100	(251,300) (66.4%)	378,400	378,400	378,400
American Rescue Plan 34400	937,000	765,200	(171,800) (18.3%)	0	0	0
ARPA Capital Projects 34440	124,403,100	17,491,800	(106,911,300) (85.9%)	306,000	309,900	315,300
Federal Grant 34800	215,859,400	9,928,500	(205,930,900) (95.4%)	166,311,400	166,321,500	166,337,800
<b>Total:</b>	<b>414,135,400</b>	<b>56,486,900</b>	<b>(357,648,500)</b> <b>(86.4%)</b>	<b>203,846,300</b>	<b>203,984,000</b>	<b>204,150,100</b>



# Department of Commerce

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>48.00</b>	<b>5,901,600</b>	<b>203,846,300</b>	<b>48.00</b>	<b>5,901,600</b>	<b>203,846,300</b>
Prior Year Reappropriation	0.00	0	291,908,800	0.00	0	291,908,800
1. Reappropriation Adjustment	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>48.00</b>	<b>5,901,600</b>	<b>495,755,100</b>	<b>48.00</b>	<b>5,901,600</b>	<b>495,755,100</b>
Executive Carry Forward	0.00	1,755,600	1,755,600	0.00	1,755,600	1,755,600
<b>FY 2025 Estimated Expenditures</b>	<b>48.00</b>	<b>7,657,200</b>	<b>497,510,700</b>	<b>48.00</b>	<b>7,657,200</b>	<b>497,510,700</b>
Removal of Onetime Expenditures	0.00	(1,755,600)	(293,664,400)	0.00	(1,755,600)	(293,664,400)
<b>FY 2026 Base</b>	<b>48.00</b>	<b>5,901,600</b>	<b>203,846,300</b>	<b>48.00</b>	<b>5,901,600</b>	<b>203,846,300</b>
Personnel Benefit Costs	0.00	37,000	62,100	0.00	37,000	62,100
Statewide Cost Allocation	0.00	23,600	33,500	0.00	21,400	30,300
Change in Employee Compensation	0.00	25,600	42,100	0.00	128,400	211,400
<b>FY 2026 Program Maintenance</b>	<b>48.00</b>	<b>5,987,800</b>	<b>203,984,000</b>	<b>48.00</b>	<b>6,088,400</b>	<b>204,150,100</b>
1. Transfer to Broadband Office	0.00	0	0	0.00	0	0
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>48.00</b>	<b>5,987,800</b>	<b>203,984,000</b>	<b>48.00</b>	<b>6,088,400</b>	<b>204,150,100</b>
Change from Original Appropriation	0.00	86,200	137,700	0.00	186,800	303,800
% Change from Original Appropriation		1.5%	0.1%		3.2%	0.1%

# Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements. Enhancements included: additional funding for staffing and operational support of the Idaho Rural Partnership, a reduction in funding obligated for grants by the Idaho Global Entrepreneurial Mission, and transfer of funds to a new, separately budgeted program called the Idaho Broadband Office.					
	48.00	5,901,600	31,327,300	166,617,400	203,846,300
<b>Prior Year Reappropriation</b>					
The Department of Commerce was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to Idaho Broadband, ARPA, ARPA Capital Projects Fund and Federal Grant Fund from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.					
Agency Request	0.00	0	34,825,800	257,083,000	291,908,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>34,825,800</i>	<i>257,083,000</i>	<i>291,908,800</i>
<b>1. Reappropriation Adjustment</b>					
This decision unit moves \$291,737,000 of the FY 2025 reappropriation from the Commerce Program to the Broadband Program. The Legislature established a new program for broadband in the 2024 session to increase transparency and oversight of this new program's spending and operations. However, reappropriation authority for broadband projects was previously provided through the maintenance budget in SB1270 to the Commerce Program and was not transferred with the creation of the new program. This decision unit realigns the reappropriation to the appropriate program. This is a net-zero program transfer.					
AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Facilitate the Idaho Broadband Office, broadband grant programs and other projects to support the Governor's broadband connectivity for all communities. This is identified as goal #5 in the performance measure report for the Department of Commerce. The measured outcome is the number of new broadband service connections for households through grants directed by the Idaho Broadband Advisory Board.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2025 Total Appropriation</b>					
Agency Request	48.00	5,901,600	66,153,100	423,700,400	495,755,100
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>5,901,600</i>	<i>66,153,100</i>	<i>423,700,400</i>	<i>495,755,100</i>
<b>Executive Carry Forward</b>					
The Department of Commerce was approved by the Division of Financial Management for \$1,755,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for grant payout for rural community development for multi-year projects.					
Agency Request	0.00	1,755,600	0	0	1,755,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,755,600</i>	<i>0</i>	<i>0</i>	<i>1,755,600</i>
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	48.00	7,657,200	66,153,100	423,700,400	497,510,700
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>7,657,200</i>	<i>66,153,100</i>	<i>423,700,400</i>	<i>497,510,700</i>
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$291,908,800 for reappropriation, and \$1,755,600 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	(1,755,600)	(34,825,800)	(257,083,000)	(293,664,400)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(1,755,600)</i>	<i>(34,825,800)</i>	<i>(257,083,000)</i>	<i>(293,664,400)</i>
<b>FY 2026 Base</b>					
Agency Request	48.00	5,901,600	31,327,300	166,617,400	203,846,300
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>5,901,600</i>	<i>31,327,300</i>	<i>166,617,400</i>	<i>203,846,300</i>

# Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	37,000	16,400	8,700	62,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>37,000</i>	<i>16,400</i>	<i>8,700</i>	<i>62,100</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$3,500, Legislative Audit billings will increase by \$5,000, risk management costs will decrease by \$11,500, State Controller fees will increase by \$49,000, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings will decrease by \$5,200, for a net increase of \$33,500.

Agency Request	0.00	23,600	9,900	0	33,500
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>21,400</i>	<i>8,900</i>	<i>0</i>	<i>30,300</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	25,600	11,200	5,300	42,100
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>128,400</i>	<i>56,000</i>	<i>27,000</i>	<i>211,400</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	48.00	5,987,800	31,364,800	166,631,400	203,984,000
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>6,088,400</i>	<i>31,408,600</i>	<i>166,653,100</i>	<i>204,150,100</i>

### 1. Transfer to Broadband Office

The Department of Commerce requests a transfer of \$137,200 from the General Fund and 1.00 FTP from the Commerce Program to the Broadband Office Program. The department would like to allocate this position to oversee and implement broadband projects, which would bring the total number of positions in the Broadband Office Program to seven. The Broadband Office Program is responsible for administering grants approved by the Idaho Broadband Advisory Board to connect unserved and underserved households in Idaho. The program has been allocated over \$800,000,000 dollars since FY 2021 from state and federal sources for the purpose of broadband grants.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Facilitate the Idaho Broadband Office, broadband grant programs and other projects to support the Governor's broadband connectivity for all communities. This is identified as goal #5 in the performance measure report for the Department of Commerce. The measured outcome is the number of new broadband service connections for households through grants directed by the Idaho Broadband Advisory Board.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

# Department of Commerce

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Budget Law Exemptions/Other Adjustments</b>					
REAPPROPRIATION: The Department of Commerce requests authority to carry over its unencumbered and unspent appropriation balances from the Idaho Broadband Fund, ARPA Capital Projects Fund, and the Federal Grant Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	48.00	5,987,800	31,364,800	166,631,400	203,984,000
Governor's Recommendation	48.00	6,088,400	31,408,600	166,653,100	204,150,100
Agency Request					
Change from Original App	0.00	86,200	37,500	14,000	137,700
% Change from Original App	0.0%	1.5%	0.1%	0.0%	0.1%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	186,800	81,300	35,700	303,800
% Change from Original App	0.0%	3.2%	0.3%	0.0%	0.1%

# Department of Finance

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	10,722,500	10,076,600	11,036,300	11,914,600	11,939,700
Percent Change:	0.0%	(6.0%)	9.5%	8.0%	8.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	8,372,200	7,864,200	8,587,800	9,543,200	9,611,500
Operating Expenditures	2,310,700	2,089,300	2,353,100	2,299,200	2,261,400
Capital Outlay	39,600	123,100	95,400	72,200	66,800
<b>Total:</b>	<b>10,722,500</b>	<b>10,076,600</b>	<b>11,036,300</b>	<b>11,914,600</b>	<b>11,939,700</b>
Full-Time Positions (FTP)	72.00	72.00	72.00	78.00	76.00

## Department Description

Originally created by the State Legislature in 1905, the Department of Finance is a regulatory agency charged with the supervision and oversight of state-chartered financial institutions, regulated lenders, securities issuers, broker-dealers and stockbrokers, residential mortgage brokers and lenders, investment advisers and sales personnel, collection agencies, endowed care cemeteries, and others.

The mission of the department is to aggressively promote access to vigorous, healthy, and comprehensive financial services for Idaho citizens. This is accomplished through prudent and efficient oversight of financial institutions, investment opportunities, and credit transactions. Through administration of laws enacted by the Idaho Legislature, legitimate financial transactions are encouraged, while fraud, unsafe practices, and unlawful conduct are detected and appropriate enforcement action is taken. The department administers and enforces 21 regulatory statutes and is funded entirely by fees levied by law on the industries subject to its supervision.

[Statutory Authority: Section 67-2701 et seq., Idaho Code]

# Department of Finance

Analyst: Peterson

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
State Regulatory 22900	10,622,500	10,038,400	(584,100) (5.5%)	10,936,300	11,814,600	11,839,700
Mortgage Recovery 22926	50,000	2,400	(47,600) (95.2%)	50,000	50,000	50,000
Securities Investor Training 32527	50,000	35,800	(14,200) (28.4%)	50,000	50,000	50,000
<b>Total:</b>	<b>10,722,500</b>	<b>10,076,600</b>	<b>(645,900) (6.0%)</b>	<b>11,036,300</b>	<b>11,914,600</b>	<b>11,939,700</b>

# Department of Finance

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>72.00</b>	<b>0</b>	<b>11,036,300</b>	<b>72.00</b>	<b>0</b>	<b>11,036,300</b>
Removal of Onetime Expenditures	0.00	0	(95,400)	0.00	0	(95,400)
<b>FY 2026 Base</b>	<b>72.00</b>	<b>0</b>	<b>10,940,900</b>	<b>72.00</b>	<b>0</b>	<b>10,940,900</b>
Personnel Benefit Costs	0.00	0	94,100	0.00	0	94,100
Statewide Cost Allocation	0.00	0	(83,900)	0.00	0	(111,700)
Change in Employee Compensation	0.00	0	74,700	0.00	0	373,600
<b>FY 2026 Program Maintenance</b>	<b>72.00</b>	<b>0</b>	<b>11,025,800</b>	<b>72.00</b>	<b>0</b>	<b>11,296,900</b>
1. Financial Institutions IT Examiner	1.00	0	172,100	1.00	0	172,100
2. Financial Institutions Examiner	1.00	0	172,100	1.00	0	172,100
3. Financial Examiner Investigator 3 - CFB	2.00	0	246,000	0.00	0	0
4. Financial Examiner Investigator 3 - SEC	1.00	0	123,000	1.00	0	123,000
5. FE Forensic Accounting Specialist	1.00	0	123,000	1.00	0	123,000
OITS Hardware	0.00	0	52,600	0.00	0	52,600
<b>FY 2026 Total</b>	<b>78.00</b>	<b>0</b>	<b>11,914,600</b>	<b>76.00</b>	<b>0</b>	<b>11,939,700</b>
Change from Original Appropriation	6.00	0	878,300	4.00	0	903,400
% Change from Original Appropriation			8.0%			8.2%

# Department of Finance

Analyst: Peterson

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved funding for replacement items and an additional 2% increase to CEC, for a total CEC increase of 3%.					
	72.00	0	11,036,300	0	11,036,300

**Removal of Onetime Expenditures**

Removes onetime appropriation for FY 2025. Onetime appropriations were \$95,400 for replacement items.

Agency Request	0.00	0	(95,400)	0	(95,400)
Governor's Recommendation	0.00	0	(95,400)	0	(95,400)

<b>FY 2026 Base</b>					
Agency Request	72.00	0	10,940,900	0	10,940,900
Governor's Recommendation	72.00	0	10,940,900	0	10,940,900

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	94,100	0	94,100
Governor's Recommendation	0.00	0	94,100	0	94,100

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$164,300, Legislative Audit billings will increase by \$6,500, risk management costs will decrease by \$6,700, State Controller fees will increase by \$20,400, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$60,300, for a net decrease of \$83,900.

Agency Request	0.00	0	(83,900)	0	(83,900)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(111,700)	0	(111,700)

**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	74,700	0	74,700
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	0	373,600	0	373,600
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<b>FY 2026 Program Maintenance</b>					
Agency Request	72.00	0	11,025,800	0	11,025,800
Governor's Recommendation	72.00	0	11,296,900	0	11,296,900



# Department of Finance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Financial Institutions IT Examiner

The Department of Finance requests an additional appropriation of 1.00 FTP and \$172,100 from the State Regulatory Fund for a senior financial institutions IT examiner for the financial institutions bureau. The agency currently has one other IT examiner for financial institutions. As financial institutions in Idaho grow in asset size, so does the complexity of the systems examination. Mobile and application driven banking is significantly more technologically complex than traditional brick and mortar teller lines. Of the request, \$162,700 is for personnel costs, \$5,000 is for operating expenditures, and \$4,400 is for onetime capital outlay. The agency requests this position at a salary of \$121,300, which is 100% of policy for salary grade P.

AGENCY SUBMITTED OUTCOMES: IT and cybersecurity continue to be highlighted areas of concern for financial institutions and the department. Maintaining a strong state regulatory system for depository financial institutions thus limiting changes of devastating financial harm that successful cyberattacks could cause to Idaho consumers is the primary goal of the department. This is in pursuit of the financial institutions' bureau goals of promoting public and industry confidence, enhancing examination processes to monitor and evaluate internal and external conditions, and maintaining a strong state regulatory system.

Agency Request	1.00	0	172,100	0	172,100
Governor's Recommendation	1.00	0	172,100	0	172,100

## 2. Financial Institutions Examiner

The Department of Finance requests an additional appropriation of 1.00 FTP and \$172,100 from the State Regulatory Fund for a senior financial institutions examiner for the financial institutions bureau. As financial institutions expand to include online offerings, the complexity of the examiner position has increased. Increased usage of digital mediums for banking transactions have substantially altered the examination process. The agency currently has 19 financial institution examiners. Of the request, \$162,700 would be for personnel costs, \$5,000 for operating expenditures, and \$4,400 onetime for capital outlay. The agency requests this position at a salary of \$121,300, which is 100% of policy for salary grade P.

AGENCY SUBMITTED OUTCOMES: Maintaining a strong state regulatory system for depository financial institutions thus limiting changes of devastating financial harm that successful cyberattacks could cause to Idaho consumers is the primary goal of the department. This is in pursuit of the financial institutions' bureau goals of promoting public and industry confidence, enhancing examination processes to monitor and evaluate internal and external conditions, and maintaining a strong state regulatory system. With the increasing level of federal regulations, a strong and well-trained Idaho examination team with sufficient resources to complete the department's mission also reduces the potential for additional federal regulation.

Agency Request	1.00	0	172,100	0	172,100
Governor's Recommendation	1.00	0	172,100	0	172,100

## 3. Financial Examiner Investigator 3 - CFB

The Department of Finance requests an additional appropriation of \$246,000 and 2.00 FTP from the State Regulatory Fund for two financial examiner investigator 3 positions for the consumer finance bureau. The consumer finance bureau oversees 2,152 non-depository financial providers with 2,379 branches and 6,685 mortgage loan originators. They do not have a dedicated IT examiner. As it currently stands, on staff examiners have a checklist for certain IT risks, but lack the advanced knowledge necessary to conduct examinations for the technologically complex systems. This poses a major risk to effective governance and regulation. These positions are budgeted at 100% of policy for salary grade M (\$82,500). Of the request, \$230,600 is for personnel costs, \$10,000 is for operating expenditures, and \$5,400 is for onetime capital outlay.

AGENCY SUBMITTED OUTCOME: Idahoans seeking all ranges of consumer financial services, our examination staff, and management of the department will all be served by this request. The consumer finance bureau needs IT examiners to assist in examinations of all program areas they oversee, participate in examinations, and help in implementing a regulatory framework for emerging financial technology companies with greater levels sophistication than previously necessary. The addition of these positions will enhance the department's capabilities of effectively regulating new firms without inhibiting consumer activity.

Agency Request	2.00	0	246,000	0	246,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Department of Finance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Financial Examiner Investigator 3 - SEC

The Department of Finance requests an additional appropriation of \$123,000 and 1.00 FTP from the State Regulatory Fund for a financial examiner investigator 3 position for the securities bureau. In the securities area, investment scams are the number one form of cybercrime in the United States accounting for over \$4.5 billion in known losses in 2023, with Idaho experiencing \$70,586,127 of those losses. The securities bureau saw a caseload increase of 36% in 2023, with cybercrime being a major contributing factor. There are currently 12 financial examiner investigators in the securities bureau. None of those 12 investigators have a cybersecurity specialty. This position is budgeted at 100% of policy for salary grade M (\$82,500). Of the \$123,000 requested, \$115,300 will be for personnel costs, \$5,000 will be for operating expenditures, and \$2,700 will be onetime for capital outlay.

AGENCY SUBMITTED OUTCOME: IT and cybersecurity continue to be areas of increasing focus and concern for financial institutions. Maintaining a strong state regulatory system for depository financial institutions is essential to the financial well being and stability of Idaho consumers. Ensuring compliance with financial institutions will help protect financial assets that are vulnerable to cybercrime if institutions are left unregulated.

Agency Request	1.00	0	123,000	0	123,000
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>0</i>	<i>123,000</i>	<i>0</i>	<i>123,000</i>

## 5. FE Forensic Accounting Specialist

The Department of Finance requests 1.00 FTP and \$123,000 from the State Regulatory Fund for a financial examiner forensic accounting specialist for the securities bureau. This request includes \$115,300 for personnel costs, \$5,000 in operating expenditures for travel and training, and \$2,700 onetime in capital outlay for a computer, monitors, and a docking station. In 2023, the securities bureau investigations team consisted of three employees who were involved in 100 financial investigations representing \$140 million in exposure to the public. None of the three employees on this team are forensic accountants. The Department of Finance is requesting this position at 100% of policy for salary grade M (\$82,500).

AGENCY SUBMITTED OUTCOMES: Massive growth in financial crime/fraud combined with an increasing caseload consisting of complex financial investigations makes forensic accountant investigators essential to protecting Idahoans and accomplishing the department's mission. The securities bureau's investigations team has not received any new positions/employees with the relevant forensic accounting skills to address and counteract this growth in complex financial crime/fraud.

Agency Request	1.00	0	123,000	0	123,000
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>0</i>	<i>123,000</i>	<i>0</i>	<i>123,000</i>

## OITS Hardware

The Department of Finance requests \$52,600 in capital outlay for IT replacement items. This includes \$42,000 for laptops, \$6,100 for docking stations, and \$4,500 for portable field monitors.

Agency Request	0.00	0	52,600	0	52,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>52,600</i>	<i>0</i>	<i>52,600</i>

FY 2026 Total					
Agency Request	78.00	0	11,914,600	0	11,914,600
<i>Governor's Recommendation</i>	<i>76.00</i>	<i>0</i>	<i>11,939,700</i>	<i>0</i>	<i>11,939,700</i>

### Agency Request

Change from Original App	6.00	0	878,300	0	878,300
% Change from Original App	8.3%		8.0%		8.0%

### Governor's Recommendation

Change from Original App	4.00	0	903,400	0	903,400
% Change from Original App	5.6%		8.2%		8.2%

# Industrial Commission

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Compensation	10,636,800	8,991,400	13,335,900	10,780,800	11,010,400
Rehabilitation	4,855,200	4,544,600	5,098,000	5,559,300	5,714,400
Crime Victims Compensation	5,305,900	2,706,300	5,687,000	5,318,300	5,355,600
<b>Total:</b>	<b>20,797,900</b>	<b>16,242,300</b>	<b>24,120,900</b>	<b>21,658,400</b>	<b>22,080,400</b>
<b>BY FUND CATEGORY</b>					
General	294,000	135,200	294,000	294,000	294,000
Dedicated	18,864,900	15,549,000	22,187,900	19,725,400	20,147,400
Federal	1,639,000	558,100	1,639,000	1,639,000	1,639,000
<b>Total:</b>	<b>20,797,900</b>	<b>16,242,300</b>	<b>24,120,900</b>	<b>21,658,400</b>	<b>22,080,400</b>
Percent Change:	0.0%	(21.9%)	48.5%	(10.2%)	(8.5%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	11,203,000	10,531,500	11,474,000	12,039,500	12,446,400
Operating Expenditures	4,095,800	3,260,100	6,962,000	3,964,200	3,979,300
Capital Outlay	54,400	25,900	240,200	210,000	210,000
Trustee/Benefit	5,444,700	2,424,800	5,444,700	5,444,700	5,444,700
<b>Total:</b>	<b>20,797,900</b>	<b>16,242,300</b>	<b>24,120,900</b>	<b>21,658,400</b>	<b>22,080,400</b>
Full-Time Positions (FTP)	130.25	130.25	130.25	130.25	130.25

## Department Description

The Industrial Commission was established in 1918 to ensure the Idaho's Workers' Compensation Law is impartially and efficiently administered. The commission encourages safe working environments, prompt and accurate benefit payments, timely dispute resolution, and vocational rehabilitation services.

The COMPENSATION PROGRAM includes employer compliance, benefits administration, management services, and adjudication. The program evaluates insurers applying to write workers' compensation insurance and employers requesting to become self-insured; ensures that adequate securities are held in the state treasury to pay outstanding workers' compensation liabilities in case of insolvency; enforces the requirements of the workers' compensation law to ensure timely, accurate payment to injured workers; ensures that employers are providing statutory coverage to all eligible workers; and resolves disputes between claimants, insurers, and employers on non-litigated claims. [Statutory Authority: Chapter 5, Title 72, Idaho Code]

The REHABILITATION PROGRAM was created in 1978 by the Legislature to reduce the duration of temporary disability resulting from an industrial injury. To the extent possible, this program strives to help injured workers obtain employment at a wage that is comparable to their pre-injury status. Consultants serve injured workers from ten field offices across the state. [Statutory Authority: Section 72-501A, Idaho Code]

The CRIME VICTIMS COMPENSATION PROGRAM was established in 1986 to provide financial assistance to innocent victims of crime. Benefits are paid for costs such as medical and mental health care, examinations, funeral expenses, and lost wages that result from a crime, up to a maximum of \$25,000 per victim, per crime. Benefits are not payable for property damage. Funding comes from fines and penalties assessed on criminal convictions, as well as a federal grant. The program also receives a General Fund appropriation which is utilized for payment for of adult sexual assault examinations. Certain restitution and prison payment programs are also directed to the fund. [Statutory Authority: Chapter 10, Title 72, Idaho Code]

# Industrial Commission

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	294,000	135,200	(158,800) (54.0%)	294,000	294,000	294,000
Industrial Administration 30000	15,278,300	13,486,200	(1,792,100) (11.7%)	18,210,200	16,116,400	16,501,100
Peace Officer and Detention Officer Temporary Disability 31200	168,700	31,300	(137,400) (81.4%)	168,700	168,700	168,700
Crime Victims Compensation 31300	3,372,900	2,013,000	(1,359,900) (40.3%)	3,754,000	3,385,300	3,422,600
Miscellaneous Revenue 34900	45,000	18,500	(26,500) (58.9%)	55,000	55,000	55,000
Federal Grant 34800	1,639,000	558,100	(1,080,900) (65.9%)	1,639,000	1,639,000	1,639,000
<b>Total:</b>	<b>20,797,900</b>	<b>16,242,300</b>	<b>(4,555,600)</b> <b>(21.9%)</b>	<b>24,120,900</b>	<b>21,658,400</b>	<b>22,080,400</b>

# Industrial Commission

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>130.25</b>	<b>294,000</b>	<b>24,120,900</b>	<b>130.25</b>	<b>294,000</b>	<b>24,120,900</b>
1. IRIS Cost Allocation	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>130.25</b>	<b>294,000</b>	<b>24,120,900</b>	<b>130.25</b>	<b>294,000</b>	<b>24,120,900</b>
Removal of Onetime Expenditures	0.00	0	(3,581,200)	0.00	0	(3,581,200)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>130.25</b>	<b>294,000</b>	<b>20,539,700</b>	<b>130.25</b>	<b>294,000</b>	<b>20,539,700</b>
Personnel Benefit Costs	0.00	0	165,600	0.00	0	165,600
Statewide Cost Allocation	0.00	0	(1,000)	0.00	0	44,100
Change in Employee Compensation	0.00	0	97,200	0.00	0	486,200
<b>FY 2026 Program Maintenance</b>	<b>130.25</b>	<b>294,000</b>	<b>20,801,500</b>	<b>130.25</b>	<b>294,000</b>	<b>21,235,600</b>
1. Commissioner CEC Placeholder	0.00	0	4,500	0.00	0	22,400
2. IRIS Maintenance Contract	0.00	0	288,000	0.00	0	288,000
3. Financial Tech. Reclassification	0.00	0	66,500	0.00	0	66,500
4. Rehab Field Consultant	0.00	0	32,300	0.00	0	32,300
5. Referee Position Funding	0.00	0	111,600	0.00	0	111,600
6. Adjudication Associates Reclass	0.00	0	25,500	0.00	0	25,500
7. Technical Records Specialist	0.00	0	62,300	0.00	0	62,300
8. IRIS Contingency Fund	0.00	0	30,000	0.00	0	0
Replacement Items	0.00	0	132,000	0.00	0	132,000
OITS Hardware	0.00	0	104,200	0.00	0	104,200
<b>FY 2026 Total</b>	<b>130.25</b>	<b>294,000</b>	<b>21,658,400</b>	<b>130.25</b>	<b>294,000</b>	<b>22,080,400</b>
Change from Original Appropriation	0.00	0	(2,462,500)	0.00	0	(2,040,500)
% Change from Original Appropriation		0.0%	(10.2%)		0.0%	(8.5%)

# Industrial Commission

Analyst: Peterson

**Budget by Decision Unit          FTP          General          Dedicated          Federal          Total**

## **FY 2025 Original Appropriation**

For FY 2025, the Legislature provided funding for four budget enhancements, including additional funding for the completion of the IRIS Technology Modernization Project, a contract for a Microsoft service engineer to provide implementation support for the IRIS project, software to host online Certified Idaho Workers' Compensation Specialist courses, and 3% increase of annual salary for the three commissioners, effective July 1, 2024. The Legislature also provided funding for replacement items including computer monitors, laptops, docking stations, and two SUVs, and a 3% increase to CEC.

130.25          294,000          22,187,900          1,639,000          24,120,900

### **1. IRIS Cost Allocation**

### **Compensation & Crime Victims Compensation**

The Industrial Commission is requesting a net-zero fund transfer of \$47,000. As part of implementation of the IRIS project, \$47,000 of the onetime appropriation of \$3,500,000 in FY 2025 was identified as being specifically allocable to the Peace Officer and Detention Officer Temporary Disability Act program, which has its own funding source and is held in its own dedicated fund with the same name. Of the \$3,500,000 appropriation, \$3,063,200 was from the Industrial Administration Fund and the remaining \$436,800 came from the Crime Victims Compensation Fund.

This request is to reduce \$41,100 from the Industrial Administration Fund and \$5,900 from the Crime Victims Compensation Fund and increase the Peace Officer and Detention Officer Temporary Disability Fund by \$47,000 to align the appropriation with the statutorily intended purposes.

AGENCY SUBMITTED OUTCOME: Appropriate allocation of dedicated funds to ensure proper cash usage of the involved funds.

Agency Request          0.00          0          0          0          0

*Recommended by the Governor.*

*Governor's Recommendation          0.00          0          0          0          0*

## **FY 2025 Total Appropriation**

Agency Request          130.25          294,000          22,187,900          1,639,000          24,120,900

*Governor's Recommendation          130.25          294,000          22,187,900          1,639,000          24,120,900*

### **Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025 for budget enhancements and replacement items.

Agency Request          0.00          0          (3,581,200)          0          (3,581,200)

*Governor's Recommendation          0.00          0          (3,581,200)          0          (3,581,200)*

### **Base Adjustments**

The Industrial Commission requests a net-zero transfer of \$302,800 for operating expenditures from the Compensation Program to the Rehabilitation Program to reallocate SWCAP costs to accurately reflect the spread of services provided.

Agency Request          0.00          0          0          0          0

*Recommended by the Governor.*

*Governor's Recommendation          0.00          0          0          0          0*

## **FY 2026 Base**

Agency Request          130.25          294,000          18,606,700          1,639,000          20,539,700

*Governor's Recommendation          130.25          294,000          18,606,700          1,639,000          20,539,700*

### **Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request          0.00          0          165,600          0          165,600

*Governor's Recommendation          0.00          0          165,600          0          165,600*

# Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$54,200, Legislative Audit billings will increase by \$2,000, risk management costs will decrease by \$14,900, State Controller fees will increase by \$59,000, State Treasurer fees will decrease by \$800, and Office of Information Technology Services billings will increase by \$7,900, for a net decrease of \$1,000.					
Agency Request	0.00	0	(1,000)	0	(1,000)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	44,100	0	44,100

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	97,200	0	97,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	486,200	0	486,200

<b>FY 2026 Program Maintenance</b>					
Agency Request	130.25	294,000	18,868,500	1,639,000	20,801,500
Governor's Recommendation	130.25	294,000	19,302,600	1,639,000	21,235,600

### 1. Commissioner CEC Placeholder

### Compensation

The Industrial Commission requests a pay raise for commissioners, using a one percent increase as a placeholder. Salaries for commissioners of the Industrial Commission are established in Section 72-503, of Idaho Code.

AGENCY SUBMITTED OUTCOME: In the Industrial Commission's strategic plan, the goals and performance measures detailed under the adjudication division section note the following: "Timely processing and resolution of disputed workers' compensation claims crime victims' compensation cases (benchmark of less than 90-day average)", and "Providing judicial review of unemployment insurance appeals from the Idaho Department of Labor and issuing timely decision (benchmark of 40 days or less, which is a Federal requirement)".

These strategic plan items are also discussed in the Industrial Commission's performance measures report (PMR) under the core functions section for the adjudication division. Additionally, the benchmark of issuing settlement decisions in 7 days or less (another statutory requirement) is detailed under the performance measures section for the benefits administration department. The commissioners have final approval over all of these functions and are essential in ensuring that we meet these benchmarks and statutory requirements.

In fairly administering the Idaho workers' and Crime Victims Compensation Laws, and to efficiently and effectively meet the goals, performance measures and requirements as discussed above, the level of directly related current and historical knowledge held by commissioners is a valuable asset to both the commission and to the state. It is in the best interest of both the Industrial Commission and the people of the state of Idaho to keep our Commissioners in place long-term. An integral part of retaining our Commissioners is to fairly compensate them for their time and service; Chapter 5, Title 72, Section 503 of Idaho Code sets the annual salary of each of the agency's commissioners, and the Industrial Commission supports increasing this salary.

Agency Request	0.00	0	4,500	0	4,500
<i>The Governor recommends a 5% increase in commissioner salary. The recommended amount totals \$22,400 for personnel costs from the Industrial Administration Fund.</i>					
Governor's Recommendation	0.00	0	22,400	0	22,400



# Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. IRIS Maintenance Contract

## Compensation, Crime Victims Compensation

The Industrial Commission requests onetime appropriation of \$288,000 from the Industrial Administration Fund for operating expenditures to provide long-term technical support for the agency's newly implemented technology modernization project (IRIS). The agency had previously anticipated that this role would be filled by the Office of Informational Technology Services (OITS). OITS has indicated that they are not able to provide the support at this time. In FY 2024, OITS recommended pursuing multiple onetime appropriations to fulfill this need. OITS has not given a timeline for when they will be able to provide this service.

AGENCY SUBMITTED OUTCOME: This request will support the IRIS Modernization Project goal as found in the Industrial Commission's strategic plan, in that it will support the new digital solutions platform, emphasizing customer service and creating data management and workflow efficiencies. The maintenance contract for IRIS is the only technical support the Industrial Commission has to keep the system running and efficient. Technical failures in the IRIS system lead to immediate work stoppage across the agency. No service to the public can be completed until the technical issues are resolved. Any disruptions in customer service or workflow functions are to be resolved with minimal impact to customers or staff, in a time period as specified in the contract.

Agency Request	0.00	0	288,000	0	288,000
Governor's Recommendation	0.00	0	288,000	0	288,000

## 3. Financial Tech. Reclassification

## Compensation

The Industrial Commission requests \$66,500 in ongoing personnel costs from the Industrial Administration Fund to fund a senior financial technician position for the fiscal department. The agency is utilizing a vacant FTP for this request. The work is currently handled by two senior financial technicians. It was handled by three employees until FY 2021, when one of the division's employees was transferred to another division. The duties of the positions can be broken down to accounts receivables, accounts payable, and support for the Crimes Victim Compensation Program (CVCP).

The target time frame for the fiscal department to process a request for payment from CVCP for treatment and services for victims of crime is 30 days. As of August 2024, the outstanding number of requests for payment was 872, with an estimated turnaround time of 12 weeks. The addition of this position would allow the agency to reduce processing time.

AGENCY SUBMITTED OUTCOME: Achievement of the fiscal department's benchmark performance measure of issuing payments for CVCP claims and accounts payables expenditures within an average time period of two weeks from the date of receipt, and fulfill agency values as listed in the strategic plan of quality customer service and effective and efficient operations; meet performance measures 8 and 9 of the agency's PMR for payment of sexual assault forensic examinations and claims for crime victims who have been found eligible for benefits.

Agency Request	0.00	0	66,500	0	66,500
Governor's Recommendation	0.00	0	66,500	0	66,500

## 4. Rehab Field Consultant

## Rehabilitation

The Industrial Commission requests \$32,300 in personnel costs ongoing from the Industrial Administration Fund for a rehabilitation field consultant position to serve in the Twin Falls/Burley area. This area averages 82 new cases per year per position compared to the 5-year state-wide average of 64 cases per position. This area also serves a larger proportion of non-English speaking clients, requiring more in-depth services from consultants. The agency is utilizing an existing FTP for this request, which is currently budgeted at \$15.35 per hour. The \$32,300 appropriation would fund this position at \$28 per hour.

AGENCY SUBMITTED OUTCOME: The number of administrative cases handled by the rehabilitation field consultants in the Twin Falls/Burley region will normalize with consultants located in the rest of the state, and meet targeted performance measures 5 and 6 of the agency's PMR for returning injured workers to employment.

Agency Request	0.00	0	32,300	0	32,300
Governor's Recommendation	0.00	0	32,300	0	32,300



# Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Referee Position Funding

### Compensation

The Industrial Commission requests \$111,600 in ongoing personnel costs from the Industrial Administration Fund to fund a vacant referee position. Referees are responsible for the adjudication of cases related to workers compensation disputes, Department of Labor unemployment insurance benefits appeals, and Crime Victims Compensation Program appeals. They determine the admissibility and weight of evidence, decide witness credibility, and write decisions for review by the Commission. Between 2017 and 2019 there were an average of 49 hearings held annually and 44 decisions/orders issued per year by five worker's compensation referees. One of those five referees retired in 2020. That year there were only 17 hearings held and 17 decisions issued. Due to the reduced workload in this time period, this position was left vacant. Between 2021 and 2023, there were an average of 43 hearings per year with an average of 32 decisions issued per year. This workload is now handled by four referees. In that same time period, the average time to complete and issue decisions has increased from 90 days to 110 days. The addition of a referee would also enable the referees to aid with the mediation work load. There is currently one dedicated mediator on staff.

AGENCY SUBMITTED OUTCOME: Funding for this referee position will assist the adjudication division in meeting the timeliness benchmarks identified in the strategic plan as to issue workers' compensation and crime victim compensation cases decisions promptly with a target average of under 90 days and to issue timely decisions on unemployment insurance appeals in 40 days or less.

Agency Request	0.00	0	111,600	0	111,600
Governor's Recommendation	0.00	0	111,600	0	111,600

## 6. Adjudication Associates Reclass

### Compensation

The Industrial Commission requests \$25,500 in personnel costs ongoing from the Industrial Administration Fund to reclassify five adjudication legal associates from salary grade H to salary grade I, raising each of their pay by \$2 per hour. Implementation of the IRIS Project has increased the level of skill required to conduct their job compared to previous systems. The adjudication department has also implemented changes to the Judicial Rules of Practice and Procedure (JRP), which now requires the legal associates to create time-sensitive documents and to analyze statute, which are functions not previously performed. Salaries for these positions currently range from \$19.98 to \$22.50 per hour.

AGENCY SUBMITTED OUTCOME: The anticipated outcome of this request lies in the retention of competent individuals that are able to perform the new requirements of these positions and in meeting performance measures 1 and 2 as set in the agency's PMR. The adjudication department experienced turnover in these positions and has had a difficult time attracting applicants due to the low starting pay.

Agency Request	0.00	0	25,500	0	25,500
Governor's Recommendation	0.00	0	25,500	0	25,500

## 7. Technical Records Specialist

### Compensation

The Industrial Commission requests \$62,300 in ongoing personnel costs from the Industrial Administration Fund for a technical records specialist II position. An employee left their position within the employer compliance department prior to the IRIS implementation in July of 2023 and that position has remained unfilled. The removal of the on site Deputy Attorney General (DAG) has lead to an increased legal workload for the employer compliance legal team, which cannot be supported by the existing staff. There are currently two staff members that perform this work. This number was three prior to July 2023. The agency is utilizing a vacant FTP for this position that is not currently funded. The agency seeks to classify this position at salary grade I and fill it at \$19.50 hourly, which is approximately 82% of policy.

AGENCY SUBMITTED OUTCOME: The anticipated outcome of this request is that employer compliance will see a measurable reduction in the outstanding legal caseload and a reduction in the time it takes to resolve a case and bring employers in compliance with Idaho's Workers' Compensation laws, as targeted in performance measure 4 of the agency's PMR.

Agency Request	0.00	0	62,300	0	62,300
Governor's Recommendation	0.00	0	62,300	0	62,300

# Industrial Commission

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 8. IRIS Contingency Fund

### Compensation

The Industrial Commission requests onetime appropriation of \$30,000 for operating expenditures from the Industrial Administration Fund to establish a contingency fund for the IRIS project, per recommendation from the Office of Information Technology Services. There is currently no appropriation to cover unexpected expenses. As it stands, the agency must divert existing funds from their intended purpose to fund these issues. These costs amounted to approximately \$90,000 in FY 2024.

AGENCY SUBMITTED OUTCOME: Technology expenses and IRIS project expenses as unforeseen by either OITS or the IRIS Project maintenance contracted vendor will not impact expected operations.

Agency Request	0.00	0	30,000	0	30,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## Replacement Items

### Compensation, Rehabilitation

The Industrial Commission is requesting onetime funding of \$132,000 for capital outlay to purchase four small SUV's. One SUV is for the Employer Compliance Division and three SUV's are for the Rehabilitation Division.

Agency Request	0.00	0	132,000	0	132,000
Governor's Recommendation	0.00	0	132,000	0	132,000

## OITS Hardware

### Compensation, Rehabilitation

The Industrial Commission requests \$104,200 for IT replacement items. This includes \$26,200 for computer monitors and \$78,000 for laptops and docking stations.

Agency Request	0.00	0	104,200	0	104,200
Governor's Recommendation	0.00	0	104,200	0	104,200

FY 2026 Total					
Agency Request	130.25	294,000	19,725,400	1,639,000	21,658,400
Governor's Recommendation	130.25	294,000	20,147,400	1,639,000	22,080,400

### Agency Request

Change from Original App	0.00	0	(2,462,500)	0	(2,462,500)
% Change from Original App	0.0%	0.0%	(11.1%)	0.0%	(10.2%)

### Governor's Recommendation

Change from Original App	0.00	0	(2,040,500)	0	(2,040,500)
% Change from Original App	0.0%	0.0%	(9.2%)	0.0%	(8.5%)

# Department of Insurance

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Insurance Regulation	9,204,600	7,200,700	9,718,400	10,036,400	10,221,200
State Fire Marshal	1,399,500	1,110,500	1,936,900	1,846,400	1,886,600
<b>Total:</b>	<b>10,604,100</b>	<b>8,311,200</b>	<b>11,655,300</b>	<b>11,882,800</b>	<b>12,107,800</b>
<b>BY FUND CATEGORY</b>					
Dedicated	9,874,100	7,815,900	10,920,100	11,140,900	11,357,100
Federal	730,000	495,300	735,200	741,900	750,700
<b>Total:</b>	<b>10,604,100</b>	<b>8,311,200</b>	<b>11,655,300</b>	<b>11,882,800</b>	<b>12,107,800</b>
Percent Change:	0.0%	(21.6%)	40.2%	2.0%	3.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	6,674,300	5,756,400	7,304,900	7,828,600	8,074,200
Operating Expenditures	3,818,100	2,453,100	3,950,400	3,822,000	3,801,400
Capital Outlay	111,700	101,700	400,000	232,200	232,200
<b>Total:</b>	<b>10,604,100</b>	<b>8,311,200</b>	<b>11,655,300</b>	<b>11,882,800</b>	<b>12,107,800</b>
Full-Time Positions (FTP)	70.50	70.50	75.50	77.50	77.50

## Department Description

Authorized in Chapter 4, Title 41, Idaho Code, the mission of the Department of Insurance is to serve and protect Idahoans by equitably, effectively, and efficiently administering the Idaho Insurance Code and the International Fire Code. The department has two budgeted programs: the Insurance Regulation Division and the State Fire Marshal's Office. The Insurance Regulation Division consists of three bureaus overseen by a deputy director. Support services are provided by an administrative group reporting to the director, which also has the responsibility of collecting and auditing insurance premium tax returns. The responsibilities can be summarized as follows:

The Insurance Regulation Division, Company Activities Bureau monitors the financial condition of all insurance entities domiciled in the state of Idaho to assure that each complies with Idaho law, and that the financial obligations of the company to its policyholders will be met. The bureau also reviews and issues certificates of authority or eligibility to qualified insurers or self-funded healthcare plans; and licenses producers, adjusters and third party administrators.

The Insurance Regulation Division, Consumer Services Bureau researches consumer and industry complaints, and provides assistance to consumers and the insurance industry on matters involving insurance contracts and potential violations of the insurance code. This bureau investigates criminal and civil violations of insurance laws, and refers cases involving criminal or administrative violations to the Attorney General or appropriate county prosecutor. Also within this bureau is Idaho's Senior Health Insurance Benefits Advisors (SHIBA) program which provides free, unbiased information, counseling and assistance on Medicare coverage issues to Idaho's senior citizens, through a network of over 150 volunteers/partners and a help line staffed to service all Idahoans.

The Insurance Regulation Division, Market Oversight Bureau reviews filed rates and forms. The bureau meets the effective rate review standards for the individual and small group health insurance markets, retaining state-level regulatory authority. The bureau reviews and certifies that health plans meet standards as required by law, regulates title agencies, and performs market analyses and examinations of insurers and self-funded plans domiciled in Idaho.

The State Fire Marshal Division participates in and coordinates an integrated statewide system designed to protect human life from fire and explosions through fire prevention, investigation and public education activities. The program involves fire prevention activities, fire/arson investigations, code enforcement, and the operation of various statistical systems, and provides assistance to local fire agencies throughout the state.

# Department of Insurance

Analyst: Peterson

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Insurance Administrative 22910	8,474,600	6,705,400	(1,769,200) (20.9%)	8,983,200	9,294,500	9,470,500
Arson, Fire and Fraud Prevention 22911	1,399,500	1,110,500	(289,000) (20.7%)	1,936,900	1,846,400	1,886,600
Federal Grant 34800	730,000	495,300	(234,700) (32.2%)	735,200	741,900	750,700
<b>Total:</b>	<b>10,604,100</b>	<b>8,311,200</b>	<b>(2,292,900)</b> <b>(21.6%)</b>	<b>11,655,300</b>	<b>11,882,800</b>	<b>12,107,800</b>

# Department of Insurance Agency Profile

Analyst: Peterson

## PREMIUM TAX DISTRIBUTION

The Department of Insurance is responsible for administering and collecting a tax assessed on all insurance premiums. This tax collected from authorized insurers is in lieu of all other state and local taxes with the exception of real property tax (Section 41-405, Idaho Code).

**Revenue from the premium tax is distributed to the following funds:**

**Insurance Refund:** Used to reimburse insurers for overpayment of taxes, fines, penalties, etc. The amount shown is actual refunds paid.

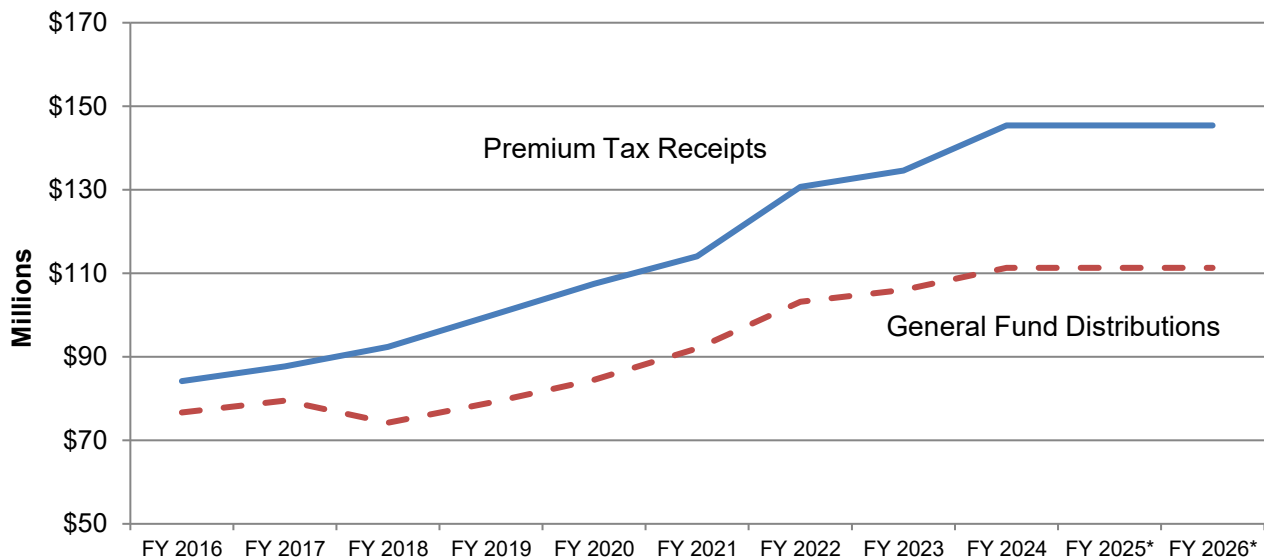
**PERSI:** Section 59-1394, Idaho Code, provides that at least 50% of the gross tax on fire insurance premiums is used to partially fund the firefighter retirement system. Currently, 50% of the gross tax on fire insurance is used for this purpose.

**High Risk Reinsurance Pool:** If premium tax revenue exceeds \$45 million after all other deductions, 25% of the excess goes into the High Risk Individual Reinsurance Pool to pay the costs associated with providing health insurance coverage to high risk individuals regardless of health status or claims experience.

**General Fund:** The balance of the premium tax, fines, and penalties, after refunds, are distributed to the General Fund.

### DISTRIBUTION OF PREMIUM TAX REVENUES FY 2023 - FY 2026

	FY 2023	FY 2024	FY 2025*	FY 2026*
General Fund	\$105,975,064	\$111,283,137	\$111,283,137	\$111,283,137
Insurance Refund	\$4,980,767	\$9,147,889	\$9,147,889	\$9,147,889
Firemen's PERSI	\$3,346,506	\$3,888,153	\$3,888,153	\$3,888,153
High Risk Reinsurance Pool	\$20,266,185	\$21,113,177	\$21,113,177	\$21,113,177
<b>Total (Premium Tax Receipts)</b>	<b>\$134,568,522</b>	<b>\$145,432,356</b>	<b>\$145,432,356</b>	<b>\$145,432,356</b>



\*Estimate based on projected revenues and expenses

# Department of Insurance

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>75.50</b>	<b>0</b>	<b>11,655,300</b>	<b>75.50</b>	<b>0</b>	<b>11,655,300</b>
Executive Carry Forward	0.00	0	94,000	0.00	0	94,000
<b>FY 2025 Estimated Expenditures</b>	<b>75.50</b>	<b>0</b>	<b>11,749,300</b>	<b>75.50</b>	<b>0</b>	<b>11,749,300</b>
Removal of Onetime Expenditures	0.00	0	(463,200)	0.00	0	(463,200)
<b>FY 2026 Base</b>	<b>75.50</b>	<b>0</b>	<b>11,286,100</b>	<b>75.50</b>	<b>0</b>	<b>11,286,100</b>
Personnel Benefit Costs	0.00	0	97,100	0.00	0	97,100
Statewide Cost Allocation	0.00	0	(95,200)	0.00	0	(115,800)
Change in Employee Compensation	0.00	0	61,400	0.00	0	307,000
<b>FY 2026 Program Maintenance</b>	<b>75.50</b>	<b>0</b>	<b>11,349,400</b>	<b>75.50</b>	<b>0</b>	<b>11,574,400</b>
1. Staff Actuary	1.00	0	201,900	1.00	0	201,900
2. Regulatory Compliance Specialist	1.00	0	121,200	1.00	0	121,200
3. State Fire Marshal Comp. Increase	0.00	0	48,100	0.00	0	48,100
Replacement Items	0.00	0	162,200	0.00	0	162,200
<b>FY 2026 Total</b>	<b>77.50</b>	<b>0</b>	<b>11,882,800</b>	<b>77.50</b>	<b>0</b>	<b>12,107,800</b>
Change from Original Appropriation	2.00	0	227,500	2.00	0	452,500
% Change from Original Appropriation			2.0%			3.9%

# Department of Insurance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
For FY 2025 the Legislature provided funding for three budget enhancements, including 1.00 FTP and funding for a financial technician, 1.00 FTP and funding for an examiner financial analyst, and funding to address the fiscal impact of H596 which required pharmacy benefit managers to register with the Department of Insurance. The Legislature also provided \$30,000 for replacement items and an additional 2% increase to CEC, for a total CEC increase of 3%.					
	75.50	0	10,920,100	735,200	11,655,300

## Executive Carry Forward

The Department of Insurance was approved by the Division of Financial Management for \$94,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for a replacement Ford F-250, upfitting equipment for the vehicle, a backup battery, fire turnouts, conference room upgrades, and law books.

Agency Request	0.00	0	94,000	0	94,000
Governor's Recommendation	0.00	0	94,000	0	94,000

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	75.50	0	11,014,100	735,200	11,749,300
Governor's Recommendation	75.50	0	11,014,100	735,200	11,749,300

## Removal of Onetime Expenditures

Removes onetime appropriation for FY 2025. This includes Executive Carry Forward authorized by the Division of Financial Management, replacement items, and onetime operating expenditures associated with the added FTP.

Agency Request	0.00	0	(463,200)	0	(463,200)
Governor's Recommendation	0.00	0	(463,200)	0	(463,200)

<b>FY 2026 Base</b>					
Agency Request	75.50	0	10,550,900	735,200	11,286,100
Governor's Recommendation	75.50	0	10,550,900	735,200	11,286,100

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	92,600	4,500	97,100
Governor's Recommendation	0.00	0	92,600	4,500	97,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$88,700, Legislative Audit billings will decrease by \$1,000, risk management costs will decrease by \$7,500, State Controller fees will increase by \$27,100, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will decrease by \$29,100, for a net decrease of \$95,200.

Agency Request	0.00	0	(95,200)	0	(95,200)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(115,800)	0	(115,800)

# Department of Insurance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	59,200	2,200	61,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	296,000	11,000	307,000
<b>FY 2026 Program Maintenance</b>					
Agency Request	75.50	0	10,607,500	741,900	11,349,400
Governor's Recommendation	75.50	0	10,823,700	750,700	11,574,400

## 1. Staff Actuary

## Insurance Regulation

The Department of Insurance requests 1.00 FTP and \$201,900 from the Insurance Administration Fund for a staff actuary for the market oversight bureau. Currently, only the deputy director and outside contractors possess the necessary expertise to conduct the actuarial reviews. The agency spent \$130,000 in actuarial review services in FY 2024, and has \$180,000 budgeted for this same purpose in FY 2025. The agency projects the cost for these services to increase, as both the complexity of product offerings and the total number of products continue to increase beyond pre-pandemic levels. There are no actuaries on staff aside from the deputy director. The only time the deputy director has available for actuarial expertise are hours beyond 40. \$198,900 is for ongoing personnel costs, and \$3,000 is for onetime operating expenditures; the operating expenditures will be used for office equipment. The agency is requesting this position at \$73 per hour, which is 95% of salary grade R.

**AGENCY SUBMITTED OUTCOME:** The lack of a full-time in-house staff actuary is negatively impacting the Department of Insurance's response time for company rates and form filings. The primary goal for the market oversight bureau is "to effectively review insurance policy rates and forms for compliance with Idaho law while not unduly delaying the introduction of new products to the marketplace", with a target response rate of 90% within 10 days of form filings by a company. In FY 2024, the agency had a 10-day response rate of 80%, down from 88% in FY 2021-2023. The addition of a staff actuary for the market oversight bureau would increase the rate at which they are able to respond to companies, as well as reduce professional service contracts necessary to conduct day-to-day operations.

Agency Request	1.00	0	201,900	0	201,900
Governor's Recommendation	1.00	0	201,900	0	201,900



# Department of Insurance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Regulatory Compliance Specialist

## Insurance Regulation

The Department of Insurance requests \$121,200 from the Insurance Administration Fund for a regulatory compliance specialist. This position will report directly to the director. The regulatory compliance specialist would serve as an internal legal resource for the Department of Insurance and enhance the operational efficiency of the director, the agency, and the assigned deputy attorney generals (DAGs). For hearing requests, such as for appeals of administrative decisions, the director, by law, is required to serve as the hearing officer or appoint someone in his place. If another hearing officer's ruling on an insurance case is appealed, the appellate officer is also the director. In this case, a third attorney is needed to serve as a legal advisor for the director. These legal counsel responsibilities have been provided by DAG, however the regulatory compliance specialist would provide non-conflicted procedural support while enabling the DAGs to focus on their primary workloads. The regulatory compliance specialist would also serve as a public policy advisor, which does not fall under the purview of the DAGs. In the past, the deputy director of the Department of Insurance was an attorney, which is not currently and cannot be expected to be the case in the future. Of the request, \$118,200 will be ongoing for personnel costs, and \$3,000 will be a onetime operating expenditure for office supplies. The agency is requesting this position at \$41.03 per hour, which is 80% of policy for pay grade O.

AGENCY SUBMITTED OUTCOMES: The regulatory compliance officer will assist the consistent application of Title 41 and IDAPA 18 by increasing compliance in a growing complex insurance markets, decreasing utilization of the DAGs assigned to the department for regulatory and policy questions, allowing the DAG's to focus on their critical duties of regulatory enforcement and administrative actions, which will facilitate compliance with the Administrative Procedures Act by maintaining clear separation of legal responsibilities. Measured outcomes would include: clearer separation of legal advice, cleaner compliance of the legal separations envisioned in the Administrative Procedures Act, improved response times in administrative actions, and improved policy implementation with appropriate legal considerations.

Agency Request	1.00	0	121,200	0	121,200
Governor's Recommendation	1.00	0	121,200	0	121,200

## 3. State Fire Marshal Comp. Increase

## State Fire Marshal

The Department of Insurance requests a \$48,100 ongoing in personnel costs from the Arson, Fire and Fraud Prevention Fund for personnel costs to increase compensation for the State Fire Marshal, the Chief Deputy, and all Deputy Fire Marshals. The primary goal with this request is retention of staff and enhanced recruiting. This request includes \$38,100 for salary and \$10,000 for variable benefits.

AGENCY SUBMITTED OUTCOME: The State Fire Marshal offers significantly lower salary than other local fire agencies within the state. State Fire Marshal Staff are highly sought after due to their technical expertise and have recently experienced turnover as staff have been recruited by other fire fighting organizations offering more salary. While a salary increase alone does not match what many local fire fighting agencies can offer, it is the hope of the agency that the requested increase to salary, coupled with other benefits, decreases turnover and helps with recruitment and retention.

Agency Request	0.00	0	48,100	0	48,100
Governor's Recommendation	0.00	0	48,100	0	48,100

## Replacement Items

## State Fire Marshal

The Department of Insurance requests a total of \$162,200 for replacement items, including: \$10,000 for fire turnouts, \$16,200 for cameras, and \$136,000 for two Ford F-250 trucks with canopies and bed slides.

Agency Request	0.00	0	162,200	0	162,200
Governor's Recommendation	0.00	0	162,200	0	162,200

<b>FY 2026 Total</b>					
Agency Request	77.50	0	11,140,900	741,900	11,882,800
Governor's Recommendation	77.50	0	11,357,100	750,700	12,107,800

# Department of Insurance

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	2.00	0	220,800	6,700	227,500
% Change from Original App	2.6%		2.0%	0.9%	2.0%
<i>Governor's Recommendation</i>					
Change from Original App	2.00	0	437,000	15,500	452,500
% Change from Original App	2.6%		4.0%	2.1%	3.9%

# Department of Labor

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administrative Services	17,198,300	16,058,500	17,780,700	26,018,000	25,962,700
Determinations	48,898,900	27,166,000	48,681,500	52,127,000	52,972,700
Workforce and Commissions	41,518,500	23,469,600	35,533,100	32,373,900	32,804,100
<b>Total:</b>	<b>107,615,700</b>	<b>66,694,100</b>	<b>101,995,300</b>	<b>110,518,900</b>	<b>111,739,500</b>
<b>BY FUND CATEGORY</b>					
General	595,000	595,000	607,200	619,100	634,200
Dedicated	21,929,700	12,818,200	17,962,000	25,400,600	25,514,400
Federal	85,091,000	53,280,900	83,426,100	84,499,200	85,590,900
<b>Total:</b>	<b>107,615,700</b>	<b>66,694,100</b>	<b>101,995,300</b>	<b>110,518,900</b>	<b>111,739,500</b>
Percent Change:	0.0%	(38.0%)	52.9%	8.4%	9.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	63,804,500	42,767,200	59,996,400	68,462,500	70,171,600
Operating Expenditures	26,080,000	11,862,200	26,979,000	27,036,500	26,548,000
Capital Outlay	1,045,400	3,219,500	1,045,400	1,045,400	1,045,400
Trustee/Benefit	16,685,800	8,845,200	13,974,500	13,974,500	13,974,500
<b>Total:</b>	<b>107,615,700</b>	<b>66,694,100</b>	<b>101,995,300</b>	<b>110,518,900</b>	<b>111,739,500</b>
Full-Time Positions (FTP)	702.58	702.58	659.58	659.58	659.58

## Department Description

Authorized in Chapter 13, Title 72, Idaho Code, the Idaho Department of Labor connects job seekers with employment opportunities, supports workers through career and life transitions, and administers state labor laws. The department is organized into three appropriated programs: Determinations, Workforce and Commissions, and Administrative Services.

Determinations includes Unemployment Insurance (UI) services, Appeals, Disability Determination Services, and Wage and Hour. UI programs for eligible workers are administered through federal and state cooperation, and include unemployment compensation for federal employees or ex-service members, disaster unemployment assistance, and Trade Adjustment Assistance. Disability Determination Services adjudicates disability claims for Social Security Disability Insurance and Supplemental Security Income for the citizens of the state of Idaho. The Wage and Hour section provides redress to citizens for wage and hour law violations and provides information and assistance to employers on wage and hour law provisions.

Workforce and Commissions consists of local office operations, labor exchange activities, employment and training programs, the Idaho Human Rights Commission, and Serve Idaho. Local Labor offices deliver a broad range of workforce development services to help connect and prepare workers for Idaho jobs in demand. The Idaho Human Rights Commission administers the policies outlined in the federal fair employment practice acts banning discrimination based on race, color, religion, sex, national origin, age, disability, or genetic information. Through the Serve Idaho program, the Governor's Commission on Service and Volunteerism promotes collaborative efforts among the public and private sectors to advance community service programs and activities throughout the State.

Administrative Services provides support to other programs and fulfills department needs in accounting, information technology, facilities, communications, and research.

# Department of Labor

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	595,000	595,000	0 0.0%	607,200	619,100	634,200
Unemployment Penalty and Interest 30200	6,737,200	4,421,100	(2,316,100) (34.4%)	6,756,000	6,791,600	6,808,500
Employment Security Special Administration 30300	9,737,900	7,301,800	(2,436,100) (25.0%)	5,731,800	13,123,200	13,211,900
Miscellaneous Revenue 34900	5,454,600	1,095,300	(4,359,300) (79.9%)	5,474,200	5,485,800	5,494,000
Unemployment Trust 51402	0	0	0 0.0%	0	0	0
Employment Security Reserve 51403	0	0	0 0.0%	0	0	0
Federal Grant 34800	85,091,000	53,280,900	(31,810,100) (37.4%)	83,426,100	84,499,200	85,590,900
<b>Total:</b>	<b>107,615,700</b>	<b>66,694,100</b>	<b>(40,921,600)</b> <b>(38.0%)</b>	<b>101,995,300</b>	<b>110,518,900</b>	<b>111,739,500</b>

# Department of Labor

## Comparative Summary

Analyst: Dupree

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>659.58</b>	<b>607,200</b>	<b>101,995,300</b>	<b>659.58</b>	<b>607,200</b>	<b>101,995,300</b>
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>659.58</b>	<b>607,200</b>	<b>101,995,300</b>	<b>659.58</b>	<b>607,200</b>	<b>101,995,300</b>
Personnel Benefit Costs	0.00	7,700	676,900	0.00	7,700	676,900
Statewide Cost Allocation	0.00	(400)	(43,800)	0.00	(3,300)	(532,300)
Change in Employee Compensation	0.00	4,600	399,500	0.00	22,600	2,108,600
<b>FY 2026 Program Maintenance</b>	<b>659.58</b>	<b>619,100</b>	<b>103,027,900</b>	<b>659.58</b>	<b>634,200</b>	<b>104,248,500</b>
1. Unemployment Insurance Fund Shift	0.00	0	7,330,000	0.00	0	7,330,000
2. Cash Transfer	0.00	0	4,868,600	0.00	0	4,868,600
OITS Hardware	0.00	0	161,000	0.00	0	161,000
Cash Transfers & Adjustments	0.00	0	(4,868,600)	0.00	0	(4,868,600)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>659.58</b>	<b>619,100</b>	<b>110,518,900</b>	<b>659.58</b>	<b>634,200</b>	<b>111,739,500</b>
Change from Original Appropriation	0.00	11,900	8,523,600	0.00	27,000	9,744,200
% Change from Original Appropriation		2.0%	8.4%		4.4%	9.6%

# Department of Labor

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancements included federal funding to hire staff to address a backlog on the adjudication of social security claims and a net-zero transfer between programs to realign appropriation with expected expenditures due to cost allocation within Luma.					
	659.58	607,200	17,962,000	83,426,100	101,995,300

## Base Adjustments

The agency requests a net-zero transfer to align appropriation with the cost allocation by fund.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	659.58	607,200	17,962,000	83,426,100	101,995,300
Governor's Recommendation	659.58	607,200	17,962,000	83,426,100	101,995,300

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	7,700	69,800	599,400	676,900
Governor's Recommendation	0.00	7,700	69,800	599,400	676,900

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$79,600, Legislative Audit billings will increase by \$15,000, risk management costs will decrease by \$41,300, State Controller fees will increase by \$337,500, State Treasurer fees will decrease by \$4,200, and Office of Information Technology Services billings will decrease by \$271,200, for a net decrease of \$43,800.

Agency Request	0.00	(400)	(5,600)	(37,800)	(43,800)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(3,300)	(70,300)	(458,700)	(532,300)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	4,600	44,400	350,500	399,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	22,600	222,900	1,863,100	2,108,600

<b>FY 2026 Program Maintenance</b>					
Agency Request	659.58	619,100	18,070,600	84,338,200	103,027,900
Governor's Recommendation	659.58	634,200	18,184,400	85,429,900	104,248,500

# Department of Labor

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Unemployment Insurance Fund Shift

The Department of Labor requests \$7,330,000 ongoing from the Employment Security Special Administration Fund to offset a reduction in federal funding available for operations due to low unemployment numbers. The funding will be used for personnel costs in order to maintain baseline operations. There is no request for FTP as the department intends to shift existing staff from federal funds to dedicated funds.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: (1) To provide effective and efficient program administration by helping us meet all U.S. Department of Labor core measures in age, quality, accessibility and timeliness of the unemployment insurance program. The expected measurable outcomes include timeliness of paying benefits and timeliness of determinations.

Agency Request	0.00	0	7,330,000	0	7,330,000
Governor's Recommendation	0.00	0	7,330,000	0	7,330,000

## 2. Cash Transfer

### Administrative Services

The Department requests \$4,868,600 onetime from the Unemployment Penalty and Interest Fund to enable a cash transfer of \$4,868,517.89 to the Employment Security Fund due to an accounting error. The Employment Security Fund is a continuously appropriated fund used to pay unemployment benefits to qualifying individuals. Per Idaho Code 72-1348(a), all penalties and interest relating to unpaid unemployment insurance are deposited into a clearing account. An amount sufficient to pay refunds, in the discretion of the director, remains in a clearing account and the remainder is transferred to the Unemployment Penalty and Interest Fund. Due to a calculation error, the department over transferred funds. The department requests this appropriation in conjunction with a cash transfer to remedy the accounting error.

Agency Request	0.00	0	4,868,600	0	4,868,600
Governor's Recommendation	0.00	0	4,868,600	0	4,868,600

## OITS Hardware

### Administrative Services

The Department of Labor requests \$161,000 onetime from the Federal Grant Fund for replacement items. Replacement items include 70 laptops and 70 desktops. These items are recommended by the Office of Information Technology Services.

Agency Request	0.00	0	0	161,000	161,000
Governor's Recommendation	0.00	0	0	161,000	161,000

## Cash Transfers & Adjustments

CASH TRANSFER FOR EMPLOYMENT SECURITY FUND: The Department of Labor requests that an amount not to exceed \$4,868,600 be transferred from the Employment Security Administration and Reimbursement Fund to the Employment Security Fund on July 1, 2025, or as soon thereafter as practicable for the period July 1, 2025, through June 30, 2026.

Agency Request	0.00	0	(4,868,600)	0	(4,868,600)
Governor's Recommendation	0.00	0	(4,868,600)	0	(4,868,600)

# Department of Labor

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Budget Law Exemptions/Other Adjustments**

Fund Balance Adjustment: Pursuant to Section 67-3604, Idaho Code, authority is hereby given to the Idaho Department of Labor and State Controller's Office to initiate system actions that will correct the fund balance by an amount not to exceed \$12,477,700 in Federal Fund 34800.

Fund Balance Adjustment: Pursuant to Section 67-3604, Idaho Code, authority is hereby given to the Idaho Department of Labor and State Controller's Office to initiate system actions that will correct the fund balance in Special Administration Fund 30300 by an amount not to exceed \$2,509,900 caused by a Luma system limitation.

Fund Balance Adjustment: Pursuant to Section 67-3604, Idaho Code, authority is hereby given to the Idaho Department of Labor and State Controller's Office to record an entry into Luma reducing the balance in Fund 51402 by an amount not to exceed \$4,047,900 and to make the necessary accounting adjustments to any impacted accounts related thereto.

Fund Balance Adjustment: Pursuant to Section 67-3604, Idaho Code, authority is hereby given to the Idaho Department of Labor and State Controller's Office to record an entry into Luma increasing the balance in the investment balance in Fund 51403 by an amount not to exceed \$15,511,300 and to make the necessary accounting adjustments to any impacted accounts related thereto.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	659.58	619,100	25,400,600	84,499,200	110,518,900
Governor's Recommendation	659.58	634,200	25,514,400	85,590,900	111,739,500

Agency Request					
Change from Original App	0.00	11,900	7,438,600	1,073,100	8,523,600
% Change from Original App	0.0%	2.0%	41.4%	1.3%	8.4%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	27,000	7,552,400	2,164,800	9,744,200
% Change from Original App	0.0%	4.4%	42.0%	2.6%	9.6%



# Public Utilities Commission

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	6,812,900	6,057,000	7,118,300	7,081,300	7,295,800
Federal	370,700	121,100	375,100	375,100	375,100
<b>Total:</b>	<b>7,183,600</b>	<b>6,178,100</b>	<b>7,493,400</b>	<b>7,456,400</b>	<b>7,670,900</b>
Percent Change:	0.0%	(14.0%)	21.3%	(0.5%)	2.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	5,120,000	4,632,900	5,251,100	5,367,800	5,595,600
Operating Expenditures	1,990,000	1,464,100	2,181,500	1,980,000	1,966,700
Capital Outlay	73,600	81,100	60,800	108,600	108,600
<b>Total:</b>	<b>7,183,600</b>	<b>6,178,100</b>	<b>7,493,400</b>	<b>7,456,400</b>	<b>7,670,900</b>
Full-Time Positions (FTP)	48.00	48.00	48.00	48.00	48.00

## Department Description

The Idaho Public Utilities Commission (PUC) was established by the 12th Session of the Idaho Legislature and was organized on May 8, 1913. The commission oversees the intrastate operation of investor-owned electric, gas, water, and telecommunications utilities, as well as pipelines and railroads. The commission does not regulate publicly-owned, municipal, or cooperative utilities. The commission serves the citizens and utilities of Idaho by determining fair, just, and reasonable rates for utility commodities and services to be delivered safely, reliably, and efficiently. After the Legislature removed the motor carrier function from the commission in 1999, the Administration, Utilities, and Regulated Carriers Programs were combined into one program for budgeting purposes. The PUC is divided internally into Administration and Utilities.

Administration has management, fiscal, personnel, public affairs, pipeline safety, and railroad safety responsibilities. It provides support services for the agency (Section 61-301 through 337, Idaho Code). The pipeline safety section oversees the safe operation of interstate oil and natural gas pipelines in Idaho. The rail section oversees the safe operations of railroads that move freight through Idaho and enforces state and federal regulations safeguarding the transportation of hazardous materials by rail. The PUC is federally preempted from regulating railroad rates, charges, routes, and service, but it can regulate non-economic railroad operations such as abandonment proceedings, enforcing safety regulations, establishing clearance safety rules, and deciding grade crossing disputes. The commission has also entered into a joint state-federal program with the Federal Railroad Administration to promote and enforce federal safety regulations related to the transportation of hazardous materials by rail in Idaho.

Utilities has audit, engineering, telecommunications, technical analysis, and consumer assistance responsibilities. The audit section advises the commission on auditing, accounting, financing, income tax, and security issues. It participates in all rate cases to determine proper income, expenses, rate bases, and revenue requirements. The engineering, telecommunications, and technical analysis sections are primarily responsible for economic and engineering analysis of rates, rate design, and cost-of-service and technical evaluations of company proposals. The consumer assistance section is responsible for handling customer complaints and specialized information requests.

Programs are funded by the Public Utilities Commission (PUC) Fund which consists of fees collected from the regulated utilities (telecommunications, power, natural gas, and water corporations) in an amount not more than 0.3% of their intrastate revenues (Section 61-1004, Idaho Code) and from railroad corporations, not more than 1% of the gross operating revenues derived from the intrastate business. The pipeline safety program is also partially funded with a federal grant from the U.S. Department of Transportation. Prior to FY 2001, General Fund expenditures for the salaries and benefits of the commissioners (Section 61-1009, Idaho Code) were reimbursed to the General Fund at year-end from the PUC Fund. However, the law was changed and commissioners' salaries are now paid from the PUC Fund.

# Public Utilities Commission

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Indirect Cost Recovery 12500	219,300	69,800	(149,500) (68.2%)	219,300	219,300	219,300
Public Utilities Commission 22920	6,593,600	5,987,200	(606,400) (9.2%)	6,899,000	6,862,000	7,076,500
Federal Grant 34800	370,700	121,100	(249,600) (67.3%)	375,100	375,100	375,100
<b>Total:</b>	<b>7,183,600</b>	<b>6,178,100</b>	<b>(1,005,500)</b> <b>(14.0%)</b>	<b>7,493,400</b>	<b>7,456,400</b>	<b>7,670,900</b>

# Public Utilities Commission

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>48.00</b>	<b>0</b>	<b>7,493,400</b>	<b>48.00</b>	<b>0</b>	<b>7,493,400</b>
Executive Carry Forward	0.00	0	13,000	0.00	0	13,000
<b>FY 2025 Estimated Expenditures</b>	<b>48.00</b>	<b>0</b>	<b>7,506,400</b>	<b>48.00</b>	<b>0</b>	<b>7,506,400</b>
Removal of Onetime Expenditures	0.00	0	(82,600)	0.00	0	(82,600)
<b>FY 2026 Base</b>	<b>48.00</b>	<b>0</b>	<b>7,423,800</b>	<b>48.00</b>	<b>0</b>	<b>7,423,800</b>
Personnel Benefit Costs	0.00	0	62,900	0.00	0	63,000
Statewide Cost Allocation	0.00	0	(198,200)	0.00	0	(211,500)
Change in Employee Compensation	0.00	0	49,000	0.00	0	258,400
<b>FY 2026 Program Maintenance</b>	<b>48.00</b>	<b>0</b>	<b>7,337,500</b>	<b>48.00</b>	<b>0</b>	<b>7,533,700</b>
1. Commissioner 1% CEC Placeholder	0.00	0	4,800	0.00	0	23,100
Replacement Items	0.00	0	40,500	0.00	0	40,500
OITS Hardware	0.00	0	73,600	0.00	0	73,600
<b>FY 2026 Total</b>	<b>48.00</b>	<b>0</b>	<b>7,456,400</b>	<b>48.00</b>	<b>0</b>	<b>7,670,900</b>
Change from Original Appropriation	0.00	0	(37,000)	0.00	0	177,500
% Change from Original Appropriation			(0.5%)			2.4%

# Public Utilities Commission

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements, including a 3% increase in commissioner salaries and funding for replacement items.					
	48.00	0	7,118,300	375,100	7,493,400

## Executive Carry Forward

The Public Utilities Commission was approved by the Division of Financial Management for \$13,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for ten replacement laptops not delivered prior to fiscal year end.

Agency Request	0.00	0	13,000	0	13,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>13,000</i>	<i>0</i>	<i>13,000</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	48.00	0	7,131,300	375,100	7,506,400
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>0</i>	<i>7,131,300</i>	<i>375,100</i>	<i>7,506,400</i>

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$69,600 for replacement items, and \$13,000 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(82,600)	0	(82,600)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(82,600)</i>	<i>0</i>	<i>(82,600)</i>

<b>FY 2026 Base</b>					
Agency Request	48.00	0	7,048,700	375,100	7,423,800
<i>Governor's Recommendation</i>	<i>48.00</i>	<i>0</i>	<i>7,048,700</i>	<i>375,100</i>	<i>7,423,800</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	62,900	0	62,900
<i>Recommended by the Governor with adjustment for updated information.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>63,000</i>	<i>0</i>	<i>63,000</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$179,700, Legislative Audit billings will decrease by \$4,000, risk management costs will decrease by \$5,400, State Controller fees will increase by \$18,600, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will decrease by \$27,500, for a net decrease of \$198,200.

Agency Request	0.00	0	(198,200)	0	(198,200)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(211,500)</i>	<i>0</i>	<i>(211,500)</i>

# Public Utilities Commission

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	49,000	0	49,000
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule as proposed by the Division of Human Resources, bringing position salary to the new minimums of the schedules.*

Governor's Recommendation	0.00	0	258,400	0	258,400
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FY 2026 Program Maintenance					
Agency Request	48.00	0	6,962,400	375,100	7,337,500
Governor's Recommendation	48.00	0	7,158,600	375,100	7,533,700

### 1. Commissioner 1% CEC Placeholder

The agency requests to use dedicated funds for a pay raise for commissioners, using a one percent increase as a placeholder. Salaries for commissioners of the Public Utilities Commission are established in Section 61-125, Idaho Code, and require a statutory change if the Legislature chooses. The agency supports this request with the Division of Human Resource's FY 2025 CEC Report that states that high-level management and executive position salaries lag the market by an average of 30%.

AGENCY SUBMITTED OUTCOMES: This request aligns with the mission statement to serve the citizens and utilities of Idaho by ensuring that utility rates and policies are fair, just, reasonable, and nondiscriminatory, that utility services are delivered safely, reliably, and efficiently, and that pipelines and rail carriers operate safely within the state. Competitive salaries for Commissioners help attract and retain highly qualified talent, provide insulation of Commissioners from external pressures, and reduce turnover, in turn fostering stability and confidence in the commission that results in more favorable borrowing rates that save money for Idaho ratepayers. The measured outcome identified by the agency is the continued retention of qualified Commissioners leading to a strong Commission workplace.

Agency Request	0.00	0	4,800	0	4,800
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*Recommended by the Governor with changes for compensation and benefits.*

Governor's Recommendation	0.00	0	23,100	0	23,100
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## Replacement Items

The Public Utilities Commission requests \$40,500 in onetime dedicated funds to replace a truck used for pipeline safety checks. The vehicle was originally acquired in 2015, and had a mileage of 110,000 at the time of the request.

Agency Request	0.00	0	40,500	0	40,500
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Governor's Recommendation	0.00	0	40,500	0	40,500
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## OITS Hardware

The Public Utilities Commission requests \$73,600 in onetime dedicated funds for hardware and software recommended by the Office of Information Technology Services. This includes \$23,700 to replace 14 laptops and one desktop computer. The remaining \$49,900 is for various hardware and licensing costs, with \$40,000 for the replacement of five network switches, \$5,500 for LaserFiche document management software licenses and maintenance, \$2,400 for the replacement of two wireless access points, and \$2,000 for hardware maintenance and support costs.

Agency Request	0.00	0	73,600	0	73,600
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Governor's Recommendation	0.00	0	73,600	0	73,600
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FY 2026 Total					
Agency Request	48.00	0	7,081,300	375,100	7,456,400
Governor's Recommendation	48.00	0	7,295,800	375,100	7,670,900

# Public Utilities Commission

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	0.00	0	(37,000)	0	(37,000)
% Change from Original App	0.0%		(0.5%)	0.0%	(0.5%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	177,500	0	177,500
% Change from Original App	0.0%		2.5%	0.0%	2.4%

# Idaho Legislative Budget Book

## Self-Governing Agencies

2025 Legislative Session

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Hispanic Affairs, Commission on .....	5 - 61
Historical Society, Idaho State .....	5 - 67
Libraries, Commission for .....	5 - 73
Lottery, State .....	5 - 79
Public Defense Commission .....	5 - 87
State Appellate Public Defender .....	5 - 89
Veterans Services, Division of .....	5 - 95
Office of the State Public Defender .....	5 - 103
Division of Occupational and Professional Licenses .....	5 - 111
Office of Administrative Hearings .....	5 - 117
Office of Health and Social Services Ombudsman .....	5 - 121
Commission of Pardons & Parole .....	5 - 127

# Self-Governing Agencies

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Hispanic Affairs, Commission on	504,700	483,200	507,600	537,500	546,500
Historical Society	10,006,400	8,418,700	12,120,000	11,191,500	11,400,500
Libraries, Commission for	12,662,400	9,216,100	7,459,000	9,413,100	9,511,200
Lottery, State	7,506,900	6,368,800	8,324,200	8,560,400	8,709,600
Public Defense Commission	16,441,400	13,662,300	0	0	0
State Appellate Public Defender	5,260,400	3,400,900	4,081,700	4,289,300	4,403,500
Veterans Services, Division of	136,449,300	50,230,000	105,298,500	64,253,900	65,360,600
Office of the State Public Defender	0	0	52,015,300	69,794,200	88,564,900
Occupational & Professional Lcns	40,720,000	30,168,400	36,482,100	36,456,100	37,164,300
Office of Administrative Hearings	816,900	708,200	1,589,000	1,606,800	1,646,700
Health & Social Srvcs Ombudsman Of	0	0	470,000	506,800	518,200
Commission of Pardons & Parole	0	0	4,224,100	4,332,100	4,461,300
<b>Total:</b>	<b>230,368,400</b>	<b>122,656,600</b>	<b>232,571,500</b>	<b>210,941,700</b>	<b>232,287,300</b>
<b>BY FUND CATEGORY</b>					
General	33,490,000	28,690,400	39,812,200	53,780,000	37,111,500
Dedicated	85,851,000	64,024,600	114,477,500	119,207,100	156,683,000
Federal	111,027,400	29,941,600	78,281,800	37,954,600	38,492,800
<b>Total:</b>	<b>230,368,400</b>	<b>122,656,600</b>	<b>232,571,500</b>	<b>210,941,700</b>	<b>232,287,300</b>
Percent Change:	0.0%	(46.8%)	89.6%	(9.3%)	(0.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	80,726,300	70,261,000	122,136,000	129,095,000	139,722,300
Operating Expenditures	131,513,700	37,770,700	106,988,900	77,656,700	88,375,000
Capital Outlay	1,813,700	1,748,400	1,673,400	1,866,400	1,866,400
Trustee/Benefit	16,314,700	12,876,500	1,773,200	2,323,600	2,323,600
<b>Total:</b>	<b>230,368,400</b>	<b>122,656,600</b>	<b>232,571,500</b>	<b>210,941,700</b>	<b>232,287,300</b>
Full-Time Positions (FTP)	900.20	900.20	1,246.20	1,260.16	1,260.16

## Department Description

The Department of Self-Governing Agencies includes: Idaho Commission on Hispanic Affairs, Idaho State Historical Society, Idaho Commission for Libraries, Idaho State Lottery, State Appellate Public Defender, Division of Veterans Services, Office of the State Public Defender, Division of Occupational and Professional Licenses, Office of Administrative Hearings, Office of Health and Human Services Ombudsman, and Commission of Pardons & Parole.

In FY 2022, the Division of Building Safety, Medical Boards, and Regulatory Boards were reorganized under the Division of Occupational and Professional Licenses.

In FY 2024, the Office of the State Public Defender was created and the Public Defense Commission was dissolved.

In FY 2025, the Commission of Pardons & Parole was moved from the Department of Correction to the Department of Self-Governing Agencies.



# Commission on Hispanic Affairs

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	272,200	268,700	275,000	282,400	288,800
Dedicated	232,500	214,500	232,600	255,100	257,700
<b>Total:</b>	<b>504,700</b>	<b>483,200</b>	<b>507,600</b>	<b>537,500</b>	<b>546,500</b>
Percent Change:	0.0%	(4.3%)	5.0%	5.9%	7.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	257,500	217,900	262,900	269,100	278,300
Operating Expenditures	247,200	265,300	244,700	268,400	268,200
<b>Total:</b>	<b>504,700</b>	<b>483,200</b>	<b>507,600</b>	<b>537,500</b>	<b>546,500</b>
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

## Division Description

The Idaho Commission on Hispanic Affairs was established by the Legislature in 1987. Statutory authority is found in Chapter 72, Title 67, Idaho Code. The commission provides various services to the Hispanic community and serves as a liaison between the community and government entities. Working toward economic, educational, and social equality, the commission addresses issues facing Idaho's Hispanic community. The commission also provides recommendations to the Governor, Legislature, state agencies, and other organizations on issues of interest or concern to the Hispanic community.

The community resource development specialist acts as a liaison between the commission, school districts, and the community, and seeks to develop culturally relevant programs for schools, families, and communities. This position also provides technical assistance and other resources to public schools and the State Board of Education to target substance abuse among Hispanic youth. The commission is also staffed by an executive director and an administrative assistant, who help promote growth in opportunity for the Hispanic community.

# Commission on Hispanic Affairs

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	272,200	268,700	(3,500) (1.3%)	275,000	282,400	288,800
Miscellaneous Revenue 34900	232,500	214,500	(18,000) (7.7%)	232,600	255,100	257,700
<b>Total:</b>	<b>504,700</b>	<b>483,200</b>	<b>(21,500)</b> <b>(4.3%)</b>	<b>507,600</b>	<b>537,500</b>	<b>546,500</b>

# Commission on Hispanic Affairs

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>3.00</b>	<b>275,000</b>	<b>507,600</b>	<b>3.00</b>	<b>275,000</b>	<b>507,600</b>
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>3.00</b>	<b>275,000</b>	<b>507,600</b>	<b>3.00</b>	<b>275,000</b>	<b>507,600</b>
Personnel Benefit Costs	0.00	2,600	3,900	0.00	2,600	3,900
Contract Inflation	0.00	0	14,600	0.00	0	14,600
Statewide Cost Allocation	0.00	3,100	9,100	0.00	3,000	8,900
Change in Employee Compensation	0.00	1,700	2,300	0.00	8,200	11,500
<b>FY 2026 Program Maintenance</b>	<b>3.00</b>	<b>282,400</b>	<b>537,500</b>	<b>3.00</b>	<b>288,800</b>	<b>546,500</b>
<b>FY 2026 Total</b>	<b>3.00</b>	<b>282,400</b>	<b>537,500</b>	<b>3.00</b>	<b>288,800</b>	<b>546,500</b>
Change from Original Appropriation	0.00	7,400	29,900	0.00	13,800	38,900
% Change from Original Appropriation		2.7%	5.9%		5.0%	7.7%

# Commission on Hispanic Affairs

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025.					
	3.00	275,000	232,600	0	507,600

## Base Adjustments

This decision unit aligns the agency's FTP allocation to the fund source for the work being performed. This represents a transfer of 0.01 FTP from the General Fund to the agencies dedicated fund.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	3.00	275,000	232,600	0	507,600
Governor's Recommendation	3.00	275,000	232,600	0	507,600

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	2,600	1,300	0	3,900
Governor's Recommendation	0.00	2,600	1,300	0	3,900

## Contract Inflation

The agency requests \$14,600 in dedicated funds for a building lease increase. The agency's last contract inflation request was in FY 2021, when its annual lease was \$13,200 for an office of 1,400 square feet. In 2022, the agency moved into a 1,800 square feet office in the same building under a annual lease of \$24,600, with a 5% increase per year. The agency's 2026 lease cost is \$29,172, an increase of \$16,000 since its last contract inflation request.

Agency Request	0.00	0	14,600	0	14,600
Governor's Recommendation	0.00	0	14,600	0	14,600

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$300, risk management costs will decrease by \$200, State Controller fees will increase by \$12,200, and Office of Information Technology Services billings will decrease by \$2,600, for a net increase of \$9,100.

Agency Request	0.00	3,100	6,000	0	9,100
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	3,000	5,900	0	8,900

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	1,700	600	0	2,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering).</i>					
Governor's Recommendation	0.00	8,200	3,300	0	11,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	3.00	282,400	255,100	0	537,500
Governor's Recommendation	3.00	288,800	257,700	0	546,500

# Commission on Hispanic Affairs

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Total</b>					
Agency Request	3.00	282,400	255,100	0	537,500
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>288,800</i>	<i>257,700</i>	<i>0</i>	<i>546,500</i>
Agency Request					
Change from Original App	0.00	7,400	22,500	0	29,900
% Change from Original App	0.0%	2.7%	9.7%		5.9%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>13,800</i>	<i>25,100</i>	<i>0</i>	<i>38,900</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>5.0%</i>	<i>10.8%</i>		<i>7.7%</i>



# Idaho State Historical Society

Analyst: Dupree

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY FUND CATEGORY</b>					
General	4,434,100	4,422,100	6,278,900	5,206,100	5,335,200
Dedicated	3,309,000	2,766,700	3,529,700	3,599,800	3,641,400
Federal	2,263,300	1,229,900	2,311,400	2,385,600	2,423,900
<b>Total:</b>	<b>10,006,400</b>	<b>8,418,700</b>	<b>12,120,000</b>	<b>11,191,500</b>	<b>11,400,500</b>
Percent Change:	0.0%	(15.9%)	44.0%	(7.7%)	(5.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	5,371,300	4,801,100	5,708,700	5,930,900	6,101,900
Operating Expenditures	4,233,000	3,353,300	6,015,900	4,883,400	4,921,400
Capital Outlay	240,500	169,200	233,800	215,600	215,600
Trustee/Benefit	161,600	95,100	161,600	161,600	161,600
<b>Total:</b>	<b>10,006,400</b>	<b>8,418,700</b>	<b>12,120,000</b>	<b>11,191,500</b>	<b>11,400,500</b>
Full-Time Positions (FTP)	58.00	58.00	59.00	62.00	62.00

## Division Description

The Idaho State Historical Society is a system of cultural and historic resources that include the Idaho State Museum, Idaho State Archives, State Historic Preservation Office, and Historic Sites Program. The agency was established by statute in 1907 and is organized within the Department of Self-Governing Agencies. The agency's core functions, pursuant to Chapter 41, Title 67, Idaho Code, are that the agency's trustees shall:

- 1) Identify, preserve, and protect sites, monuments, and points of interest in Idaho of historic merit (Section 67-4114, Idaho Code);
- 2) Protect archaeological and vertebrate paleontological sites and resources on public land (Section 67-4119, Idaho Code);
- 3) Govern the agency and administer the powers and duties required to preserve and protect any historical record of the history and culture of Idaho (Section 67-4123, Idaho Code);
- 4) Encourage and promote interest in the state of Idaho and collect, preserve, and exhibit artifacts/information illustrative of Idaho history, culture, and society (Section 67-4126, Idaho Code);
- 5) Facilitate the use of records for official reference and historical research (Section 67-4126(6), Idaho Code);
- 6) Be responsible for records management services for state government and accept archival material from local governments (Section 67-4126(7), Idaho Code);
- 7) Serve as the Geographic Names Board of the state (Section 67-4126(15), Idaho Code);
- 8) Carry out the preservation and protection of the state's historic, archeological, architectural, and cultural heritage resources (Chapter 46, Title 67, Idaho Code);
- 9) Provide for the creation of an Idaho Archeological Survey (Section 33-3901, Idaho Code);
- 10) Be responsible for consolation, determination of appropriate actions, and providing for reinternment of human remains that have been disturbed (Chapter 5, Title 27, Idaho Code); and
- 11) Administer the National Historic Preservation Act that assigns responsibility to the state historic preservation officer for administration of the national historic preservation program at the state level (54 U.S.C. 300101).

# Idaho State Historical Society

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	4,434,100	4,422,100	(12,000) (0.3%)	6,278,900	5,206,100	5,335,200
Miscellaneous Revenue 34900	2,804,800	2,495,800	(309,000) (11.0%)	3,015,800	3,082,500	3,115,100
Records Management Service 45075	362,100	205,800	(156,300) (43.2%)	370,100	371,600	377,900
Capitol Commission Operating 48109	142,100	65,100	(77,000) (54.2%)	143,800	145,700	148,400
Federal Grant 34800	2,263,300	1,229,900	(1,033,400) (45.7%)	2,311,400	2,385,600	2,423,900
<b>Total:</b>	<b>10,006,400</b>	<b>8,418,700</b>	<b>(1,587,700)</b> <b>(15.9%)</b>	<b>12,120,000</b>	<b>11,191,500</b>	<b>11,400,500</b>



# Idaho State Historical Society

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>59.00</b>	<b>6,278,900</b>	<b>12,120,000</b>	<b>59.00</b>	<b>6,278,900</b>	<b>12,120,000</b>
Removal of Onetime Expenditures	0.00	(1,650,000)	(1,728,600)	0.00	(1,650,000)	(1,728,600)
Base Adjustments	0.00	(27,600)	(90,400)	0.00	(27,600)	(90,400)
<b>FY 2026 Base</b>	<b>59.00</b>	<b>4,601,300</b>	<b>10,301,000</b>	<b>59.00</b>	<b>4,601,300</b>	<b>10,301,000</b>
Personnel Benefit Costs	0.00	39,700	73,600	0.00	39,700	73,600
Statewide Cost Allocation	0.00	34,000	29,900	0.00	66,700	67,900
Change in Employee Compensation	0.00	24,200	42,900	0.00	120,600	213,900
<b>FY 2026 Program Maintenance</b>	<b>59.00</b>	<b>4,699,200</b>	<b>10,447,400</b>	<b>59.00</b>	<b>4,828,300</b>	<b>10,656,400</b>
1. Old Penitentiary Staff	2.00	56,900	141,000	2.00	56,900	141,000
2. Archivist Technician	1.00	0	62,900	1.00	0	62,900
3. State Collections and Archival Moving	0.00	450,000	450,000	0.00	450,000	450,000
OITS Hardware	0.00	0	90,200	0.00	0	90,200
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>62.00</b>	<b>5,206,100</b>	<b>11,191,500</b>	<b>62.00</b>	<b>5,335,200</b>	<b>11,400,500</b>
Change from Original Appropriation	3.00	(1,072,800)	(928,500)	3.00	(943,700)	(719,500)
% Change from Original Appropriation		(17.1%)	(7.7%)		(15.0%)	(5.9%)

# Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements. Enhancements included staffing and ongoing funding to support and enhance services at the Old Idaho Penitentiary in Boise, ongoing funding for an administrative support manager to minimize audit risks and ensure internal control compliance, and onetime funding for the America 250 commemoration.					
	59.00	6,278,900	3,529,700	2,311,400	12,120,000
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$70,500 for replacement items, \$8,100 for capital outlay for new positions, and \$1,650,000 for the America 250 commemoration.					
Agency Request	0.00	(1,650,000)	(78,600)	0	(1,728,600)
Governor's Recommendation	0.00	(1,650,000)	(78,600)	0	(1,728,600)
<b>Base Adjustments</b>					
The Historical Society requests a base reduction of \$90,400 due to an error calculating FY 2025 benefit adjustments.					
Agency Request	0.00	(27,600)	(52,100)	(10,700)	(90,400)
Governor's Recommendation	0.00	(27,600)	(52,100)	(10,700)	(90,400)
<b>FY 2026 Base</b>					
Agency Request	59.00	4,601,300	3,399,000	2,300,700	10,301,000
Governor's Recommendation	59.00	4,601,300	3,399,000	2,300,700	10,301,000
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	39,700	20,000	13,900	73,600
Governor's Recommendation	0.00	39,700	20,000	13,900	73,600
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$1,000, risk management costs will increase by \$4,800, State Controller fees will increase by \$49,300, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will decrease by \$25,000, for a net increase of \$29,900.					
Agency Request	0.00	34,000	(3,100)	(1,000)	29,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	66,700	0	1,200	67,900
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	24,200	9,600	9,100	42,900
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	120,600	48,100	45,200	213,900
<b>FY 2026 Program Maintenance</b>					
Agency Request	59.00	4,699,200	3,425,500	2,322,700	10,447,400
Governor's Recommendation	59.00	4,828,300	3,467,100	2,361,000	10,656,400

# Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Old Penitentiary Staff

The Historical Society requests 2.00 FTP and \$141,000 to hire two full-time staff at the Old Idaho Penitentiary (OIP) in Boise. The request includes \$56,900 ongoing and 1.00 FTP from the General Fund for the salary and benefits of a store operator (pay grade H) and \$76,300 ongoing and 1.00 FTP from the Miscellaneous Revenue Fund for an education specialist (pay grade K). The Miscellaneous Revenue Fund is generated from OIP revenues. Lastly, the request includes \$7,800 onetime from the Miscellaneous Revenue Fund for laptops, docking stations, monitors, desks and office chairs. This request is part of a multi-year phased approach to enhance program offerings and experiences at the OIP.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: (1) Maximize agency-wide resources on major agency initiatives to strengthen the connection between Idahoans and their state's history. This is identified as goal #1 in the performance measure report for the Idaho State Historical Society. The expected measurable outcomes include: (1) annual number of educators increased over programs delivered, (2) annual number of students (K-12) served increased through educational programs at the OIP, and (3) increase of retail sales.

Agency Request	2.00	56,900	84,100	0	141,000
<i>Governor's Recommendation</i>	<i>2.00</i>	<i>56,900</i>	<i>84,100</i>	<i>0</i>	<i>141,000</i>

## 2. Archivist Technician

The Historical Society requests 1.00 FTP and \$62,900 ongoing from the Federal Grant Fund to hire a limited service archivist technician at 80% of policy of pay grade I. The archivist technician will be responsible for reviewing collection inventory and uploading searchable descriptions to the Online Public Access Catalog. This will enable members of the public to look up records available in the archives.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Advance innovative and unique opportunities that create knowledge, deliver essential services, and inspire learning. This is identified as goal #2 in the performance measure report for the Idaho State Historical Society. The expected measurable outcome is an increase in descriptions available in the archival catalog, ArchivesSpace, from 3% to 10% between FY 2025 and FY 2029.

Agency Request	1.00	0	0	62,900	62,900
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>0</i>	<i>0</i>	<i>62,900</i>	<i>62,900</i>

## 3. State Collections and Archival Moving

The Historical Society requests \$450,000 onetime from the General Fund to contract moving services to move state collections from offsite warehouses to the Idaho State Archives (ISA). Funds will be used for contracting with a moving agency to complete the move of over 150,000 linear feet of materials. This will centralize all collections in one building with security and environmental controls. This request is part of a two year estimated timeline for completing the move.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: (1) Advance innovative and unique opportunities that create knowledge, deliver essential services, and inspire learning. This is identified as goal #2 in the performance measure report for the Idaho State Historical Society. The expected measurable outcome is to complete the move of collections safely.

Agency Request	0.00	450,000	0	0	450,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>450,000</i>	<i>0</i>	<i>0</i>	<i>450,000</i>

## OITS Hardware

The Historical Society requests \$90,200 onetime from the Miscellaneous Revenue Fund for replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include desktops, laptops, docking stations and other assorted IT equipment.

Agency Request	0.00	0	90,200	0	90,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>90,200</i>	<i>0</i>	<i>90,200</i>

# Idaho State Historical Society

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Budget Law Exemptions/Other Adjustments**

REAPPROPRIATION: The Idaho State Historical Society requests authority to carry over its unencumbered and unspent appropriation balances for the America 250 commemoration from the General Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.

PERMANENT BUILDING FUND RECOMMENDATION: The Permanent Building Fund Advisory Council FY 2026 recommendations for the Historical Society include \$1,630,000 for one alterations and repairs (A&R) project, and one ADA project. The A&R project includes \$1,480,000 for repairs and improvements for the Old Penitentiary shirt factory building infrastructure. The ADA project is \$150,000 for guard & bishop house improvements. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	62.00	5,206,100	3,599,800	2,385,600	11,191,500
Governor's Recommendation	62.00	5,335,200	3,641,400	2,423,900	11,400,500

Agency Request					
Change from Original App	3.00	(1,072,800)	70,100	74,200	(928,500)
% Change from Original App	5.1%	(17.1%)	2.0%	3.2%	(7.7%)
<i>Governor's Recommendation</i>					
Change from Original App	3.00	(943,700)	111,700	112,500	(719,500)
% Change from Original App	5.1%	(15.0%)	3.2%	4.9%	(5.9%)

# Idaho Commission for Libraries

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	4,618,800	4,602,500	4,764,100	4,909,500	4,979,200
Dedicated	667,200	585,000	70,000	70,000	70,000
Federal	7,376,400	4,028,600	2,624,900	4,433,600	4,462,000
<b>Total:</b>	<b>12,662,400</b>	<b>9,216,100</b>	<b>7,459,000</b>	<b>9,413,100</b>	<b>9,511,200</b>
Percent Change:	0.0%	(27.2%)	(19.1%)	26.2%	27.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,237,300	3,000,700	3,157,600	3,375,300	3,485,300
Operating Expenditures	4,516,500	3,439,700	3,303,800	4,139,800	4,127,900
Capital Outlay	30,000	0	30,000	30,000	30,000
Trustee/Benefit	4,878,600	2,775,700	967,600	1,868,000	1,868,000
<b>Total:</b>	<b>12,662,400</b>	<b>9,216,100</b>	<b>7,459,000</b>	<b>9,413,100</b>	<b>9,511,200</b>
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	35.50

## Division Description

The Idaho Commission for Libraries (ICfL) assists in statewide library development, and provides continuing education and consultant services to the library community. Idaho's library community consists of 147 public library buildings that are open year-round, evenings, and weekends as well as school and academic libraries. ICfL also coordinates various statewide programs, administers grants, advocates for library services, and facilitates planning for library development. ICfL's statutory authority is found beginning in Section 33-2501, Idaho Code.

The ICfL is governed by the Board of Library Commissioners and organized within the Department of Self-Governing Agencies. Prior to July 1, 2009, ICfL was organized within the State Board of Education. The state librarian is appointed by the Board of Library Commissioners and serves as ICfL's chief executive officer. The state librarian is charged with implementing the board's policies and rules, and with managing the operations of the commission. The commission office is located in Boise.

# Idaho Commission for Libraries

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	4,618,800	4,602,500	(16,300) (0.4%)	4,764,100	4,909,500	4,979,200
Miscellaneous Revenue 34900	667,200	585,000	(82,200) (12.3%)	70,000	70,000	70,000
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	0	0	0
ARPA Capital Projects 34440	3,518,300	1,814,700	(1,703,600) (48.4%)	0	0	0
Federal Grant 34800	3,858,100	2,213,900	(1,644,200) (42.6%)	2,624,900	4,433,600	4,462,000
<b>Total:</b>	<b>12,662,400</b>	<b>9,216,100</b>	<b>(3,446,300)</b> <b>(27.2%)</b>	<b>7,459,000</b>	<b>9,413,100</b>	<b>9,511,200</b>

# Idaho Commission for Libraries

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>35.50</b>	<b>4,764,100</b>	<b>7,459,000</b>	<b>35.50</b>	<b>4,764,100</b>	<b>7,459,000</b>
Prior Year Reappropriation	0.00	0	3,322,800	0.00	0	3,322,800
<b>FY 2025 Total Appropriation</b>	<b>35.50</b>	<b>4,764,100</b>	<b>10,781,800</b>	<b>35.50</b>	<b>4,764,100</b>	<b>10,781,800</b>
Removal of Onetime Expenditures	0.00	0	(4,072,800)	0.00	0	(4,072,800)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>35.50</b>	<b>4,764,100</b>	<b>6,709,000</b>	<b>35.50</b>	<b>4,764,100</b>	<b>6,709,000</b>
Personnel Benefit Costs	0.00	28,400	40,000	0.00	28,400	40,000
Statewide Cost Allocation	0.00	55,000	55,000	0.00	43,100	43,100
Change in Employee Compensation	0.00	19,600	26,700	0.00	101,200	136,700
<b>FY 2026 Program Maintenance</b>	<b>35.50</b>	<b>4,867,100</b>	<b>6,830,700</b>	<b>35.50</b>	<b>4,936,800</b>	<b>6,928,800</b>
1. Broadband Reimbursement	0.00	42,400	42,400	0.00	42,400	42,400
2. Federal Subgrants to Local Libraries	0.00	0	40,000	0.00	0	40,000
51. Digital Access for All Idahoans Grant	0.00	0	2,500,000	0.00	0	2,500,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>35.50</b>	<b>4,909,500</b>	<b>9,413,100</b>	<b>35.50</b>	<b>4,979,200</b>	<b>9,511,200</b>
Change from Original Appropriation	0.00	145,400	1,954,100	0.00	215,100	2,052,200
% Change from Original Appropriation		3.1%	26.2%		4.5%	27.5%

# Idaho Commission for Libraries

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancements included ongoing funding for the continuation of the summer STEM program, and onetime funding for the continuation of the Digital Access for All Idahoans Grant.					
	35.50	4,764,100	70,000	2,624,900	7,459,000

**Prior Year Reappropriation**

The Idaho Commission for Libraries was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to implementation of library capital projects and digital access capacity from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	0	3,322,800	3,322,800
<i>Governor's Recommendation</i>	0.00	0	0	3,322,800	3,322,800

<b>FY 2025 Total Appropriation</b>					
Agency Request	35.50	4,764,100	70,000	5,947,700	10,781,800
<i>Governor's Recommendation</i>	35.50	4,764,100	70,000	5,947,700	10,781,800

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$750,000 for Digital Access for All Idahoans grant, and \$3,362,400 for reappropriation.

Agency Request	0.00	0	0	(4,072,800)	(4,072,800)
<i>Governor's Recommendation</i>	0.00	0	0	(4,072,800)	(4,072,800)

**Base Adjustments**

Adjusts the FTP by fund to align the FY 2026 Base with estimated expenditures for FY 2026.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	35.50	4,764,100	70,000	1,874,900	6,709,000
<i>Governor's Recommendation</i>	35.50	4,764,100	70,000	1,874,900	6,709,000

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	28,400	0	11,600	40,000
<i>Governor's Recommendation</i>	0.00	28,400	0	11,600	40,000

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$4,500, Legislative Audit billings will increase by \$1,200, risk management costs will decrease by \$3,000, State Controller fees will increase by \$31,600, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$20,900, for a net increase of \$55,000.

Agency Request	0.00	55,000	0	0	55,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	0.00	43,100	0	0	43,100



# Idaho Commission for Libraries

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	19,600	0	7,100	26,700
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	101,200	0	35,500	136,700
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FY 2026 Program Maintenance					
Agency Request	35.50	4,867,100	70,000	1,893,600	6,830,700
Governor's Recommendation	35.50	4,936,800	70,000	1,922,000	6,928,800

### 1. Broadband Reimbursement

The agency requests \$42,400 ongoing from the General Fund to reimburse public library broadband costs as specified in the Education Opportunity Resource Act, found in Chapter 56, Title 33, Idaho Code. This would increase the base appropriation for the program to \$275,000. The agency calculated the increase to ensure sufficient reimbursements are available to public libraries for their portion of broadband costs that are not covered by E-rate. E-rate is a federal program that provides discounts for telecommunications, internet access, and internal connections to eligible schools and libraries. At this time, the agency believes the base appropriation for this program will not be able to fully reimburse broadband costs for all eligible libraries in FY 2026.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Build the institutional capacity of libraries to best serve their communities. This is identified as goal #1 in the performance measure report for the Commission for Libraries. The expected measurable outcomes includes metrics related to broadband cost, speed, and bandwidth.

Agency Request	0.00	42,400	0	0	42,400
Governor's Recommendation	0.00	42,400	0	0	42,400

### 2. Federal Subgrants to Local Libraries

The Idaho Commission for Libraries is requesting \$40,000 ongoing from the Federal Grant Fund in trustee and benefit payments for subgrants to local libraries. Grants are awarded through a competitive process and are used for enhancing library services. The commission expects an increase in available funding through the federal Library Services and Technology Act (LSTA).

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: Build the institutional capacity of libraries to best serve their communities. This is identified as goal #1 in the performance measure report for the Commission for Libraries.

Agency Request	0.00	0	0	40,000	40,000
Governor's Recommendation	0.00	0	0	40,000	40,000

# Idaho Commission for Libraries

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 51. Digital Access for All Idahoans Grant

The Idaho Commission for Libraries requests \$2,500,000 ongoing from the Federal Grant Fund for the implementation of the Digital Access for All Idahoans Plan (DAAIP). The program was authorized by Congress with passage of the federal Digital Equity Act. Funding for the program was authorized by Congress in the Infrastructure Investment & Jobs Act (IIJA). Of this request, \$1,118,000 will be sub-granted to community organizations to support digital literacy, technical support, and for assistance finding affordable internet solutions. Next, \$151,000 will be used for personnel costs to support a project coordinator and digital navigator to help implement the DAAIP. The FTP for these positions will come from existing vacant positions. The ICfL will also utilize existing staff who are currently providing support in comparable programs. The remaining \$1,231,000 will be used to purchase computers to be sub-granted to community organizations and support the implementation of state level solutions aimed at reducing digital access gaps. Target populations for these funds include rural communities, underserved populations such as elderly, veterans, people with disabilities, people with low levels of literacy, and recently released incarcerated individuals.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goals within the agency: Build the institutional capacity of libraries to best serve their communities, and ensure equitable access to information and reading materials through direct service to Idahoans. These are identified as goals #1 and #3, respectively, in the performance measure report for the Commission for Libraries. The expected measurable outcomes includes metrics related to broadband adoption, accessibility of public resources and services, digital skills, awareness of cybersecurity and online privacy, and the availability and affordability of devices and technical support. These outcomes will be formally measured and evaluated via statewide surveys conducted in the third and fifth year of implementation as detailed in the DAAIP.

Agency Request	0.00	0	0	2,500,000	2,500,000
Governor's Recommendation	0.00	0	0	2,500,000	2,500,000

## Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The Commission for Libraries requests authority to carry over its unencumbered and unspent appropriation balances from the ARPA Capital Projects Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## FY 2026 Total

Agency Request	35.50	4,909,500	70,000	4,433,600	9,413,100
Governor's Recommendation	35.50	4,979,200	70,000	4,462,000	9,511,200

### Agency Request

Change from Original App	0.00	145,400	0	1,808,700	1,954,100
% Change from Original App	0.0%	3.1%	0.0%	68.9%	26.2%

### Governor's Recommendation

Change from Original App	0.00	215,100	0	1,837,100	2,052,200
% Change from Original App	0.0%	4.5%	0.0%	70.0%	27.5%

# State Lottery

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	7,506,900	6,368,800	8,324,200	8,560,400	8,709,600
Percent Change:	0.0%	(15.2%)	30.7%	2.8%	4.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	4,497,400	4,372,300	4,660,000	4,763,900	4,933,600
Operating Expenditures	2,818,900	1,946,800	3,542,000	3,566,400	3,545,900
Capital Outlay	190,600	49,700	122,200	230,100	230,100
<b>Total:</b>	<b>7,506,900</b>	<b>6,368,800</b>	<b>8,324,200</b>	<b>8,560,400</b>	<b>8,709,600</b>
Full-Time Positions (FTP)	50.00	50.00	51.00	51.00	51.00

## Division Description

Voters approved the creation of a state lottery in November 1988, and the Idaho Lottery was established in 1989. The mission of the Idaho Lottery is to maximize net income and the resulting annual dividend payment for Idaho public buildings and schools. The Idaho Lottery's net income was originally split equally between the Permanent Building Fund and the School District Building Fund.

In 2009, H275 provided that beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. The legislation was originally set to expire September 30, 2014, but H478 of 2014 extended the sunset date to July 1, 2019, and S1206 of 2017 made the distribution ongoing.

In 2024, H521 removed the Bond Levy Equalization Fund distribution. Dividend payments are currently split with the Permanent Building Fund receiving three-eighths and the School District Building Fund receiving five-eighths.

Since its inception in 1989, the lottery has distributed over \$1 billion in dividends to the state. The Idaho Lottery Commission is a five-member board appointed by the Governor. Appointees serve five-year terms. The commission adopts rules for the agency, approves contracts, and monitors Idaho Lottery operations.

[Statutory Authority: Chapter 74, Title 67, Idaho Code]

# State Lottery

Analyst: McGurkin

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
State Lottery 41900	7,506,900	6,368,800	(1,138,100) (15.2%)	8,324,200	8,560,400	8,709,600
<b>Total:</b>	<b>7,506,900</b>	<b>6,368,800</b>	<b>(1,138,100)</b> <b>(15.2%)</b>	<b>8,324,200</b>	<b>8,560,400</b>	<b>8,709,600</b>

# State Lottery

## Agency Profile

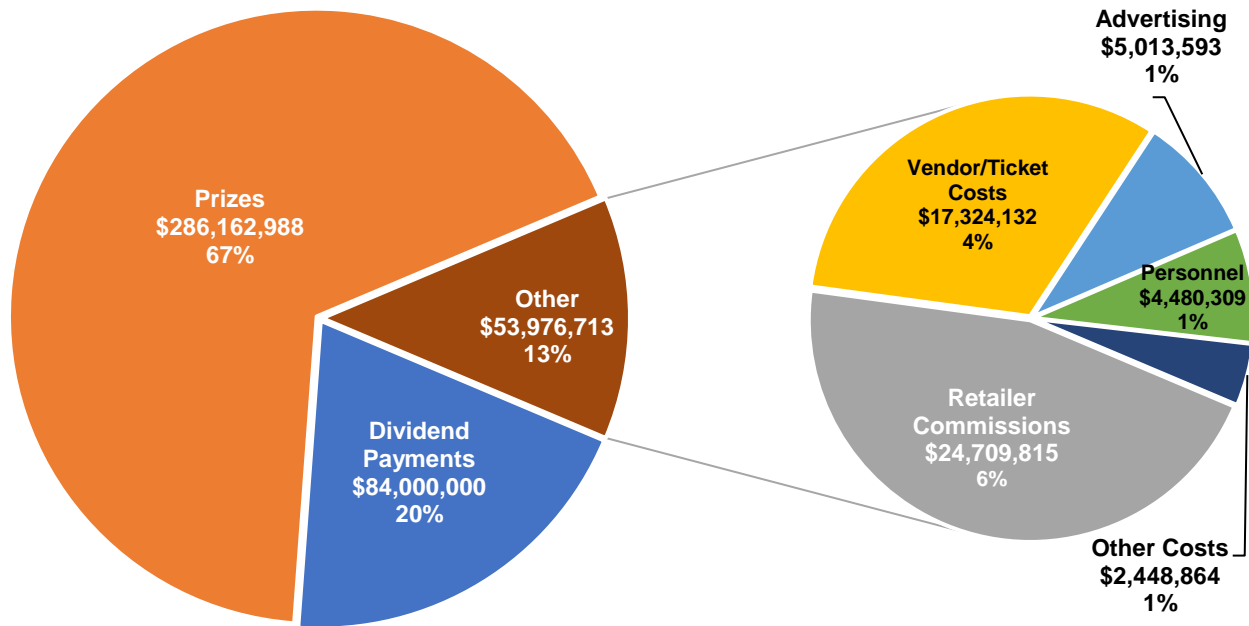
Analyst: McGurkin

### LOTTERY REVENUE DISTRIBUTION

#### Statutory Requirements for Expenditures:

1. Prize payout shall be no less than 45% of lottery revenues (Section 67-7433, Idaho Code).
2. Administrative costs shall not exceed 15% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code).
3. Advertising and promotional costs shall not exceed 3.5% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code).

### FY 2024 REVENUE COLLECTIONS: \$424,139,701



EXPENDITURES	FY 2022	FY 2023	FY 2024
Dividend Payments	\$73,000,000	\$82,000,000	\$84,000,000
Prizes	\$257,122,291	\$285,891,994	\$286,162,988
Retailer Commissions	\$22,102,833	\$24,967,916	\$24,709,815
Vendor/Ticket Costs	\$7,327,508	\$17,164,692	\$17,324,132
Advertising	\$4,057,003	\$4,628,884	\$5,013,593
Personnel	\$3,350,491	\$4,038,469	\$4,480,309
Other Costs	\$10,400,244	\$2,861,470	\$2,448,864
<b>Total</b>	<b>\$377,360,370</b>	<b>\$421,553,425</b>	<b>\$424,139,701</b>

# State Lottery Agency Profile

Analyst: McGurkin

## DIVIDEND PAYMENTS

### Statutory Requirements Section 67-7434, Idaho Code:

After reserving sufficient moneys to ensure the continuation of the lottery, as determined by the director and commission: Lottery dividends shall be split two ways.

1. Three-eighths (3/8) shall be transferred to the Permanent Building Fund.
2. Five-eighths (5/8) shall be transferred to the School District Building Fund.

*Due to timing, revenues are distributed in the fiscal year following the year in which they are collected.*

Fiscal Year Distributed	Permanent Building Fund	School District Building Fund	Bond Levy Equalization*	Total Dividend Payment
2008	\$17,000,000	\$17,000,000		\$34,000,000
2009	\$17,000,000	\$17,000,000	\$750,000	\$34,750,000
2010	\$17,000,000	\$17,000,000	\$1,000,000	\$35,000,000
2011	\$17,000,000	\$17,000,000	\$2,500,000	\$36,500,000
2012	\$17,000,000	\$17,000,000	\$3,000,000	\$37,000,000
2013	\$17,000,000	\$17,000,000	\$7,500,000	\$41,500,000
2014	\$17,150,000	\$17,150,000	\$12,050,000	\$46,350,000
2015	\$18,375,000	\$18,375,000	\$12,250,000	\$49,000,000
2016	\$17,000,000	\$17,000,000	\$11,000,000	\$45,000,000
2017	\$18,562,500	\$18,562,500	\$12,375,000	\$49,500,000
2018	\$18,187,500	\$18,187,500	\$12,125,000	\$48,500,000
2019	\$20,062,500	\$20,062,500	\$13,375,000	\$53,500,000
2020	\$22,500,000	\$22,500,000	\$15,000,000	\$60,000,000
2021	\$20,812,500	\$20,812,500	\$13,875,000	\$55,500,000
2022	\$27,187,500	\$27,187,500	\$18,125,000	\$72,500,000
2023	\$27,375,000	\$27,375,000	\$18,250,000	\$73,000,000
2024	\$35,750,000	\$30,750,000	\$15,500,000	\$82,000,000
2025	\$31,500,000	\$52,500,000		\$84,000,000

*\*Distributions to the School District Building Fund and Bond Levy Equalization fund are not equal to amounts appropriated in the Public Schools budget because distributions are calculated the following fiscal year.*

*\*Bond Levy Equalization distributions were 1/4th of dividends from FY 2009 to FY 2024, with deductions made to ensure Permanent Building Fund and School District Building Fund distributions did not drop below 2008 levels. In 2024, H521 removed the Bond Levy Equalization Fund distribution.*

# State Lottery

## Comparative Summary

Analyst: McGurkin

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>51.00</b>	<b>0</b>	<b>8,324,200</b>	<b>51.00</b>	<b>0</b>	<b>8,324,200</b>
Executive Carry Forward	0.00	0	270,500	0.00	0	270,500
<b>FY 2025 Estimated Expenditures</b>	<b>51.00</b>	<b>0</b>	<b>8,594,700</b>	<b>51.00</b>	<b>0</b>	<b>8,594,700</b>
Removal of Onetime Expenditures	0.00	0	(339,300)	0.00	0	(339,300)
<b>FY 2026 Base</b>	<b>51.00</b>	<b>0</b>	<b>8,255,400</b>	<b>51.00</b>	<b>0</b>	<b>8,255,400</b>
Personnel Benefit Costs	0.00	0	65,200	0.00	0	65,200
Contract Inflation	0.00	0	9,100	0.00	0	9,100
Statewide Cost Allocation	0.00	0	15,300	0.00	0	(5,200)
Change in Employee Compensation	0.00	0	38,700	0.00	0	208,400
<b>FY 2026 Program Maintenance</b>	<b>51.00</b>	<b>0</b>	<b>8,383,700</b>	<b>51.00</b>	<b>0</b>	<b>8,532,900</b>
OITS Hardware	0.00	0	176,700	0.00	0	176,700
<b>FY 2026 Total</b>	<b>51.00</b>	<b>0</b>	<b>8,560,400</b>	<b>51.00</b>	<b>0</b>	<b>8,709,600</b>
Change from Original Appropriation	0.00	0	236,200	0.00	0	385,400
% Change from Original Appropriation			2.8%			4.6%

# State Lottery

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 including \$68,800 in replacement items for network equipment, laptops, and desktop computers. The two enhancements provided funding for a regional sales representative and covered increased shipping costs.					
	51.00	0	8,324,200	0	8,324,200

### Executive Carry Forward

The Idaho State Lottery Division was approved by the Division of Financial Management for \$270,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. Of the total, \$50,500 was encumbered by the agency for the payment of two replacement vehicles on order. The remaining \$220,000 was encumbered for commission owed to the Nez Perce Tribe under the 2008 Compact. The compact allows the lottery to operate within the Nez Perce Reservation in return for a 10% annual fee on the net sales made within designated areas. Sales are tracked throughout the year and the annual fee is paid out in July.

Agency Request	0.00	0	270,500	0	270,500
Governor's Recommendation	0.00	0	270,500	0	270,500

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	51.00	0	8,594,700	0	8,594,700
Governor's Recommendation	51.00	0	8,594,700	0	8,594,700

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$68,800 for replacement items and \$270,500 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(339,300)	0	(339,300)
Governor's Recommendation	0.00	0	(339,300)	0	(339,300)

<b>FY 2026 Base</b>					
Agency Request	51.00	0	8,255,400	0	8,255,400
Governor's Recommendation	51.00	0	8,255,400	0	8,255,400

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	65,200	0	65,200
Governor's Recommendation	0.00	0	65,200	0	65,200

### Contract Inflation

This contract inflation adjustment provides for a 3% increase in leasing costs for the agency's offices and warehouse.

Agency Request	0.00	0	9,100	0	9,100
Governor's Recommendation	0.00	0	9,100	0	9,100

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$13,900, risk management costs will decrease by \$13,000, State Controller fees will increase by \$18,200, State Treasurer fees will decrease by \$800, and Office of Information Technology Services billings will increase by \$24,800, for a net increase of \$15,300.

Agency Request	0.00	0	15,300	0	15,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	(5,200)	0	(5,200)



# State Lottery

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	38,700	0	38,700
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule as proposed by the Division of Human Resources, bringing position salary to the new minimums of the schedules.*

Governor's Recommendation	0.00	0	208,400	0	208,400
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FY 2026 Program Maintenance					
Agency Request	51.00	0	8,383,700	0	8,383,700
Governor's Recommendation	51.00	0	8,532,900	0	8,532,900

## OITS Hardware

The Idaho State Lottery Division requests \$176,700 in onetime appropriation for replacements recommended by the Office of Information Technology Services. The request is for computer and server replacements, which includes \$154,700 for server equipment and software, \$8,100 for replacement of desktops and laptops, as well as \$13,900 for two iMac workstations. The agency requests iMacs due to the enhanced monitors, drivers, and other capabilities that are used by the marketing division to create Scratch ticket designs, statewide point-of-sale materials, and signage.

Agency Request	0.00	0	176,700	0	176,700
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Governor's Recommendation	0.00	0	176,700	0	176,700
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FY 2026 Total					
Agency Request	51.00	0	8,560,400	0	8,560,400
Governor's Recommendation	51.00	0	8,709,600	0	8,709,600

### Agency Request

Change from Original App	0.00	0	236,200	0	236,200
% Change from Original App	0.0%		2.8%		2.8%

### Governor's Recommendation

Change from Original App	0.00	0	385,400	0	385,400
% Change from Original App	0.0%		4.6%		4.6%



# Public Defense Commission

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	16,441,400	13,662,300	0	0	0
Percent Change:	0.0%	(16.9%)	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,094,900	1,014,000	0	0	0
Operating Expenditures	3,316,000	2,345,300	0	0	0
Capital Outlay	50,000	315,700	0	0	0
Trustee/Benefit	10,980,500	9,987,300	0	0	0
<b>Total:</b>	<b>16,441,400</b>	<b>13,662,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
Full-Time Positions (FTP)	17.00	17.00	0.00	0.00	0.00

## Division Description

Pursuant to Section 19-850A(4), Idaho Code, the Public Defense Commission, its responsibilities, and the responsibilities of the counties, are transitioned to the Office of the State Public Defender beginning July 1, 2024. All budgetary impacts also transitioned to the Office of the State Public Defender.

Through H236 of 2023, the Legislature created the Office of the State Public Defender to centralize funding and oversight for indigent defense in Idaho, effective July 1, 2024. To ensure a smooth transition, the Legislature initially placed the office within the Public Defense Commission from July 1, 2023, through June 30, 2024, and subsequently allocated 10.00 FTP and \$1,330,700 ongoing from the General Fund in H376 of 2023.

All prior year financial information can be found under the Public Defense Commission.

# Public Defense Commission

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	16,441,400	13,662,300	(2,779,100) (16.9%)	0	0	0
<b>Total:</b>	<b>16,441,400</b>	<b>13,662,300</b>	<b>(2,779,100)</b> <b>(16.9%)</b>	<b>0</b>	<b>0</b>	<b>0</b>

The Public Defense Commission was dissolved and all appropriations were transitioned to the Office of the State Public Defender starting in FY 2025. Information for FY 2026 can be found in the Office of the State Public Defender in the same section.

# State Appellate Public Defender

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
State Appellate Public Defender	3,690,200	3,228,400	3,779,300	3,986,900	4,101,100
Capital and Conflict Representation	1,570,200	172,500	302,400	302,400	302,400
<b>Total:</b>	<b>5,260,400</b>	<b>3,400,900</b>	<b>4,081,700</b>	<b>4,289,300</b>	<b>4,403,500</b>
<b>BY FUND CATEGORY</b>					
General	5,260,400	3,400,900	4,081,700	4,289,300	4,403,500
Percent Change:	0.0%	(35.3%)	20.0%	5.1%	7.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,313,600	2,898,900	3,398,000	3,592,100	3,712,900
Operating Expenditures	1,934,500	485,300	683,700	695,100	688,500
Capital Outlay	12,300	16,700	0	2,100	2,100
<b>Total:</b>	<b>5,260,400</b>	<b>3,400,900</b>	<b>4,081,700</b>	<b>4,289,300</b>	<b>4,403,500</b>
Full-Time Positions (FTP)	26.00	26.00	26.00	27.00	27.00

## Division Description

Pursuant to Section 19-5905, Idaho Code, the State Appellate Public Defender provides legal representation to indigent persons in the following areas:

- 1) Appeals from convictions or post-judgment orders in district court;
- 2) Interlocutory criminal appeals from the district court;
- 3) Appeals from the district court in misdemeanor cases;
- 4) Appeals from the district court of orders or final judgments affecting juvenile offenders under the Juvenile Corrections Act;
- 5) Appeals from the district court in post-conviction relief proceedings brought pursuant to the Uniform Post-Conviction Procedure Act;
- 6) Appeals from the district court in habeas corpus proceedings; and
- 7) Post-conviction relief proceedings in the district court in capital cases.

The services of the State Appellate Public Defender are only available to those counties participating in the Capital Crimes Defense Fund (CCDF) established pursuant to Section 19-863A, Idaho Code. Currently, all 44 counties participate in the CCDF.

There are two budgeted programs within this division:

The Office of the State Appellate Public Defender Program accounts for the general operating, personnel, and capital outlay costs of the office.

The Capital and Conflict Representation Program accounts solely for (a) the cost of outside counsel for noncapital appeals in which a conflict of interest is identified; and (b) extraordinary litigation costs directly related to the provision of representation in capital cases including, but not limited to, consultation with experts; travel, lodging, and per diem for expert and lay witnesses; depositions; investigation; employee travel associated with witness interviews; court reporting and transcription services; expert witness fees; outside counsel in the event of a conflict of interest; and preparation of trial exhibits. Any remaining unexpended and unencumbered amounts not used in this program revert to the General Fund.

# State Appellate Public Defender

Analyst: Lehosit

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	5,260,400	3,400,900	(1,859,500) (35.3%)	4,081,700	4,289,300	4,403,500
<b>Total:</b>	<b>5,260,400</b>	<b>3,400,900</b>	<b>(1,859,500)</b> <b>(35.3%)</b>	<b>4,081,700</b>	<b>4,289,300</b>	<b>4,403,500</b>

# State Appellate Public Defender

Analyst: Lehosit

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>26.00</b>	<b>4,081,700</b>	<b>4,081,700</b>	<b>26.00</b>	<b>4,081,700</b>	<b>4,081,700</b>
Prior Year Reappropriation	0.00	1,298,700	1,298,700	0.00	1,298,700	1,298,700
<b>FY 2025 Total Appropriation</b>	<b>26.00</b>	<b>5,380,400</b>	<b>5,380,400</b>	<b>26.00</b>	<b>5,380,400</b>	<b>5,380,400</b>
Removal of Onetime Expenditures	0.00	(1,298,700)	(1,298,700)	0.00	(1,298,700)	(1,298,700)
<b>FY 2026 Base</b>	<b>26.00</b>	<b>4,081,700</b>	<b>4,081,700</b>	<b>26.00</b>	<b>4,081,700</b>	<b>4,081,700</b>
Personnel Benefit Costs	0.00	34,000	34,000	0.00	33,800	33,800
Contract Inflation	0.00	6,300	6,300	0.00	6,300	6,300
Statewide Cost Allocation	0.00	(3,100)	(3,100)	0.00	(9,700)	(9,700)
Change in Employee Compensation	0.00	30,400	30,400	0.00	151,400	151,400
<b>FY 2026 Program Maintenance</b>	<b>26.00</b>	<b>4,149,300</b>	<b>4,149,300</b>	<b>26.00</b>	<b>4,263,500</b>	<b>4,263,500</b>
1. Deputy State Appellate Public Defender	1.00	140,000	140,000	1.00	140,000	140,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>27.00</b>	<b>4,289,300</b>	<b>4,289,300</b>	<b>27.00</b>	<b>4,403,500</b>	<b>4,403,500</b>
Change from Original Appropriation	1.00	207,600	207,600	1.00	321,800	321,800
% Change from Original Appropriation		5.1%	5.1%		7.9%	7.9%

# State Appellate Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025.					
	26.00	4,081,700	0	0	4,081,700

## Prior Year Reappropriation

## Capital and Conflict Representation

The State Appellate Public Defender was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to capital cases and evidentiary hearings from FY 2024 into FY 2025. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	1,298,700	0	0	1,298,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,298,700</i>	<i>0</i>	<i>0</i>	<i>1,298,700</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	26.00	5,380,400	0	0	5,380,400
<i>Governor's Recommendation</i>	<i>26.00</i>	<i>5,380,400</i>	<i>0</i>	<i>0</i>	<i>5,380,400</i>

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,298,700 for reappropriation for Capital and Conflict Representation.

Agency Request	0.00	(1,298,700)	0	0	(1,298,700)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(1,298,700)</i>	<i>0</i>	<i>0</i>	<i>(1,298,700)</i>

<b>FY 2026 Base</b>					
Agency Request	26.00	4,081,700	0	0	4,081,700
<i>Governor's Recommendation</i>	<i>26.00</i>	<i>4,081,700</i>	<i>0</i>	<i>0</i>	<i>4,081,700</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	34,000	0	0	34,000
<i>Recommended by the Governor with adjustments from updated information.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>33,800</i>	<i>0</i>	<i>0</i>	<i>33,800</i>

## Contract Inflation

The State Appellate Public Defender requests a 1.6% ongoing increase from the General Fund for contract inflation. Of the request, \$1,700 is for the increased costs associated with the Idaho Water Center lease agreement and \$4,600 is for WestLaw legal research database access. FY 2025 estimated expenditures for the Idaho Water Center lease agreement are \$128,300 and for WestLaw access are \$11,300.

Agency Request	0.00	6,300	0	0	6,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>6,300</i>	<i>0</i>	<i>0</i>	<i>6,300</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$2,300, State Controller fees will increase by \$8,600, and Office of Information Technology Services billings will decrease by \$9,400, for a net decrease of \$3,100.

Agency Request	0.00	(3,100)	0	0	(3,100)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(9,700)</i>	<i>0</i>	<i>0</i>	<i>(9,700)</i>



# State Appellate Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	30,400	0	0	30,400
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	151,400	0	0	151,400
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FY 2026 Program Maintenance					
Agency Request	26.00	4,149,300	0	0	4,149,300
Governor's Recommendation	26.00	4,263,500	0	0	4,263,500

### 1. Deputy State Appellate Public Defender

### Office of the State Appellate Public Defender

The State Appellate Public Defender requests 1.00 FTP to hire a Deputy State Appellate Public Defender staff attorney for the Appellate Unit. The new position would take all non-capital felony, misdemeanor, and juvenile direct and post-conviction appeals. The request includes \$129,700 ongoing from the General Fund for personnel costs and \$5,800 onetime from the General Fund for operating expenditures and capital outlay for computer equipment and onboarding costs. The request also includes \$4,500 ongoing from the General Fund for operating expenditures for State Bar Licensing dues, software licensing, and court rule books.

Agency Request	1.00	140,000	0	0	140,000
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*Recommended by the Governor.*

Governor's Recommendation	1.00	140,000	0	0	140,000
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### Budget Law Exemptions/Other Adjustments

### Capital and Conflict Representation

REAPPROPRIATION: The State Appellate Public Defender requests authority to carry over its unencumbered and unspent appropriation balances for capital cases and outside counsel for noncapital appeals from FY 2025 into FY 2026. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
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Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	27.00	4,289,300	0	0	4,289,300
Governor's Recommendation	27.00	4,403,500	0	0	4,403,500

#### Agency Request

Change from Original App	1.00	207,600	0	0	207,600
% Change from Original App	3.8%	5.1%			5.1%

#### Governor's Recommendation

Change from Original App	1.00	321,800	0	0	321,800
% Change from Original App	3.8%	7.9%			7.9%



# Division of Veterans Services

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,646,200	1,625,700	1,714,800	1,766,200	1,815,400
Dedicated	33,619,700	23,979,300	30,445,000	31,562,100	32,152,000
Federal	101,183,400	24,625,000	73,138,700	30,925,600	31,393,200
<b>Total:</b>	<b>136,449,300</b>	<b>50,230,000</b>	<b>105,298,500</b>	<b>64,253,900</b>	<b>65,360,600</b>
Percent Change:	0.0%	(63.2%)	109.6%	(39.0%)	(37.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	37,636,100	31,364,900	38,099,300	40,163,000	41,412,200
Operating Expenditures	98,126,000	18,442,900	66,862,500	23,363,900	23,221,400
Capital Outlay	448,300	403,800	97,800	488,100	488,100
Trustee/Benefit	238,900	18,400	238,900	238,900	238,900
<b>Total:</b>	<b>136,449,300</b>	<b>50,230,000</b>	<b>105,298,500</b>	<b>64,253,900</b>	<b>65,360,600</b>
Full-Time Positions (FTP)	439.50	439.50	439.50	431.50	431.50

## Division Description

The Idaho Division of Veterans Services assists veterans and their families by operating the veterans homes in Boise, Lewiston, Post Falls, and Pocatello; managing the state veterans cemeteries; providing medical and assisted-living care to veterans; extending financial relief and assistance to disabled or destitute wartime veterans and their dependents; administering programs offered by the United States Department of Veterans Affairs; and providing training and other educational assistance to veterans. The division also assists veterans and their families in navigating federal processes to obtain non-state benefits to which they are entitled.

The Idaho state veterans cemeteries have the mission to provide respectful interment services for eligible veterans and their families, appropriately mark and record gravesites, and maintain the cemeteries as places of honor for veterans as well as places of remembrance and reflection for the citizens of Idaho.

# Division of Veterans Services

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	1,646,200	1,625,700	(20,500) (1.2%)	1,714,800	1,766,200	1,815,400
Veterans Recognition Income 12301	4,352,100	0	(4,352,100) (100.0%)	1,195,000	1,195,000	1,195,000
Miscellaneous Revenue 34900	27,887,700	22,808,800	(5,078,900) (18.2%)	28,173,100	28,874,600	29,461,200
Veterans Home Endowment Income 48124	1,379,900	1,170,500	(209,400) (15.2%)	1,076,900	1,492,500	1,495,800
Federal COVID-19 Relief 34500	1,764,600	7,600	(1,757,000) (99.6%)	0	0	0
Federal Grant 34800	99,418,800	24,617,400	(74,801,400) (75.2%)	73,138,700	30,925,600	31,393,200
<b>Total:</b>	<b>136,449,300</b>	<b>50,230,000</b>	<b>(86,219,300)</b> <b>(63.2%)</b>	<b>105,298,500</b>	<b>64,253,900</b>	<b>65,360,600</b>

# Division of Veterans Services

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>439.50</b>	<b>1,714,800</b>	<b>105,298,500</b>	<b>439.50</b>	<b>1,714,800</b>	<b>105,298,500</b>
Prior Year Reappropriation	0.00	0	68,746,900	0.00	0	68,746,900
<b>FY 2025 Total Appropriation</b>	<b>439.50</b>	<b>1,714,800</b>	<b>174,045,400</b>	<b>439.50</b>	<b>1,714,800</b>	<b>174,045,400</b>
Executive Carry Forward	0.00	0	96,400	0.00	0	96,400
<b>FY 2025 Estimated Expenditures</b>	<b>439.50</b>	<b>1,714,800</b>	<b>174,141,800</b>	<b>439.50</b>	<b>1,714,800</b>	<b>174,141,800</b>
Removal of Onetime Expenditures	0.00	0	(112,126,000)	0.00	0	(112,126,000)
Base Adjustments	(8.00)	0	0	(8.00)	0	0
<b>FY 2026 Base</b>	<b>431.50</b>	<b>1,714,800</b>	<b>62,015,800</b>	<b>431.50</b>	<b>1,714,800</b>	<b>62,015,800</b>
Personnel Benefit Costs	0.00	17,300	553,100	0.00	17,300	553,100
Statewide Cost Allocation	0.00	0	665,400	0.00	0	522,900
Change in Employee Compensation	0.00	12,300	310,600	0.00	61,500	1,559,800
<b>FY 2026 Program Maintenance</b>	<b>431.50</b>	<b>1,744,400</b>	<b>63,544,900</b>	<b>431.50</b>	<b>1,793,600</b>	<b>64,651,600</b>
1. Temp. Nursing Staff	0.00	0	0	0.00	0	0
2. IT Maintenance & Licensing	0.00	21,800	120,600	0.00	21,800	120,600
3. New Capital Outlay	0.00	0	133,400	0.00	0	133,400
Replacement Items	0.00	0	354,700	0.00	0	354,700
OITS Hardware	0.00	0	100,300	0.00	0	100,300
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>431.50</b>	<b>1,766,200</b>	<b>64,253,900</b>	<b>431.50</b>	<b>1,815,400</b>	<b>65,360,600</b>
Change from Original Appropriation	(8.00)	51,400	(41,044,600)	(8.00)	100,600	(39,937,900)
% Change from Original Appropriation		3.0%	(39.0%)		5.9%	(37.9%)

# Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded three enhancements for FY 2025. Enhancement 1 provided an additional \$8,621,900 for a 65% federal match to replace the Boise Veterans Home; enhancement 2 provided \$34,462,500 to renovate the Lewiston Veterans Home and enhancement 3 provided \$48,000 to renew the land lease for the Pocatello Veterans Home.					
	439.50	1,714,800	30,445,000	73,138,700	105,298,500
<b>Prior Year Reappropriation</b>					
The Division of Veterans Services was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to construction of the Boise State Veterans Home and renovation of the Lewiston State Veterans Home from FY 2024 into FY 2025. Carryover required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.					
Agency Request	0.00	0	0	68,746,900	68,746,900
<i>Governor's Recommendation</i>	0.00	0	0	68,746,900	68,746,900
<b>FY 2025 Total Appropriation</b>					
Agency Request	439.50	1,714,800	30,445,000	141,885,600	174,045,400
<i>Governor's Recommendation</i>	439.50	1,714,800	30,445,000	141,885,600	174,045,400
<b>Executive Carry Forward</b>					
The Division of Veterans Services was approved by the Division of Financial Management for \$96,400 in onetime Executive Carry Forward; this amount will be removed before calculating the base. This funding was encumbered by the agency for IV pumps, medication cart computers, and a site dumper.					
Agency Request	0.00	0	96,400	0	96,400
<i>Governor's Recommendation</i>	0.00	0	96,400	0	96,400
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	439.50	1,714,800	30,541,400	141,885,600	174,141,800
<i>Governor's Recommendation</i>	439.50	1,714,800	30,541,400	141,885,600	174,141,800
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$198,300 for replacement items, \$8,621,900 for additional funding to replace the Boise State Veterans Home, \$34,462,500 for the renovation of the Lewiston State Veterans Home, \$68,746,900 for reappropriation, and \$96,400 for executive carry forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(294,700)	(111,831,300)	(112,126,000)
<i>Governor's Recommendation</i>	0.00	0	(294,700)	(111,831,300)	(112,126,000)
<b>Base Adjustments</b>					
The Division of Veterans Services requests a base reduction of 8.00 FTP to align the budget with its staffing capacity.					
Agency Request	(8.00)	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	(8.00)	0	0	0	0
<b>FY 2026 Base</b>					
Agency Request	431.50	1,714,800	30,246,700	30,054,300	62,015,800
<i>Governor's Recommendation</i>	431.50	1,714,800	30,246,700	30,054,300	62,015,800
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	17,300	299,200	236,600	553,100
<i>Governor's Recommendation</i>	0.00	17,300	299,200	236,600	553,100

# Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$4,900, Legislative Audit billings will increase by \$5,000, risk management costs will increase by \$28,200, State Controller fees will increase by \$156,500, and Office of Information Technology Services billings will increase by \$480,600, for a net increase of \$665,400.					
Agency Request	0.00	0	266,100	399,300	665,400
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	209,100	313,800	522,900

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	12,300	161,700	136,600	310,600
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	61,500	808,600	689,700	1,559,800

<b>FY 2026 Program Maintenance</b>					
Agency Request	431.50	1,744,400	30,973,700	30,826,800	63,544,900
Governor's Recommendation	431.50	1,793,600	31,563,600	31,294,400	64,651,600

### 1. Temp. Nursing Staff

The agency requests a net-zero transfer of \$1,200,000 in appropriation from operating expenditures to personnel costs to shift approximately one third of the agency's reliance on contracted temporary nursing staff to a pool of 22 temporary, benefitted state employees. This would result in an estimated cost savings of \$658,790 annually. The request includes six senior registered nurses budgeted at \$59.84 per hour in paygrade N, four licensed practical nurses at \$43.40 per hour in paygrade J, and twelve certified nursing assistants at \$32.37 per hour in paygrade H. Temporary staff would be compensated at the upper end of each paygrade to ensure pay is competitive and positions can be filled. The total requested transfer from operating expenditures into personnel costs includes \$348,000 from the Miscellaneous Revenue Fund and \$852,000 from the Federal Grant Fund.

AGENCY SUBMITTED OUTCOME: This request fulfills two goals within the division's strategic plan: (1) provide superior long-term care and enhanced quality of life for all Idaho State Veterans Home residents, and (2) attract and retain excellent, compassionate staff and volunteers by having regular staff that residents recognize take daily care of residents. These are goals #2 and #5 in the division's performance measures report. If this request is funded, the agency anticipates a measured outcome of a reduction in costs to meet federal staffing requirements as contract agency staffing costs are three times the cost of state temporary employees.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. IT Maintenance & Licensing

The agency requests ongoing appropriation for IT maintenance and licensing costs recommended by the Office of Information Technology Services. This includes maintenance and licensing for Quest/Active Roles, VMWare ROBO, Webex Video Integration for Teams, Education Power Pages, Informacast Licensing, a 30% increase in phone services costs, and a 20% increase in network services costs. Compared to FY 2025, this reflects an overall 10% increase in the agency's IT maintenance and licensing costs that are not included in statewide cost allocation.

AGENCY SUBMITTED OUTCOME: This request fulfills all five goals within the division's strategic plan: (1) provide high quality advocacy and benefit assistance for all Idaho Veterans and their families, (2) provide superior long-term care and enhanced quality of life for all Idaho State Veterans Home residents, (3) honor Idaho Veterans and their families with respectful interment services in a dignified final resting place, (4) ensure high quality, well-managed education and training programs for Idaho Veterans, and (5) attract and retain excellent, compassionate staff and volunteers. These are all the goals in the division's performance measure report. The division states IT equipment is critical to the division in being able to meet its goals. If this request is funded, the agency anticipates a measured outcome of satisfactorily meeting Idaho Veterans' and their families needs by maintaining staff access to secure IT services.

Agency Request	0.00	21,800	0	98,800	120,600
Governor's Recommendation	0.00	21,800	0	98,800	120,600

## 3. New Capital Outlay

The agency requests a onetime appropriation in capital outlay for the Post Falls State Veterans Home and Boise Veterans Cemetery from the Veterans Home Endowment Income Fund. For the Post Falls home, the request includes \$15,000 for a storage shed, \$15,000 for a wax base dispenser to deliver hot meals to residents, \$19,400 for lifts and IV pumps, and \$19,000 for specialized shower chairs. The request also includes \$65,000 for a dump truck at the Boise Veterans Cemetery.

AGENCY SUBMITTED OUTCOME: This request fulfills three goals within the division's strategic plan: (1) provide superior long-term care and enhanced quality of life for all Idaho State Veterans Home residents, (2) honor Idaho veterans and their families with respectful interment services in a dignified final resting place, and (3) attract and retain excellent, compassionate staff and volunteers. These are goals #2, #3 and #5 in the division's performance measure report. If this request is funded, measured outcomes will include increasing the percentage of returned questionnaires indicating satisfaction with services at veterans homes and cemeteries.

Agency Request	0.00	0	133,400	0	133,400
Governor's Recommendation	0.00	0	133,400	0	133,400

## Replacement Items

The agency requests \$354,700 onetime from the Veterans Home Endowment Income Fund to replace vehicles, medical equipment, commercial kitchen appliances, and building equipment. Of the total, \$168,000 is for two wheelchair accessible minivans, a Ford Explorer, and a utility vehicle, \$47,600 is for building improvements, \$76,100 is for kitchen and dining equipment, \$40,000 is for reclining bathing systems, and \$23,000 is for furnishings.

Agency Request	0.00	0	354,700	0	354,700
Governor's Recommendation	0.00	0	354,700	0	354,700

## OITS Hardware

The agency requests \$100,300 to replace IT equipment, including desktop computers and laptops with docking stations.

Agency Request	0.00	0	100,300	0	100,300
Governor's Recommendation	0.00	0	100,300	0	100,300



# Division of Veterans Services

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Budget Law Exemptions/Other Adjustments**

REAPPROPRIATION: The Division of Veterans Services requests authority to carry over its unencumbered and unspent appropriation balances from the Federal Grant Fund for the construction of the Boise State Veterans Home and renovation of the Lewiston State Veterans Home from FY 2025 into FY 2026. Reappropriation requires legislative approval.

PUBLIC WORKS: The Permanent Building Fund Advisory Council FY 2026 recommendations for the Division of Veterans Services include \$850,000 for one alterations and repair (A&R) project and one Americans with Disabilities Act (ADA) project. The A&R project would provide \$600,000 for road edging and new access at Memorial Road in the Boise Cemetery. The ADA project would provide \$250,000 for accessibility improvements at the memorial statue in the Boise Cemetery. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	431.50	1,766,200	31,562,100	30,925,600	64,253,900
Governor's Recommendation	431.50	1,815,400	32,152,000	31,393,200	65,360,600

Agency Request					
Change from Original App	(8.00)	51,400	1,117,100	(42,213,100)	(41,044,600)
% Change from Original App	(1.8%)	3.0%	3.7%	(57.7%)	(39.0%)
<i>Governor's Recommendation</i>					
Change from Original App	(8.00)	100,600	1,707,000	(41,745,500)	(39,937,900)
% Change from Original App	(1.8%)	5.9%	5.6%	(57.1%)	(37.9%)



# Office of the State Public Defender

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	0	0	16,485,300	30,951,500	13,733,900
Dedicated	0	0	35,530,000	38,842,700	74,831,000
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>52,015,300</b>	<b>69,794,200</b>	<b>88,564,900</b>
Percent Change:	0.0%	0.0%	0.0%	34.2%	70.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	0	37,680,200	40,894,000	48,703,900
Operating Expenditures	0	0	14,285,100	28,900,200	39,861,000
Capital Outlay	0	0	50,000	0	0
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>52,015,300</b>	<b>69,794,200</b>	<b>88,564,900</b>
Full-Time Positions (FTP)	0.00	0.00	316.00	333.96	333.96

## Division Description

The Office of the State Public Defender ensures that qualified defending attorneys, experts, investigators, mitigation specialists, stenographers, paralegals, or other support staff and assistants are employed or contracted as necessary to provide legal representation to indigent defendants at all stages of criminal and commitment proceedings pursuant to the sixth amendment to the United States Constitution; Section 13, Article I, of the Constitution of the State of Idaho; and Chapter 60, Title 19, Idaho Code.

All prior year financial information can be found under the Public Defense Commission.

# Office of the State Public Defender

Analyst: Lehosit

## Analysis of Funds

	FY 2024*	FY 2024*	FY 2024*	FY 2025	FY 2026	FY 2026
	Total App	Actual	Variance	Approp	Request	Gov Rec
General 10000	16,441,400	13,662,300	(2,779,100) (16.9%)	16,485,300	30,951,500	13,733,900
Public Defense Fund 50900	0	0	0 0.0%	35,530,000	38,842,700	74,831,000
<b>Total:</b>	<b>16,441,400</b>	<b>13,662,300</b>	<b>(2,779,100)</b> <b>(16.9%)</b>	<b>52,015,300</b>	<b>69,794,200</b>	<b>88,564,900</b>

The Public Defense Commission was dissolved and all appropriations were transitioned to the Office of the State Public Defender starting in FY 2025. Information for FY 2024 and prior can be found in the Public Defense Commission in the same section.

\*FY 2024 total appropriation and FY 2024 actual expenditures shown here were appropriated and expended under the Public Defense Commission.

# Office of the State Public Defender

Analyst: Lehosit

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>316.00</b>	<b>16,485,300</b>	<b>52,015,300</b>	<b>316.00</b>	<b>16,485,300</b>	<b>52,015,300</b>
1. CPA Appropriation Alignment	0.00	0	2,500,000	0.00	0	2,500,000
Transcript Costs	0.00	0	0	0.00	390,200	390,200
Additional Personnel and Contracting Costs	0.00	0	0	0.00	5,427,600	5,427,600
<b>FY 2025 Total Appropriation</b>	<b>316.00</b>	<b>16,485,300</b>	<b>54,515,300</b>	<b>316.00</b>	<b>22,303,100</b>	<b>60,333,100</b>
Removal of Onetime Expenditures	0.00	(3,050,000)	(5,550,000)	0.00	(8,867,800)	(11,367,800)
<b>FY 2026 Base</b>	<b>316.00</b>	<b>13,435,300</b>	<b>48,965,300</b>	<b>316.00</b>	<b>13,435,300</b>	<b>48,965,300</b>
Personnel Benefit Costs	0.00	28,000	524,500	0.00	28,000	524,500
Statewide Cost Allocation	0.00	861,200	861,200	0.00	131,700	131,700
Change in Employee Compensation	0.00	19,500	335,700	0.00	97,200	1,678,300
<b>FY 2026 Program Maintenance</b>	<b>316.00</b>	<b>14,344,000</b>	<b>50,686,700</b>	<b>316.00</b>	<b>13,692,200</b>	<b>51,299,800</b>
1. CPA Appropriation Alignment	0.00	0	2,500,000	0.00	0	2,500,000
2. Public Defense Operating Budget	0.00	16,380,800	16,380,800	0.00	16,380,800	16,380,800
3. New Institutional Offices	17.96	226,700	226,700	17.96	226,700	226,700
Governor Initiatives	0.00	0	0	0.00	301,600	35,025,000
Cash Transfers & Adjustments	0.00	0	0	0.00	(16,867,400)	(16,867,400)
<b>FY 2026 Total</b>	<b>333.96</b>	<b>30,951,500</b>	<b>69,794,200</b>	<b>333.96</b>	<b>13,733,900</b>	<b>88,564,900</b>
Change from Original Appropriation	17.96	14,466,200	17,778,900	17.96	(2,751,400)	36,549,600
% Change from Original Appropriation		87.8%	34.2%		(16.7%)	70.3%

# Office of the State Public Defender

Analyst: Lehosit

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
<p>This is a new agency in FY 2025 and replaces the Public Defense Commission (PDC). Because the Office of the State Public Defender took on the full appropriation of the PDC, the Legislature made standard maintenance adjustments that otherwise would have been appropriated to the PDC.</p> <p>The legislature funded three enhancements as well as additional funding for CEC and ITS consolidation. Enhancement 1 transferred all appropriation for trustee and benefit payments into operating expenditures for conducting indigent defense services in the state. Enhancement 2 provided funding and 299.00 FTP, determined by each county's reported indigent defense operating costs for personnel. These positions include a deputy chief, seven district public defenders, 200 deputy state public defenders, 68 legal assistants, 15 investigators, and eight social workers. Enhancement 3 provided funding for a statewide case management system.</p>					
	316.00	16,485,300	35,530,000	0	52,015,300

## 1. CPA Appropriation Alignment

The State Public Defender requests a onetime supplemental increase of \$2,500,000 for operating expenditures from the Public Defense Fund, a dedicated fund, in FY 2025 to correct an omission from previous legislative appropriation action that aligns appropriation to the authorized \$39,000,000 cash transfer from the Tax Relief Fund to the Public Defense Fund. The purpose of this portion of the cash transfer is to provide resources to the agency to provide representation for children and parents who qualify under the Child Protective Act (CPA). The cash transfer is codified in Section 57-811, Idaho Code. (Enhancement 1 requests this program enhancement as ongoing appropriation).

Agency Request	0.00	0	2,500,000	0	2,500,000
Governor's Recommendation	0.00	0	2,500,000	0	2,500,000

## Transcript Costs

Agency Request	0.00	0	0	0	0
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*The Governor recommends \$390,200 onetime from the General Fund for the cost of court-ordered transcripts and transcripts related to appeals. On December 5, 2024, the Idaho Supreme Court ruled in State v. Blazek that the state is responsible for covering all transcript costs. Prior to this decision, the counties were expected to pay for court-ordered transcripts, including those related to appeals, while the state would only cover the costs of transcripts it requested.*

Governor's Recommendation	0.00	390,200	0	0	390,200
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## Additional Personnel and Contracting Costs

Agency Request	0.00	0	0	0	0
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*The Governor recommends \$5,427,600 onetime from the General Fund for additional personnel costs to recruit and retain employees and for operating expenditures to increase contract rates for attorneys and investigators.*

Governor's Recommendation	0.00	5,427,600	0	0	5,427,600
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<b>FY 2025 Total Appropriation</b>					
Agency Request	316.00	16,485,300	38,030,000	0	54,515,300
Governor's Recommendation	316.00	22,303,100	38,030,000	0	60,333,100

## Removal of Onetime Expenditures

This decision unit removes onetime appropriation for FY 2026. \$3,050,000 is removed for appropriation for a statewide case management system (Legal Server) and \$2,500,000 for a onetime supplemental for representation costs related to qualified Child Protective Act cases.

Agency Request	0.00	(3,050,000)	(2,500,000)	0	(5,550,000)
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*This decision unit removes onetime supplemental appropriations for FY 2025, which includes amounts recommended by the Governor.*

Governor's Recommendation	0.00	(8,867,800)	(2,500,000)	0	(11,367,800)
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<b>FY 2026 Base</b>					
Agency Request	316.00	13,435,300	35,530,000	0	48,965,300
Governor's Recommendation	316.00	13,435,300	35,530,000	0	48,965,300

# Office of the State Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	28,000	496,500	0	524,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>28,000</i>	<i>496,500</i>	<i>0</i>	<i>524,500</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$200, risk management costs will decrease by \$800, State Controller fees will increase by \$6,800, and Office of Information Technology Services billings will increase by \$855,400, for a net increase of \$861,200.

Agency Request	0.00	861,200	0	0	861,200
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>131,700</i>	<i>0</i>	<i>0</i>	<i>131,700</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	19,500	316,200	0	335,700
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>97,200</i>	<i>1,581,100</i>	<i>0</i>	<i>1,678,300</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	316.00	14,344,000	36,342,700	0	50,686,700
<i>Governor's Recommendation</i>	<i>316.00</i>	<i>13,692,200</i>	<i>37,607,600</i>	<i>0</i>	<i>51,299,800</i>

### 1. CPA Appropriation Alignment

The State Public Defender requests \$2,500,000 ongoing from the Public Defense Fund, a dedicated fund, for operating expenditures to correct an omission from previous legislative appropriation action that aligns appropriation to the authorized \$39,000,000 cash transfer from the Tax Relief Fund to the Public Defense Fund. The purpose of this portion of the cash transfer is to provide resources to the agency to provide representation for children and parents who qualify under the Child Protective Act (CPA). The cash transfer is codified in Section 57-811, Idaho Code. (Supplemental 1 requests this program enhancement in FY 2025 as a onetime appropriation).

AGENCY SUBMITTED OUTCOMES: First goal of the strategic plan: Provide Constitutionally Required Representation for Every Client (including children and their parents). Additionally, Idaho children and their family members will have access to a higher quality of representation while navigating extremely difficult and volatile circumstances.

Agency Request	0.00	0	2,500,000	0	2,500,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,500,000</i>	<i>0</i>	<i>2,500,000</i>

# Office of the State Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Public Defense Operating Budget

The State Public Defender requests \$16,380,800 from the General Fund for ongoing operating expenditures. Of the request, funding will be used for primary and conflict contract attorneys, contract investigators, experts, evaluations, capital litigation costs, and technology, training, transcripts, and miscellaneous expenditures. The agency reports the forecasted FY 2026 operating expenditures as follows:

- \$19,532,200 for primary and conflict contract attorneys
- \$351,700 for contract investigators
- \$2,006,200 for experts
- \$1,694,900 for evaluations
- \$3,000,000 for capital litigation costs
- \$3,581,000 for technology, training, transcripts, and miscellaneous expenditures
- Total Forecasted Operating Expenditures Budget: \$30,166,000

\$11,285,200 of funding has been authorized and is included in the base operating expenditures appropriation and \$2,500,000 is being requested as a separate enhancement request. This enhancement request represents the remaining \$16,380,800. The agency requests General Fund appropriation due to limitations of the cash available in the Public Defense Fund set by a statutory cash transfer, which is entirely earmarked for personnel costs. This does not include the \$2,500,000 in dedicated funding requested in a separate enhancement request.

### AGENCY SUBMITTED OUTCOMES:

- (1) Provide Constitutionally Required Representation for Every Client.
- (2) The Alternate Counsel Division (ACD) will contract with and assign conflict public defenders when the SPD is appointed to represent a client but is unable to due to a conflict of interest or other reason.
- (3) Improve the Understanding, Effectiveness and Resourcing of Public Defense.
- (4) Promote Excellence in Representation, Leadership and Administration through Interactive and Accessible Training to Public Defenders and Staff.
- (5) Promote Legal Excellence through Legal Research and Resourcing Assistance.

Agency Request	0.00	16,380,800	0	0	16,380,800
Governor's Recommendation	0.00	16,380,800	0	0	16,380,800



# Office of the State Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. New Institutional Offices

The State Public Defender requests 17.96 FTP and \$226,700 from the General Fund for personnel costs. This request includes transferring \$2,126,900 from operating expenditures to personnel costs, for a total personnel cost request of \$2,353,600. The positions will be established in the following counties: Benewah, Elmore, Jerome, and Shoshone counties. The agency also requests \$41,700 in operating expenditures from the General Fund for computer supplies and onboarding costs. The 17.96 FTP include the following positions per county assignment:

Benewah County  
3 attorneys  
1 legal assistant

Elmore County  
4 attorneys  
1.48 legal assistants

Jerome County  
3 attorneys  
1 legal assistant

Shoshone County  
4 attorneys  
1.48 legal assistants

Current operating expenditures appropriation is used to pay for contracted public defense services. This request converts the operating expenditures to personnel costs to pay the attorneys as state employees.

AGENCY SUBMITTED OUTCOMES: Provide Constitutionally Required Representation for Every Client. Institutional public defenders in those offices (as well as other institutional offices) will be assigned to cases based on weighted public defense workload.

Agency Request	17.96	226,700	0	0	226,700
Governor's Recommendation	17.96	226,700	0	0	226,700

### Governor Initiatives

Agency Request	0.00	0	0	0	0
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*Transcript Costs: The Governor recommends \$1,290,200 ongoing operating expenditures from the General Fund for the cost of court-ordered transcripts and transcripts related to appeals. On December 5, 2024, the Idaho Supreme Court ruled in State v. Blazek that the state is now responsible for covering all transcript costs. Prior to this decision, the state operated under the assumption that counties would continue to pay for court-ordered transcripts, including those related to appeals, while the state would only cover the costs of transcripts it directly requested.*

*Public Defense Fund Shift: The Governor also recommends an ongoing fund shift of \$17,856,000 from the General Fund to the State Public Defense Fund, a dedicated fund. This recommendation is contingent upon the passage of legislation ensuring ongoing revenue to the State Public Defense Fund is sufficient to sustain FY 2026 and future operational needs of the agency. The fund shift includes \$185,000 in personnel costs and \$17,671,000 in operating expenditures.*

*Additional Personnel and Contracting Costs: The Governor recommends a onetime cash transfer of \$16,867,400 from the General Fund to the State Public Defense Fund, a dedicated fund, for additional personnel costs to recruit and retain employees and operating expenditures to increase contract rates for attorneys and investigators. Of the recommendation, \$6,467,300 will be used for personnel costs and \$10,400,100 will be used for operating expenditures.*

Governor's Recommendation	0.00	301,600	34,723,400	0	35,025,000
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# Office of the State Public Defender

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Cash Transfers &amp; Adjustments</b>					
Agency Request	0.00	0	0	0	0
<i>This decision unit reflects a revenue adjustment for the cash transfer from the General Fund to the State Public Defense Fund.</i>					
Governor's Recommendation	0.00	(16,867,400)	0	0	(16,867,400)
<b>FY 2026 Total</b>					
Agency Request	333.96	30,951,500	38,842,700	0	69,794,200
Governor's Recommendation	333.96	13,733,900	74,831,000	0	88,564,900
Agency Request					
Change from Original App	17.96	14,466,200	3,312,700	0	17,778,900
% Change from Original App	5.7%	87.8%	9.3%		34.2%
Governor's Recommendation					
Change from Original App	17.96	(2,751,400)	39,301,000	0	36,549,600
% Change from Original App	5.7%	(16.7%)	110.6%		70.3%

# Division of Occupational and Professional Licenses

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	9,918,500	48,400	50,000	50,000	50,000
Building Construction & Real Estate	19,205,400	19,670,300	22,518,800	22,667,900	23,135,500
Occupational Licenses	3,997,100	3,987,700	5,001,300	5,093,900	5,198,900
Health Professions	7,599,000	6,462,000	8,912,000	8,644,300	8,779,900
<b>Total:</b>	<b>40,720,000</b>	<b>30,168,400</b>	<b>36,482,100</b>	<b>36,456,100</b>	<b>37,164,300</b>
<b>BY FUND CATEGORY</b>					
Dedicated	40,515,700	30,110,300	36,275,300	36,246,300	36,950,600
Federal	204,300	58,100	206,800	209,800	213,700
<b>Total:</b>	<b>40,720,000</b>	<b>30,168,400</b>	<b>36,482,100</b>	<b>36,456,100</b>	<b>37,164,300</b>
Percent Change:	0.0%	(25.9%)	20.9%	(0.1%)	1.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	23,751,000	22,031,300	24,257,600	25,020,900	25,812,300
Operating Expenditures	16,071,900	7,343,800	10,725,400	10,479,600	10,396,400
Capital Outlay	842,000	793,300	1,094,000	900,500	900,500
Trustee/Benefit	55,100	0	405,100	55,100	55,100
<b>Total:</b>	<b>40,720,000</b>	<b>30,168,400</b>	<b>36,482,100</b>	<b>36,456,100</b>	<b>37,164,300</b>
Full-Time Positions (FTP)	267.20	267.20	267.20	267.20	267.20

## Division Description

The Division of Occupational and Professional Licenses (DOPL) was created with the passage of H318 of 2020. Pursuant to Section 67-2601(2)(h), Idaho Code, the Division of Occupational and Professional Licenses exists within the Department of Self-Governing Agencies. On June 3, 2020, the Governor issued Executive Order 2020-10 reorganizing 11 agencies into one division with four bureaus that oversee 48 boards and commissions:

The Building, Construction, and Real Estate Bureau includes: the Building Code Board, Factory Built Structures Advisory Board, Board of Architects and Landscape Architects, Electrical Board, Idaho Board of Professional Engineers and Professional Land Surveyors, Public Works Contractor Licensing Board, Idaho Real Estate Commission, State Board of Drinking Water & Wastewater Professionals, Idaho Plumbing Board, Board of Registration for Professional Geologists, Real Estate Appraiser Board, Idaho Heating, Ventilation & Air Conditioning Board, Idaho Contractors Board, Liquefied Petroleum Gas Safety Board, and Damage Prevention Board.

The Occupational Licenses Bureau includes: the Idaho Outfitters and Guides Licensing Board, Board of Accountancy, Athletic Commission, State Board of Chiropractic Physicians, Board of Morticians, Board of Examiners of Nursing Home Administrators, Certified Shorthand Reporters Board, State Board of Social Work Examiners, ID State Licensing Board Of Professional Counselors, Marriage & Family Therapists, Board of Massage Therapy, Board of Examiners of Residential Care Facility Administrators, Board of Acupuncture, Driving Business Licensure Board, Board of Midwifery, Genetic Counselors Licensing Board, and the Barber and Cosmetology Services Licensing Board.

The Health Professions Bureau includes: the State Board of Podiatry, State Board of Dentistry, Board of Nursing, State Board of Optometry, State Board of Pharmacy, State Board of Medicine, Board of Veterinary Medicine, Physical Therapy Licensure Board, Board of Psychologist Examiners, Speech, Hearing and Communication Services Licensure Board, State Board of Dentistry, Dietetic Licensure Board, Occupational Therapy Licensure Board of Idaho, Board of Athletic Trainers, Respiratory Care Practice Act Licensure Board, Naturopathic Medical Board, and the Board of Naturopathic Health Care.

The Administration Bureau provides legal services, IT services, customer service, and financial support.

# Division of Occupational and Professional Licenses

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
State-Directed Opioid Settlement 22800	0	0	0	350,000	0	0
			0.0%			
State Regulatory 22900	39,042,000	29,167,400	(9,874,600) (25.3%)	34,429,800	34,692,200	35,360,100
Miscellaneous Revenue/ Industrial Safety 34910	881,900	497,100	(384,800) (43.6%)	896,700	938,700	963,600
Miscellaneous Revenue/ Logging 34911	591,800	445,800	(146,000) (24.7%)	598,800	615,400	626,900
Federal Grant 34800	204,300	58,100	(146,200) (71.6%)	206,800	209,800	213,700
<b>Total:</b>	<b>40,720,000</b>	<b>30,168,400</b>	<b>(10,551,600)</b> <b>(25.9%)</b>	<b>36,482,100</b>	<b>36,456,100</b>	<b>37,164,300</b>

# Division of Occupational and Professional License

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>267.20</b>	<b>0</b>	<b>36,482,100</b>	<b>267.20</b>	<b>0</b>	<b>36,482,100</b>
Prior Year Reappropriation	0.00	0	6,054,000	0.00	0	6,054,000
<b>FY 2025 Total Appropriation</b>	<b>267.20</b>	<b>0</b>	<b>42,536,100</b>	<b>267.20</b>	<b>0</b>	<b>42,536,100</b>
Expenditure Adjustments	0.00	0	0	0.00	0	0
<b>FY 2025 Estimated Expenditures</b>	<b>267.20</b>	<b>0</b>	<b>42,536,100</b>	<b>267.20</b>	<b>0</b>	<b>42,536,100</b>
Removal of Onetime Expenditures	0.00	0	(8,089,400)	0.00	0	(8,089,400)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>267.20</b>	<b>0</b>	<b>34,446,700</b>	<b>267.20</b>	<b>0</b>	<b>34,446,700</b>
Personnel Benefit Costs	0.00	0	344,200	0.00	0	344,200
Statewide Cost Allocation	0.00	0	199,200	0.00	0	116,000
Change in Employee Compensation	0.00	0	197,100	0.00	0	988,500
<b>FY 2026 Program Maintenance</b>	<b>267.20</b>	<b>0</b>	<b>35,187,200</b>	<b>267.20</b>	<b>0</b>	<b>35,895,400</b>
1. Inspector Pay Increases	0.00	0	222,000	0.00	0	222,000
Replacement Items	0.00	0	900,500	0.00	0	900,500
OITS Hardware	0.00	0	146,400	0.00	0	146,400
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>267.20</b>	<b>0</b>	<b>36,456,100</b>	<b>267.20</b>	<b>0</b>	<b>37,164,300</b>
Change from Original Appropriation	0.00	0	(26,000)	0.00	0	682,200
% Change from Original Appropriation			(0.1%)			1.9%

# Division of Occupational and Professional Licenses

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature reallocated FTP and funds from the Administration Program to the three bureaus responsible for the division's boards and commissions to support personnel consolidation, with \$50,000 left appropriated in the Administration Program for temporary expense coding before reassignment to another bureau. Additionally, the Legislature provided funding for a commercial off-the-shelf licensing system, replacement items, and a reimbursement program for professionals obtaining licenses to provide treatment and medication for opioid use disorder.					
	267.20	0	36,275,300	206,800	36,482,100

## Prior Year Reappropriation

The Division of Occupational and Professional Licenses was authorized to reappropriate or carryover its unencumbered and unspent appropriation for costs directly related to the procurement and operation of its commercial licensing information system from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	6,054,000	0	6,054,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>6,054,000</i>	<i>0</i>	<i>6,054,000</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	267.20	0	42,329,300	206,800	42,536,100
<i>Governor's Recommendation</i>	<i>267.20</i>	<i>0</i>	<i>42,329,300</i>	<i>206,800</i>	<i>42,536,100</i>

## Expenditure Adjustments

This decision unit reflects a onetime program transfer of \$6,054,000 in reappropriated funds from the Administration Bureau to the Health Professions Bureau, Occupational Licenses Bureau, and the Building, Construction, and Real Estate Bureau to align spending authority with anticipated expenditures for final payment of a new licensing system in FY 2025. The Division was given exemption from program transfer limits for FY 2025 in S1270 of 2024.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	267.20	0	42,329,300	206,800	42,536,100
<i>Governor's Recommendation</i>	<i>267.20</i>	<i>0</i>	<i>42,329,300</i>	<i>206,800</i>	<i>42,536,100</i>

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$6,054,000 in reappropriation and \$470,000 in additional costs for the license information system, \$1,215,400 for replacement items, and \$350,000 for a reimbursement program for professionals obtaining licenses to provide treatment and medication for opioid use disorder.

Agency Request	0.00	0	(8,089,400)	0	(8,089,400)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(8,089,400)</i>	<i>0</i>	<i>(8,089,400)</i>

## Base Adjustments

This decision unit reverses the onetime program transfer of \$6,054,000 in reappropriation from the Administration Bureau to the Health Professions Bureau, Occupational Licenses Bureau, and the Building, Construction, and Real Estate Bureau for setting the FY 2026 base.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	267.20	0	34,239,900	206,800	34,446,700
<i>Governor's Recommendation</i>	<i>267.20</i>	<i>0</i>	<i>34,239,900</i>	<i>206,800</i>	<i>34,446,700</i>

# Division of Occupational and Professional Licenses

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	342,200	2,000	344,200
Governor's Recommendation	0.00	0	342,200	2,000	344,200

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$6,900, Legislative Audit billings will increase by \$1,900, risk management costs will decrease by \$99,800, State Controller fees will increase by \$298,300, State Treasurer fees will decrease by \$400, and Office of Information Technology Services billings will increase by \$6,100, for a net increase of \$199,200.

Agency Request	0.00	0	199,200	0	199,200
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	116,000	0	116,000

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	196,100	1,000	197,100
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	0	983,600	4,900	988,500
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## FY 2026 Program Maintenance

Agency Request	267.20	0	34,977,400	209,800	35,187,200
Governor's Recommendation	267.20	0	35,681,700	213,700	35,895,400

### 1. Inspector Pay Increases

### Building Construction & Real Estate

The Division of Occupational and Professional Licenses requests \$222,000 from ongoing dedicated funds to increase pay for inspectors in the Bureau of Building, Construction, and Real Estate. The agency conducted exit interviews in FY 2025 that identified pay as the primary reason for high turnover among inspectors and found that current pay rates are below industry standards. The agency has implemented changes to compensation utilizing its existing appropriation. If funded, this request would increase the hourly pay \$0.95 on average across 92.00 FTP to further address high turnover and reduce associated onboarding and training costs.

AGENCY SUBMITTED OUTCOME: This request fulfills goal #2 within the agency: public protection through consistent enforcement. The measured outcome identified by the agency is reduced turnover and increased retention of inspectors, resulting in a higher percentage of completed board investigations within 120 days.

Agency Request	0.00	0	222,000	0	222,000
Governor's Recommendation	0.00	0	222,000	0	222,000

# Division of Occupational and Professional Licenses

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Replacement Items</b>					
The Division of Occupational and Professional Licenses requests a total of \$900,500 from onetime dedicated funds for vehicle replacements. This request includes \$648,000 for sixteen Ford F-150s, \$165,000 for five Ford Escapes, \$44,500 for one Ford F-250, and \$43,000 for one Ford Explorer. One Ford Escape and the Ford Explorer will be used by the Bureau of Occupational Licenses, while the remaining vehicles will be utilized by the Bureau of Building, Construction, and Real Estate.					
Agency Request	0.00	0	900,500	0	900,500
Governor's Recommendation	0.00	0	900,500	0	900,500

## OITS Hardware

The Division of Occupational and Professional Licenses requests a total of \$146,400 in onetime dedicated funds for hardware recommended by the Office of Information Technology Services. Of the amount requested, \$23,300 is for conference room equipment including a TV, video and audio equipment, and various hardware for its Coeur d'Alene and Blackfoot offices. Lastly, the request includes \$123,100 for 76 standard laptops, 35 docking stations, two routers, three switches, and three wireless access points.

Agency Request	0.00	0	146,400	0	146,400
Governor's Recommendation	0.00	0	146,400	0	146,400

## Budget Law Exemptions/Other Adjustments

TRANSFER EXEMPTION: The Division of Occupational and Professional Licenses requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.

This exemption would remove the 10% transfer limitation between the agency's budgeted programs. It has been included in the agency's budget since its creation in FY 2021 to provide flexibility in restructuring personnel as it adapts to the reorganization of 48 boards and commissions into three professionally cohesive bureaus and one administrative bureau. Prior to consolidation, these boards and commission were spread across 11 distinct agencies.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	267.20	0	36,246,300	209,800	36,456,100
Governor's Recommendation	267.20	0	36,950,600	213,700	37,164,300
Agency Request					
Change from Original App	0.00	0	(29,000)	3,000	(26,000)
% Change from Original App	0.0%		(0.1%)	1.5%	(0.1%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	675,300	6,900	682,200
% Change from Original App	0.0%		1.9%	3.3%	1.9%



# Office of Administrative Hearings

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	816,900	708,200	1,589,000	1,606,800	1,646,700
Percent Change:	0.0%	(13.3%)	124.4%	1.1%	3.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	567,200	559,900	1,214,400	1,236,800	1,279,500
Operating Expenditures	249,700	148,300	349,000	370,000	367,200
Capital Outlay	0	0	25,600	0	0
<b>Total:</b>	<b>816,900</b>	<b>708,200</b>	<b>1,589,000</b>	<b>1,606,800</b>	<b>1,646,700</b>
Full-Time Positions (FTP)	4.00	4.00	9.00	9.00	9.00

## Division Description

The Office of Administrative Hearings was created by statute in H629 (2022) and is administered by the Chief Administrative Hearing Officer, pursuant to Section 67-5282, Idaho Code.

Pursuant to Section 67-5280, Idaho Code, the Office of Administrative Hearings shall:

- a) unless otherwise specified by law, conduct all contested case proceedings that arise from an appeal of an agency order;
- b) conduct such adjudicatory hearings, mediations, and arbitrations not required by Chapter 52, Title 67, Idaho Code, that are requested by agencies and agreed to by the Office of Administrative Hearings at such monetary rates as established by the office of administrative hearings;
- c) and promulgate rules consistent with state and federal law to implement provisions relating to its duties and actions authorized by Chapter 52, Title 67, Idaho Code.

The Office of Administrative Hearings shall not hear or have authority over or oversight of any action by the Department of Water Resources or the Water Resource Board.

# Office of Administrative Hearings

Analyst: Lehosit

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	816,900	708,200	(108,700) (13.3%)	1,589,000	1,606,800	1,646,700
<b>Total:</b>	<b>816,900</b>	<b>708,200</b>	<b>(108,700)</b> <b>(13.3%)</b>	<b>1,589,000</b>	<b>1,606,800</b>	<b>1,646,700</b>

# Office of Administrative Hearings

Analyst: Lehosit

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>9.00</b>	<b>1,589,000</b>	<b>1,589,000</b>	<b>9.00</b>	<b>1,589,000</b>	<b>1,589,000</b>
Removal of Onetime Expenditures	0.00	(25,600)	(25,600)	0.00	(25,600)	(25,600)
<b>FY 2026 Base</b>	<b>9.00</b>	<b>1,563,400</b>	<b>1,563,400</b>	<b>9.00</b>	<b>1,563,400</b>	<b>1,563,400</b>
Personnel Benefit Costs	0.00	11,700	11,700	0.00	11,700	11,700
Statewide Cost Allocation	0.00	21,000	21,000	0.00	18,200	18,200
Change in Employee Compensation	0.00	10,700	10,700	0.00	53,400	53,400
<b>FY 2026 Program Maintenance</b>	<b>9.00</b>	<b>1,606,800</b>	<b>1,606,800</b>	<b>9.00</b>	<b>1,646,700</b>	<b>1,646,700</b>
<b>FY 2026 Total</b>	<b>9.00</b>	<b>1,606,800</b>	<b>1,606,800</b>	<b>9.00</b>	<b>1,646,700</b>	<b>1,646,700</b>
Change from Original Appropriation	0.00	17,800	17,800	0.00	57,700	57,700
% Change from Original Appropriation		1.1%	1.1%		3.6%	3.6%

# Office of Administrative Hearings

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded one budget enhancement, including funding for 5.00 FTP related to contested cases at the Department of Health and Welfare previously heard by the Fair Hearings Unit at the Office of the Attorney General. Positions included three administrative law judges, one paralegal, and one legal assistant.					
	9.00	1,589,000	0	0	1,589,000
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$25,600 for a new computer and office equipment for the new positions approved by the Legislature.					
Agency Request	0.00	(25,600)	0	0	(25,600)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(25,600)</i>	<i>0</i>	<i>0</i>	<i>(25,600)</i>
<b>FY 2026 Base</b>					
Agency Request	9.00	1,563,400	0	0	1,563,400
<i>Governor's Recommendation</i>	<i>9.00</i>	<i>1,563,400</i>	<i>0</i>	<i>0</i>	<i>1,563,400</i>
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	11,700	0	0	11,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>11,700</i>	<i>0</i>	<i>0</i>	<i>11,700</i>
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$1,800, risk management costs will decrease by \$300, State Controller fees will increase by \$5,500, and Office of Information Technology Services billings will increase by \$17,600, for a net increase of \$21,000.					
Agency Request	0.00	21,000	0	0	21,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>18,200</i>	<i>0</i>	<i>0</i>	<i>18,200</i>
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	10,700	0	0	10,700
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>53,400</i>	<i>0</i>	<i>0</i>	<i>53,400</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	9.00	1,606,800	0	0	1,606,800
<i>Governor's Recommendation</i>	<i>9.00</i>	<i>1,646,700</i>	<i>0</i>	<i>0</i>	<i>1,646,700</i>
<b>FY 2026 Total</b>					
Agency Request	9.00	1,606,800	0	0	1,606,800
<i>Governor's Recommendation</i>	<i>9.00</i>	<i>1,646,700</i>	<i>0</i>	<i>0</i>	<i>1,646,700</i>
Agency Request					
Change from Original App	0.00	17,800	0	0	17,800
% Change from Original App	0.0%	1.1%			1.1%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>57,700</i>	<i>0</i>	<i>0</i>	<i>57,700</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>3.6%</i>			<i>3.6%</i>

# Office of Health and Social Services Ombudsman

Analyst: Williamson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	0	0	470,000	506,800	518,200
Percent Change:	0.0%	0.0%	0.0%	7.8%	10.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	0	325,000	381,800	393,200
Operating Expenditures	0	0	125,000	125,000	125,000
Capital Outlay	0	0	20,000	0	0
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>470,000</b>	<b>506,800</b>	<b>518,200</b>
Full-Time Positions (FTP)	0.00	0.00	3.00	3.00	3.00

## Division Description

Senate Bill 1380 of 2024 established the Office of Health and Social Services Ombudsman within the Department of Self-Governing Agencies in Section 67-2601(2)(j), Idaho Code. The Ombudsman is charged with monitoring and evaluating the compliance of public agencies and private entities in the provision of health and social services policy for children under the care of the state. [Statutory Authority: Chapter 19, Title 56, Idaho Code]

# Office of Health and Social Services Ombudsman

Analyst: Williamson

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	0	0	0 0.0%	470,000	506,800	518,200
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0 0.0%</b>	<b>470,000</b>	<b>506,800</b>	<b>518,200</b>

# Office of Health and Social Services Ombudsman

Analyst: Williamson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>3.00</b>	<b>470,000</b>	<b>470,000</b>	<b>3.00</b>	<b>470,000</b>	<b>470,000</b>
Removal of Onetime Expenditures	0.00	(20,000)	(20,000)	0.00	(20,000)	(20,000)
<b>FY 2026 Base</b>	<b>3.00</b>	<b>450,000</b>	<b>450,000</b>	<b>3.00</b>	<b>450,000</b>	<b>450,000</b>
Personnel Benefit Costs	0.00	3,900	3,900	0.00	3,900	3,900
Change in Employee Compensation	0.00	2,900	2,900	0.00	14,300	14,300
<b>FY 2026 Program Maintenance</b>	<b>3.00</b>	<b>456,800</b>	<b>456,800</b>	<b>3.00</b>	<b>468,200</b>	<b>468,200</b>
1. Salary Increases	0.00	50,000	50,000	0.00	50,000	50,000
<b>FY 2026 Total</b>	<b>3.00</b>	<b>506,800</b>	<b>506,800</b>	<b>3.00</b>	<b>518,200</b>	<b>518,200</b>
Change from Original Appropriation	0.00	36,800	36,800	0.00	48,200	48,200
% Change from Original Appropriation		7.8%	7.8%		10.3%	10.3%

# Office of Health and Social Services Ombudsman

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature established the Office of Health and Social Services Ombudsman within the Department of Self-Governing Agencies through S1380 of 2024. Responsibilities for the Ombudsman office are outlined in Chapter 19, Title 56, Idaho Code. Funding for the ombudsman was provided through a 3.00 FTP and \$470,000 reduction from the Department of Health and Welfare's Indirect Support Services Division to the new agency in S1459 (2024) to offset this budget. The appropriation included \$20,000 provided for onetime purposes, \$325,000 ongoing for personnel costs, and \$125,000 ongoing for operating expenditures.					
	3.00	470,000	0	0	470,000

## Removal of Onetime Expenditures

Removes \$20,000 onetime appropriation approved for capital outlay in FY 2025.

Agency Request	0.00	(20,000)	0	0	(20,000)
Governor's Recommendation	0.00	(20,000)	0	0	(20,000)

<b>FY 2026 Base</b>					
Agency Request	3.00	450,000	0	0	450,000
Governor's Recommendation	3.00	450,000	0	0	450,000

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	3,900	0	0	3,900
Governor's Recommendation	0.00	3,900	0	0	3,900

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	2,900	0	0	2,900
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The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	14,300	0	0	14,300
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<b>FY 2026 Program Maintenance</b>					
Agency Request	3.00	456,800	0	0	456,800
Governor's Recommendation	3.00	468,200	0	0	468,200



# Office of Health and Social Services Ombudsman

Analyst: Williamson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Salary Increases

The Office of Health and Social Services Ombudsman requests \$50,000 from the General Fund to supplement the salary for three existing positions. S1459 of 2024 reduced three positions and \$325,000 in personnel costs in the Department of Health and Welfare to create the following positions in the new office: ombudsman, client services analyst, and executive assistant. At the time of publication, the ombudsman position was newly filled and the other two positions were vacant.

The powers and duties of the Health and Social Services Ombudsman, as outlined in Section 56-1902, include gathering and analyzing data "to discern general patterns and trends, chronic problems, and other systemic challenges in the provision of health and social services, including but not limited to foster care or protective supervision services, and in the detection, reporting, examination, prosecution, and resolution of cases of abuse and neglect."

The agency reports that in reviewing the job responsibilities for the ombudsman position and conducting an analysis on the paygrade, the Idaho Division of Human Resources (DHR) determined the position falls into pay grade P (100% of policy would be \$161,524 annually, including salary and benefits). The client services analyst position as determined by DHR falls into pay grade L (90% of policy would be \$92,359 annually, including salary and benefits). The management assistant position as determined by DHR falls into pay grade J (90% of policy would be \$74,383 annually, including salary and benefits).

After considering the pay grade analysis for the three positions, the agency requests an additional \$50,000 to ensure the office is sufficiently funded to hire all three positions at more competitive market rates. This appropriation would also provide funds to cover other unplanned personnel costs, such as vacation payouts, overtime compensation and funding to hire state temporary employees to assist in workload fluctuations as needed.

AGENCY SUBMITTED OUTCOMES: This office is newly established and does not yet have an agency head; therefore, there is no existing performance measure, aside from the responsibilities listed in Idaho Code Title 56, Chapter 19.

Agency Request	0.00	50,000	0	0	50,000
Governor's Recommendation	0.00	50,000	0	0	50,000

FY 2026 Total					
Agency Request	3.00	506,800	0	0	506,800
Governor's Recommendation	3.00	518,200	0	0	518,200
Agency Request					
Change from Original App	0.00	36,800	0	0	36,800
% Change from Original App	0.0%	7.8%			7.8%
Governor's Recommendation					
Change from Original App	0.00	48,200	0	0	48,200
% Change from Original App	0.0%	10.3%			10.3%



# Commission of Pardons & Parole

Analyst: Peterson

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	0	0	4,153,400	4,261,400	4,390,600
Dedicated	0	0	70,700	70,700	70,700
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>4,224,100</b>	<b>4,332,100</b>	<b>4,461,300</b>
Percent Change:	0.0%	0.0%	0.0%	2.6%	5.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	0	3,372,300	3,467,200	3,609,200
Operating Expenditures	0	0	851,800	864,900	852,100
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>4,224,100</b>	<b>4,332,100</b>	<b>4,461,300</b>
Full-Time Positions (FTP)	0.00	0.00	37.00	37.00	37.00

## Division Description

The Idaho Commission of Pardons & Parole is charged with the responsibility for parole (inmates selected for release by the commission after serving at least the minimum portion of their sentence), commutation (modification of an offender's sentence), and pardon (forgiveness of a sentence). The commission's goal is to provide the highest degree of protection to the community while providing offenders the opportunity to become responsible members of society. The seven commission members are appointed by the Governor to three-year terms and are subject to confirmation by the Idaho Senate.

H462 of 2024 amended Section 20-201, Idaho Code, to move the Commission of Pardons and Parole from the Department of Correction to the Department of Self-Governing Agencies. This transition was for the purpose of organizational separation from the Department of Correction. This transition will take effect for FY 2025.

# Commission of Pardons & Parole

Analyst: Peterson

## Analysis of Funds

	FY 2024*	FY 2024*	FY 2024	FY 2025	FY 2026	FY 2026
	Total App	Actual	Variance	Approp	Request	Gov Rec
General 10000	4,018,300	3,840,200	(178,100) (4.4%)	4,153,400	4,261,400	4,390,600
Miscellaneous Revenue 34900	70,700	13,600	(57,100) (80.8%)	70,700	70,700	70,700
ARPA State Fiscal Recovery 34430	50,000	62,100	12,100 24.2%	0	0	0
<b>Total:</b>	<b>4,139,000</b>	<b>3,915,900</b>	<b>(223,100)</b> <b>(5.4%)</b>	<b>4,224,100</b>	<b>4,332,100</b>	<b>4,461,300</b>

The Commission of Pardons & Parole was moved to the Department of Self-Governing Agencies starting in FY 2025. Information for FY 2024 and prior can be found with the Department of Correction in the Public Safety Section.

\*FY 2024 total appropriation and FY 2024 actual expenditures shown here were appropriated and expended under the Department of Correction, and do not contribute to the FY 2024 totals for the Department of Self-Governing Agencies.

# Commission of Pardons & Parole

Analyst: Peterson

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>37.00</b>	<b>4,153,400</b>	<b>4,224,100</b>	<b>37.00</b>	<b>4,153,400</b>	<b>4,224,100</b>
Executive Carry Forward	0.00	108,600	108,600	0.00	108,600	108,600
<b>FY 2025 Estimated Expenditures</b>	<b>37.00</b>	<b>4,262,000</b>	<b>4,332,700</b>	<b>37.00</b>	<b>4,262,000</b>	<b>4,332,700</b>
Removal of Onetime Expenditures	0.00	(121,200)	(121,200)	0.00	(121,200)	(121,200)
<b>FY 2026 Base</b>	<b>37.00</b>	<b>4,140,800</b>	<b>4,211,500</b>	<b>37.00</b>	<b>4,140,800</b>	<b>4,211,500</b>
Personnel Benefit Costs	0.00	47,900	47,900	0.00	47,900	47,900
Statewide Cost Allocation	0.00	13,100	13,100	0.00	300	300
Change in Employee Compensation	0.00	25,400	25,400	0.00	129,700	129,700
<b>FY 2026 Program Maintenance</b>	<b>37.00</b>	<b>4,227,200</b>	<b>4,297,900</b>	<b>37.00</b>	<b>4,318,700</b>	<b>4,389,400</b>
1. Board Commissioner Pay Increase	0.00	21,600	21,600	0.00	59,300	59,300
OITS Hardware	0.00	12,600	12,600	0.00	12,600	12,600
<b>FY 2026 Total</b>	<b>37.00</b>	<b>4,261,400</b>	<b>4,332,100</b>	<b>37.00</b>	<b>4,390,600</b>	<b>4,461,300</b>
Change from Original Appropriation	0.00	108,000	108,000	0.00	237,200	237,200
% Change from Original Appropriation		2.6%	2.6%		5.7%	5.6%

# Commission of Pardons & Parole

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
For FY 2025, the Legislature approved one budget enhancement of \$50,000 ongoing for extradition costs. Also included was \$12,600 for replacement items, and an additional 2% CEC increase for employee salaries, for a total CEC increase of 3%.					
	37.00	4,153,400	70,700	0	4,224,100

**Executive Carry Forward**

The Commission of Pardons and Parole was approved by the Division of Financial Management for \$108,600 in onetime Executive Carry Forward; this amount will be removed before calculating the base. The amount was encumbered by the agency for professional IT services, computers, uniforms, and office supplies.

Agency Request	0.00	108,600	0	0	108,600
Governor's Recommendation	0.00	108,600	0	0	108,600

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	37.00	4,262,000	70,700	0	4,332,700
Governor's Recommendation	37.00	4,262,000	70,700	0	4,332,700

**Removal of Onetime Expenditures**

This decision unit removes onetime amounts appropriated in FY 2025 for replacement items and Executive Carry Forward.

Agency Request	0.00	(121,200)	0	0	(121,200)
Governor's Recommendation	0.00	(121,200)	0	0	(121,200)

<b>FY 2026 Base</b>					
Agency Request	37.00	4,140,800	70,700	0	4,211,500
Governor's Recommendation	37.00	4,140,800	70,700	0	4,211,500

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	47,900	0	0	47,900
Governor's Recommendation	0.00	47,900	0	0	47,900

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$10,200, State Controller fees will increase by \$12,000, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$11,400, for a net increase of \$13,100.

Agency Request	0.00	13,100	0	0	13,100
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	300	0	0	300

**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	25,400	0	0	25,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	129,700	0	0	129,700

# Commission of Pardons & Parole

Analyst: Peterson

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	37.00	4,227,200	70,700	0	4,297,900
Governor's Recommendation	37.00	4,318,700	70,700	0	4,389,400

## 1. Board Commissioner Pay Increase

The Commission of Pardons & Parole requests ongoing appropriation of \$21,600 for personnel costs for a pay increase for Board Commissioners from \$300 per day to \$400 per day. Commissioners last received a pay increase in 2017, when their pay was increased from \$200 per day to \$300 per day. In 2017, commissioners delivered 5,907 decisions. In FY 2024 6,670 decisions were delivered. Commissioners are compensated for the day on which a hearing takes place, and are not compensated for preparation time. The agency believes that an increase in pay will help staffing issues. Pay has been the largest self-reported reason for declination of appointment. This request requires an amendment to Section 20-1002, Idaho Code.

**AGENCY SUBMITTED OUTCOME:** The mission of the Idaho Commission of Pardons and Parole is to contribute to public safety by utilizing sound professional judgment and evidence-based decision-making practices. The vision involves supporting commissioners in making the best possible decisions. This increase in daily wage would more fairly compensate commissioners for both hearings and the time commitment in preparation. To properly prepare for each hearing, commissioners are tasked with reviewing a roughly 30-page background packet for each decision. This increase in daily wage would play a positive role in commissioner retention and support attracting qualified commissioners with sound professional judgement. This increase ensures adequate and fair compensation consistent with the complex and difficult decisions the commission makes on a routine basis.

Agency Request	0.00	21,600	0	0	21,600
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*The Governor recommends \$59,300 in ongoing personnel costs for the purpose described above. This amount reflects the actual cost of implementation without the assumption of salary savings to account for the commissioner pay increase. The agency's request was limited in order to remain under the 3% General Fund threshold required by the Division of Financial Management.*

Governor's Recommendation	0.00	59,300	0	0	59,300
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## OITS Hardware

The Commission of Pardons and Parole requests \$12,600 in operating expenditures from the General Fund to replace nine laptops.

Agency Request	0.00	12,600	0	0	12,600
Governor's Recommendation	0.00	12,600	0	0	12,600

<b>FY 2026 Total</b>					
Agency Request	37.00	4,261,400	70,700	0	4,332,100
Governor's Recommendation	37.00	4,390,600	70,700	0	4,461,300

<b>Agency Request</b>					
Change from Original App	0.00	108,000	0	0	108,000
% Change from Original App	0.0%	2.6%	0.0%		2.6%
<b>Governor's Recommendation</b>					
Change from Original App	0.00	237,200	0	0	237,200
% Change from Original App	0.0%	5.7%	0.0%		5.6%





# Idaho Legislative Budget Book

## Idaho Transportation Department

2025 Legislative Session

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<b>Transportation Services .....</b>	<b>5 - 135</b>
<b>Motor Vehicles .....</b>	<b>5 - 143</b>
<b>Highway Operations .....</b>	<b>5 - 149</b>
<b>Contract Construction &amp; Right-of-Way Acq. ....</b>	<b>5 - 159</b>

# Idaho Transportation Department

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Transportation Services	123,377,700	63,258,500	97,222,700	75,636,700	85,473,200
Motor Vehicles	42,001,300	30,031,800	42,345,100	39,789,200	40,379,500
Highway Operations	285,045,400	248,068,900	284,554,300	312,782,900	317,865,200
Contract Const & Right-of-Way	1,170,192,800	794,047,300	946,104,000	776,122,400	588,992,000
<b>Total:</b>	<b>1,620,617,200</b>	<b>1,135,406,500</b>	<b>1,370,226,100</b>	<b>1,204,331,200</b>	<b>1,032,709,900</b>
<b>BY FUND CATEGORY</b>					
Dedicated	1,156,139,300	684,134,600	915,417,400	702,099,300	530,085,500
Federal	464,477,900	451,271,900	454,808,700	502,231,900	502,624,400
<b>Total:</b>	<b>1,620,617,200</b>	<b>1,135,406,500</b>	<b>1,370,226,100</b>	<b>1,204,331,200</b>	<b>1,032,709,900</b>
Percent Change:	0.0%	(29.9%)	20.7%	(12.1%)	(24.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	151,602,400	143,379,700	158,014,900	164,549,000	171,225,000
Operating Expenditures	138,047,200	112,048,700	163,323,200	131,375,000	140,483,800
Capital Outlay	1,118,896,400	734,881,600	813,807,400	865,726,600	678,320,500
Trustee/Benefit	212,071,200	145,096,500	235,080,600	42,680,600	42,680,600
<b>Total:</b>	<b>1,620,617,200</b>	<b>1,135,406,500</b>	<b>1,370,226,100</b>	<b>1,204,331,200</b>	<b>1,032,709,900</b>
Full-Time Positions (FTP)	1,592.00	1,592.00	1,645.00	1,645.00	1,645.00

## Department Description

The Idaho Transportation Department (ITD) has four divisions and six budgeted programs: 1) Transportation Services, which consists of Administration, Capital Facilities, and Aeronautics; 2) Motor Vehicles; 3) Highway Operations; and 4) Contract Construction and Right-of-Way Acquisition.

1) The Administration Program develops long-range budgetary plans; develops legislation; operates information systems; provides employee services, financial services, and facilities management; and coordinates research activities. 2) The Capital Facilities Program administers the design, building, and maintenance of department facilities. 3) The Aeronautics Program assists Idaho municipalities in developing their airports and operates Idaho's statewide air fleet. 4) The Motor Vehicles Program manages driver's licenses, vehicle registrations, license plates, and vehicle titles. 5) The Highway Operations Program directs statewide highway maintenance functions and directs highway improvements; administers federal-aid safety improvement projects and safety tasks; protects highways from oversize, overweight, and dangerous usage; manages federal transit grant programs and encourages coordinated transportation services; develops projects to improve state and local highway systems to save lives; and coordinates transportation research efforts. 6) The Contract Construction and Right-of-Way Acquisition Program accounts for the funds necessary for highway construction projects that maintain and improve the state's highway system.

# Transportation Services

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	36,112,700	28,867,200	35,143,100	38,674,600	38,465,400
Capital Facilities	44,651,300	25,929,800	55,165,000	32,265,000	32,265,000
Aeronautics	42,613,700	8,461,500	6,914,600	4,697,100	14,742,800
<b>Total:</b>	<b>123,377,700</b>	<b>63,258,500</b>	<b>97,222,700</b>	<b>75,636,700</b>	<b>85,473,200</b>
<b>BY FUND CATEGORY</b>					
Dedicated	121,236,600	62,450,200	95,122,000	74,040,600	83,873,500
Federal	2,141,100	808,300	2,100,700	1,596,100	1,599,700
<b>Total:</b>	<b>123,377,700</b>	<b>63,258,500</b>	<b>97,222,700</b>	<b>75,636,700</b>	<b>85,473,200</b>
Percent Change:	0.0%	(48.7%)	53.7%	(22.2%)	(12.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	16,774,000	15,688,000	17,246,000	17,655,500	18,383,200
Operating Expenditures	22,474,300	15,531,600	52,906,700	21,523,800	30,632,600
Capital Outlay	44,441,100	26,952,200	25,520,000	34,907,400	34,907,400
Trustee/Benefit	39,688,300	5,086,700	1,550,000	1,550,000	1,550,000
<b>Total:</b>	<b>123,377,700</b>	<b>63,258,500</b>	<b>97,222,700</b>	<b>75,636,700</b>	<b>85,473,200</b>
Full-Time Positions (FTP)	161.00	161.00	161.00	161.00	161.00

## Division Description

The Transportation Services Division includes the following three programs:

- 1) Administration develops long-range budgetary plans; develops legislation; operates information systems; provides employee services, financial services, and facilities management; and coordinates research activities.
- 2) Capital Facilities administers the design, building, and maintenance of department facilities.
- 3) Aeronautics assists Idaho municipalities in developing their airports and operates the state's air fleet.

# Transportation Services

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
State Aeronautics (Dedicated) 22102	41,595,700	7,835,500	(33,760,200) (81.2%)	6,041,900	3,752,500	13,794,600
State Aeronautics (Billing) 22104	266,600	270,500	3,900 1.5%	268,700	0	0
State Highway (Dedicated) 26002	79,374,300	54,344,100	(25,030,200) (31.5%)	88,811,400	70,288,100	70,078,900
State Highway (Local) 26005	0	100	100 0.0%	0	0	0
State Aeronautics (Federal) 22103	681,200	254,900	(426,300) (62.6%)	683,000	685,000	688,600
State Highway (Federal) 26003	1,459,900	553,400	(906,500) (62.1%)	1,417,700	911,100	911,100
<b>Total:</b>	<b>123,377,700</b>	<b>63,258,500</b>	<b>(60,119,200)</b> <b>(48.7%)</b>	<b>97,222,700</b>	<b>75,636,700</b>	<b>85,473,200</b>

# Transportation Services

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>161.00</b>	<b>0</b>	<b>97,222,700</b>	<b>161.00</b>	<b>0</b>	<b>97,222,700</b>
Prior Year Reappropriation	0.00	0	53,712,600	0.00	0	53,712,600
<b>FY 2025 Total Appropriation</b>	<b>161.00</b>	<b>0</b>	<b>150,935,300</b>	<b>161.00</b>	<b>0</b>	<b>150,935,300</b>
Executive Carry Forward	0.00	0	2,926,800	0.00	0	2,926,800
<b>FY 2025 Estimated Expenditures</b>	<b>161.00</b>	<b>0</b>	<b>153,862,100</b>	<b>161.00</b>	<b>0</b>	<b>153,862,100</b>
Removal of Onetime Expenditures	0.00	0	(109,720,600)	0.00	0	(109,720,600)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>161.00</b>	<b>0</b>	<b>44,141,500</b>	<b>161.00</b>	<b>0</b>	<b>44,141,500</b>
Personnel Benefit Costs	0.00	0	178,600	0.00	0	178,600
Contract Inflation	0.00	0	126,600	0.00	0	126,600
Statewide Cost Allocation	0.00	0	2,555,900	0.00	0	1,664,700
Change in Employee Compensation	0.00	0	144,800	0.00	0	872,500
<b>FY 2026 Program Maintenance</b>	<b>161.00</b>	<b>0</b>	<b>47,147,400</b>	<b>161.00</b>	<b>0</b>	<b>46,983,900</b>
2. Targeted CEC	0.00	0	86,100	0.00	0	86,100
3. Deferred Maintenance Projects	0.00	0	15,500,000	0.00	0	15,500,000
4. Relocate District 4 Headquarters	0.00	0	9,600,000	0.00	0	9,600,000
13. New Equipment	0.00	0	85,700	0.00	0	85,700
Replacement Items	0.00	0	300,500	0.00	0	300,500
OITS Hardware	0.00	0	2,917,000	0.00	0	2,917,000
Grants and Equipment	0.00	0	0	0.00	0	10,000,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>161.00</b>	<b>0</b>	<b>75,636,700</b>	<b>161.00</b>	<b>0</b>	<b>85,473,200</b>
Change from Original Appropriation	0.00	0	(21,586,000)	0.00	0	(11,749,500)
% Change from Original Appropriation			(22.2%)			(12.1%)

# Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included nine budget enhancements. These included: \$92,400 for targeted pay increases for pilots, \$2,485,100 for airfield improvements, \$15,500,000 for deferred maintenance projects, \$13,000 for new equipment, a net-zero funding shift to align the budget with anticipated expenditures, a transfer of \$500,000 from the Administration Program to the Highway Operations Program for construction planning software, a transfer of \$50,000 from the Motor Vehicles Division to the Administration Program for the ITD website, \$32,500,000 for the renovation of the State Street headquarters, and \$2,583,100 for replacement items.					
	161.00	0	95,122,000	2,100,700	97,222,700

## Prior Year Reappropriation

The Transportation Department was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to capital facilities and airport development grants from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	53,712,600	0	53,712,600
Governor's Recommendation	0.00	0	53,712,600	0	53,712,600

<b>FY 2025 Total Appropriation</b>					
Agency Request	161.00	0	148,834,600	2,100,700	150,935,300
Governor's Recommendation	161.00	0	148,834,600	2,100,700	150,935,300

## Executive Carry Forward

The Division of Transportation Services was approved by the Division of Financial Management for \$2,926,800 in onetime Executive Carry Forward for computer software, application development and support administration services, computer hardware, facilities maintenance airplane maintenance, continuous airport improvement planning, and back country air maintenance. This amount will be removed before calculating the FY 2026 Base.

Agency Request	0.00	0	2,894,300	32,500	2,926,800
Governor's Recommendation	0.00	0	2,894,300	32,500	2,926,800

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	161.00	0	151,728,900	2,133,200	153,862,100
Governor's Recommendation	161.00	0	151,728,900	2,133,200	153,862,100

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$2,583,100 for replacement items, \$15,500,000 for deferred maintenance projects, \$32,500,000 for the renovation of the State Street campus, \$2,485,100 for airfield improvements, \$13,000 for new equipment, \$53,712,600 for reappropriation, and \$2,926,800 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(109,688,100)	(32,500)	(109,720,600)
Governor's Recommendation	0.00	0	(109,688,100)	(32,500)	(109,720,600)

## Base Adjustments

The Transportation Department requests a transfer of \$506,600 and 7.00 FTP from the State Highway (Federal) Fund to the State Highway (Dedicated) Fund. They attribute this transfer to a large number of state funded projects in recent years that have required more employees allocated to dedicated funds.

Agency Request	0.00	0	506,600	(506,600)	0
Recommended by the Governor.					
Governor's Recommendation	0.00	0	506,600	(506,600)	0

<b>FY 2026 Base</b>					
Agency Request	161.00	0	42,547,400	1,594,100	44,141,500
Governor's Recommendation	161.00	0	42,547,400	1,594,100	44,141,500

# Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	177,500	1,100	178,600
Governor's Recommendation	0.00	0	177,500	1,100	178,600

## Contract Inflation

### Administration, Aeronautics

The department requests \$126,600 ongoing from the State Highway (Dedicated) Fund for increased costs of CGI Advantage licenses and rent of the Aeronautics Hangar on Gowen Road from the city of Boise.

Agency Request	0.00	0	126,600	0	126,600
Governor's Recommendation	0.00	0	126,600	0	126,600

## Statewide Cost Allocation

### Administration, Aeronautics

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$39,200, Legislative Audit billings will increase by \$14,900, risk management costs will decrease by \$3,300, State Controller fees will increase by \$479,200, State Treasurer fees will decrease by \$2,800, and Office of Information Technology Services billings will increase by \$2,107,300, for a net increase of \$2,556,100.

Agency Request	0.00	0	2,555,900	0	2,555,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	1,664,700	0	1,664,700

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	143,900	900	144,800
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	0	868,000	4,500	872,500

## FY 2026 Program Maintenance

Agency Request	161.00	0	45,551,300	1,596,100	47,147,400
Governor's Recommendation	161.00	0	45,384,200	1,599,700	46,983,900

## 2. Targeted CEC

### Administration

The Transportation Department requests \$86,100 ongoing from the State Highway (Dedicated) Fund for targeted pay increases for financial staff. This request would fund a 5% increase for 22 employees including: a financial executive officer, a financial officer, five senior financial technicians, and 15 senior financial specialists. The agency attributes high turnover to lower than average pay for financial staff among state employees.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to continually improve the employee experience. This is identified as goal #3 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	86,100	0	86,100
Governor's Recommendation	0.00	0	86,100	0	86,100

# Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Deferred Maintenance Projects

### Capital Facilities

The Transportation Department requests \$15,500,000 onetime from the State Highway (Dedicated) Fund in capital outlay for deferred maintenance of agency facilities. The department maintains over 750 buildings throughout the state. These funds would increase the amount available to address statewide facility needs, preventative maintenance and deferred maintenance projects for agency facilities including but not limited to upgrades to HVAC systems, windows, roofs, accessibility issues, flooring, plumbing, and electrical.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	15,500,000	0	15,500,000
Governor's Recommendation	0.00	0	15,500,000	0	15,500,000

### 4. Relocate District 4 Headquarters

### Capital Facilities

The Transportation Department requests \$9,600,000 onetime from the State Highway (Dedicated) Fund to relocate its district 4 headquarters in Shoshone. Of the total, \$8,000,000 will be used for site prep and \$1,600,000 for building design. Currently, the building is located in Shoshone and houses approximately 60 employees, of which 36 live in the Twin Falls/Jerome area, 12 in Shoshone, four in Rupert/Burley area, and eight in Gooding. The agency is requesting to move the headquarters out of Shoshone to land on the southwest corner of the I84/US93 interchange near Twin Falls.

ANALYST NOTE: Section 8 of H770 (2024) required the department to spend a minimum of \$1,000,000 of the \$15,500,000 appropriated for deferred maintenance projects on the rehabilitation of Shoshone District 4 Headquarters.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	9,600,000	0	9,600,000
Governor's Recommendation	0.00	0	9,600,000	0	9,600,000

### 13. New Equipment

### Aeronautics

The Transportation Department requests \$85,700 onetime from dedicated funds to purchase new equipment for the Aeronautics division. The request includes \$20,000 for a UTV trailer and \$65,700 for a Ram Air Recovery System to increase aircraft performance by redirecting airflow to the engine.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	85,700	0	85,700
Governor's Recommendation	0.00	0	85,700	0	85,700

### Replacement Items

### Aeronautics

The Aeronautics Program requests \$300,500 onetime from dedicated funds to purchase replacement items. Replacement items include airplane parts and shop equipment.

Agency Request	0.00	0	300,500	0	300,500
Governor's Recommendation	0.00	0	300,500	0	300,500



# Transportation Services

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>		<b>Administration, Aeronautics</b>			
The Administration Program requests \$2,911,300 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include laptops, desktops, docking stations, routers, switches, servers, and modems.					
The Aeronautics Program requests \$5,700 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include laptops and docking stations.					
Agency Request	0.00	0	2,917,000	0	2,917,000
Governor's Recommendation	0.00	0	2,917,000	0	2,917,000
<b>Grants and Equipment</b>		<b>Aeronautics</b>			
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$10,000,000 onetime from the State Aeronautics (Dedicated) Fund to provide grants to local airports and to update and replace equipment.</i>					
Governor's Recommendation	0.00	0	10,000,000	0	10,000,000
<b>Budget Law Exemptions/Other Adjustments</b>					
REAPPROPRIATION: The Transportation Department requests authority to carry over its unencumbered and unspent appropriation balances from the State Highway (Dedicated) Fund and the State Aeronautics (Dedicated) Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	161.00	0	74,040,600	1,596,100	75,636,700
Governor's Recommendation	161.00	0	83,873,500	1,599,700	85,473,200
Agency Request					
Change from Original App	0.00	0	(21,081,400)	(504,600)	(21,586,000)
% Change from Original App	0.0%		(22.2%)	(24.0%)	(22.2%)
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	(11,248,500)	(501,000)	(11,749,500)
% Change from Original App	0.0%		(11.8%)	(23.8%)	(12.1%)



# Motor Vehicles

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	38,401,300	29,692,400	38,745,100	36,189,200	36,779,500
Federal	3,600,000	339,400	3,600,000	3,600,000	3,600,000
<b>Total:</b>	<b>42,001,300</b>	<b>30,031,800</b>	<b>42,345,100</b>	<b>39,789,200</b>	<b>40,379,500</b>
Percent Change:	0.0%	(28.5%)	41.0%	(6.0%)	(4.6%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	18,991,400	15,889,800	19,161,300	19,589,200	20,179,500
Operating Expenditures	21,602,200	13,033,200	21,358,400	19,096,100	19,096,100
Capital Outlay	1,407,700	1,108,800	1,825,400	1,103,900	1,103,900
<b>Total:</b>	<b>42,001,300</b>	<b>30,031,800</b>	<b>42,345,100</b>	<b>39,789,200</b>	<b>40,379,500</b>
Full-Time Positions (FTP)	240.00	240.00	240.00	240.00	240.00

## Division Description

The Division of Motor Vehicles (DMV) manages driver's licenses, vehicle registrations, license plates, and vehicle titles. This division is responsible to meet the needs and expectations of motor vehicle customers and the county sheriffs and assessors who work as the department's agents.

# Motor Vehicles

Analyst: Dupree

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
State Highway (Dedicated) 26002	38,401,300	29,692,400	(8,708,900) (22.7%)	38,745,100	36,189,200	36,779,500
State Highway (Federal) 26003	3,600,000	339,400	(3,260,600) (90.6%)	3,600,000	3,600,000	3,600,000
<b>Total:</b>	<b>42,001,300</b>	<b>30,031,800</b>	<b>(11,969,500)</b> <b>(28.5%)</b>	<b>42,345,100</b>	<b>39,789,200</b>	<b>40,379,500</b>

# Motor Vehicles

## Comparative Summary

Analyst: Dupree

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>240.00</b>	<b>0</b>	<b>42,345,100</b>	<b>240.00</b>	<b>0</b>	<b>42,345,100</b>
Executive Carry Forward	0.00	0	1,602,800	0.00	0	1,602,800
<b>FY 2025 Estimated Expenditures</b>	<b>240.00</b>	<b>0</b>	<b>43,947,900</b>	<b>240.00</b>	<b>0</b>	<b>43,947,900</b>
Removal of Onetime Expenditures	0.00	0	(3,168,800)	0.00	0	(3,168,800)
Base Adjustments	0.00	0	(3,000,000)	0.00	0	(3,000,000)
<b>FY 2026 Base</b>	<b>240.00</b>	<b>0</b>	<b>37,779,100</b>	<b>240.00</b>	<b>0</b>	<b>37,779,100</b>
Personnel Benefit Costs	0.00	0	281,000	0.00	0	281,000
Statewide Cost Allocation	0.00	0	(7,700)	0.00	0	(7,700)
Change in Employee Compensation	0.00	0	146,900	0.00	0	737,200
<b>FY 2026 Program Maintenance</b>	<b>240.00</b>	<b>0</b>	<b>38,199,300</b>	<b>240.00</b>	<b>0</b>	<b>38,789,600</b>
Replacement Items	0.00	0	608,200	0.00	0	608,200
OITS Hardware	0.00	0	981,700	0.00	0	981,700
<b>FY 2026 Total</b>	<b>240.00</b>	<b>0</b>	<b>39,789,200</b>	<b>240.00</b>	<b>0</b>	<b>40,379,500</b>
Change from Original Appropriation	0.00	0	(2,555,900)	0.00	0	(1,965,600)
% Change from Original Appropriation			(6.0%)			(4.6%)

# Motor Vehicles

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements: a net-zero funding shift to align the budget with anticipated expenses, a transfer of \$50,000 from the Motor Vehicles Division to the Administration Program for the ITD website, and \$1,566,000 for replacement items.					
	240.00	0	38,745,100	3,600,000	42,345,100

**Executive Carry Forward**

The Transportation Department was approved by the Division of Financial Management for \$1,602,800 in onetime Executive Carry Forward for county office program offices support, Port of Entry services and support, computer software and hardware for DMV services, supplies, repairs, and maintenance. This amount will be removed before calculating the FY 2026 Base.

Agency Request	0.00	0	1,529,600	73,200	1,602,800
Governor's Recommendation	0.00	0	1,529,600	73,200	1,602,800

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	240.00	0	40,274,700	3,673,200	43,947,900
Governor's Recommendation	240.00	0	40,274,700	3,673,200	43,947,900

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,566,000 for replacement items, and \$1,602,800 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(3,095,600)	(73,200)	(3,168,800)
Governor's Recommendation	0.00	0	(3,095,600)	(73,200)	(3,168,800)

**Base Adjustments**

The Transportation Department requests a base realignment of \$3,000,000 from the Motor Vehicles Division to the Contract Construction & Right-of-Way Acquisition Division.

Agency Request	0.00	0	(3,000,000)	0	(3,000,000)
Governor's Recommendation	0.00	0	(3,000,000)	0	(3,000,000)

<b>FY 2026 Base</b>					
Agency Request	240.00	0	34,179,100	3,600,000	37,779,100
Governor's Recommendation	240.00	0	34,179,100	3,600,000	37,779,100

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	281,000	0	281,000
Governor's Recommendation	0.00	0	281,000	0	281,000

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$2,900, Legislative Audit billings will increase by \$1,100, and risk management costs will decrease by \$5,900, for a net decrease of \$7,700.

Agency Request	0.00	0	(7,700)	0	(7,700)
Governor's Recommendation	0.00	0	(7,700)	0	(7,700)

# Motor Vehicles

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	146,900	0	146,900
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	0	737,200	0	737,200
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FY 2026 Program Maintenance					
Agency Request	240.00	0	34,599,300	3,600,000	38,199,300
Governor's Recommendation	240.00	0	35,189,600	3,600,000	38,789,600

## Replacement Items

The Transportation Department requests \$608,200 onetime from the State Highway (Dedicated) Fund to purchase replacement items. Replacement items include a scale deck and miscellaneous laboratory equipment.

Agency Request	0.00	0	608,200	0	608,200
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Governor's Recommendation	0.00	0	608,200	0	608,200
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## OITS Hardware

The Transportation Department requests \$981,700 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include computers, scanners, switches, and printers.

Agency Request	0.00	0	981,700	0	981,700
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Governor's Recommendation	0.00	0	981,700	0	981,700
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FY 2026 Total					
Agency Request	240.00	0	36,189,200	3,600,000	39,789,200
Governor's Recommendation	240.00	0	36,779,500	3,600,000	40,379,500

### Agency Request

Change from Original App	0.00	0	(2,555,900)	0	(2,555,900)
% Change from Original App	0.0%		(6.6%)	0.0%	(6.0%)

### Governor's Recommendation

Change from Original App	0.00	0	(1,965,600)	0	(1,965,600)
% Change from Original App	0.0%		(5.1%)	0.0%	(4.6%)





# Highway Operations

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	224,716,100	201,099,700	227,507,000	252,494,700	257,188,100
Federal	60,329,300	46,969,200	57,047,300	60,288,200	60,677,100
<b>Total:</b>	<b>285,045,400</b>	<b>248,068,900</b>	<b>284,554,300</b>	<b>312,782,900</b>	<b>317,865,200</b>
Percent Change:	0.0%	(13.0%)	14.7%	9.9%	11.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	115,837,000	111,801,900	121,607,600	127,304,300	132,662,300
Operating Expenditures	83,370,700	75,994,600	78,458,100	80,155,100	80,155,100
Capital Outlay	51,554,800	29,774,400	53,058,000	66,292,900	66,017,200
Trustee/Benefit	34,282,900	30,498,000	31,430,600	39,030,600	39,030,600
<b>Total:</b>	<b>285,045,400</b>	<b>248,068,900</b>	<b>284,554,300</b>	<b>312,782,900</b>	<b>317,865,200</b>
Full-Time Positions (FTP)	1,191.00	1,191.00	1,244.00	1,244.00	1,244.00

## Division Description

The Highway Operations Division performs statewide highway maintenance functions and directs highway improvements; administers federal-aid safety improvement projects and safety tasks; protects highways from oversize, overweight, and dangerous usage; manages federal transit grant programs and encourages coordinated transportation services; develops projects to improve state and local highway systems to improve safety; and coordinates transportation research efforts.

# Highway Operations

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
State Highway (Dedicated) 26002	224,361,700	201,023,600	(23,338,100) (10.4%)	227,148,800	252,128,700	256,814,000
State Highway (Local) 26005	354,400	76,100	(278,300) (78.5%)	358,200	366,000	374,100
State Highway (Federal) 26003	52,472,000	43,254,500	(9,217,500) (17.6%)	52,047,300	59,723,200	60,112,100
Federal COVID-19 Relief 34500	7,857,300	3,714,700	(4,142,600) (52.7%)	5,000,000	565,000	565,000
<b>Total:</b>	<b>285,045,400</b>	<b>248,068,900</b>	<b>(36,976,500)</b> <b>(13.0%)</b>	<b>284,554,300</b>	<b>312,782,900</b>	<b>317,865,200</b>

# Highway Operations

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>1,244.00</b>	<b>0</b>	<b>284,554,300</b>	<b>1,244.00</b>	<b>0</b>	<b>284,554,300</b>
2. Public Transit	0.00	0	5,000,000	0.00	0	5,000,000
3. Metropolitan Planning	0.00	0	500,000	0.00	0	500,000
<b>FY 2025 Total Appropriation</b>	<b>1,244.00</b>	<b>0</b>	<b>290,054,300</b>	<b>1,244.00</b>	<b>0</b>	<b>290,054,300</b>
Executive Carry Forward	0.00	0	67,557,500	0.00	0	67,557,500
<b>FY 2025 Estimated Expenditures</b>	<b>1,244.00</b>	<b>0</b>	<b>357,611,800</b>	<b>1,244.00</b>	<b>0</b>	<b>357,611,800</b>
Removal of Onetime Expenditures	0.00	0	(132,202,700)	0.00	0	(132,202,700)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>1,244.00</b>	<b>0</b>	<b>225,409,100</b>	<b>1,244.00</b>	<b>0</b>	<b>225,409,100</b>
Personnel Benefit Costs	0.00	0	1,408,700	0.00	0	1,408,700
Contract Inflation	0.00	0	621,400	0.00	0	621,400
Statewide Cost Allocation	0.00	0	(859,600)	0.00	0	(859,600)
Change in Employee Compensation	0.00	0	964,000	0.00	0	6,322,000
<b>FY 2026 Program Maintenance</b>	<b>1,244.00</b>	<b>0</b>	<b>227,543,600</b>	<b>1,244.00</b>	<b>0</b>	<b>232,901,600</b>
2. Targeted CEC	0.00	0	3,324,000	0.00	0	3,324,000
5. New Equipment	0.00	0	10,274,700	0.00	0	10,208,900
6. Automated Materials Software	0.00	0	1,360,000	0.00	0	1,360,000
7. Public Transit	0.00	0	11,400,000	0.00	0	11,400,000
9. Highway Safety	0.00	0	700,000	0.00	0	700,000
12. Metropolitan Planning	0.00	0	580,000	0.00	0	580,000
14. Historical Highway Markers	0.00	0	347,000	0.00	0	347,000
15. Statewide Public Transit CARES	0.00	0	565,000	0.00	0	565,000
Replacement Items	0.00	0	55,822,900	0.00	0	55,613,000
OITS Hardware	0.00	0	865,700	0.00	0	865,700
<b>FY 2026 Total</b>	<b>1,244.00</b>	<b>0</b>	<b>312,782,900</b>	<b>1,244.00</b>	<b>0</b>	<b>317,865,200</b>
Change from Original Appropriation	0.00	0	28,228,600	0.00	0	33,310,900
% Change from Original Appropriation			9.9%			11.7%

# Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included seven budget enhancements. These include: \$4,874,400 and 53.00 FTP for workforce planning, \$6,600,300 for new equipment, \$5,967,000 for an increase in federal grant funds received, a net-zero funding shift to align the budget with anticipated expenditures, a transfer of \$500,000 from the Administration Program to the Highway Operations Program for construction planning software, a transfer of \$5,000 from operating expenditures to trustee and benefit payments for an increase of the LHTAC contract, and \$45,901,100 for replacement items.					
	1,244.00	0	227,507,000	57,047,300	284,554,300

## 2. Public Transit

The Transportation Department requests \$5,000,000 in onetime funding from State Highway (Federal) Fund for reimbursing local public transportation jurisdictions. Local public transportation community partners receive reimbursements from federal obligations through passthrough funds administered by the Transportation Department. The department expects expenditures eligible for reimbursement to exceed their current appropriation. There is a corresponding budget enhancement request for FY 2026.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	5,000,000	5,000,000
Governor's Recommendation	0.00	0	0	5,000,000	5,000,000

## 3. Metropolitan Planning

The Transportation Department requests \$500,000 in onetime funding from State Highway (Federal) Fund for reimbursing Metropolitan Planning Organizations (MPOs). MPOs receive reimbursements from federal obligations through passthrough funds administered by the Transportation Department. The department expects MPO expenditures eligible for reimbursement to exceed their current appropriation. There is a corresponding budget enhancement request for FY 2026.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department

Agency Request	0.00	0	0	500,000	500,000
Governor's Recommendation	0.00	0	0	500,000	500,000

<b>FY 2025 Total Appropriation</b>					
Agency Request	1,244.00	0	227,507,000	62,547,300	290,054,300
Governor's Recommendation	1,244.00	0	227,507,000	62,547,300	290,054,300

## Executive Carry Forward

The Transportation Department was approved by the Division of Financial Management for \$67,557,500 in onetime Executive Carry Forward for road equipment, highway maintenance, planning services, maintenance of bridges, canals, drainage, guardrails and other road materials; operation buildings and facility equipment, winter operation materials, striping and pavement markings, and rest area maintenance. This amount will be removed before calculating the FY 2026 Base.

Agency Request	0.00	0	59,438,500	8,119,000	67,557,500
Governor's Recommendation	0.00	0	59,438,500	8,119,000	67,557,500

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	1,244.00	0	286,945,500	70,666,300	357,611,800
Governor's Recommendation	1,244.00	0	286,945,500	70,666,300	357,611,800

# Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$45,901,100 for replacement items, \$5,500,000 for requested supplementals, \$946,800 for onetime capital outlay associated with workforce planning, \$6,600,300 for new equipment, \$5,697,000 for an increase in federal grant funds received, and \$67,557,500 for Executive Carry Forward authorized by the Division of Financial Management.					
Agency Request	0.00	0	(112,886,700)	(19,316,000)	(132,202,700)
Governor's Recommendation	0.00	0	(112,886,700)	(19,316,000)	(132,202,700)
<b>Base Adjustments</b>					
The Transportation Department requests a transfer of \$4,981,900 and 62.00 FTP from the State Highway (Federal) Fund to the State Highway (Dedicated) Fund. They attribute this transfer to a large number of state funded projects in recent years that have required more employees allocated to dedicated funds.					
Agency Request	0.00	0	4,981,900	(4,981,900)	0
Governor's Recommendation	0.00	0	4,981,900	(4,981,900)	0
<b>FY 2026 Base</b>					
Agency Request	1,244.00	0	179,040,700	46,368,400	225,409,100
Governor's Recommendation	1,244.00	0	179,040,700	46,368,400	225,409,100
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	0	1,178,100	230,600	1,408,700
Governor's Recommendation	0.00	0	1,178,100	230,600	1,408,700
<b>Contract Inflation</b>					
The department requests \$621,400 ongoing from the State Highway (Dedicated) Fund for increased costs of Esri GIS licenses, snow and ice control chemicals, and software and server hosting for traffic data.					
Agency Request	0.00	0	621,400	0	621,400
Governor's Recommendation	0.00	0	621,400	0	621,400
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$37,000, Legislative Audit billings will increase by \$14,000, and risk management costs will decrease by \$836,600, for a net decrease of \$859,600.					
Agency Request	0.00	0	(859,600)	0	(859,600)
Governor's Recommendation	0.00	0	(859,600)	0	(859,600)
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	866,800	97,200	964,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	0	5,835,900	486,100	6,322,000
<b>FY 2026 Program Maintenance</b>					
Agency Request	1,244.00	0	180,847,400	46,696,200	227,543,600
Governor's Recommendation	1,244.00	0	185,816,500	47,085,100	232,901,600

# Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Targeted CEC

The Transportation Department requests \$3,324,000 from the State Highway Fund (Dedicated) to raise hourly wages by \$2.50 for engineering positions. The agency attributes high turnover to discrepancies between public and private sector pay. This will effect 505 positions as follows:

456 Transportation Technicians:

Transportation Technician Apprentice (Entry) from \$18.55 to \$21.05

Transportation Technician (Step 1) from \$19.98 to \$22.48

Transportation Technician (Step 2) from \$21.64 to \$24.14

Transportation Technician, Operations (Step 3) from \$23.33 to \$25.83

49 Transportation Operations Team Leaders:

Transportation Technician Principal Maintenance (Entry) from \$25.21 to \$27.71

Transportation Technician Principal Maintenance (Step 1) from \$28.41 to \$30.91

Transportation Technician Principal Maintenance (Step 2) from \$32.35 to \$34.85

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to continually improve the employee experience. This is identified as goal #3 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	3,324,000	0	3,324,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>3,324,000</i>	<i>0</i>	<i>3,324,000</i>

## 5. New Equipment

The Transportation Department requests a onetime appropriation of \$10,274,700 from the State Highway (Dedicated) Fund for equipment purchases in all districts, and at headquarters. New equipment includes road equipment, computer equipment, laboratory equipment, office and shop equipment, communication equipment, and other miscellaneous equipment.

The totals by district are:

District 1: \$325,100;

District 2: \$44,900;

District 3: \$536,300;

District 4: \$138,600;

District 5: \$150,000;

District 6: \$227,700;

Headquarters Highway Administration: \$42,000; and

Headquarters Mobility Services: \$8,810,100.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	10,274,700	0	10,274,700
<i>Recommended by the Governor with changes for replacement item amounts.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>10,208,900</i>	<i>0</i>	<i>10,208,900</i>

# Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 6. Automated Materials Software

The Transportation Department requests \$1,360,000 onetime from the State Highway (Dedicated) Fund in operating expenditures to deploy additional modules of the AASHTOWare Project (AWP) software. The agency currently uses the construction module and received onetime appropriation of \$5,554,500 in FY 2024 to add the materials module. The materials module automates materials tracking, testing, and requirements in the construction administration process to help streamline work efforts, assure consistency, and reduce errors. This request includes funding for contract resources to continue implementing the AWP materials module.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	1,360,000	0	1,360,000
Governor's Recommendation	0.00	0	1,360,000	0	1,360,000

## 7. Public Transit

The Transportation Department requests \$10,000,000 in onetime funding and \$1,400,000 in ongoing funding from State Highway (Federal) Fund for reimbursing local public transportation jurisdictions. Local public transportation community partners receive reimbursements from federal obligations through passthrough funds administered by the Transportation Department. The department expects expenditures eligible for reimbursement to exceed their current base appropriation. There is a corresponding supplemental request for FY 2025.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	11,400,000	11,400,000
Governor's Recommendation	0.00	0	0	11,400,000	11,400,000

## 9. Highway Safety

The Transportation Department requests \$700,000 in ongoing funding from State Highway (Federal) Fund made available to them through the Infrastructure Investment & Job Act (IIJA). Funds would be used for public outreach about traffic safety. Programs include information campaigns about impaired driving, distracted driving, aggressive driving, seat belt usage, etc.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	700,000	700,000
Governor's Recommendation	0.00	0	0	700,000	700,000

## 12. Metropolitan Planning

The Transportation Department requests \$580,000 in ongoing funding from State Highway (Federal) Fund for reimbursing Metropolitan Planning Organizations (MPOs). MPOs receive reimbursements from federal obligations through passthrough funds administered by the Transportation Department. The department expects MPO expenditures eligible for reimbursement to exceed their current base appropriation. There is a corresponding supplemental request for FY 2025.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	580,000	580,000
Governor's Recommendation	0.00	0	0	580,000	580,000

# Highway Operations

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 14. Historical Highway Markers

The Transportation Department requests \$347,000 onetime from the State Highway (Federal) Fund made available from the U.S. Department of Commerce for a Tourism and Outdoor Recreation grant. This request provides funding to begin projects across the state to increase the visibility and functionality of Idaho historical markers and signs.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	347,000	347,000
Governor's Recommendation	0.00	0	0	347,000	347,000

## 15. Statewide Public Transit CARES

The Transportation Department requests \$565,000 in onetime federal funds made available from the Federal Transit Administration (FTA) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. This request would provide the necessary funding to continue to utilize CARES moneys to address the needs in public transportation services throughout Idaho. Moneys available to Idaho have been utilized for direct payment to transit providers but have yet to be fully expended. These CARES Act funds do not expire and are available until expended.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	565,000	565,000
Governor's Recommendation	0.00	0	0	565,000	565,000

## Replacement Items

The Transportation Department requests \$55,822,900 onetime from the State Highway (Dedicated) Fund for replacement items.

This request includes \$44,771,300 for 197 pieces of heavy equipment. Heavy equipment includes: a crash truck, two utility trucks, two aerial trucks, a digger derrick truck, a scale/post driver truck, two snowplows, 41 dump trucks, a tractor truck, 11 backhoes, 58 loaders, nine motorgraders, two hot patchers, a tar kettle, two crack fillers, a forklift, two lawn tractors, two rotary mowers, 39 sanders, 15 excavators, one mechanical street sweeper, two self propelled brooms, and one semi tanker. Of this request, 86 pieces of heavy equipment worth \$20,839,800 are eligible for the Buy Back Program.

The remainder of the request includes road equipment, office equipment, shop equipment, communications equipment, and laboratory equipment.

Agency Request	0.00	0	55,822,900	0	55,822,900
<i>Recommended by the Governor with changes for cost of vehicles to be in alignment with the budget development guide, vehicle upfitting, and desks.</i>					
Governor's Recommendation	0.00	0	55,613,000	0	55,613,000

## OITS Hardware

The Transportation Department requests \$865,700 onetime from dedicated funds to purchase replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include laptops, desktops, and docking stations.

Agency Request	0.00	0	865,700	0	865,700
Governor's Recommendation	0.00	0	865,700	0	865,700

FY 2026 Total					
Agency Request	1,244.00	0	252,494,700	60,288,200	312,782,900
Governor's Recommendation	1,244.00	0	257,188,100	60,677,100	317,865,200



# Highway Operations

<b>Budget by Decision Unit</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<i>Agency Request</i>					
Change from Original App	0.00	0	24,987,700	3,240,900	28,228,600
% Change from Original App	0.0%		11.0%	5.7%	9.9%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	29,681,100	3,629,800	33,310,900
% Change from Original App	0.0%		13.0%	6.4%	11.7%



# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY FUND CATEGORY</b>					
Dedicated	771,785,300	390,892,300	554,043,300	339,374,800	152,244,400
Federal	398,407,500	403,155,000	392,060,700	436,747,600	436,747,600
<b>Total:</b>	<b>1,170,192,800</b>	<b>794,047,300</b>	<b>946,104,000</b>	<b>776,122,400</b>	<b>588,992,000</b>
Percent Change:	0.0%	(32.1%)	19.1%	(18.0%)	(37.7%)
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	10,600,000	7,489,300	10,600,000	10,600,000	10,600,000
Capital Outlay	1,021,492,800	677,046,200	733,404,000	763,422,400	576,292,000
Trustee/Benefit	138,100,000	109,511,800	202,100,000	2,100,000	2,100,000
<b>Total:</b>	<b>1,170,192,800</b>	<b>794,047,300</b>	<b>946,104,000</b>	<b>776,122,400</b>	<b>588,992,000</b>

## Division Description

The Contract Construction and Right-of-Way Acquisition Division accounts for the funds appropriated for highway construction projects that maintain and improve the state's highway system.

In 2006, the Legislature approved H854 which provided bonding authority for the issuance of Grant Anticipation Revenue Vehicle (GARVEE) bonds. H547 of 2014 revised the distribution of cigarette tax revenues to provide up to \$4.7 million annually, for five years, to the GARVEE Debt Service Fund to pay the state's share of the annual bond payment. Additionally, there was a distribution of cigarette tax revenues to the State Highway Account to pay for highway maintenance which is variable and contingent upon the amount of revenues generated.

H312 of 2015 raised the gas tax by seven cents to its current rate of 32¢ per gallon, and increased the registration fee by \$21 for personal vehicles and \$25 for commercial vehicles. At that time, the new revenue was estimated to generate approximately \$94 million annually. The ongoing increase in registration and motor fuels is being split 60% - 40% between the State Highway Account and local units of government. Furthermore, the bill provided that any funds from an unrecognized General Fund revenue surplus be split equally and deposited into the Budget Stabilization Fund and the Strategic Initiative Program Fund at the end of FY 2015 and FY 2016, after which time the surplus eliminator language would sunset. When the FY 2015 books closed in July 2015, each fund received \$54.2 million. The FY 2016 transfer was approximately \$11 million each to the Budget Stabilization Fund and the Strategic Initiative Program Fund. The FY 2017 transfer was \$27.5 million split 60/40 between Idaho Transportation Department (ITD) and the local units of government. The FY 2018 transfer was approximately \$60.3 million split 60/40 between ITD and the local units of government.

S1206 of 2017 authorized an additional \$300 million in GARVEE bonding authority, extended the surplus eliminator for two years while adding a 60/40 split between ITD and the local units of government for the Strategic Initiative Program portion, and created the Transportation Expansion and Congestion Mitigation (TECM) Fund. The TECM Fund was funded through 1% of sales tax revenue, which was estimated to generate approximately \$15 million in 2018, as well as a distribution from the cigarette tax.

S1065 of 2019 provided a financing mechanism through Idaho Housing and Finance to allow for bonding from the TECM funds. Revenue for TECM revenue is from 1% of sales tax but not less than \$15 million and a distribution from the cigarette tax.

H362 of 2021 increased the sales tax distribution for TECM from 1% to 4.5%. The bill guaranteed \$80 million to the Idaho Transportation Department annually and any remainder to be distributed to the local units of government as defined in Section 40-709 (1-3), Idaho Code.

# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	0
State Highway (Dedicated) 26002	193,950,300	133,621,000	(60,329,300) (31.1%)	115,447,700	118,447,700	118,447,700
State Highway (Local) 26005	7,196,200	7,010,700	(185,500) (2.6%)	7,723,200	11,522,900	11,522,900
Transportation Expansion and Congestion Mitigation 26902	252,216,800	31,481,400	(220,735,400) (87.5%)	49,192,400	22,273,800	22,273,800
Strategic Initiatives Program 27002	182,422,000	109,942,100	(72,479,900) (39.7%)	181,680,000	187,130,400	0
Strategic Initiatives Program - Local 27005	0	0	0 0.0%	200,000,000	0	0
Strategic Initiatives Grant Program 27006	136,000,000	108,837,100	(27,162,900) (20.0%)	0	0	0
State Highway (Federal) 26003	398,407,500	403,155,000	4,747,500 1.2%	392,060,700	436,747,600	436,747,600
<b>Total:</b>	<b>1,170,192,800</b>	<b>794,047,300</b>	<b>(376,145,500)</b> <b>(32.1%)</b>	<b>946,104,000</b>	<b>776,122,400</b>	<b>588,992,000</b>

# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>946,104,000</b>	<b>0.00</b>	<b>0</b>	<b>946,104,000</b>
Prior Year Reappropriation	0.00	0	250,000,000	0.00	0	250,000,000
1. Construction Projects	0.00	0	60,000,000	0.00	0	60,000,000
4. Remaining ARPA	0.00	0	0	0.00	0	0
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>1,256,104,000</b>	<b>0.00</b>	<b>0</b>	<b>1,256,104,000</b>
Removal of Onetime Expenditures	0.00	0	(782,388,000)	0.00	0	(782,388,000)
Base Adjustments	0.00	0	3,000,000	0.00	0	3,000,000
<b>FY 2026 Base</b>	<b>0.00</b>	<b>0</b>	<b>476,716,000</b>	<b>0.00</b>	<b>0</b>	<b>476,716,000</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>0</b>	<b>476,716,000</b>	<b>0.00</b>	<b>0</b>	<b>476,716,000</b>
1. Construction Projects	0.00	0	57,276,000	0.00	0	57,276,000
8. Construction Projects	0.00	0	55,000,000	0.00	0	55,000,000
10. Safety and Capacity	0.00	99,704,000	159,526,400	0.00	99,704,000	99,704,000
11. Road and Bridge Maintenance	0.00	212,180,000	339,488,000	0.00	212,180,000	212,180,000
Cash Transfers & Adjustments	0.00	(311,884,000)	(311,884,000)	0.00	(311,884,000)	(311,884,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>0</b>	<b>776,122,400</b>	<b>0.00</b>	<b>0</b>	<b>588,992,000</b>
Change from Original Appropriation	0.00	0	(169,981,600)	0.00	0	(357,112,000)
% Change from Original Appropriation			(18.0%)			(37.7%)

# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included four budget enhancements and three cash transfers. These include: \$90,708,000 for construction projects, a cash transfer of \$206,000,000 for road and bridge maintenance, a cash transfer of \$98,600,000 for safety and capacity projects, and a cash transfer of \$200,000,000 for local bridge maintenance. Of the total, \$123,600,000 went to ITD and \$82,400,000 went to local units of government for road and bridge maintenance; \$58,080,000 went to ITD and \$38,720,000 went to the local units of government for safety and capacity projects; and \$200,000,000 went to LHTAC for local bridge maintenance.					
	0.00	0	554,043,300	392,060,700	946,104,000

## Prior Year Reappropriation

The Transportation Department was authorized to reappropriate or carry over its unencumbered and unspent appropriation not to exceed \$250,000,000 related to nonrecurring expenditures for the Contract Construction and Right-of Way Acquisition Division for from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	248,972,800	1,027,200	250,000,000
Governor's Recommendation	0.00	0	248,972,800	1,027,200	250,000,000

## 1. Construction Projects

The Transportation Department requests \$60,000,000 for additional onetime capital outlay to align its appropriation with additional revenue received above the agency forecast for FY 2024. This request includes \$10,000,000 from the State Highway (Local) Fund, and \$50,000,000 from the State Highway (Federal) Fund.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	10,000,000	50,000,000	60,000,000
Governor's Recommendation	0.00	0	10,000,000	50,000,000	60,000,000

## 4. Remaining ARPA

Through H770 of the 2024 session, the Legislature obligated up to thirty percent of the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF) for eligible surface transportation projects and cost overruns on eligible projects. The Division of Financial Management and the State Controller will identify balances that will be unspent by December 31, 2026 and shall transfer up to \$10,000,000 to the Local Highway Technical Assistance Council (LHTAC) to be used for pedestrian safety projects. The Division of Financial Management shall identify any remaining ARPA SLFRF balances beyond this \$10,000,000 that will be unspent by December 31, 2026, and request appropriation for eligible surface transportation projects. This supplemental shows a zero dollar request as a placeholder because remaining balances hadn't been determined at the time of the request.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	0	0
<i>Not recommended by the Governor due to analysis that shows that there are no estimated remaining balances available for surface transportation projects.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	0	813,016,100	443,087,900	1,256,104,000
Governor's Recommendation	0.00	0	813,016,100	443,087,900	1,256,104,000

# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$90,708,000 for construction projects, \$123,600,000 for road and bridge maintenance, \$58,080,000 for safety and capacity projects, \$200,000,000 for local bridge maintenance, \$60,000,000 for a requested supplemental for construction projects, and \$250,000,000 for reappropriation.					
Agency Request	0.00	0	(668,771,700)	(113,616,300)	(782,388,000)
Governor's Recommendation	0.00	0	(668,771,700)	(113,616,300)	(782,388,000)

## Base Adjustments

The Transportation Department requests a base realignment of \$3,000,000 from the Motor Vehicles Division to the Contract Construction & Right-of-Way Acquisition Division.

Agency Request	0.00	0	3,000,000	0	3,000,000
Governor's Recommendation	0.00	0	3,000,000	0	3,000,000

<b>FY 2026 Base</b>					
Agency Request	0.00	0	147,244,400	329,471,600	476,716,000
Governor's Recommendation	0.00	0	147,244,400	329,471,600	476,716,000
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	0	147,244,400	329,471,600	476,716,000
Governor's Recommendation	0.00	0	147,244,400	329,471,600	476,716,000

## 1. Construction Projects

The Transportation Department requests \$57,276,000 for additional ongoing capital outlay from the State Highway (Federal) Fund to align its appropriation with additional revenue anticipated in FY 2026 from the Infrastructure Investment and Jobs Act (IIJA). The funds will be dedicated to state projects approved by the Idaho Transportation Department Board.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	0	57,276,000	57,276,000
Governor's Recommendation	0.00	0	0	57,276,000	57,276,000

## 8. Construction Projects

The Transportation Department requests \$55,000,000 for additional onetime capital outlay to align its appropriation with additional revenue received above the agency forecast for FY 2025. This request includes \$5,000,000 from the State Highway (Local) Fund, and \$50,000,000 from the State Highway (Federal) Fund. The funds will be dedicated to state projects approved by the Idaho Transportation Department Board.

AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide a mobility-focused transportation system that drives economic opportunity. This is identified as goal #2 in the performance measure report for the Transportation Department.

Agency Request	0.00	0	5,000,000	50,000,000	55,000,000
Governor's Recommendation	0.00	0	5,000,000	50,000,000	55,000,000

# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>10. Safety and Capacity</b>					
<p>The Transportation Department requests a onetime cash transfer of \$99,704,000 from the General Fund to the Strategic Initiatives Program Fund and the Local Highway Distribution Fund. This request reflects onetime General Fund investments in safety and capacity of which \$59,822,400 is for ITD and \$39,881,600 would go to the local units of government through the Local Highway Distribution Fund. The funds will be dedicated to state projects approved by the Idaho Transportation Department Board.</p> <p>AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.</p>					
Agency Request	0.00	99,704,000	59,822,400	0	159,526,400
<p><i>The Governor recommends this enhancement without a corresponding appropriation from dedicated funds and recommends that the Strategic Initiatives Program Fund be continuously appropriated.</i></p>					
Governor's Recommendation	0.00	99,704,000	0	0	99,704,000

<b>11. Road and Bridge Maintenance</b>					
<p>The Transportation Department requests a onetime cash transfer of \$212,180,000 from the General Fund to the Strategic Initiatives Program Fund and the Local Highway Distribution Fund. This request reflects a onetime General Fund investment in road and bridge maintenance, of which \$127,308,000 is for ITD and \$84,872,000 would go to the locals units of government through the Local Highway Distribution Fund, Section 40-709, Idaho Code. The funds will be dedicated to state projects approved by the Idaho Transportation Department Board.</p> <p>AGENCY SUBMITTED OUTCOMES: This request fulfills the following goal within the agency: committed to provide the safest transportation system and work environment. This is identified as goal #1 in the performance measure report for the Transportation Department.</p>					
Agency Request	0.00	212,180,000	127,308,000	0	339,488,000
<p><i>The Governor recommends this enhancement without a corresponding appropriation from dedicated funds and recommends that the Strategic Initiatives Program Fund be continuously appropriated.</i></p>					
Governor's Recommendation	0.00	212,180,000	0	0	212,180,000

<b>Cash Transfers &amp; Adjustments</b>					
<p>The Transportation Department requests a cash transfer of \$187,130,400 from the General Fund to the Strategic Initiative Fund and a cash transfer of \$124,753,600 from the General Fund to the Local Highway Distribution Fund.</p>					
Agency Request	0.00	(311,884,000)	0	0	(311,884,000)
Governor's Recommendation	0.00	(311,884,000)	0	0	(311,884,000)



# Contract Construction & Right-of-Way Acquisition

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Budget Law Exemptions/Other Adjustments

The agency requests the following language be included in its FY 2026 appropriation bill:

CONTINUOUSLY APPROPRIATED MONEYS. All moneys transferred to the Local Bridge Inspection Fund and to the Railroad Grade Crossing Protection Fund, as provided in Section 63-2412, Idaho Code, are hereby continuously appropriated to the Idaho Transportation Department for the stated purpose of those funds.

REAPPROPRIATION AUTHORITY. There is hereby reappropriated to the Idaho Transportation Department any unexpended and unencumbered balances appropriated or reappropriated to the Idaho Transportation Department from the State Highway Fund and the Transportation Expansion and Congestion Mitigation Fund for the Contract Construction and Right-of-Way Acquisition Division for fiscal year 2026, in a total amount not to exceed \$250,000,000 to be used for nonrecurring expenditures for the Contract Construction and Right-of-Way Acquisition Division for the period July 1, 2025, through June 30, 2026.

CONTINUOUSLY APPROPRIATED MONEYS. It is the intent of the Legislature that all dedicated moneys transferred to the Strategic Initiatives Program Fund (SIPF) are hereby continuously appropriated to the Idaho Transportation Department for the stated purpose of those funds.

The Idaho Transportation Department requests that any remaining cash in the State Highway Fund (0260) be obligated for construction projects in the Contract Construction and Right-of-Way Acquisition appropriation unit. Repurposing of the remaining cash balances for this purpose shall be subject to Legislative appropriation.

The purpose of this request is to ensure that any remaining state dedicated cash balances are fully realized in FY 2026 for use on construction projects. As a general practice, the Idaho Transportation Department leaves a cash balance to accommodate additional initiatives or unknown costs such as, but not limited to, changes in employee compensation, statewide cost allocation plan, etc. This action requests that the Legislature increase appropriation in the Contract Construction and Right-of-Way Acquisition appropriation unit directly proportionate to the remaining cash balances in the State Highway Fund after all remaining unknown costs have been identified.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor without a reappropriation limit for the Contract Construction and Right-of-Way Acquisition Division.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2026 Total					
Agency Request	0.00	0	339,374,800	436,747,600	776,122,400
Governor's Recommendation	0.00	0	152,244,400	436,747,600	588,992,000

Agency Request					
Change from Original App	0.00	0	(214,668,500)	44,686,900	(169,981,600)
% Change from Original App			(38.7%)	11.4%	(18.0%)
Governor's Recommendation					
Change from Original App	0.00	0	(401,798,900)	44,686,900	(357,112,000)
% Change from Original App			(72.5%)	11.4%	(37.7%)



# Idaho Legislative Budget Book

## General Government

2025 Legislative Session

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<b>Administration, Department of .....</b>	<b>6 - 3</b>
<b>Administration, Department of .....</b>	<b>6 - 7</b>
<b>Capitol Commission .....</b>	<b>6 - 15</b>
<b>Permanent Building Fund .....</b>	<b>6 - 21</b>
<b>Attorney General .....</b>	<b>6 - 29</b>
<b>State Controller .....</b>	<b>6 - 35</b>
<b>Governor, Office of the .....</b>	<b>6 - 43</b>
<b>Aging, Commission on .....</b>	<b>6 - 45</b>
<b>Arts, Commission on the .....</b>	<b>6 - 51</b>
<b>Blind and Visually Impaired, Commission for the .....</b>	<b>6 - 57</b>
<b>Drug Policy, Office of .....</b>	<b>6 - 63</b>
<b>Energy and Mineral Resources, Office of .....</b>	<b>6 - 69</b>
<b>Financial Management, Division of .....</b>	<b>6 - 77</b>
<b>Governor, Executive Office of the .....</b>	<b>6 - 83</b>
<b>Human Resources, Division of .....</b>	<b>6 - 89</b>
<b>Information Technology Services, Office of .....</b>	<b>6 - 93</b>
<b>Liquor Division, State .....</b>	<b>6 - 105</b>
<b>Military Division .....</b>	<b>6 - 113</b>
<b>Public Employee Retirement System .....</b>	<b>6 - 121</b>
<b>Species Conservation, Office of .....</b>	<b>6 - 127</b>
<b>STEM Action Center .....</b>	<b>6 - 133</b>
<b>Wolf Depredation Control Board .....</b>	<b>6 - 139</b>
<b>Workforce Development Council .....</b>	<b>6 - 145</b>

# Idaho Legislative Budget Book

## General Government

2025 Legislative Session

---

<b>Legislative Branch</b> .....	6 - 151
<b>Legislature</b> .....	6 - 153
<b>Legislative Services Office</b> .....	6 - 157
<b>Legislative Technology</b> .....	6 - 163
<b>Performance Evaluations, Office of</b> .....	6 - 167
<b>Lieutenant Governor</b> .....	6 - 171
<b>Revenue and Taxation, Department of</b> .....	6 - 177
<b>Tax Appeals, Board of</b> .....	6 - 179
<b>Tax Commission, State</b> .....	6 - 185
<b>Secretary of State</b> .....	6 - 191
<b>State Treasurer</b> .....	6 - 199
<b>State Treasurer</b> .....	6 - 201
<b>Idaho Millennium Fund</b> .....	6 - 207

# Idaho Legislative Budget Book

## Department of Administration

2025 Legislative Session

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Administration, Department of .....	6 - 7
Capitol Commission .....	6 - 15
Permanent Building Fund .....	6 - 21

# Department of Administration

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Administration, Dept of	29,111,400	26,573,700	31,491,200	30,825,700	31,221,600
Capitol Commission	4,639,900	54,300	2,342,000	2,342,000	2,342,000
Permanent Building Fund	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900
<b>Total:</b>	<b>218,933,100</b>	<b>38,056,000</b>	<b>208,741,500</b>	<b>156,029,600</b>	<b>156,425,500</b>
<b>BY FUND CATEGORY</b>					
General	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000
Dedicated	216,241,100	35,434,800	204,977,600	153,067,500	153,434,500
Federal	0	0	1,054,200	0	0
<b>Total:</b>	<b>218,933,100</b>	<b>38,056,000</b>	<b>208,741,500</b>	<b>156,029,600</b>	<b>156,425,500</b>
Percent Change:	0.0%	(82.6%)	448.5%	(25.3%)	(25.1%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	11,638,300	10,552,400	12,477,700	12,967,600	13,373,900
Operating Expenditures	17,442,700	15,794,600	17,457,800	17,808,900	17,798,500
Capital Outlay	189,852,100	11,709,000	178,806,000	125,192,500	125,192,500
Trustee/Benefit	0	0	0	60,600	60,600
<b>Total:</b>	<b>218,933,100</b>	<b>38,056,000</b>	<b>208,741,500</b>	<b>156,029,600</b>	<b>156,425,500</b>
Full-Time Positions (FTP)	126.00	126.00	134.00	137.00	137.00

## Department Description

The Department of Administration provides a wide variety of centralized services to state government, including: public works; purchasing; life, health, and disability insurance for state employees; and property and casualty insurance for state agencies.

The Capitol Commission was initially responsible for the renovation of Idaho's State Capitol and grounds, and is now charged with overseeing its use and historic preservation.

The Bond Payments Division consolidated payment of the state's bonded indebtedness for the construction of buildings. S1387 of 2022 provided a supplemental appropriation of \$175,754,000 from the General Fund. In combination with FY 2023 final debt service payments, that amount paid off the state funded portion of the state's bond portfolio.

The Permanent Building Fund is used for the maintenance and construction of state buildings, including those at the college and universities.

# Department of Administration

## Comparative Summary

Decision Unit	Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>134.00</b>	<b>2,709,700</b>	<b>208,741,500</b>	<b>134.00</b>	<b>2,709,700</b>	<b>208,741,500</b>
Prior Year Reappropriation	0.00	0	4,585,600	0.00	0	4,585,600
<b>FY 2025 Total Appropriation</b>	<b>134.00</b>	<b>2,709,700</b>	<b>213,327,100</b>	<b>134.00</b>	<b>2,709,700</b>	<b>213,327,100</b>
Executive Carry Forward	0.00	0	7,600	0.00	0	7,600
<b>FY 2025 Estimated Expenditures</b>	<b>134.00</b>	<b>2,709,700</b>	<b>213,334,700</b>	<b>134.00</b>	<b>2,709,700</b>	<b>213,334,700</b>
Removal of Onetime Expenditures	0.00	0	(181,167,900)	0.00	0	(181,167,900)
Base Adjustments	0.00	0	(191,800)	0.00	0	(191,800)
<b>FY 2026 Base</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,975,000</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,975,000</b>
Personnel Benefit Costs	0.00	17,200	178,900	0.00	17,200	178,900
Statewide Cost Allocation	0.00	167,300	411,000	0.00	167,300	400,600
Change in Employee Compensation	0.00	7,300	101,500	0.00	36,200	507,800
<b>FY 2026 Program Maintenance</b>	<b>134.00</b>	<b>2,901,500</b>	<b>32,666,400</b>	<b>134.00</b>	<b>2,930,400</b>	<b>33,062,300</b>
<b>Enhancements</b>						
<b>Department of Administration</b>						
1. OGI Personnel Technician	1.00	0	70,500	1.00	0	70,500
2. Risk Property Values Analyst	1.00	0	76,700	1.00	0	76,700
3. Financial Specialist	1.00	0	83,900	1.00	0	83,900
4. Security Truck & Trailer	0.00	0	49,000	0.00	0	49,000
5. Governor's Housing Stipend	0.00	60,600	60,600	0.00	60,600	60,600
6. Transfer CO to OE, Public Works	0.00	0	0	0.00	0	0
<b>Permanent Building Fund</b>						
1. Lands Ponderosa Office Expansion	0.00	0	6,500,000	0.00	0	6,500,000
2. Mil Bonneville County RC Utilities	0.00	0	5,560,000	0.00	0	5,560,000
3. ISP Lewiston District 2 Facility	0.00	0	5,525,000	0.00	0	5,525,000
4. BSU Micron Center Labs	0.00	0	2,500,000	0.00	0	2,500,000
5. ISU Life Sciences Complex	0.00	0	14,000,000	0.00	0	14,000,000
6. U of I Joint Mil Science & Vets Asst Center	0.00	0	8,000,000	0.00	0	8,000,000
7. H768 - Deferred Maintenance	0.00	0	12,568,100	0.00	0	12,568,100
<b>Department Wide</b>						
Replacement Items	0.00	0	68,290,400	0.00	0	68,290,400
OITS Hardware	0.00	0	79,000	0.00	0	79,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>137.00</b>	<b>2,962,100</b>	<b>156,029,600</b>	<b>137.00</b>	<b>2,991,000</b>	<b>156,425,500</b>
Chg from FY 2025 Orig Approp.	3.00	252,400	(52,711,900)	3.00	281,300	(52,316,000)
% Chg from FY 2025 Orig Approp.	2.2%	9.3%	(25.3%)	2.2%	10.4%	(25.1%)





# Department of Administration

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Management Services	1,135,700	1,021,600	1,155,600	1,693,500	1,728,500
Public Works	21,054,600	19,578,600	21,755,800	21,549,300	21,754,000
Purchasing	2,712,800	2,368,900	3,058,200	2,924,100	2,993,100
Insurance Management	2,326,300	2,115,900	2,608,300	2,719,500	2,773,900
Document Services	1,882,000	1,488,700	2,913,300	1,939,300	1,972,100
<b>Total:</b>	<b>29,111,400</b>	<b>26,573,700</b>	<b>31,491,200</b>	<b>30,825,700</b>	<b>31,221,600</b>
<b>BY FUND CATEGORY</b>					
General	2,692,000	2,621,200	2,709,700	2,962,100	2,991,000
Dedicated	26,419,400	23,952,500	27,727,300	27,863,600	28,230,600
Federal	0	0	1,054,200	0	0
<b>Total:</b>	<b>29,111,400</b>	<b>26,573,700</b>	<b>31,491,200</b>	<b>30,825,700</b>	<b>31,221,600</b>
Percent Change:	0.0%	(8.7%)	18.5%	(2.1%)	(0.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	11,638,300	10,552,400	12,477,700	12,967,600	13,373,900
Operating Expenditures	17,202,800	15,794,600	17,315,800	17,666,900	17,656,500
Capital Outlay	270,300	226,700	1,697,700	130,600	130,600
Trustee/Benefit	0	0	0	60,600	60,600
<b>Total:</b>	<b>29,111,400</b>	<b>26,573,700</b>	<b>31,491,200</b>	<b>30,825,700</b>	<b>31,221,600</b>
Full-Time Positions (FTP)	126.00	126.00	134.00	137.00	137.00

## Division Description

1) **MANAGEMENT SERVICES:** Provides administrative, fiscal, legal, and human resource services to the department.

2) **PUBLIC WORKS:** Develops and oversees construction and renovation projects for state buildings, and manages leases for all state-leased office, retail, and warehouse space. Manages facilities at the Capitol Mall, Chinden Campus, and State Office Buildings in Idaho Falls and Lewiston.

3) **PURCHASING:** Acquires property for all state agencies through the competitive bidding process, assists in the donation of surplus federal property to state and local governments and eligible non-profits, and provides mail and copy center services to most state agencies.

4) **INSURANCE MANAGEMENT:** Negotiates and administers medical, dental, life, and disability insurance programs for state employees, and provides property and casualty insurance services to state government via insurance and self-insurance.

5) **DOCUMENT SERVICES:** Provides printing and binding services to state agencies and offers interagency billing. The Central Postal System provides United States Postal Service (USPS), FedEx, and UPS delivery services for agencies in the Capitol Mall, at the Chinden Campus, and in the Boise/Meridian area.

# Department of Administration

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,692,000	2,621,200	(70,800) (2.6%)	2,709,700	2,962,100	2,991,000
Permanent Building 36500	4,084,500	3,686,400	(398,100) (9.7%)	4,345,500	4,512,800	4,622,700
Administration and Accounting Services 45000	19,214,900	17,410,600	(1,804,300) (9.4%)	19,973,600	19,805,700	19,996,400
Federal Surplus Property Revolving 45600	664,100	629,000	(35,100) (5.3%)	667,600	678,200	685,800
Employee Group Insurance 46100	1,063,900	1,063,800	(100) 0.0%	1,308,000	1,325,400	1,351,400
Retained Risk 46200	1,045,200	930,800	(114,400) (10.9%)	1,082,300	1,186,400	1,213,600
Industrial Special Indemnity 51900	346,800	231,900	(114,900) (33.1%)	350,300	355,100	360,700
ARPA State Fiscal Recovery 34430	0	0	0 0.0%	1,054,200	0	0
<b>Total:</b>	<b>29,111,400</b>	<b>26,573,700</b>	<b>(2,537,700)</b> <b>(8.7%)</b>	<b>31,491,200</b>	<b>30,825,700</b>	<b>31,221,600</b>

# Department of Administration

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,491,200</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,491,200</b>
Executive Carry Forward	0.00	0	7,600	0.00	0	7,600
<b>FY 2025 Estimated Expenditures</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,498,800</b>	<b>134.00</b>	<b>2,709,700</b>	<b>31,498,800</b>
Removal of Onetime Expenditures	0.00	0	(1,674,000)	0.00	0	(1,674,000)
Base Adjustments	0.00	0	(191,800)	0.00	0	(191,800)
<b>FY 2026 Base</b>	<b>134.00</b>	<b>2,709,700</b>	<b>29,633,000</b>	<b>134.00</b>	<b>2,709,700</b>	<b>29,633,000</b>
Personnel Benefit Costs	0.00	17,200	178,900	0.00	17,200	178,900
Statewide Cost Allocation	0.00	167,300	411,000	0.00	167,300	400,600
Change in Employee Compensation	0.00	7,300	101,500	0.00	36,200	507,800
<b>FY 2026 Program Maintenance</b>	<b>134.00</b>	<b>2,901,500</b>	<b>30,324,400</b>	<b>134.00</b>	<b>2,930,400</b>	<b>30,720,300</b>
1. OGI Personnel Technician	1.00	0	70,500	1.00	0	70,500
2. Risk Property Values Analyst	1.00	0	76,700	1.00	0	76,700
3. Financial Specialist	1.00	0	83,900	1.00	0	83,900
4. Security Truck & Trailer	0.00	0	49,000	0.00	0	49,000
5. Governor's Housing Stipend	0.00	60,600	60,600	0.00	60,600	60,600
6. Transfer CO to OE, Public Works	0.00	0	0	0.00	0	0
Replacement Items	0.00	0	81,600	0.00	0	81,600
OITS Hardware	0.00	0	79,000	0.00	0	79,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>137.00</b>	<b>2,962,100</b>	<b>30,825,700</b>	<b>137.00</b>	<b>2,991,000</b>	<b>31,221,600</b>
Change from Original Appropriation	3.00	252,400	(665,500)	3.00	281,300	(269,600)
% Change from Original Appropriation		9.3%	(2.1%)		10.4%	(0.9%)

# Department of Administration

Analyst: Lippitt

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included ten budget enhancements. Enhancements provided 2.00 FTP and \$143,500 for benefits management positions; 3.00 FTP and \$278,800 for project management positions; 3.00 FTP and \$267,500 for purchasing officers; \$80,000 to implement a Luma interface for the new state health plan carrier; \$67,000 for a janitorial contract increase; a reduction of \$21,054,200 from the ARPA State Fiscal Recovery Fund to return unused funding for COVID-19 medical costs to the state for another eligible use; and a requirement that any remaining balance originating from the ARPA State Fiscal Recovery Fund be used to reimburse COVID-19 expenses incurred by two self-funded health plans. Also included were a reduction of \$240,000 to align an inflationary adjustment for an Idaho Power rate increase with the actual rate increase charged; \$188,900 onetime for replacement items, and \$188,900 for an additional 2% change in employee compensation for permanent employees to bring the total funded to 3%.</p>					
	134.00	2,709,700	27,727,300	1,054,200	31,491,200

**Executive Carry Forward**

The Department of Administration was approved by the Division of Financial Management for \$7,600 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for laptops.

Agency Request	0.00	0	7,600	0	7,600
Governor's Recommendation	0.00	0	7,600	0	7,600

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	134.00	2,709,700	27,734,900	1,054,200	31,498,800
Governor's Recommendation	134.00	2,709,700	27,734,900	1,054,200	31,498,800

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,566,200 for replacement items, \$20,000 for office equipment for newly funded positions, \$80,000 for ITN implementation, and \$7,600 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(619,800)	(1,054,200)	(1,674,000)
Governor's Recommendation	0.00	0	(619,800)	(1,054,200)	(1,674,000)

**Base Adjustments**

This decision unit reduces the operating expenditure base associated with the expiration of the procurement software contract and the related activity moving to Luma.

It also moves 2.00 FTP and associated budget from dedicated funds from Public Works to Management Services. This includes moving the financial specialist for better fiscal accountability and performance management of the financial function, and moving the former division administrator over security to the director's office following a promotion to deputy director.

Agency Request	0.00	0	(191,800)	0	(191,800)
Governor's Recommendation	0.00	0	(191,800)	0	(191,800)

<b>FY 2026 Base</b>					
Agency Request	134.00	2,709,700	26,923,300	0	29,633,000
Governor's Recommendation	134.00	2,709,700	26,923,300	0	29,633,000

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	17,200	161,700	0	178,900
Governor's Recommendation	0.00	17,200	161,700	0	178,900

# Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$8,000, State Controller fees will increase by \$159,300, State Treasurer fees will decrease by \$1,000, and Office of Information Technology Services billings will increase by \$43,900, for a net increase of \$411,000.					
Agency Request	0.00	167,300	243,700	0	411,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	167,300	233,300	0	400,600

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,300	94,200	0	101,500
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	36,200	471,600	0	507,800

<b>FY 2026 Program Maintenance</b>					
Agency Request	134.00	2,901,500	27,422,900	0	30,324,400
Governor's Recommendation	134.00	2,930,400	27,789,900	0	30,720,300

### 1. OGI Personnel Technician

### Insurance Management

The department requests \$70,500 from the Employee Group Insurance Fund for a personnel technician to provide customer service and support enrollment activities for the state's health plan. The technician will primarily serve the employees who work for agencies, school districts, and political subdivisions that are not integrated with the state's payroll. Currently, these entities represent more than 11,000 employees. The requested position's salary is \$39,600, which is 80% of paygrade I, with benefits of \$23,700. The request includes \$63,300 in personnel costs, \$5,000 in operating expenditures, and \$2,200 in onetime operating expenditures for office equipment.

AGENCY SUBMITTED OUTCOME: This request would make progress toward the Office of Group Insurance's goal to stabilize its operations. If funded, the office expects a measured outcome of a reduction in the number of current overdue premium discrepancies.

Agency Request	1.00	0	70,500	0	70,500
Governor's Recommendation	1.00	0	70,500	0	70,500

### 2. Risk Property Values Analyst

### Insurance Management

The department requests 1.00 FTP and \$76,700 from the Retained Risk Fund for a Research Analyst who will focus on property value assessments for the Office of Risk Management. Currently, agencies enter their own property value estimates into the state's system, however most agency staff lack the training or background in insurance necessary to correctly assess the total insurable value of an asset. The division has found multiple instances where agencies were paying insurance on a building that had been demolished years ago. The requested position's salary is \$44,600, or 80% of paygrade J, with benefits of \$24,900. The request includes \$69,000 in personnel costs, \$5,000 in operating expenditures, and \$2,200 in onetime operating expenditures for office equipment.

AGENCY SUBMITTED OUTCOME: An initial audit identified 26 buildings that were over insured by \$438 million. This position would allow Risk Management to continue its audit assessment and correction of the data for all properties. If funded, this request will better define the state's loss expectancy, resulting in a minimum ongoing savings of \$118,000 by removing the \$438 million from the property schedule.

Agency Request	1.00	0	76,700	0	76,700
Governor's Recommendation	1.00	0	76,700	0	76,700

# Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>3. Financial Specialist</b>					<b>Management Services</b>
<p>The department requests 1.00 FTP and \$83,900 from dedicated funds for a financial specialist. Increased workloads in the Office of Group Insurance from the growth of the state health plan and in the Division of Public Works from investments in building maintenance over the last few years have resulted in higher volumes of invoices for processing. The requested position's salary is \$50,420, which is 80% of paygrade K, with benefits of \$26,280. The request includes \$76,700 in personnel costs, \$5,000 in operating expenditures, and \$2,200 in onetime operating expenditures for office equipment.</p> <p>AGENCY SUBMITTED OUTCOME: If funded, the department anticipates a measured outcome of reduced overdue invoices which will help to ensure the timely processing of health premium payments and completion of building maintenance projects.</p>					
Agency Request	1.00	0	83,900	0	83,900
<i>Governor's Recommendation</i>	<i>1.00</i>	<i>0</i>	<i>83,900</i>	<i>0</i>	<i>83,900</i>
<b>4. Security Truck &amp; Trailer</b>					<b>Public Works</b>
<p>The department requests \$49,000 in onetime capital outlay from the Administration and Accounting Services Fund for a truck and trailer for the division of security operations. The division is responsible for delivering crowd control barriers, road closure signs, and other traffic and safety control devices for events at the Capitol Mall and Chinden Campus.</p> <p>AGENCY SUBMITTED OUTCOME: This request will improve the overall efficiency and effectiveness of the Division of Security Operations, and the anticipated measured outcome if the request is funded is timely processing of security access requests.</p>					
Agency Request	0.00	0	49,000	0	49,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>49,000</i>	<i>0</i>	<i>49,000</i>
<b>5. Governor's Housing Stipend</b>					<b>Management Services</b>
<p>The department requests, on behalf of the Governor's Housing Committee, an appropriation of \$60,600 from the General Fund and a transfer to the Governor's Residence Fund to offset declining revenue in the fund to ensure the continued payment of the Governor's housing stipend. The Governor's Residence Fund consists of the proceeds from the sale of the residence at 1805 North 21st Street in Boise, Idaho, and lacks a consistent source of revenue. The existing housing stipend is \$4,551 per month or \$54,608 annually, and at the current rate of expenditure, the fund will be depleted by August 2026. This request would ensure that the fund maintains a minimum balance above its annual expenditures. For FY 2025, the agency requested \$30,000 from the General Fund to partially fund the annual stipend, which was not funded.</p> <p>CASH TRANSFER: The agency requests that, of the amount appropriated to the Department of Administration for the Management Services Program from the General Fund, the Office of the State Controller shall transfer \$60,600 to the Governor's Residence Fund on July 1, 2024, or as soon thereafter as practicable for the period July 1, 2025, through June 30, 2026, to be used for the Governor's housing stipend.</p> <p>AGENCY SUBMITTED OUTCOME: This request will assist in carrying out the objectives of the Governor's Housing Committee as they direct the Department of Administration on how to manage these funds. If funded, the department anticipates a measured outcome of continued support to the Governor's Housing Committee.</p>					
Agency Request	0.00	60,600	0	0	60,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>60,600</i>	<i>0</i>	<i>0</i>	<i>60,600</i>
<b>6. Transfer CO to OE, Public Works</b>					<b>Public Works</b>
<p>The department requests a transfer of \$131,300 from the Permanent Building Fund from capital outlay to operating expenditures. The Legislature appropriated these funds to the Division of Public Works for facility condition assessment software in FY 2023, and the division has since determined that, based on accounting standards, the appropriate expense class is operating expenditures.</p>					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

# Department of Administration

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Replacement Items

The department requests \$81,600 for replacement items, including \$73,000 for two vehicles and \$8,600 for an access card printer.

Agency Request	0.00	0	81,600	0	81,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>81,600</i>	<i>0</i>	<i>81,600</i>

## OITS Hardware

The department requests \$79,000 in onetime operating expenditures for desktops and laptops, network security hardware, and conference room equipment.

Agency Request	0.00	0	79,000	0	79,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>79,000</i>	<i>0</i>	<i>79,000</i>

## Budget Law Exemptions/Other Adjustments

The Permanent Building Fund Advisory Council FY 2026 recommendations for the Department of Administration include \$7,856,800 for five alterations and repair (A&R) projects, five maintenance projects, and one Americans with Disabilities Act (ADA) project. Of \$3,000,000 provided for A&R projects, \$750,000 is to repair floors 1 and 2 of the Capitol Mall parking structure #1, \$100,000 is for a micro-key access system for Capitol Mall security, \$250,000 is for repairs to the Steunenberg monument, \$900,000 is for phase 1 of restroom upgrades in the Pete T. Cenarrusa Building, and \$1,000,000 is for phase 1 of HVAC upgrades in the Joe R. Williams Building. The council's recommendations include \$4,650,000 for maintenance projects at the Chinden Campus, including \$400,000 to replace 10 post indicator valves, \$1,200,000 to replace two chillers in Building 8, \$675,000 to replace the roof of the cafeteria building; \$1,175,000 to replace rooftop air handling units for the cafeteria building, and \$1,200,000 to replace the roof of Building 8. Lastly, \$206,800 is included for ADA restroom upgrades in the Borah Building. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

FY 2026 Total					
Agency Request	137.00	2,962,100	27,863,600	0	30,825,700
<i>Governor's Recommendation</i>	<i>137.00</i>	<i>2,991,000</i>	<i>28,230,600</i>	<i>0</i>	<i>31,221,600</i>

### Agency Request

Change from Original App	3.00	252,400	136,300	(1,054,200)	(665,500)
% Change from Original App	2.2%	9.3%	0.5%	(100.0%)	(2.1%)

### *Governor's Recommendation*

<i>Change from Original App</i>	<i>3.00</i>	<i>281,300</i>	<i>503,300</i>	<i>(1,054,200)</i>	<i>(269,600)</i>
<i>% Change from Original App</i>	<i>2.2%</i>	<i>10.4%</i>	<i>1.8%</i>	<i>(100.0%)</i>	<i>(0.9%)</i>





# Capitol Commission

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	4,639,900	54,300	2,342,000	2,342,000	2,342,000
Percent Change:	0.0%	(98.8%)	4,213.1%	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	239,900	0	142,000	142,000	142,000
Capital Outlay	4,400,000	54,300	2,200,000	2,200,000	2,200,000
<b>Total:</b>	<b>4,639,900</b>	<b>54,300</b>	<b>2,342,000</b>	<b>2,342,000</b>	<b>2,342,000</b>

## Division Description

The nine-member Idaho State Capitol Commission was created by the Legislature during the 1998 session and was charged with, among other things, developing a master plan for the restoration and refurbishment of the Capitol. On January 9, 2010, the newly restored Capitol Building was rededicated.

As of Fall 2024, commission appointees include Andrew Erstad, Senator Chuck Winder, Representative Dustin Manwaring, Nancy Sue Wallace, and David Turnbull.

Ex-officio voting members include the Director of the Legislative Services Office (Terri Kondeff), the Director of the Idaho State Historical Society (Janet Gallimore), and the Director of the Department of Administration (Steven Bailey), who also serves as commission secretary. Statute requires the commission to meet at least twice per year.

The 2005 Legislature funded the Capitol restoration and expansion project with H386, which made permanent a cigarette tax increase of 57 cents per pack and distributed funds to the Permanent Building Fund for the repair, remodel, and restoration of the Capitol, and related Capitol Mall improvements.

In 2006, the Legislature approved HCR47 which authorized financing for the Capitol restoration and expansion, including the construction of two-story atrium wings at the east and west ends of the Capitol, of approximately 50,000 square feet each. In the fall of that same year, \$130 million in bonds were issued (pursuant to HCR 47) through the Idaho State Building Authority.

Work on the project commenced in the fall of 2006 and continued until a stop-work order was issued by Governor Otter on January 12, 2007. Negotiations on the overall scope of the project ensued between the Legislature and the Governor. In the final compromise, which was codified in H218 of 2007, the Capitol Master Plan was modified to include the restoration of the Capitol, the construction of single-story atrium wings (25,000 square feet each, scaled back from the original two-story 50,000 square foot wings) at the east and west ends of the Capitol, and a reconfiguration of space in the Capitol that assigned control of the first floor to the Legislature. After two and a half years of construction, the Capitol was re-opened. The following reflects how the total cost was apportioned: Capitol restoration for \$82,500,000; Capitol expansion (underground wings) for \$37,100,000; and furnishings and equipment for \$3,400,000; for a total of \$123,000,000.

The debt service scheduled on the bonds called for seven years of annual payments of approximately \$20.1 million, paid from cigarette tax revenues. Of the cigarette tax revenue deposited in the Permanent Building Fund, a portion was statutorily earmarked for Capitol restoration and related efforts. The bond for the renovation was paid off in FY 2015.

The commission's charge now is to oversee the preservation and use of the Capitol. Ongoing funding for maintenance of the Capitol is provided from endowment land funds and investments.

# Capitol Commission

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Capitol Commission Operating 48109	239,900	0	(239,900) (100.0%)	142,000	142,000	142,000
Capital Maintenance Reserve 48269	0	54,300	54,300 0.0%	2,200,000	2,200,000	2,200,000
Capitol Maintenance Reserve 48279	4,400,000	0	(4,400,000) (100.0%)	0	0	0
<b>Total:</b>	<b>4,639,900</b>	<b>54,300</b>	<b>(4,585,600)</b> <b>(98.8%)</b>	<b>2,342,000</b>	<b>2,342,000</b>	<b>2,342,000</b>

# Capitol Commission Agency Profile

Analyst: Lippitt

<b>Primary Source of Funds</b>				<b>Est. Beginning Balance (FY 2025)</b>
<b>1. Capitol Endowment Income Fund (Permanent Endowment) 52610</b>				\$56,064,518
<p>Ongoing funding and maintenance for the State Capitol Building and its grounds is paid from Capitol endowment lands and investments that are deposited into a permanent fund called the Capitol Permanent Endowment Income Fund (permanent endowment). The Capitol Endowment Income Fund is managed by the Endowment Fund Investment Board (EFIB). In addition to investment earnings, this fund receives income from 7,283 acres of endowment lands within the state as proceeds and interest from the sale of timber, sale of land, mineral royalties, and land rentals, all of which are collected and deposited to this fund by the Department of Lands (Sections 67-1610A and 67-1611, Idaho Code).</p> <p>Each year, the EFIB distributes earnings from the permanent endowment to the Capitol Maintenance Reserve Fund per Capitol Commission guidance, but generally at an annual rate of 5% of the three-year average value of the permanent endowment, as recommended by the EFIB.</p>				
<b>Appropriated Funds</b>	<b>FY 2024 Expenditures</b>	<b>FY 2025 Appropriation</b>	<b>FY 2026 Budget Request</b>	<b>Est. Total Cash Avail. for FY 2026</b>
<b>2. Capitol Maintenance Reserve Fund 48269</b>	\$54,400	\$2,200,000	\$2,200,000	\$1,633,167
<p>Distributions from the Capitol Permanent Fund to the Capitol Maintenance Reserve Fund totaled \$1.87 million, \$1.83 million, and \$1.63 million in fiscal years 2024, 2023 and 2022, respectively. The Capitol Maintenance Reserve Fund also receives a portion of the additional fees charged for the Idaho Capitol license plate (Section 49-420A, Idaho Code). In fiscal years 2024 and 2023, this revenue totaled \$292,100 and \$203,485.</p> <p>All moneys in this fund shall be used exclusively by the Capitol Commission to address repairs, maintenance, and construction needs approved by the commission to benefit the Capitol and its grounds; provided that moneys from the fund shall also be used to pay for administrative costs incurred managing the assets of the capitol permanent endowment including, but not limited to, real property and monetary assets. All expenditures from this fund are subject to appropriation by the Legislature (Section 67-1610A, Idaho Code).</p>				
<b>3. Commission Operating Fund 48109</b>	\$0	\$142,000	\$142,000	\$324,825
<p>Distributions from the Capital Maintenance Reserve Fund to the Capitol Commission were \$1,021,819, \$125,000, and \$2,450,000 in fiscal years 2023, 2022 and 2021, respectively.</p> <p>The Capitol Commission Operating Fund receives moneys from: 1) transfers from the Capitol Maintenance Reserve Fund based on the Capitol Commission's approval, 2) all interest earned on the Capitol Commission Operating Fund, and 3) all other proceeds either public or private, as approved by the Legislature. All moneys shall be appropriated exclusively for the purposes of supporting the operation, activities, and projects of the Capitol Commission, retained for future appropriation, or transferred to the Capitol Permanent Endowment Fund by legislative appropriation (Section 67-1611, Idaho Code). Funds are used to pay the general operating expenses of the Capitol Commission, including administrative support that is provided by the Department of Administration. All expenditures from this fund are subject to appropriation by the Legislature.</p>				
<b>Grand Total</b>	<b>\$54,400</b>	<b>\$2,342,000</b>	<b>\$2,342,000</b>	<b>\$1,957,992</b>

# Capitol Commission

## Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>
Prior Year Reappropriation	0.00	0	4,585,600	0.00	0	4,585,600
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>6,927,600</b>	<b>0.00</b>	<b>0</b>	<b>6,927,600</b>
Removal of Onetime Expenditures	0.00	0	(4,585,600)	0.00	0	(4,585,600)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>	<b>0.00</b>	<b>0</b>	<b>2,342,000</b>
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation			0.0%			0.0%

# Capitol Commission

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded no enhancements in FY 2024.					
	0.00	0	2,342,000	0	2,342,000

## Prior Year Reappropriation

The Capitol Commission was authorized to reappropriate or carryover its unencumbered and unspent appropriated and reappropriated balances from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	4,585,600	0	4,585,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>4,585,600</i>	<i>0</i>	<i>4,585,600</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	0	6,927,600	0	6,927,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>6,927,600</i>	<i>0</i>	<i>6,927,600</i>

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations included reappropriated balances.

Agency Request	0.00	0	(4,585,600)	0	(4,585,600)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(4,585,600)</i>	<i>0</i>	<i>(4,585,600)</i>

<b>FY 2026 Base</b>					
Agency Request	0.00	0	2,342,000	0	2,342,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,342,000</i>	<i>0</i>	<i>2,342,000</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	0	2,342,000	0	2,342,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,342,000</i>	<i>0</i>	<i>2,342,000</i>

## Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The Capitol Commission requests authority to carry over its unencumbered and unspent appropriation balances from FY 2025 into FY 2026. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Total</b>					
Agency Request	0.00	0	2,342,000	0	2,342,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>2,342,000</i>	<i>0</i>	<i>2,342,000</i>

Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App			0.0%		0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>			<i>0.0%</i>		<i>0.0%</i>



# Permanent Building Fund

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900
Percent Change:	0.0%	(93.8%)	1,430.5%	(29.8%)	(29.8%)
<b>BY OBJECT OF EXPENDITURE</b>					
Capital Outlay	185,181,800	11,428,000	174,908,300	122,861,900	122,861,900

## Division Description

The Permanent Building Fund budget includes construction and maintenance costs for state buildings, including those at the college, universities, and community colleges, funded from the Permanent Building Fund. The Permanent Building Fund Advisory Council (PBFAC) directs the fund's capital and maintenance project investments. Its members are appointed by, and serve at the pleasure of the Governor. The council is composed of a member from the Senate, a member from the House of Representatives, a contractor, a banker, and a person from the business community. Throughout the year, the council reviews and approves all planning, design, and construction of state public works projects.

Seven statutory sources of revenue are dedicated to the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return pays a tax of ten dollars (Section 63-3082, Idaho Code), which is credited to the Permanent Building Fund (Section 57-1110, Idaho Code).
- 2) \$5,000,000 per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Section 63-3638, Idaho Code).
- 3) \$5,000,000 per year of cigarette tax revenue (Section 63-2520, Idaho Code).
- 4) Proceeds from the beer tax collected under Section 23-1008, Idaho Code. Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each and every barrel of beer sold for use within Idaho. 33% of the proceeds are deposited to the Permanent Building Fund.
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (Section 67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014), and S1206 of 2017 made the distribution permanent. H521 of 2024 altered the lottery's earnings distribution to three-eighths to the Permanent Building Fund and five-eighths to the School District Facilities Fund, which the State Department of Education annually allocates to school districts to prioritize for payment of existing facilities bonds and levies, before funding maintenance or new construction.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (Section 57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund are credited to the Permanent Building Fund (Section 57-814(1), Idaho Code).

# Permanent Building Fund

Analyst: Lippitt

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
Permanent Building 36500	185,181,800	11,428,000	(173,753,800) (93.8%)	174,908,300	122,861,900	122,861,900
<b>Total:</b>	<b>185,181,800</b>	<b>11,428,000</b>	<b>(173,753,800)</b> <b>(93.8%)</b>	<b>174,908,300</b>	<b>122,861,900</b>	<b>122,861,900</b>



# Permanent Building Fund Agency Profile

Analyst: Lippitt

<b>FY 2026 Permanent Building Fund (PBF) Comparison</b>		
<b>FY 2026 REVENUE ESTIMATES:</b>	<b>PBFAC Rec</b>	<b>Gov's Rec</b>
FY 2026 Beginning Balance	\$8,509,100	\$8,509,100
Income Tax Filing Fee (\$10 per filing)	\$8,337,300	\$8,337,300
Cigarette Tax (fixed amount)	\$5,000,000	\$5,000,000
Beer Tax (33% of net collections)	\$1,500,000	\$1,500,000
Sales Tax (fixed amount)	\$5,000,000	\$5,000,000
Lottery Dividends	\$33,247,200	\$33,247,200
Facilities Revenue	\$2,153,100	\$2,153,100
Budget Stabilization Fund and Other Interest	\$58,136,900	\$58,136,900
Constitutional Officers' Capitol Mall Facilities Transfer	(\$1,737,500)	(\$1,737,500)
Unobligated Balances Recommended for Another Use	\$7,230,000	\$7,230,000
<b>TOTAL FUNDS AVAILABLE FOR FY 2026</b>	<b>\$127,376,100</b>	<b>\$127,376,100</b>
<b>APPROPRIATIONS:</b>	<b>PBFAC Rec</b>	<b>Gov's Rec</b>
<b>Dept of Administration Operating Budget:</b>		
Public Works Operating Budget	\$4,333,500	\$4,439,500
Management Services Program Costs	\$179,300	\$183,200
<b>Sub-total Admin Operating Budget</b>	<b>\$4,512,800</b>	<b>\$4,622,700</b>
<b>Alteration, Maintenance, and Repair Projects &amp; Capital Projects:</b>		
Statewide Alteration and Repair	\$25,156,000	\$25,156,000
Statewide Maintenance	\$37,803,000	\$37,803,000
Statewide ADA Compliance	\$3,249,800	\$3,249,800
Capitol Mall and Chinden Campus Maintenance	\$2,000,000	\$2,000,000
1. Lands Ponderosa Office Expansion	\$6,500,000	\$6,500,000
2. Mil Bonneville County Readiness Center	\$5,560,000	\$5,560,000
3. ISP Lewiston District 2 Facility	\$5,525,000	\$5,525,000
4. BSU Micron Center Labs	\$2,500,000	\$2,500,000
5. ISU Life Sciences Complex	\$14,000,000	\$14,000,000
6. U of I Military Science & Vets Asst Center	\$8,000,000	\$8,000,000
7. H768 - Deferred Maintenance	\$12,568,100	\$12,568,100
<b>Sub-total Funding Requests</b>	<b>\$122,861,900</b>	<b>\$122,861,900</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$1,400</b>	<b>(\$108,500)</b>

All projects are reviewed and approved by the Permanent Building Fund Advisory Council (PBFAC).

	<b>Agency Requests</b>	<b>PBFAC Recommended</b>
<b>Alteration, Maintenance and Repair Projects</b>	\$66,208,800	\$68,208,800
<b>Capital Projects</b>	\$342,035,800	\$42,085,000

# Permanent Building Fund

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>174,908,300</b>	<b>0.00</b>	<b>0</b>	<b>174,908,300</b>
Removal of Onetime Expenditures	0.00	0	(174,908,300)	0.00	0	(174,908,300)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
1. Lands Ponderosa Office Expansion	0.00	0	6,500,000	0.00	0	6,500,000
2. Mil Bonneville County Readiness Center	0.00	0	5,560,000	0.00	0	5,560,000
3. ISP Lewiston District 2 Facility	0.00	0	5,525,000	0.00	0	5,525,000
4. BSU Micron Center Labs	0.00	0	2,500,000	0.00	0	2,500,000
5. ISU Life Sciences Complex	0.00	0	14,000,000	0.00	0	14,000,000
6. U of I Military Science & Vets' Asst Center	0.00	0	8,000,000	0.00	0	8,000,000
7. H768 - Deferred Maintenance	0.00	0	12,568,100	0.00	0	12,568,100
Replacement Items	0.00	0	68,208,800	0.00	0	68,208,800
<b>FY 2026 Total</b>	<b>0.00</b>	<b>0</b>	<b>122,861,900</b>	<b>0.00</b>	<b>0</b>	<b>122,861,900</b>
Change from Original Appropriation	0.00	0	(52,046,400)	0.00	0	(52,046,400)
% Change from Original Appropriation			(29.8%)			(29.8%)

# Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature appropriated a total of \$174,908,300 for public works projects for FY 2025. Of that amount, the appropriation provided \$87,460,000 for capital construction. Enhancement 1 provided \$25,000,000 in additional funding for a female prison. Enhancement 2 provided \$25,000,000 for a secure mental health facility. Enhancement 3 provided \$345,000 for utilities connections at the site of the planned Orchard Readiness Center. Enhancement 4 provided \$13,000,000 in additional funding for the science and research building at Boise State University and enhancement 5 provided \$7,000,000 to expand facilities at Idaho State University for its physician assistant program. Enhancement 6 provided \$2,000,000 in additional funding for the meat science and innovation center at the University of Idaho and enhancement 7 provided \$2,000,000 in additional funding for improvements to the University of Idaho's McCall Outdoor Science School. Enhancement 8 provided \$6,115,000 for safety updates to the mechanical-technical building and Wittman Complex at Lewis-Clark State College. Enhancement 9 provided \$6,000,000 for residential cottages at the Idaho School for the Deaf and Blind. Enhancement 10 provided \$1,000,000 for an insulated bus storage barn at the Idaho School for the Deaf and Blind. The Legislature funded \$87,448,300 for program maintenance, which included \$78,451,100 for statewide alterations and repairs, \$4,016,300 for statewide Americans with Disabilities Act compliance, \$500,000 for asbestos abatement, and \$4,480,900 for facilities maintenance at the Chinden Campus and Capitol Mall.</p>					
	0.00	0	174,908,300	0	174,908,300

## Removal of Onetime Expenditures

This item removes onetime appropriation before calculating the FY 2026 Base. Any unencumbered and unspent appropriation balance from FY 2025 becomes continuously appropriated in FY 2026, as the Permanent Building Fund Advisory Council and Department of Public Works are authorized continuous appropriation for all unencumbered and otherwise unappropriated funds placed in the Permanent Building Fund pursuant to Section 57-1105, Idaho Code.

Agency Request	0.00	0	(174,908,300)	0	(174,908,300)
Governor's Recommendation	0.00	0	(174,908,300)	0	(174,908,300)

<b>FY 2026 Base</b>					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

### 1. Lands Ponderosa Office Expansion

Department of Lands

The Department of Lands requests \$6,500,000 from the Permanent Building Fund to expand the Ponderosa Supervisory Area office. This project would expand existing office space, add restroom and shower facilities, improve energy efficiency, and provide improved security for office personnel. This includes modifying the reception area to include basic security apparatus, upgrading lighting to energy efficient LED systems, and converting the shop area to restroom and office space. The existing fire cache would be converted to a building that will accommodate a 20-person hand crew and their equipment. Finally the HVAC system will be updated to accommodate facility expansion.

Agency Request	0.00	0	6,500,000	0	6,500,000
Governor's Recommendation	0.00	0	6,500,000	0	6,500,000

### 2. Mil Bonneville County Readiness Center

Military Division

The Military Division requests \$5,560,000 from the Permanent Building Fund to prepare the site of a future Readiness Center with utilities connections. Federal military construction projects require that utilities exist in the site vicinity prior to construction. The Idaho National Guard has approval for a Readiness Center project in 2029 that requires the extension or installation of utilities. This site will support 350 military personnel at peak occupancy. The requested project would install electric, gas, data, water, and sewer utilities at the future site. The primary utility installation goal is to be connected to city utilities, however a well or septic solution may become necessary should funding or location limitations prevent the extension of water and sewer lines.

Agency Request	0.00	0	5,560,000	0	5,560,000
Governor's Recommendation	0.00	0	5,560,000	0	5,560,000

# Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>3. ISP Lewiston District 2 Facility</b>					<b>Idaho State Police</b>
<p>Idaho State Police (ISP) requests \$5,525,000 from the Permanent Building Fund to purchase land and build a new facility for District 2 in Lewiston. ISP District 2 currently consists of 34 personnel including troopers, detectives, supervisors, administrative staff, and volunteers. The existing facility is an approximately 5,868 square foot single-level building leased from Idaho Transportation Department located at 2700 North South Hwy, Lewiston, Idaho. During the FY 2024 budget year, ISP was granted \$9,975,000 by the Legislature based on the recommendation of the Permanent Building Fund Advisory Council to purchase an existing building and retrofit it to meet the need for a larger facility. Negotiations for purchasing a viable existing building have been unsuccessful. ISP is requesting additional funding and approval to purchase land and build a new facility in order to move forward with the project. The revised project would include the purchase of viable land and the design and construction of a new 20,000-square-foot facility.</p>					
Agency Request	0.00	0	5,525,000	0	5,525,000
Governor's Recommendation	0.00	0	5,525,000	0	5,525,000
<b>4. BSU Micron Center Labs</b>					<b>Boise State University</b>
<p>Boise State University requests \$2,500,000 from the Permanent Building Fund to expand the 3rd floor laboratory space in the Micron Center for Materials Research (MCMR). Boise State continues to experience increased demand for facilities that support laboratory-based instruction and research. The requested funds will provide additional research laboratory spaces in a portion of the third-floor shelled space in building 393, the Micron Center for Materials Research (MCMR). Completing this space in the MCMR building will enable programmatic growth and relieve existing space constraints.</p>					
Agency Request	0.00	0	2,500,000	0	2,500,000
Governor's Recommendation	0.00	0	2,500,000	0	2,500,000
<b>5. ISU Life Sciences Complex</b>					<b>Idaho State University</b>
<p>Idaho State University requests \$14,000,000 from the Permanent Building Fund to begin construction of a new Life Sciences Complex to better meet the needs of students, faculty, and staff. This project would be funded through a combination of the Permanent Building Fund request, \$35,700,000 in agency funds, and \$50,000,000 in bonding, for a total estimated cost of \$127,700,000. The complex would provide 108,000 square feet of state-of-the-art teaching and research facilities to train Biological Sciences researchers and Health Sciences professionals. The complex would house teaching and research labs, classrooms, greenhouses, and faculty offices for anatomy and physiology, biological sciences, animal care, and administration. The complex is planned to provide high-utilization, flexible spaces, multi-use areas and interdepartmental space sharing. The complex would replace the 50-year-old Gale Life Science building, which requires regular repairs due to leaks and outdated building equipment.</p>					
Agency Request	0.00	0	14,000,000	0	14,000,000
Governor's Recommendation	0.00	0	14,000,000	0	14,000,000
<b>6. U of I Military Science &amp; Vets' Asst Center</b>					<b>University of Idaho</b>
<p>The University of Idaho requests \$8,000,000 from the Permanent Building Fund to construct a facility which will serve as a Joint Military Science Education &amp; Training Center facility and Veterans' Assistance Center facility. This new facility will both better serve the needs and requirements of the existing Reserve Officer Training Corps (ROTC) detachments of the various branches of the U.S. Armed Forces which are currently hosted at the University of Idaho, and provide an improved center to serve the needs of Veterans of the U.S. Armed Forces and their dependents during their time at the University of Idaho. The Joint Military Science Education &amp; Training Center facility will provide opportunities for academic, educational, and training synergy, and will raise the profile of the university's ROTC programs. The Veterans' Assistance Center will provide centralized customer assistance, support, and access to programs, wellness services, and other services offered by the University of Idaho to veterans and their dependents during their academic career at the university.</p>					
Agency Request	0.00	0	8,000,000	0	8,000,000
Governor's Recommendation	0.00	0	8,000,000	0	8,000,000

# Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>7. H768 - Deferred Maintenance</b>					
The Division of Public Works requests contingency funding for statewide deferred maintenance that was repurposed for other projects in H768, the FY 2025 Permanent Building Fund appropriation. H768 included legislative intent that in FY 2026 this funding shall be restored for the deferred maintenance program.					
Agency Request	0.00	0	12,568,100	0	12,568,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>12,568,100</i>	<i>0</i>	<i>12,568,100</i>

## Replacement Items

The Division of Public Works requests \$68,208,800 from the Permanent Building Fund for alteration, maintenance and repair projects for state agencies and institutions. This includes \$25,156,000 for alteration and repair projects, \$37,803,000 for building maintenance projects, \$3,249,800 for statewide Americans with Disabilities Act compliance, and \$2,000,000 for facilities maintenance for the Chinden Campus and the Capitol Mall. Individual projects are identified in the associated agency or institution's budget.

Agency Request	0.00	0	68,208,800	0	68,208,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>68,208,800</i>	<i>0</i>	<i>68,208,800</i>

<b>FY 2026 Total</b>					
Agency Request	0.00	0	122,861,900	0	122,861,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>122,861,900</i>	<i>0</i>	<i>122,861,900</i>

### Agency Request

Change from Original App	0.00	0	(52,046,400)	0	(52,046,400)
% Change from Original App			(29.8%)		(29.8%)

### *Governor's Recommendation*

<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>(52,046,400)</i>	<i>0</i>	<i>(52,046,400)</i>
<i>% Change from Original App</i>			<i>(29.8%)</i>		<i>(29.8%)</i>



# Attorney General

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
State Legal Services	28,887,500	27,520,000	29,842,000	30,339,400	31,222,500
Internet Crimes Against Children	3,565,000	3,120,700	3,403,900	3,441,200	3,499,100
Special Litigation	1,175,700	1,492,800	740,700	740,700	740,700
<b>Total:</b>	<b>33,628,200</b>	<b>32,133,500</b>	<b>33,986,600</b>	<b>34,521,300</b>	<b>35,462,300</b>
<b>BY FUND CATEGORY</b>					
General	31,022,600	30,087,500	31,334,200	31,832,100	32,708,500
Dedicated	1,091,300	866,900	1,109,600	1,125,800	1,152,300
Federal	1,514,300	1,179,100	1,542,800	1,563,400	1,601,500
<b>Total:</b>	<b>33,628,200</b>	<b>32,133,500</b>	<b>33,986,600</b>	<b>34,521,300</b>	<b>35,462,300</b>
Percent Change:	0.0%	(4.4%)	5.8%	1.6%	4.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	28,984,700	27,184,300	29,869,700	30,424,400	31,476,200
Operating Expenditures	3,502,600	3,695,100	3,038,300	3,073,600	2,962,800
Capital Outlay	117,600	312,700	55,300	0	0
Trustee/Benefit	1,023,300	941,400	1,023,300	1,023,300	1,023,300
<b>Total:</b>	<b>33,628,200</b>	<b>32,133,500</b>	<b>33,986,600</b>	<b>34,521,300</b>	<b>35,462,300</b>
Full-Time Positions (FTP)	228.00	228.00	227.40	227.40	227.40

## Department Description

Idaho Code, Sections 67-1401 - 67-1409, define the role of the Attorney General. All Deputy Attorneys General report to the Attorney General (AG) and contracts for outside legal services are assigned and overseen by the AG. His constitutional and statutory duties are executed by eight divisions, budgeted across three programs:

**Special Litigation:** To represent the State, its governmental entities, and counties when litigation costs arise that cannot be accurately anticipated or budgeted for in advance.

**Internet Crimes Against Children (ICAC):** Partnering with local law enforcement entities, ICAC investigates and prosecutes offenders who use the internet, online systems, computer technology, phones, or mobile devices to sexually exploit children.

**State Legal Services:** All of the office's employees, aside from ICAC, are funded in the following divisions.

1. **Civil Litigation and Constitutional Defense:** Provides legal representation in significant cases for the State's constitutional officers and any state agency or department. The Division represents the State in class actions, civil rights and other constitutional claims, statutory matters, tort claims, and contract actions.
2. **Consumer Protection:** Enforces over 15 consumer-related laws, including Idaho's Consumer Protection Act, Competition Act, Telephone Solicitation Act, and Charitable Solicitation Act.
3. **State General Counsel:** Provides legal representation to state constitutional officers, state agencies, and numerous regulatory boards and commodity commissions. The Division also manages outside legal services contracts on behalf of the State, including the Risk Management Program.
4. **Criminal Law:** Executes the statutory duties of the Attorney General related to criminal law and provides legal representation to state legislators and state agencies on matters related to criminal law.
5. **Energy and Natural Resources:** Provides legal representation on environmental law matters.
6. **Health and Human Services:** Provides legal representation to the Department of Health and Welfare, including the Director, the Board of Health and Welfare, and the Department's ten divisions.
7. **Administration and Budget:** Provides overall support services to the office, including Human Resources, payroll and accounting, and IT.
8. **Office of the Solicitor General:** Supervises all appellate litigation for the State and ensures consistency in legal positions. The Solicitor General also oversees Idaho's litigation against the federal government.

# Attorney General

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	31,022,600	30,087,500	(935,100) (3.0%)	31,334,200	31,832,100	32,708,500
Miscellaneous Revenue 34900	367,900	251,500	(116,400) (31.6%)	374,900	379,700	388,600
Consumer Protection 34904	467,300	381,000	(86,300) (18.5%)	472,700	479,600	488,800
Idaho Millennium Income 49900	256,100	234,400	(21,700) (8.5%)	262,000	266,500	274,900
Federal Grant 34800	1,514,300	1,179,100	(335,200) (22.1%)	1,542,800	1,563,400	1,601,500
<b>Total:</b>	<b>33,628,200</b>	<b>32,133,500</b>	<b>(1,494,700)</b> <b>(4.4%)</b>	<b>33,986,600</b>	<b>34,521,300</b>	<b>35,462,300</b>



# Attorney General

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>227.40</b>	<b>31,334,200</b>	<b>33,986,600</b>	<b>227.40</b>	<b>31,334,200</b>	<b>33,986,600</b>
Removal of Onetime Expenditures	0.00	(180,300)	(180,300)	0.00	(180,300)	(180,300)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>227.40</b>	<b>31,153,900</b>	<b>33,806,300</b>	<b>227.40</b>	<b>31,153,900</b>	<b>33,806,300</b>
Personnel Benefit Costs	0.00	271,100	291,700	0.00	271,100	291,700
Statewide Cost Allocation	0.00	160,300	160,300	0.00	49,500	49,500
Change in Employee Compensation	0.00	246,800	263,000	0.00	1,234,000	1,314,800
<b>FY 2026 Program Maintenance</b>	<b>227.40</b>	<b>31,832,100</b>	<b>34,521,300</b>	<b>227.40</b>	<b>32,708,500</b>	<b>35,462,300</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>227.40</b>	<b>31,832,100</b>	<b>34,521,300</b>	<b>227.40</b>	<b>32,708,500</b>	<b>35,462,300</b>
Change from Original Appropriation	0.00	497,900	534,700	0.00	1,374,300	1,475,700
% Change from Original Appropriation		1.6%	1.6%		4.4%	4.3%

# Attorney General

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The legislature funded six enhancements for FY 2025 including funding for civil litigation and constitutional defense attorneys, energy and natural resources attorneys, transportation department attorneys, and replacement items.					
	227.40	31,334,200	1,109,600	1,542,800	33,986,600
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$104,600 for replacement items and \$75,700 for office equipment.					
Agency Request	0.00	(180,300)	0	0	(180,300)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(180,300)</i>	<i>0</i>	<i>0</i>	<i>(180,300)</i>
<b>Base Adjustments</b>					
This decision unit aligns the office's personnel cost allocations by fund. This is a shift within the federal grant fund from Medicaid Fraud Control Unit (MFCU) to Internet Crimes Against Children (ICAC). The impact is a net zero adjustment across the office, and the office remains below the total authorized FTP cap and within the existing personnel cost budget.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Base</b>					
Agency Request	227.40	31,153,900	1,109,600	1,542,800	33,806,300
<i>Governor's Recommendation</i>	<i>227.40</i>	<i>31,153,900</i>	<i>1,109,600</i>	<i>1,542,800</i>	<i>33,806,300</i>
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	271,100	9,600	11,000	291,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>271,100</i>	<i>9,600</i>	<i>11,000</i>	<i>291,700</i>
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$11,200, State Controller fees will increase by \$62,300, State Treasurer fees will decrease by \$300, and Office of Information Technology Services billings will increase by \$109,500, for a net increase of \$160,300.					
Agency Request	0.00	160,300	0	0	160,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>49,500</i>	<i>0</i>	<i>0</i>	<i>49,500</i>
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	246,800	6,600	9,600	263,000
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,234,000</i>	<i>33,100</i>	<i>47,700</i>	<i>1,314,800</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	227.40	31,832,100	1,125,800	1,563,400	34,521,300
<i>Governor's Recommendation</i>	<i>227.40</i>	<i>32,708,500</i>	<i>1,152,300</i>	<i>1,601,500</i>	<i>35,462,300</i>

# Attorney General

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Budget Law Exemptions/Other Adjustments</b>					
TRANSFER EXEMPTION: The Office of the Attorney General requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	227.40	31,832,100	1,125,800	1,563,400	34,521,300
Governor's Recommendation	227.40	32,708,500	1,152,300	1,601,500	35,462,300
Agency Request					
Change from Original App	0.00	497,900	16,200	20,600	534,700
% Change from Original App	0.0%	1.6%	1.5%	1.3%	1.6%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	1,374,300	42,700	58,700	1,475,700
% Change from Original App	0.0%	4.4%	3.8%	3.8%	4.3%



# State Controller

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	7,554,800	2,858,400	4,918,600	5,055,400	5,087,600
Statewide Accounting	1,630,200	1,554,800	1,655,600	2,253,300	2,302,700
Computer Center	10,259,800	8,569,000	8,830,900	14,203,000	14,373,500
Enterprise Business Operations	8,995,600	8,864,100	9,127,600	18,490,600	18,645,100
<b>Total:</b>	<b>28,440,400</b>	<b>21,846,300</b>	<b>24,532,700</b>	<b>40,002,300</b>	<b>40,408,900</b>
<b>BY FUND CATEGORY</b>					
General	16,128,800	13,211,800	13,967,100	24,130,100	24,366,200
Dedicated	10,269,800	8,569,000	8,840,900	14,213,000	14,383,500
Federal	2,041,800	65,500	1,724,700	1,659,200	1,659,200
<b>Total:</b>	<b>28,440,400</b>	<b>21,846,300</b>	<b>24,532,700</b>	<b>40,002,300</b>	<b>40,408,900</b>
Percent Change:	0.0%	(23.2%)	12.3%	63.1%	64.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	11,512,300	10,220,300	11,411,600	14,544,200	14,994,500
Operating Expenditures	16,534,600	10,963,100	13,121,100	25,458,100	25,414,400
Capital Outlay	309,500	578,900	0	0	0
Trustee/Benefit	84,000	84,000	0	0	0
<b>Total:</b>	<b>28,440,400</b>	<b>21,846,300</b>	<b>24,532,700</b>	<b>40,002,300</b>	<b>40,408,900</b>
Full-Time Positions (FTP)	115.00	115.00	115.00	125.00	125.00

## Department Description

The State Controller is one of seven constitutional officers in Idaho. The office is organized into four programs: Administration, Statewide Accounting, the Computer Service Center, and Enterprise Business Operations. [Statutory Authority: Section 67-1001, Idaho Code]. Administration includes central support employees and administrative staff. Administration is also responsible for administering the state's Section 218 Agreement with the federal Social Security Administration pursuant to Section 59-1101A, Idaho Code, Transparent Idaho, Insights, and an MOU Program.

Statewide Accounting prepares statewide and agency-specific financial reports. Statewide Accounting is funded by the General Fund with moneys recovered through the Statewide Cost Allocation Plan. The Computer Service Center maintains one of the State of Idaho's primary data centers and provides computing technologies and environments as well as other technology services including housing, disaster recovery, security, environmental controls, and programming for the Administration, Statewide Accounting, and Enterprise Business Operations divisions, as well as many other state agencies. The division is funded via a dedicated fund appropriation and bills the State Controller's divisions and other agency customers directly for rendered IT services. Enterprise Business Operations (EBO) houses the sustainment team that maintains and facilitates the State's accounting system of record, which resides within Luma. This division processes vendor payments on behalf of state agencies. EBO also runs the State's payroll solution and is responsible for garnishment processing, tax reporting, and electronic fund transfers with major vendors associated with the payroll system, as well as human resources, purchasing, and budget modules. Enterprise Business Operations is currently funded by the General Fund with moneys recovered through the Statewide Cost Allocation Plan as well as via funds in the Business Information Infrastructure Fund (BIIF).

The State Controller serves as secretary for the Board of Examiners, which consists of the Governor, Attorney General, and the Secretary of State, performing all administrative support for claims against the state. The claims are recorded by the Controller and audited by the Legislature. The board examines these audited claims and performs other duties as prescribed by law. The State Controller is also a member of the State Board of Land Commissioners, the Idaho Technology Authority (ITA), and the Deferred Compensation and College Savings Boards.

# State Controller

Analyst: Lippitt

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	16,128,800	13,211,800	(2,917,000) (18.1%)	13,967,100	24,130,100	24,366,200
Business Information Infrastructure 12600	0	0	0 0.0%	0	0	0
Miscellaneous Revenue 34900	10,000	0	(10,000) (100.0%)	10,000	10,000	10,000
Data Processing Services 48000	10,259,800	8,569,000	(1,690,800) (16.5%)	8,830,900	14,203,000	14,373,500
Federal COVID-19 Relief 34500	2,041,800	65,500	(1,976,300) (96.8%)	1,724,700	1,659,200	1,659,200
<b>Total:</b>	<b>28,440,400</b>	<b>21,846,300</b>	<b>(6,594,100)</b> <b>(23.2%)</b>	<b>24,532,700</b>	<b>40,002,300</b>	<b>40,408,900</b>

# State Controller

## Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>115.00</b>	<b>13,967,100</b>	<b>24,532,700</b>	<b>115.00</b>	<b>13,967,100</b>	<b>24,532,700</b>
Prior Year Reappropriation	0.00	2,199,100	3,889,900	0.00	2,199,100	3,889,900
<b>FY 2025 Total Appropriation</b>	<b>115.00</b>	<b>16,166,200</b>	<b>28,422,600</b>	<b>115.00</b>	<b>16,166,200</b>	<b>28,422,600</b>
Removal of Onetime Expenditures	0.00	(2,199,100)	(3,889,900)	0.00	(2,199,100)	(3,889,900)
Base Adjustments	0.00	0	(65,500)	0.00	0	(65,500)
<b>FY 2026 Base</b>	<b>115.00</b>	<b>13,967,100</b>	<b>24,467,200</b>	<b>115.00</b>	<b>13,967,100</b>	<b>24,467,200</b>
Personnel Benefit Costs	0.00	70,600	135,300	0.00	70,600	135,300
Statewide Cost Allocation	0.00	60,500	74,000	0.00	35,100	30,300
Change in Employee Compensation	0.00	49,400	96,600	0.00	247,200	483,200
<b>FY 2026 Program Maintenance</b>	<b>115.00</b>	<b>14,147,600</b>	<b>24,773,100</b>	<b>115.00</b>	<b>14,320,000</b>	<b>25,116,000</b>
1. Luma Personnel Costs	7.00	2,159,900	2,159,900	7.00	2,223,600	2,223,600
2. Luma Infrastructure	0.00	0	5,500,000	0.00	0	5,500,000
3. CSC Charges for Luma	0.00	6,800,000	6,800,000	0.00	6,800,000	6,800,000
4. Financial Specialists	2.00	230,700	230,700	2.00	230,700	230,700
5. Communications Manager	1.00	126,500	126,500	1.00	126,500	126,500
6. Admin Reallocations to General Fund	0.00	665,400	412,100	0.00	665,400	412,100
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>125.00</b>	<b>24,130,100</b>	<b>40,002,300</b>	<b>125.00</b>	<b>24,366,200</b>	<b>40,408,900</b>
Change from Original Appropriation	10.00	10,163,000	15,469,600	10.00	10,399,100	15,876,200
% Change from Original Appropriation		72.8%	63.1%		74.5%	64.7%

# State Controller

Analyst: Lippitt

**Budget by Decision Unit**                      **FTP**                      **General**                      **Dedicated**                      **Federal**                      **Total**

<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancement 3 provided a department wide net-zero transfer to realign the budget with anticipated expenditures, and enhancement 57 provided an additional 2% change in employee compensation to bring the total to 3%.					
	115.00	13,967,100	8,840,900	1,724,700	24,532,700

**Prior Year Reappropriation**

The State Controller was authorized to reappropriate or carryover its unencumbered and unspent appropriation from the Data Processing Services Fund from FY 2024 into FY 2025. Reappropriation also included unencumbered and unspent appropriation from the General Fund for the behavioral health reporting data system from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	2,199,100	1,690,800	0	3,889,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>2,199,100</i>	<i>1,690,800</i>	<i>0</i>	<i>3,889,900</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	115.00	16,166,200	10,531,700	1,724,700	28,422,600
<i>Governor's Recommendation</i>	<i>115.00</i>	<i>16,166,200</i>	<i>10,531,700</i>	<i>1,724,700</i>	<i>28,422,600</i>

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$3,889,900 for reappropriation.

Agency Request	0.00	(2,199,100)	(1,690,800)	0	(3,889,900)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(2,199,100)</i>	<i>(1,690,800)</i>	<i>0</i>	<i>(3,889,900)</i>

**Base Adjustments**

This reduces funds for CARES Act reporting by the amount expended for this purpose in FY 2024.

Agency Request	0.00	0	0	(65,500)	(65,500)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>(65,500)</i>	<i>(65,500)</i>

<b>FY 2026 Base</b>					
Agency Request	115.00	13,967,100	8,840,900	1,659,200	24,467,200
<i>Governor's Recommendation</i>	<i>115.00</i>	<i>13,967,100</i>	<i>8,840,900</i>	<i>1,659,200</i>	<i>24,467,200</i>

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	70,600	64,700	0	135,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>70,600</i>	<i>64,700</i>	<i>0</i>	<i>135,300</i>

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$8,000, Treasurer fees will decrease by \$100, State Controller fees will increase by \$35,500, and Office of Information Technology Services billings will increase by \$46,600, for a net increase of \$74,000.

Agency Request	0.00	60,500	13,500	0	74,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>35,100</i>	<i>(4,800)</i>	<i>0</i>	<i>30,300</i>



# State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	49,400	47,200	0	96,600
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation to be distributed based on merit. Additionally, the recommendation includes a salary schedule shift adjusting paygrade midpoints upward by an average of 3.0 to 3.5% for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for the IT/Engineering salary schedule as proposed by the Division of Human Resources to fund the salary structure shift provided in FY 2025.*

Governor's Recommendation	0.00	247,200	236,000	0	483,200
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<b>FY 2026 Program Maintenance</b>					
Agency Request	115.00	14,147,600	8,966,300	1,659,200	24,773,100
Governor's Recommendation	115.00	14,320,000	9,136,800	1,659,200	25,116,000

**1. Luma Personnel Costs**

**Enterprise Business Operations**

The agency requests 7.00 FTP and \$2,159,900 to add all Luma-related personnel costs to Enterprise Business Operations (EBO). Implementation and sustainment costs for Luma are continuously appropriated through FY 2025 pursuant to Section 67-1021C, Idaho Code. This request includes \$1,461,000 for an existing 13.00 FTP, as well as 7.00 FTP and \$698,800 for new personnel.

The existing team consists of a financial and budget lead, financial specialist senior, financial specialist, product manager, EBO procurement lead, two supply management specialists, three human resource specialists, a payroll workforce management lead, financial operations lead, and continuous improvement manager. For existing positions, the request provides \$1,461,000, which includes \$1,058,700 in salaries and \$402,300 in health and variable benefits.

New positions would include four training specialists, two financial specialists senior, and a product manager. The training specialists are budgeted at an annual salary of \$62,400. The training team will provide agencies with a feedback loop to adapt processes and enhance Luma's suite of tools to the state's needs. Additionally, this team will work to provide certifications for state agency employees to ensure agencies develop a base of internal expertise with Luma's modules and reporting capabilities. The financial specialist seniors are budgeted at an annual salary of \$66,560. The additional financial support personnel will support the consolidated Grant Management processes and Cash Management activity for the state. These positions will assist agency staff in standardizing grant distribution and sub-recipient monitoring that is currently managed in disparate systems across the state. The product manager is budgeted at an annual salary of \$101,900, and is responsible for coordinating information between functional team members, providers, system vendors and upper management to maintain and improve Luma by documenting complex workflows, determining gaps between requirements and technology, and assisting in system modifications.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	7.00	2,159,900	0	0	2,159,900
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*Recommended by the Governor with changes for compensation and benefits to provide the equivalent of a 5% change in employee compensation for existing staff.*

Governor's Recommendation	7.00	2,223,600	0	0	2,223,600
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# State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Luma Infrastructure

## Computer Service Center

The agency requests \$5,500,000 in operating expenditures from the Data Processing Fund to assume Luma's operating costs to the Computer Service Center. These costs include software and licensing costs required to maintain the state's enterprise resource planning system Luma, including its cloud infrastructure, various custom modules, incident reporting, and cybersecurity. Currently all Luma-related operational costs are continuously appropriated through the end of FY 2025 from the Business Information Infrastructure Fund, which was created in 2018 and has been funded through statewide cost allocation. Beginning in FY 2026, these costs will be directly billed to the Enterprise Business Operations division, which will then recover its costs from state agencies through statewide cost allocation within two years after the close of each fiscal year.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	0.00	0	5,500,000	0	5,500,000
Governor's Recommendation	0.00	0	5,500,000	0	5,500,000

## 3. CSC Charges for Luma

## Enterprise Business Operations

The agency requests \$6,800,000 in operating expenditures from the General Fund to cover Luma's operating costs billed by the Computer Services Center. In total, the office estimates ongoing costs of Luma will be \$8,792,500. This includes \$2,941,400 for cloud infrastructure and custom modules, \$1,813,100 for incident reporting and tracking, \$612,000 for cybersecurity services, \$750,000 for Qualtrics, and \$2,676,000 for Computer Services Center overhead, which is primarily personnel costs. The request adds \$7,500 for any additional ad hoc costs. The Enterprise Business Operations division will apply an existing \$2,000,000 of its base appropriation for legacy mainframe costs toward these billed services, resulting in a request of \$6,800,000.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	0.00	6,800,000	0	0	6,800,000
Governor's Recommendation	0.00	6,800,000	0	0	6,800,000

## 4. Financial Specialists

## Statewide Accounting

The agency requests 2.00 FTP and \$230,700 from the General Fund for two financial specialists in the Division of Statewide Accounting. The financial specialists would assist agency staff with accounting tasks in Luma's Finance & Supply Chain Management module, including expense management, accounts payable, accounts receivable, cash monitoring, and vendor management. These positions are currently filled as limited service and this request would make them permanent. Positions are budgeted at an annual salary of \$76,000, and include \$29,800 each for health and variable benefits. The total request includes \$211,700 in personnel costs and \$19,000 in operating expenditures for workstation access, office equipment, and employee development.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	2.00	230,700	0	0	230,700
Governor's Recommendation	2.00	230,700	0	0	230,700

# State Controller

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. Communications Manager

Administration

The agency requests 1.00 FTP and \$126,500 from the General Fund for a communications manager to manage public facing web portals and registries added to the State Controller's statutory responsibilities in the past few years. These include TownHall Idaho, which provides information on public meetings across state entities; Transparent Idaho, which presents state and local financial and operational information; Idaho Insights, an intergovernmental criminal justice data system; and the Local Governmental Entities Central Registry, which compiles required financial reporting by local governments. The position is budgeted at an annual salary of \$85,300, with \$31,700 for health and variable benefits, and \$9,500 in operating expenditures for workstation access, office equipment, and employee development.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	1.00	126,500	0	0	126,500
Governor's Recommendation	1.00	126,500	0	0	126,500

## 6. Admin Reallocations to General Fund

Admin., Acct., EBO, Computer Center

The agency requests a transfer of FTP and associated costs from the Data Processing Services Fund and continuously appropriated Business Information Infrastructure Fund to the General Fund in the Administration, Accounting, and Enterprise Business Operations divisions. This will reallocate the administrative team to correspond to their level of effort across programs. The request adds \$665,400 to the General Fund. Because the continuously appropriated Business Information Infrastructure Fund accounts for \$412,100 of that increase, the transfer does not net to zero. The Data Processing Services Fund accounts for the remaining \$253,300. Across programs, requests from the General Fund are 0.84 FTP and \$44,600 for the Administration division, 2.98 FTP and \$327,900 for the Division of Statewide Accounting, and 1.36 FTP and \$292,900 for the Enterprise Business Operations division. The Computer Center's appropriation from the Data Processing Services Fund would decrease by 2.87 and \$253,300.

AGENCY SUBMITTED OUTCOME: The State Controller is not required to provide an anticipated measured outcome for funding this request per Chapter 19, Title 67, Idaho Code.

Agency Request	0.00	665,400	(253,300)	0	412,100
Governor's Recommendation	0.00	665,400	(253,300)	0	412,100

## Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The State Controller requests authority to carry over its unencumbered and unspent appropriation balances from the General Fund for the behavioral health reporting data system from FY 2025 into FY 2026. The State Controller also requests authority to carry over its unencumbered and unspent appropriation balances for the Computer Service Center from the Data Processing Services Fund. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

FY 2026 Total					
Agency Request	125.00	24,130,100	14,213,000	1,659,200	40,002,300
Governor's Recommendation	125.00	24,366,200	14,383,500	1,659,200	40,408,900
Agency Request					
Change from Original App	10.00	10,163,000	5,372,100	(65,500)	15,469,600
% Change from Original App	8.7%	72.8%	60.8%	(3.8%)	63.1%
Governor's Recommendation					
Change from Original App	10.00	10,399,100	5,542,600	(65,500)	15,876,200
% Change from Original App	8.7%	74.5%	62.7%	(3.8%)	64.7%



# Idaho Legislative Budget Book

Office of the Governor

2025 Legislative Session

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<b>Aging, Commission on .....</b>	<b>6 - 45</b>
<b>Arts, Commission on the .....</b>	<b>6 - 51</b>
<b>Blind and Visually Impaired, Commission for the .....</b>	<b>6 - 57</b>
<b>Drug Policy, Office of .....</b>	<b>6 - 63</b>
<b>Energy and Mineral Resources, Office of .....</b>	<b>6 - 69</b>
<b>Financial Management, Division of .....</b>	<b>6 - 77</b>
<b>Governor, Executive Office of the .....</b>	<b>6 - 83</b>
<b>Human Resources, Division of .....</b>	<b>6 - 89</b>
<b>Information Technology Services, Office of .....</b>	<b>6 - 93</b>
<b>Liquor Division, State .....</b>	<b>6 - 105</b>
<b>Military Division .....</b>	<b>6 - 113</b>
<b>Public Employee Retirement System .....</b>	<b>6 - 121</b>
<b>Species Conservation, Office of .....</b>	<b>6 - 127</b>
<b>STEM Action Center .....</b>	<b>6 - 133</b>
<b>Wolf Depredation Control Board .....</b>	<b>6 - 139</b>
<b>Workforce Development Council .....</b>	<b>6 - 145</b>

# Office of the Governor

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Aging, Commission on	21,202,100	16,719,200	18,519,700	17,445,700	17,497,300
Arts, Commission on the	2,316,000	1,984,600	2,253,100	2,305,500	2,334,600
Blind, Commission for the	5,829,600	5,466,100	7,092,100	6,186,500	6,298,100
Drug Policy, Office of	6,035,100	3,796,500	5,000,700	4,936,300	4,956,400
Energy & Mineral Resources, Office of	18,878,200	4,015,400	12,666,500	37,302,700	37,825,200
Financial Management, Div of	44,748,400	32,007,900	44,842,100	45,065,800	45,160,000
Governor, Exec. Office	4,565,200	4,536,600	4,881,300	4,750,500	5,071,900
Human Resources, Division of	17,380,500	15,782,100	18,298,500	18,731,700	19,313,700
Information Technology Services, Offi	25,353,800	25,129,200	34,660,600	45,199,900	50,696,000
Liquor Division, State	29,491,500	28,130,900	30,357,400	32,171,800	32,584,500
Military Division	109,051,900	91,674,500	104,877,100	106,118,400	116,090,400
Pub Emp Retirement System	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100
Species Conservation, Office of	19,833,600	10,712,600	19,891,000	19,969,200	20,031,200
STEM Action Center	6,222,800	6,117,500	6,209,100	6,255,400	6,283,400
Wolf Depredation Control Board	392,000	243,300	392,000	392,000	392,000
Workforce Development Council	97,690,100	26,413,400	85,557,700	84,483,500	84,536,800
<b>Total:</b>	<b>422,619,800</b>	<b>284,185,500</b>	<b>409,408,000</b>	<b>445,981,700</b>	<b>463,750,600</b>
<b>BY FUND CATEGORY</b>					
General	30,259,600	31,298,000	31,493,200	40,475,500	45,897,100
Dedicated	138,106,400	99,847,000	194,288,300	199,480,000	210,556,000
Federal	254,253,800	153,040,500	183,626,500	206,026,200	207,297,500
<b>Total:</b>	<b>422,619,800</b>	<b>284,185,500</b>	<b>409,408,000</b>	<b>445,981,700</b>	<b>463,750,600</b>
Percent Change:	0.0%	(32.8%)	44.1%	8.9%	13.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	127,628,100	109,676,300	135,375,900	141,504,500	146,536,000
Operating Expenditures	81,585,100	59,749,400	83,087,300	86,141,300	94,188,600
Capital Outlay	12,963,300	26,655,400	10,509,800	15,729,100	11,569,200
Trustee/Benefit	200,443,300	88,104,400	180,435,000	202,606,800	211,456,800
<b>Total:</b>	<b>422,619,800</b>	<b>284,185,500</b>	<b>409,408,000</b>	<b>445,981,700</b>	<b>463,750,600</b>
Full-Time Positions (FTP)	1,281.92	1,281.92	1,327.17	1,351.17	1,349.17

## Department Description

Pursuant to Section 20, Article IV, Idaho Constitution, all executive and administrative offices, agencies, and instrumentalities of the executive department of the state, except for those assigned to the elected constitutional officers, are allocated within not more than twenty departments. The agencies in this section have been assigned to the Office of the Governor, in compliance with the Idaho Constitution and Section 67-2402, Idaho Code.

# Commission on Aging

Analyst: McGurkin

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY FUND CATEGORY</b>					
General	5,361,600	5,228,000	6,285,200	6,476,400	6,501,100
Federal	15,840,500	11,491,200	12,234,500	10,969,300	10,996,200
<b>Total:</b>	<b>21,202,100</b>	<b>16,719,200</b>	<b>18,519,700</b>	<b>17,445,700</b>	<b>17,497,300</b>
Percent Change:	0.0%	(21.1%)	10.8%	(5.8%)	(5.5%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,704,000	1,405,400	1,712,400	1,671,500	1,724,300
Operating Expenditures	951,600	573,000	891,200	851,300	850,100
Capital Outlay	68,400	68,100	71,100	72,900	72,900
Trustee/Benefit	18,478,100	14,672,700	15,845,000	14,850,000	14,850,000
<b>Total:</b>	<b>21,202,100</b>	<b>16,719,200</b>	<b>18,519,700</b>	<b>17,445,700</b>	<b>17,497,300</b>
Full-Time Positions (FTP)	14.00	14.00	15.00	15.00	15.00

## Division Description

The Idaho Commission on Aging (ICOA) was designated by the Governor in 1968 and implements the federal Older American Act and the Idaho Senior Services Act. Statutory authority can be found in Section 67-5001, Idaho Code. The Governor appoints a seven member commission on aging which oversee the duties, powers, and authorities of ICOA. ICOA plans, coordinates, and promotes a statewide network to support aging Idahoans live healthy and dignified lives in the communities of their choice. Services are targeted to those most in need and at risk of early institutionalization and include meals, transportation, homemaker and caregiver support, and respite. ICOA also leads the effort to keep aging Idahoans safe through the Adult Protective Services, Ombudsman, and Senior Legal Assistance Program. Direct services are provided through the six Area Agencies on Aging (AAA) and are guided by local area plans specifically developed to address the needs in each Planning and Service Areas (PSA). Each area plan is developed through research, analysis, strategic identification, stakeholder, and public participation and advances the goals and objectives developed in the ICOA's four-year Senior Services State Plan. ICOA's duties include: advocating for elderly Idahoans within state government and throughout communities; assisting communities plan, develop, and implement in-home and community-based services; and planning, coordinating, funding, and monitoring various statewide service programs.

Mission: Transform the aging experience by leading planning, policies, partnerships, and programs, that honor choices and increase well-being for Idahoans as we age.

Vision: Idahoans make informed choices to age well and live well.

### Roles and Responsibilities:

1. To serve as an advocate within state government and the community for older Idahoans;
2. Serve as an advisory body regarding state legislative issues affecting older Idahoans;
3. Promulgate, adopt, amend, and rescind rules related to programs and services administered by ICOA;
4. Enter into funding agreements for grants and contracts within the limits of appropriated funds to carry out programs and services for older Idahoans;
5. Conduct public hearings and evaluations to determine the health and social needs of older Idahoans, and determine the public and private resources available to meet those needs;
6. Designate PSA and AAA in accordance with the Older Americans Act and federal regulations promulgated thereunder. ICOA shall review the boundaries of the PSA periodically and shall change them as necessary;
7. On or before the first day of December, submit a report to the Governor and the Legislature of its accomplishments and recommendations for the improvement of programs and services for older Idahoans; and
8. Administer and perform any other related functions or activities assigned to ICOA by the Governor.

# Commission on Aging

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	5,361,600	5,228,000	(133,600) (2.5%)	6,285,200	6,476,400	6,501,100
American Rescue Plan 34400	5,288,600	3,131,000	(2,157,600) (40.8%)	1,800,000	500,000	500,000
Federal COVID-19 Relief 34500	150,000	100	(149,900) (99.9%)	0	0	0
Federal Grant 34800	10,401,900	8,360,100	(2,041,800) (19.6%)	10,434,500	10,469,300	10,496,200
<b>Total:</b>	<b>21,202,100</b>	<b>16,719,200</b>	<b>(4,482,900)</b> <b>(21.1%)</b>	<b>18,519,700</b>	<b>17,445,700</b>	<b>17,497,300</b>



# Commission on Aging

## Comparative Summary

Analyst: McGurkin

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>15.00</b>	<b>6,285,200</b>	<b>18,519,700</b>	<b>15.00</b>	<b>6,285,200</b>	<b>18,519,700</b>
Executive Carry Forward	0.00	312,200	312,200	0.00	312,200	312,200
<b>FY 2025 Estimated Expenditures</b>	<b>15.00</b>	<b>6,597,400</b>	<b>18,831,900</b>	<b>15.00</b>	<b>6,597,400</b>	<b>18,831,900</b>
Removal of Onetime Expenditures	0.00	(318,500)	(2,118,500)	0.00	(318,500)	(2,118,500)
<b>FY 2026 Base</b>	<b>15.00</b>	<b>6,278,900</b>	<b>16,713,400</b>	<b>15.00</b>	<b>6,278,900</b>	<b>16,713,400</b>
Personnel Benefit Costs	0.00	9,000	20,800	0.00	9,000	20,800
Contract Inflation	0.00	6,600	8,400	0.00	6,600	8,400
Statewide Cost Allocation	0.00	9,100	23,300	0.00	8,600	22,100
Change in Employee Compensation	0.00	6,300	13,300	0.00	31,500	66,100
<b>FY 2026 Program Maintenance</b>	<b>15.00</b>	<b>6,309,900</b>	<b>16,779,200</b>	<b>15.00</b>	<b>6,334,600</b>	<b>16,830,800</b>
1. ARPA - Support State Aging Programs	0.00	0	500,000	0.00	0	500,000
General Inflation	0.00	162,600	162,600	0.00	162,600	162,600
OITS Hardware	0.00	3,900	3,900	0.00	3,900	3,900
<b>FY 2026 Total</b>	<b>15.00</b>	<b>6,476,400</b>	<b>17,445,700</b>	<b>15.00</b>	<b>6,501,100</b>	<b>17,497,300</b>
Change from Original Appropriation	0.00	191,200	(1,074,000)	0.00	215,900	(1,022,400)
% Change from Original Appropriation		3.0%	(5.8%)		3.4%	(5.5%)

# Commission on Aging

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements. Enhancement 1 provided \$83,000 and 1.00 FTP to hire a financial specialist for federal reporting. Enhancement 2 provided \$805,500 from the General Fund for senior nutrition services. Enhancement 3 provided \$1,800,000 in ARPA funds for senior programs and services.					
	15.00	6,285,200	0	12,234,500	18,519,700

## Executive Carry Forward

The Idaho Commission on Aging was approved by the Division of Financial Management for \$312,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for service invoices related to Idaho Adult Protective Services and the Idaho Alzheimer Disease and Related Dementia Community Care Program. These expenses were invoiced late into FY 2024 and were not able to be closed before FY 2024 end.

Agency Request	0.00	312,200	0	0	312,200
Governor's Recommendation	0.00	312,200	0	0	312,200

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	15.00	6,597,400	0	12,234,500	18,831,900
Governor's Recommendation	15.00	6,597,400	0	12,234,500	18,831,900

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$1,800,000 from the ARPA grant funds to pay invoices and draw down remaining funds, \$6,300 for miscellaneous office supplies, and \$312,200 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(318,500)	0	(1,800,000)	(2,118,500)
Governor's Recommendation	0.00	(318,500)	0	(1,800,000)	(2,118,500)

<b>FY 2026 Base</b>					
Agency Request	15.00	6,278,900	0	10,434,500	16,713,400
Governor's Recommendation	15.00	6,278,900	0	10,434,500	16,713,400

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees.

Agency Request	0.00	9,000	0	11,800	20,800
Governor's Recommendation	0.00	9,000	0	11,800	20,800

## Contract Inflation

The Commission on Aging requests \$8,400 for inflation costs. The request includes \$6,600 in operating expenditures from the General Fund for a 4% contractual increase in the cost of the agency's Management Information System. The system standardizes data collection and reporting statewide for the services provided under the Older Americans Act. The remaining \$1,800 in capital outlay from federal funds is for a 2.5% increase in its building lease contract.

Agency Request	0.00	6,600	0	1,800	8,400
Governor's Recommendation	0.00	6,600	0	1,800	8,400

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$700, Legislative Audit billings will increase by \$7,000, risk management costs will decrease by \$12,300, State Controller fees will increase by \$26,800, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$1,200, for a net increase of \$23,300.

Agency Request	0.00	9,100	0	14,200	23,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	8,600	0	13,500	22,100

# Commission on Aging

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	6,300	0	7,000	13,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	31,500	0	34,600	66,100
<b>FY 2026 Program Maintenance</b>					
Agency Request	15.00	6,309,900	0	10,469,300	16,779,200
Governor's Recommendation	15.00	6,334,600	0	10,496,200	16,830,800

## 1. ARPA - Support State Aging Programs

The Idaho Commission on Aging (ICOA) requests \$500,000 onetime from federal funds to pay final invoices and draw down remaining ARPA grant funds. ARPA awards expire September 30th, 2025, meaning that activities related to any draw downs must occur by that date. ICOA will have 120 days following award expiration to fully close out related expenditures.

Of the \$500,000 total, \$450,000 is for trustee and benefit payments that cover final invoices for a variety of programs distributed by ICOA's six local Area Agencies on Aging. These programs include Older Idahoan Supportive Services, meal programs, modernization at contracted senior centers, Caregiver Assistance, Adult Protective Services, and ICOA's pilot program to expand the public health workforce. The remaining \$50,000 will be divided, with \$25,000 allocated to personnel costs to cover staff time spent on processing invoices, contracts, and managing program implementation, while the other \$25,000 will be allocated to operating expenditures for training materials, website updates, and identification badges specific to Adult Protective Services. None of the total results in ongoing obligations or loss of services when ARPA grants expire, with funding used for onetime purposes and modernization projects.

AGENCY SUBMITTED OUTCOMES: This request fulfills six goals: (1) promoting excellence and innovation within the aging network to meet the diverse needs of older Idahoans and caregivers, (2) empowering Idahoans with confidence and resources for aging, (3) encouraging Idahoans to choose healthy lifestyles that promote well-being, (4) connecting Idahoans with people, services, and programs that facilitate the highest quality of life, (5) supporting independent and healthy living in communities of their choice, and (6) promoting resilience, self-determination, and dignity among older and vulnerable adults. The agency identifies these goals as Performance Measures 1-6 in their Performance Measure Report. Measured outcomes identified by the agency include: (1) creating a new State Plan with ICOA methodology, (2) delivering education that improves service provider capacity for older Idahoans, (3) supporting Senior Centers, (4) expanding the Aging and Disability Resource Center's partnerships, (5) implementing the Idaho Alzheimer's and Related Dementias (ADRD) State Plan, and (6) decreasing inconsistency in statewide Adult Protective Services delivery.

Agency Request	0.00	0	0	500,000	500,000
Governor's Recommendation	0.00	0	0	500,000	500,000

# Commission on Aging

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## General Inflation

The Idaho Commission on Aging (ICOA) requests an ongoing increase from the General Fund to account for contract inflation. The total request is \$162,600, which includes a 3% increase in trustee and benefit payments for contracts with Area Agencies on Aging equal to \$155,000 and a 2% increase in various operating costs equal to \$7,600. The increase for Area Agencies on Aging is intended to cover rising expenses related to labor, insurance, fuel, and specific services in each agency's Planning and Service Areas. The operating expenditure increase would cover cost increases for training materials and travel by ICOA staff to review, audit, and train programs throughout the state. The agency has reported funding pressure in regard to the impact of the 2.9% year-over-year increase in the national CPI inflation rate reported by the Bureau of Labor Statistics in July 2024, along with a 4.36% growth in Idaho's population aged 65 to 85 from 2022 to 2023.

Agency Request	0.00	162,600	0	0	162,600
Governor's Recommendation	0.00	162,600	0	0	162,600

## OITS Hardware

The Idaho Commission on Aging requests a onetime appropriation of \$3,900 from the General Fund for hardware recommended by the Office of Information Technology Services. This request includes the replacement of two standard laptops and two docking stations on a four year replacement cycle. The current laptops have reached end-of-life and are no longer supported by the manufacturer, lowering security and reliability. Laptops are used by staff for travel obligations across the state and routine tasks.

Agency Request	0.00	3,900	0	0	3,900
Governor's Recommendation	0.00	3,900	0	0	3,900

FY 2026 Total					
Agency Request	15.00	6,476,400	0	10,969,300	17,445,700
Governor's Recommendation	15.00	6,501,100	0	10,996,200	17,497,300

### Agency Request

Change from Original App	0.00	191,200	0	(1,265,200)	(1,074,000)
% Change from Original App	0.0%	3.0%		(10.3%)	(5.8%)

### Governor's Recommendation

Change from Original App	0.00	215,900	0	(1,238,300)	(1,022,400)
% Change from Original App	0.0%	3.4%		(10.1%)	(5.5%)

# Commission on the Arts

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	982,800	982,800	933,400	976,200	990,500
Dedicated	131,300	19,100	106,300	106,300	106,300
Federal	1,201,900	982,700	1,213,400	1,223,000	1,237,800
<b>Total:</b>	<b>2,316,000</b>	<b>1,984,600</b>	<b>2,253,100</b>	<b>2,305,500</b>	<b>2,334,600</b>
Percent Change:	0.0%	(14.3%)	13.5%	2.3%	3.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	898,300	778,100	918,700	937,900	967,500
Operating Expenditures	453,900	275,000	394,300	409,100	408,600
Capital Outlay	47,400	42,100	48,700	48,700	48,700
Trustee/Benefit	916,400	889,400	891,400	909,800	909,800
<b>Total:</b>	<b>2,316,000</b>	<b>1,984,600</b>	<b>2,253,100</b>	<b>2,305,500</b>	<b>2,334,600</b>
Full-Time Positions (FTP)	10.00	10.00	10.00	10.00	10.00

## Division Description

The Commission on the Arts seeks to stimulate and encourage the study and presentation of the arts, and public interest and participation therein, and to encourage and assist freedom of artistic expression. Current statutory authority can be found in Section 67-5601, Idaho Code. Areas of emphasis include music, theatre, dance, creative writing, painting, sculpture, architecture, and the folk and traditional arts. In fulfillment of these objectives, the commission engages in the following activities:

1. Grants for arts organizations to assist in the support of public programs in the arts for residents of, and visitors to, Idaho;
2. Fellowships in recognition of artistic excellence by individual Idaho artists;
3. Traditional arts apprenticeships and master clinics for folk and traditional artists and their apprentices, to perpetuate Idaho traditions;
4. Arts education programs, including the ArtsPowered Schools Institute, Poetry Out Loud, National Poetry Recitation Contest, and arts education project grants;
5. Technical assistance services for arts organizations and professional development opportunities for artists and arts administrators;
6. Idaho's Writer-in-Residence literature program, serving Idaho libraries in rural regions with literary readings; and
7. Honorifics, including the biennial Idaho Governor's Awards in the Arts.

The Governor appoints the 13-member Commission on the Arts, which in turn hires an executive director to plan, manage, and evaluate the activities listed above.

# Commission on the Arts

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	982,800	982,800	0 0.0%	933,400	976,200	990,500
Miscellaneous Revenue 34900	131,300	19,100	(112,200) (85.5%)	106,300	106,300	106,300
Federal Grant 34800	1,201,900	982,700	(219,200) (18.2%)	1,213,400	1,223,000	1,237,800
<b>Total:</b>	<b>2,316,000</b>	<b>1,984,600</b>	<b>(331,400)</b> <b>(14.3%)</b>	<b>2,253,100</b>	<b>2,305,500</b>	<b>2,334,600</b>

# Commission on the Arts

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>10.00</b>	<b>933,400</b>	<b>2,253,100</b>	<b>10.00</b>	<b>933,400</b>	<b>2,253,100</b>
<b>FY 2026 Base</b>	<b>10.00</b>	<b>933,400</b>	<b>2,253,100</b>	<b>10.00</b>	<b>933,400</b>	<b>2,253,100</b>
Personnel Benefit Costs	0.00	5,900	11,800	0.00	5,900	11,800
Statewide Cost Allocation	0.00	14,800	14,800	0.00	14,300	14,300
Change in Employee Compensation	0.00	3,700	7,400	0.00	18,500	37,000
<b>FY 2026 Program Maintenance</b>	<b>10.00</b>	<b>957,800</b>	<b>2,287,100</b>	<b>10.00</b>	<b>972,100</b>	<b>2,316,200</b>
1. Arts Education Grant Increase	0.00	18,400	18,400	0.00	18,400	18,400
<b>FY 2026 Total</b>	<b>10.00</b>	<b>976,200</b>	<b>2,305,500</b>	<b>10.00</b>	<b>990,500</b>	<b>2,334,600</b>
Change from Original Appropriation	0.00	42,800	52,400	0.00	57,100	81,500
% Change from Original Appropriation		4.6%	2.3%		6.1%	3.6%

# Commission on the Arts

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included one budget enhancement. This enhancement funded an ongoing increase for National Endowment for the Arts grants, and transferred \$50,000 in dedicated funds from operating expenditures to trustee and benefits payments for the state's 1:1 match.					
	10.00	933,400	106,300	1,213,400	2,253,100
<b>FY 2026 Base</b>					
Agency Request	10.00	933,400	106,300	1,213,400	2,253,100
<i>Governor's Recommendation</i>	<i>10.00</i>	<i>933,400</i>	<i>106,300</i>	<i>1,213,400</i>	<i>2,253,100</i>
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees.					
Agency Request	0.00	5,900	0	5,900	11,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,900</i>	<i>0</i>	<i>5,900</i>	<i>11,800</i>
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$100, Legislative Audit billings will increase by \$1,500, risk management costs will decrease by \$400, State Controller fees will increase by \$15,900, and Office of Information Technology Services billings will decrease by \$2,100, for a net increase of \$14,800.					
Agency Request	0.00	14,800	0	0	14,800
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,300</i>	<i>0</i>	<i>0</i>	<i>14,300</i>
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,700	0	3,700	7,400
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>18,500</i>	<i>0</i>	<i>18,500</i>	<i>37,000</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	10.00	957,800	106,300	1,223,000	2,287,100
<i>Governor's Recommendation</i>	<i>10.00</i>	<i>972,100</i>	<i>106,300</i>	<i>1,237,800</i>	<i>2,316,200</i>



# Commission on the Arts

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Arts Education Grant Increase

The Idaho Commission on the Arts requests an ongoing appropriation increase of \$18,400 from the General Fund. This increase would be used to match 1:1 federal funds from National Endowment for the Arts grants. If approved, funding would provide up to four additional Arts Education Annual Projects in Idaho schools. Awarded grants require a 1:1 match from the awardee, which include schools, school districts or non-profit arts organizations that offer K-12 programs or projects. Grants require integration of art and education for creative learning opportunities and must meet one or more state art education standards. In FY 2025, 36 Arts Education Annual Project Grants were awarded from an application pool of 44. These grants provided \$74,700 from the General Fund and \$215,509 from federal funds.

AGENCY SUBMITTED OUTCOMES: This request aligns with Goal #2: Expand the role of arts education in schools and communities, and addresses Objective 2.3, to offer grants that facilitate arts learning in school and community settings, as well as Objective 3.2, to prioritize expanding arts opportunities for underrepresented and underserved communities, such as rural schools and school districts. The measured outcome identified by the agency is the funding of up to four additional Art Education Annual Projects, which combined with the awardee match will result in an additional \$36,800 spent in the grant category to support schools and communities across the state.

Agency Request	0.00	18,400	0	0	18,400
Governor's Recommendation	0.00	18,400	0	0	18,400

FY 2026 Total					
Agency Request	10.00	976,200	106,300	1,223,000	2,305,500
Governor's Recommendation	10.00	990,500	106,300	1,237,800	2,334,600

Agency Request					
Change from Original App	0.00	42,800	0	9,600	52,400
% Change from Original App	0.0%	4.6%	0.0%	0.8%	2.3%
Governor's Recommendation					
Change from Original App	0.00	57,100	0	24,400	81,500
% Change from Original App	0.0%	6.1%	0.0%	2.0%	3.6%



# Commission for the Blind and Visually Impaired

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,693,100	1,573,200	1,964,900	1,800,800	1,831,200
Dedicated	347,700	125,700	348,000	348,700	349,500
Federal	3,788,800	3,767,200	4,779,200	4,037,000	4,117,400
<b>Total:</b>	<b>5,829,600</b>	<b>5,466,100</b>	<b>7,092,100</b>	<b>6,186,500</b>	<b>6,298,100</b>
Percent Change:	0.0%	(6.2%)	29.7%	(12.8%)	(11.2%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,715,300	3,541,100	3,793,000	3,880,100	4,007,700
Operating Expenditures	875,000	798,100	2,060,000	1,038,400	1,022,400
Capital Outlay	400	0	200	29,100	29,100
Trustee/Benefit	1,238,900	1,126,900	1,238,900	1,238,900	1,238,900
<b>Total:</b>	<b>5,829,600</b>	<b>5,466,100</b>	<b>7,092,100</b>	<b>6,186,500</b>	<b>6,298,100</b>
Full-Time Positions (FTP)	43.12	43.12	43.12	43.12	43.12

## Division Description

The Idaho Commission for the Blind and Visually Impaired (ICBVI) was established in 1967. Statutory authority can be found in Section 67-5401, Idaho Code. ICBVI assists individuals who are blind or visually impaired achieve social and economic independence. The commission is organized under the Office of the Governor and consists of five appointed members who serve three-year terms. At least three of the commissioners must be blind or visually impaired. ICBVI's duties consist of the following:

- Assist individuals who are blind or visually impaired achieve independence by providing them services and engaging in other activities that ameliorate the condition of blindness;
- Provide programs of skills training to build confidence and self-sufficiency, education, counseling, and guidance; vocational rehabilitation and job placement services; and physical sight restoration;
- Implement and oversee the Business Enterprise Program (BEP), which allows individuals who are blind or visually impaired the opportunity to become food service or vending operators; and
- Administer federal vocational rehabilitation programs for individuals who are blind or visually impaired.

In addition, the Assessment and Training Center (ATC) in Boise provides intensive instruction in skills needed for a blind or visually impaired person to participate fully in mainstream society. ATC's goal is to provide training that will allow the individual to perform any task, on the job or at home, as well as sighted peers. Instruction is available in the following areas: activities of daily living, braille and communications, industrial arts, keyboard and computer, and orientation and mobility (cane travel).

# Commission for the Blind and Visually Impaired

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	1,693,100	1,573,200	(119,900) (7.1%)	1,964,900	1,800,800	1,831,200
Randolph Sheppard 21000	127,700	33,300	(94,400) (73.9%)	127,700	127,700	127,700
Rehabilitation Revenue and Refunds 28800	47,300	0	(47,300) (100.0%)	47,300	47,300	47,300
Miscellaneous Revenue 34900	84,400	17,700	(66,700) (79.0%)	84,400	84,400	84,400
Adaptive Aids and Appliances 42600	88,300	74,700	(13,600) (15.4%)	88,600	89,300	90,100
Federal Grant 34800	3,788,800	3,767,200	(21,600) (0.6%)	4,779,200	4,037,000	4,117,400
<b>Total:</b>	<b>5,829,600</b>	<b>5,466,100</b>	<b>(363,500)</b> <b>(6.2%)</b>	<b>7,092,100</b>	<b>6,186,500</b>	<b>6,298,100</b>

# Commission for the Blind and Visually Impaired

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>43.12</b>	<b>1,964,900</b>	<b>7,092,100</b>	<b>43.12</b>	<b>1,964,900</b>	<b>7,092,100</b>
Executive Carry Forward	0.00	95,100	140,100	0.00	95,100	140,100
<b>FY 2025 Estimated Expenditures</b>	<b>43.12</b>	<b>2,060,000</b>	<b>7,232,200</b>	<b>43.12</b>	<b>2,060,000</b>	<b>7,232,200</b>
Removal of Onetime Expenditures	0.00	(325,100)	(1,220,000)	0.00	(325,100)	(1,220,000)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>43.12</b>	<b>1,734,900</b>	<b>6,012,200</b>	<b>43.12</b>	<b>1,734,900</b>	<b>6,012,200</b>
Personnel Benefit Costs	0.00	14,600	55,400	0.00	14,600	55,400
Statewide Cost Allocation	0.00	14,100	58,300	0.00	10,900	42,300
Change in Employee Compensation	0.00	8,300	31,700	0.00	41,900	159,300
<b>FY 2026 Program Maintenance</b>	<b>43.12</b>	<b>1,771,900</b>	<b>6,157,600</b>	<b>43.12</b>	<b>1,802,300</b>	<b>6,269,200</b>
OITS Hardware	0.00	28,900	28,900	0.00	28,900	28,900
<b>FY 2026 Total</b>	<b>43.12</b>	<b>1,800,800</b>	<b>6,186,500</b>	<b>43.12</b>	<b>1,831,200</b>	<b>6,298,100</b>
Change from Original Appropriation	0.00	(164,100)	(905,600)	0.00	(133,700)	(794,000)
% Change from Original Appropriation		(8.4%)	(12.8%)		(6.8%)	(11.2%)

# Commission for the Blind and Visually Impaired

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included one budget enhancement for \$1,140,400 for the purchase and maintenance of Aware case management software.					
	43.12	1,964,900	348,000	4,779,200	7,092,100

## Executive Carry Forward

The Commission for the Blind and Visually Impaired was approved by the Division of Financial Management for \$140,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for obligated client services and the purchase of two vehicles.

Agency Request	0.00	95,100	0	45,000	140,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>95,100</i>	<i>0</i>	<i>45,000</i>	<i>140,100</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	43.12	2,060,000	348,000	4,824,200	7,232,200
<i>Governor's Recommendation</i>	<i>43.12</i>	<i>2,060,000</i>	<i>348,000</i>	<i>4,824,200</i>	<i>7,232,200</i>

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$1,079,900 for Aware case management software, and \$140,100 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(325,100)	0	(894,900)	(1,220,000)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(325,100)</i>	<i>0</i>	<i>(894,900)</i>	<i>(1,220,000)</i>

## Base Adjustments

Agency Request	0.00	0	0	0	0
<i>The Governor recommends an ongoing shift of 0.43 FTP from the General Fund to the Federal Grant Fund. The agency made this adjustment in the current fiscal year on a onetime basis.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	43.12	1,734,900	348,000	3,929,300	6,012,200
<i>Governor's Recommendation</i>	<i>43.12</i>	<i>1,734,900</i>	<i>348,000</i>	<i>3,929,300</i>	<i>6,012,200</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	14,600	600	40,200	55,400
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>14,600</i>	<i>600</i>	<i>40,200</i>	<i>55,400</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$1,300, Legislative Audit billings will decrease by \$2,000, risk management costs will decrease by \$1,100, State Controller fees will increase by \$36,100, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$26,800, for a net increase of \$58,300.

Agency Request	0.00	14,100	0	44,200	58,300
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>10,900</i>	<i>0</i>	<i>31,400</i>	<i>42,300</i>

# Commission for the Blind and Visually Impaired

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	8,300	100	23,300	31,700
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	41,900	900	116,500	159,300
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FY 2026 Program Maintenance					
Agency Request	43.12	1,771,900	348,700	4,037,000	6,157,600
Governor's Recommendation	43.12	1,802,300	349,500	4,117,400	6,269,200

## OITS Hardware

The Commission for the Blind and Visually Impaired requests \$28,900 onetime from the General Fund for replacement computer equipment per the recommendation of the Office of Information Technology Services. Replacement items include desktops, laptops, docking stations and other assorted IT equipment.

Agency Request	0.00	28,900	0	0	28,900
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Governor's Recommendation	0.00	28,900	0	0	28,900
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FY 2026 Total					
Agency Request	43.12	1,800,800	348,700	4,037,000	6,186,500
Governor's Recommendation	43.12	1,831,200	349,500	4,117,400	6,298,100

### Agency Request

Change from Original App	0.00	(164,100)	700	(742,200)	(905,600)
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% Change from Original App	0.0%	(8.4%)	0.2%	(15.5%)	(12.8%)
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### Governor's Recommendation

Change from Original App	0.00	(133,700)	1,500	(661,800)	(794,000)
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% Change from Original App	0.0%	(6.8%)	0.4%	(13.8%)	(11.2%)
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# Office of Drug Policy

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	370,000	328,800	376,200	389,400	399,700
Dedicated	24,500	22,700	124,500	24,500	24,500
Federal	5,640,600	3,445,000	4,500,000	4,522,400	4,532,200
<b>Total:</b>	<b>6,035,100</b>	<b>3,796,500</b>	<b>5,000,700</b>	<b>4,936,300</b>	<b>4,956,400</b>
Percent Change:	0.0%	(37.1%)	31.7%	(1.3%)	(0.9%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	659,400	543,600	634,500	647,400	667,800
Operating Expenditures	1,771,900	631,400	1,056,400	1,079,100	1,078,800
Trustee/Benefit	3,603,800	2,621,500	3,309,800	3,209,800	3,209,800
<b>Total:</b>	<b>6,035,100</b>	<b>3,796,500</b>	<b>5,000,700</b>	<b>4,936,300</b>	<b>4,956,400</b>
Full-Time Positions (FTP)	6.00	6.00	6.00	6.00	6.00

## Division Description

The Office of Drug Policy (ODP) was created during the 2007 legislative session and placed under the Office of the Governor to address Idaho's substance use and misuse policy and prevention efforts. This is accomplished by developing and implementing strategic action plans and collaborative partnerships to reduce drug use and related consequences. Statutory authority can be found in Section 67-821, Idaho Code.

Statutory responsibilities consist of the following:

- Consult with counties, cities, and local law enforcement on programs, policies, and issues to address the state's illegal drug and substance abuse problems;
- Serve as a repository of agreements, contracts, and plans concerning programs to address illegal drug and substance abuse. These documents come from community organizations and other local, state, and federal agencies;
- Facilitate the exchange of information and data with relevant interstate and intrastate entities;
- Provide input on community, tribal and federal plans, agreements, and policies relating to illegal drug and substance abuse; and
- Coordinate with public and private entities to develop, create, and promote statewide campaigns to reduce or eliminate substance abuse.

# Office of Drug Policy

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	370,000	328,800	(41,200) (11.1%)	376,200	389,400	399,700
State-Directed Opioid Settlement 22800	0	0	0 0.0%	100,000	0	0
Miscellaneous Revenue 34900	24,500	22,700	(1,800) (7.3%)	24,500	24,500	24,500
American Rescue Plan 34400	1,146,700	381,000	(765,700) (66.8%)	0	0	0
Federal COVID-19 Relief 34500	0	0	0 0.0%	0	0	0
Federal Grant 34800	4,493,900	3,064,000	(1,429,900) (31.8%)	4,500,000	4,522,400	4,532,200
<b>Total:</b>	<b>6,035,100</b>	<b>3,796,500</b>	<b>(2,238,600)</b> <b>(37.1%)</b>	<b>5,000,700</b>	<b>4,936,300</b>	<b>4,956,400</b>

# Office of Drug Policy

## Comparative Summary

Analyst: McGurkin

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>6.00</b>	<b>376,200</b>	<b>5,000,700</b>	<b>6.00</b>	<b>376,200</b>	<b>5,000,700</b>
Prior Year Reappropriation	0.00	0	765,700	0.00	0	765,700
<b>FY 2025 Total Appropriation</b>	<b>6.00</b>	<b>376,200</b>	<b>5,766,400</b>	<b>6.00</b>	<b>376,200</b>	<b>5,766,400</b>
Removal of Onetime Expenditures	0.00	0	(865,700)	0.00	0	(865,700)
<b>FY 2026 Base</b>	<b>6.00</b>	<b>376,200</b>	<b>4,900,700</b>	<b>6.00</b>	<b>376,200</b>	<b>4,900,700</b>
Personnel Benefit Costs	0.00	3,900	7,800	0.00	3,900	7,800
Statewide Cost Allocation	0.00	6,700	22,700	0.00	6,700	22,400
Change in Employee Compensation	0.00	2,600	5,100	0.00	12,900	25,500
<b>FY 2026 Program Maintenance</b>	<b>6.00</b>	<b>389,400</b>	<b>4,936,300</b>	<b>6.00</b>	<b>399,700</b>	<b>4,956,400</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>6.00</b>	<b>389,400</b>	<b>4,936,300</b>	<b>6.00</b>	<b>399,700</b>	<b>4,956,400</b>
Change from Original Appropriation	0.00	13,200	(64,400)	0.00	23,500	(44,300)
% Change from Original Appropriation		3.5%	(1.3%)		6.2%	(0.9%)

# Office of Drug Policy

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included two budget enhancements. Enhancement 1 provided onetime funding from the Opioid Settlement Fund for community models to address opioid abuse at the local level. Enhancement 2 provided authority to carry over any unexpended and unencumbered moneys from the American Rescue Plan (ARPA) Fund for the final year of ARPA programs related to drug use prevention services.					
	6.00	376,200	124,500	4,500,000	5,000,700

### Prior Year Reappropriation

The Office of Drug Policy was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to the American Rescue Plan (ARPA) from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 base.

Agency Request	0.00	0	0	765,700	765,700
Governor's Recommendation	0.00	0	0	765,700	765,700

<b>FY 2025 Total Appropriation</b>					
Agency Request	6.00	376,200	124,500	5,265,700	5,766,400
Governor's Recommendation	6.00	376,200	124,500	5,265,700	5,766,400

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations included \$100,000 for Community Models on Idaho Youth substance use prevention and \$765,700 in reappropriation from the American Rescue Plan (ARPA) Fund for drug use prevention services.

Agency Request	0.00	0	(100,000)	(765,700)	(865,700)
Governor's Recommendation	0.00	0	(100,000)	(765,700)	(865,700)

<b>FY 2026 Base</b>					
Agency Request	6.00	376,200	24,500	4,500,000	4,900,700
Governor's Recommendation	6.00	376,200	24,500	4,500,000	4,900,700

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	3,900	0	3,900	7,800
Governor's Recommendation	0.00	3,900	0	3,900	7,800

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$2,200, Legislative Audit billings will increase by \$5,000, risk management costs will decrease by \$400, State Controller fees will increase by \$17,800, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$2,700, for a net increase of \$22,700.

Agency Request	0.00	6,700	0	16,000	22,700
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	6,700	0	15,700	22,400

# Office of Drug Policy

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	2,600	0	2,500	5,100
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	12,900	0	12,600	25,500
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FY 2026 Program Maintenance					
Agency Request	6.00	389,400	24,500	4,522,400	4,936,300
Governor's Recommendation	6.00	399,700	24,500	4,532,200	4,956,400

### Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The Office of Drug Policy requests authority to carry over its unencumbered and unspent appropriation balances of no more than \$765,700 from the American Rescue Plan Fund from FY 2025 into FY 2026. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	6.00	389,400	24,500	4,522,400	4,936,300
Governor's Recommendation	6.00	399,700	24,500	4,532,200	4,956,400

#### Agency Request

Change from Original App	0.00	13,200	(100,000)	22,400	(64,400)
% Change from Original App	0.0%	3.5%	(80.3%)	0.5%	(1.3%)

#### Governor's Recommendation

Change from Original App	0.00	23,500	(100,000)	32,200	(44,300)
% Change from Original App	0.0%	6.2%	(80.3%)	0.7%	(0.9%)



# Office of Energy and Mineral Resources

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	0	0	0	0	481,100
Dedicated	11,705,600	3,433,300	1,079,000	1,202,000	1,219,600
Federal	7,172,600	582,100	11,587,500	36,100,700	36,124,500
<b>Total:</b>	<b>18,878,200</b>	<b>4,015,400</b>	<b>12,666,500</b>	<b>37,302,700</b>	<b>37,825,200</b>
Percent Change:	0.0%	(78.7%)	215.4%	194.5%	198.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,436,700	1,010,200	1,463,600	1,990,900	2,197,300
Operating Expenditures	716,500	143,800	730,100	4,784,000	5,100,100
Capital Outlay	26,400	0	15,900	15,900	15,900
Trustee/Benefit	16,698,600	2,861,400	10,456,900	30,511,900	30,511,900
<b>Total:</b>	<b>18,878,200</b>	<b>4,015,400</b>	<b>12,666,500</b>	<b>37,302,700</b>	<b>37,825,200</b>
Full-Time Positions (FTP)	11.00	11.00	11.00	15.00	16.00

## Division Description

The Office of Energy and Mineral Resources has existed on and off through executive order since 1975. Pursuant to Section 67-802, Idaho Code, executive orders cannot exist more than four years unless reauthorized. In its current authorization, Executive Order 2024-09, the office's duties, powers and authorities include:

1. Serve as Idaho's clearinghouse and first point of contact for energy and mineral information, including addressing policy inquiries and providing information regarding issues.
2. Coordinate the state's energy and mineral planning efforts.
3. Advise the Governor, the Legislature, and other public officials on the state's energy requirements, supply, transmission, management, conservation, efficiency efforts, permitting processes, and policy development.
4. Coordinate with federal agencies, state agencies, local governments, and stakeholders on issues concerning the state's energy requirements, supply, transmission, management, conservation, and efficiency efforts, permitting processes, and policy development.
5. Advise the Governor, the Legislature, and other public officials on mineral exploration, production, planning, permitting processes, and policy development.
6. Coordinate with federal agencies, state agencies, local governments, and stakeholders on issues concerning mineral exploration, production, planning, permitting processes, and policy development in the state.
7. Serve as a cooperating agency for energy and mineral projects subject to the National Environmental Policy Act, in the discretion of the Administrator.
8. Lead coordination of state comments on documents and processes involving energy and mineral projects and regulation, including Federal Energy Regulatory Commission licensing of hydropower projects.
9. Coordinate, support, and oversee the Idaho Strategic Energy Alliance.
10. Staffs and supports the Leadership in Nuclear Energy Commission, which enhances the long term viability and mission of INL and other nuclear industries.
11. Assist state agencies, local governments, and stakeholders to secure funding where available for energy and mineral projects and opportunities.
12. Apply for, accept, and administer energy loan programs, grants, and other forms of financial assistance for eligible projects.
13. Enter into other agreements or contracts necessary or appropriate to carry out the provisions of this Executive Order, including without limitation, voluntary agreements with public and private parties to fund or reimburse staff and consultant costs to support Idaho executive branch agencies in the discharge of their respective duties, as provided by statute and administrative rule, on energy or mineral-related licensing or permitting matters, provided that moneys received through these agreements shall be expended pursuant to appropriation.
14. Perform other duties as may be directed by the Governor.
15. It may accept contributions from any source, and moneys shall be expended solely for the purposes provided in the executive order and accounted for as provided by law.

# Office of Energy and Mineral Resources

Analyst: McGurkin

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	0	0	0 0.0%	0	0	481,100
Indirect Cost Recovery 12500	261,500	236,200	(25,300) (9.7%)	272,900	412,200	419,600
Renewable Energy Resources 19900	270,900	89,700	(181,200) (66.9%)	274,800	244,500	246,500
Miscellaneous Revenue 34900	10,661,900	2,881,400	(7,780,500) (73.0%)	20,200	31,800	32,100
Petroleum Price Violation 49400	511,300	226,000	(285,300) (55.8%)	511,100	513,500	521,400
Federal Grant 34800	7,172,600	582,100	(6,590,500) (91.9%)	11,587,500	36,100,700	36,124,500
<b>Total:</b>	<b>18,878,200</b>	<b>4,015,400</b>	<b>(14,862,800)</b> <b>(78.7%)</b>	<b>12,666,500</b>	<b>37,302,700</b>	<b>37,825,200</b>



# Office of Energy and Mineral Resources

Analyst: McGurkin

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>11.00</b>	<b>0</b>	<b>12,666,500</b>	<b>11.00</b>	<b>0</b>	<b>12,666,500</b>
Prior Year Reappropriation	0.00	0	10,641,700	0.00	0	10,641,700
<b>FY 2025 Total Appropriation</b>	<b>11.00</b>	<b>0</b>	<b>23,308,200</b>	<b>11.00</b>	<b>0</b>	<b>23,308,200</b>
Removal of Onetime Expenditures	0.00	0	(10,641,700)	0.00	0	(10,641,700)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>11.00</b>	<b>0</b>	<b>12,666,500</b>	<b>11.00</b>	<b>0</b>	<b>12,666,500</b>
Personnel Benefit Costs	0.00	0	14,300	0.00	0	14,400
Statewide Cost Allocation	0.00	0	31,700	0.00	0	30,800
Change in Employee Compensation	0.00	0	10,300	0.00	0	52,500
<b>FY 2026 Program Maintenance</b>	<b>11.00</b>	<b>0</b>	<b>12,722,800</b>	<b>11.00</b>	<b>0</b>	<b>12,764,200</b>
1. Personnel Cost Funds Adjustment	0.00	0	0	0.00	0	0
2. Home Energy Rebates	4.00	0	24,579,900	4.00	0	24,579,900
Governor Initiatives	0.00	0	0	1.00	481,100	481,100
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>15.00</b>	<b>0</b>	<b>37,302,700</b>	<b>16.00</b>	<b>481,100</b>	<b>37,825,200</b>
Change from Original Appropriation	4.00	0	24,636,200	5.00	481,100	25,158,700
% Change from Original Appropriation			194.5%			198.6%

# Office of Energy and Mineral Resources

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included one budget enhancement. The enhancement provided \$4,400,000 in additional federal fund appropriation for electric grid modernization.					
	11.00	0	1,079,000	11,587,500	12,666,500

**Prior Year Reappropriation**

The Office of Energy and Mineral Resources was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the Energy Resiliency Grant Program from the Miscellaneous Revenue Fund from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	10,641,700	0	10,641,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>10,641,700</i>	<i>0</i>	<i>10,641,700</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	11.00	0	11,720,700	11,587,500	23,308,200
<i>Governor's Recommendation</i>	<i>11.00</i>	<i>0</i>	<i>11,720,700</i>	<i>11,587,500</i>	<i>23,308,200</i>

**Removal of Onetime Expenditures**

Removes onetime appropriation approved for FY 2025. Onetime appropriation included \$10,641,700 in reappropriation.

Agency Request	0.00	0	(10,641,700)	0	(10,641,700)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>(10,641,700)</i>	<i>0</i>	<i>(10,641,700)</i>

**Base Adjustments**

This decision unit aligns the agency's FTP allocation to the fund source for the work being performed.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	11.00	0	1,079,000	11,587,500	12,666,500
<i>Governor's Recommendation</i>	<i>11.00</i>	<i>0</i>	<i>1,079,000</i>	<i>11,587,500</i>	<i>12,666,500</i>

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees.

Agency Request	0.00	0	4,900	9,400	14,300
<i>Recommended by the Governor with adjustment for updated information.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>5,000</i>	<i>9,400</i>	<i>14,400</i>

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$5,100, risk management costs will decrease by \$600, State Controller fees will increase by \$20,400, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$6,900, for a net increase of \$31,700.

Agency Request	0.00	0	31,700	0	31,700
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>30,800</i>	<i>0</i>	<i>30,800</i>

# Office of Energy and Mineral Resources

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	0	4,400	5,900	10,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	22,800	29,700	52,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	11.00	0	1,120,000	11,602,800	12,722,800
Governor's Recommendation	11.00	0	1,137,600	11,626,600	12,764,200

## 1. Personnel Cost Funds Adjustment

The Office of Energy and Mineral Resources requests a shift in the allocation of existing appropriation to align personnel costs between dedicated funds to the work that will be performed. This request aligns with FTP shifts found in the agency's base adjustment, and has a net-zero impact on its overall appropriation.

AGENCY SUBMITTED OUTCOMES: This request fulfills Goal #1 within the agency: Responsibly Coordinate Idaho's Energy and Mineral Policy, Planning, and Project Efforts. The office identifies this as Goal #1 its Strategic Plan. The measured outcome identified by the agency is compliance with cost accounting principles.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Office of Energy and Mineral Resources

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Home Energy Rebates

The Office of Energy and Mineral Resources (OEMR) requests \$24,579,900 ongoing from federal funds and a increase of 4.00 FTP to serve in limited service for the Home Efficiency Rebates (HER) and Home Electrification and Appliance Rebates (HEAR) programs authorized in the Inflation Reduction Act of 2022 (IRA). The Department of Energy jointly calls these programs the “Home Energy Rebates”. Funding from the IRA for the Home Energy Rebates program is given to state energy offices to provide rebates to eligible households for energy projects and appliance upgrades that increase efficiency and reduce energy bills. Of the total request, \$20,055,000 would be used to provide rebates to Idahoans for these projects and upgrades, and \$4,022,200 would be used for operating expenditures. OEMR plans to issue a Request for Proposal (RFP) for a third-party contractor that would be responsible for direct contact with end consumers, including the day-to-day administration of rebates, income and project eligibility verification, fund distribution, and software management. The remaining \$502,700 would be used for personnel costs. Positions include a project manager (paygrade O), a financial specialist principal (paygrade M), and two program coordinators (paygrade M). Department of Human Resources 100% policy for these salaries is \$106,800 and \$82,500 respectively. The positions would be filled for limited service aligned with the duration of program funding, and would finalize program design, oversee program management, engage with stakeholders, monitor the third-party implementer, and fulfill federal reporting and compliance requirements.

OEMR is in the pre-application phase of the Home Energy Rebates Program and plans to apply for funding by the January 31, 2025 deadline. The application requires statements on how OEMR plans to manage or determine rebate requirements, amounts, expenses, and federal verification requirements; however, specifics are expected to be set throughout the program’s timeline as contracting and project design is finalized. Rollout of the program would not be expected before Q1 of the 2026 calendar year. While 55% of total funds could be available to OEMR within the first year of the award, actual moneys available from the Home Energy Rebates will be distributed in waves dependent on the number, timing, and type of eligible rebate requests from Idaho residents, with a maximum of \$80,890,291 available to the state of Idaho between the HER (\$40,367,910) and HEAR (\$40,522,381) programs through September 30, 2031. An estimated 6,500 to 54,000 households could receive rebates in total, dependent on average rebate amounts. Idaho’s federal guidelines require at least 39.1% of rebate funds to be distributed to low-income households and an additional 10% to be distributed to low-income multifamily households. OEMR can request federal approval to increase the proportion of funding reserved for low-income households or add additional project requirements. If Idaho chooses not to participate, funding will be redistributed to other states.

AGENCY SUBMITTED OUTCOMES: This request fulfills Goal #3 within the agency: Provide Idahoans Access to Energy-related Programs and Opportunities. The office identifies this as Goals #3 in its Strategic Plan. The measured outcome identified by the agency is the number of Idaho Households provided with cost savings.

Agency Request	4.00	0	82,000	24,497,900	24,579,900
<i>Governor's Recommendation</i>	<i>4.00</i>	<i>0</i>	<i>82,000</i>	<i>24,497,900</i>	<i>24,579,900</i>

# Office of Energy and Mineral Resources

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Governor Initiatives</b>					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends 1.00 FTP, \$311,100 ongoing from the General Fund, and \$170,000 onetime from the General Fund to create the new Idaho Strategic Permitting Council.</i>					
<i>The council would comprise leadership from permitting and policy state agencies, including the Office of Energy and Mineral Resources (OEMR) administrator, who would play a central role in heading the council's work. Other state agencies including the Department of Environmental Quality, Department of Water Resources, and Department of Lands, will be included as needed. The council would oversee coordination and streamlining of permitting reform and efficiency improvements, focusing on tracking and expediting eligible projects requiring approvals from multiple state agencies. Eligible projects, determined by the council, may include critical infrastructure, priority economic development, national security, or other complex large-scale investments in Idaho which may benefit from a more efficient permitting and approval process.</i>					
<i>The council will also use funding to create and maintain a public-facing dashboard that tracks project schedules and timelines. The council's operations are expected to fall under the current statutory authority of OEMR, though the council may recommend changes to permitting policies and related statutes.</i>					
<i>Of the \$311,100, \$164,100 is for ongoing personnel costs. This includes \$88,800 for a new full-time management assistant position at pay grade J. The position is budgeted at a salary of \$61,360, with \$27,456 in benefits. Division of Human Resources' 100% policy for salary for paygrade J is \$55,700. This role will coordinate council activities between state agencies and permit applicants, manage meetings, timelines, documents, and the state dashboard. Additionally, personnel costs include \$75,300 to fund 40% of the current salary and benefits for the Office of Energy and Mineral Resources administrator. This reflects a shift to the General Fund as the administrator takes on work related to council projects, which may not be not within the criteria for existing dedicated and federal funding sources.</i>					
<i>The remaining ongoing funding is for operating expenditures, including \$97,000 for support, maintenance, and general administrative costs, and \$50,000 for policy and administrative support services provided by the Division of Financial Management. The \$170,000 in onetime funds is for operating expenditures which would cover initial development costs for the council and the project-tracking dashboard.</i>					
Governor's Recommendation	1.00	481,100	0	0	481,100

## Budget Law Exemptions/Other Adjustments

REAPPROPRIATION AUTHORITY: The Office of Energy and Mineral Resources requests authority to carry over its unencumbered and unspent appropriation balances from the Miscellaneous Revenue Fund for nonrecurring expenditures under the Energy Resiliency Grant Program from FY 2025 into FY 2026. Carryover requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	15.00	0	1,202,000	36,100,700	37,302,700
Governor's Recommendation	16.00	481,100	1,219,600	36,124,500	37,825,200
Agency Request					
Change from Original App	4.00	0	123,000	24,513,200	24,636,200
% Change from Original App	36.4%		11.4%	211.5%	194.5%
Governor's Recommendation					
Change from Original App	5.00	481,100	140,600	24,537,000	25,158,700
% Change from Original App	45.5%		13.0%	211.8%	198.6%



# Division of Financial Management

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	2,158,600	2,332,900	2,228,200	2,303,900	2,370,800
Dedicated	914,500	692,200	936,800	1,082,800	1,107,200
Federal	41,675,300	28,982,800	41,677,100	41,679,100	41,682,000
<b>Total:</b>	<b>44,748,400</b>	<b>32,007,900</b>	<b>44,842,100</b>	<b>45,065,800</b>	<b>45,160,000</b>
Percent Change:	0.0%	(28.5%)	40.1%	0.5%	0.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,708,500	2,429,600	2,772,700	2,944,000	3,040,300
Operating Expenditures	1,450,200	745,500	1,479,700	1,511,000	1,508,900
Capital Outlay	0	0	0	21,100	21,100
Trustee/Benefit	40,589,700	28,832,800	40,589,700	40,589,700	40,589,700
<b>Total:</b>	<b>44,748,400</b>	<b>32,007,900</b>	<b>44,842,100</b>	<b>45,065,800</b>	<b>45,160,000</b>
Full-Time Positions (FTP)	22.00	22.00	22.00	23.00	23.00

## Division Description

The mission of the Division of Financial Management (DFM) is to support the Governor's vision of short- and long-term policies through effective resource allocation. DFM seeks to improve agency service delivery at the point of citizen impact by developing, monitoring, and publicizing performance outcomes, facilitating the development of the executive budget recommendation, and providing a proactive policy resource for the Governor to shape Idaho's future. The division consists of four main administrative units: Budget, Economic Analysis, Management Services, and Regulatory and Legislative Affairs, which includes the Office of the Administrative Rules Coordinator. [Statutory Authority: Sections 67-1910 through 1918, Idaho Code, and Section 67-5202, Idaho Code.]

# Division of Financial Management

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,158,600	2,332,900	174,300 8.1%	2,228,200	2,303,900	2,370,800
Indirect Cost Recovery 12500	117,400	84,700	(32,700) (27.9%)	119,600	246,600	250,700
Miscellaneous Revenue 34900	183,000	68,500	(114,500) (62.6%)	187,400	192,500	197,900
Administrative Code 47505	614,100	539,000	(75,100) (12.2%)	629,800	643,700	658,600
American Rescue Plan 34400	20,589,700	19,445,700	(1,144,000) (5.6%)	20,589,700	20,589,700	20,589,700
ARPA Homeowner Assistance 34410	20,000,000	9,387,100	(10,612,900) (53.1%)	20,000,000	20,000,000	20,000,000
ARPA State Fiscal Recovery 34430	1,085,600	150,000	(935,600) (86.2%)	1,087,400	1,089,400	1,092,300
<b>Total:</b>	<b>44,748,400</b>	<b>32,007,900</b>	<b>(12,740,500)</b> <b>(28.5%)</b>	<b>44,842,100</b>	<b>45,065,800</b>	<b>45,160,000</b>



# Division of Financial Management

Analyst: Lehosit

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>22.00</b>	<b>2,228,200</b>	<b>44,842,100</b>	<b>22.00</b>	<b>2,228,200</b>	<b>44,842,100</b>
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>22.00</b>	<b>2,228,200</b>	<b>44,842,100</b>	<b>22.00</b>	<b>2,228,200</b>	<b>44,842,100</b>
Personnel Benefit Costs	0.00	18,800	29,000	0.00	18,800	29,000
Statewide Cost Allocation	0.00	18,700	25,000	0.00	17,300	22,900
Change in Employee Compensation	0.00	17,100	24,200	0.00	85,400	120,500
<b>FY 2026 Program Maintenance</b>	<b>22.00</b>	<b>2,282,800</b>	<b>44,920,300</b>	<b>22.00</b>	<b>2,349,700</b>	<b>45,014,500</b>
1. Financial Management Analyst Senior	1.00	0	124,400	1.00	0	124,400
OITS Hardware	0.00	21,100	21,100	0.00	21,100	21,100
<b>FY 2026 Total</b>	<b>23.00</b>	<b>2,303,900</b>	<b>45,065,800</b>	<b>23.00</b>	<b>2,370,800</b>	<b>45,160,000</b>
Change from Original Appropriation	1.00	75,700	223,700	1.00	142,600	317,900
% Change from Original Appropriation		3.4%	0.5%		6.4%	0.7%

# Division of Financial Management

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard miniatous adjustments for FY 2025.					
	22.00	2,228,200	936,800	41,677,100	44,842,100

## Base Adjustments

This decision unit moves 0.50 FTP from the General Fund and 0.15 FTP from the Administrative Rules Fund onto the Miscellaneous Revenue Fund (0.40 FTP) and the Indirect Cost Recovery Fund (0.25 FTP). This adjustment aligns FTP allocations to actual workload and has a net-zero impact on the total FTP count for the agency.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	22.00	2,228,200	936,800	41,677,100	44,842,100
Governor's Recommendation	22.00	2,228,200	936,800	41,677,100	44,842,100

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	18,800	8,900	1,300	29,000
Governor's Recommendation	0.00	18,800	8,900	1,300	29,000

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$1,500, State Controller fees will increase by \$25,900, and Office of Information Technology Services billings will increase by \$600, for a net increase of \$25,000.

Agency Request	0.00	18,700	6,300	0	25,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	17,300	5,600	0	22,900

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	17,100	6,400	700	24,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	85,400	31,500	3,600	120,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	22.00	2,282,800	958,400	41,679,100	44,920,300
Governor's Recommendation	22.00	2,349,700	982,800	41,682,000	45,014,500

# Division of Financial Management

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Financial Management Analyst Senior

The Division of Financial Management requests an additional 1.00 FTP for a full-time Financial Management Analyst Senior position. The new position will focus on data analysis and fiscal reporting, reviewing operational compliance through dedicated oversight of state financial systems and budgets, provide training for agency financial staff, as well as provide support to agencies with smaller fiscal operations teams. This request includes \$118,100 ongoing for personnel costs and \$500 ongoing for operating expenditures from the Indirect Cost Recovery fund. The request includes \$85,500 in salary and \$32,600 in benefits. The agency also requests \$5,800 onetime for operating expenditures from the Indirect Cost Recovery dedicated fund for computer supplies and onboarding expenses.

AGENCY SUBMITTED OUTCOMES: The goal this will improve in the strategic plan is Goal 3: Support the Governor by developing and implementing sound executive branch statewide budget and management policies and ensuring timely and consistent application of those policies. Anticipated measured outcomes are: (1) Review and monitor State statutes, rules, and policy changes and Executive Branch agencies' practices to ensure they align with State law. When needed, provide guidance or clarification to ensure consistent implementation of Idaho laws. (2) Work with central stakeholder groups to refine policies and develop guidance to increase consistency. (3) Communicate with state agencies to ensure that new and existing statewide policies are understood and followed. Provide training as needed. (4) Review agency transactions and submitted materials for compliance with established policies. Such transactions and materials may include personnel/payroll/positions changes, CEC plans, executive carry forward requests, strategic plans, performance reports, requests for administrative rule changes, requests for federal funds, and other items for which DFM has a statutory responsibility.

Agency Request	1.00	0	124,400	0	124,400
Governor's Recommendation	1.00	0	124,400	0	124,400

## OITS Hardware

The Division of Financial Management requests \$21,100 onetime from the General Fund for capital outlay to replace IT equipment at the recommendation of the Office of Information Technology Services (ITS), including four computer switches.

Agency Request	0.00	21,100	0	0	21,100
Governor's Recommendation	0.00	21,100	0	0	21,100

FY 2026 Total					
Agency Request	23.00	2,303,900	1,082,800	41,679,100	45,065,800
Governor's Recommendation	23.00	2,370,800	1,107,200	41,682,000	45,160,000

### Agency Request

Change from Original App	1.00	75,700	146,000	2,000	223,700
% Change from Original App	4.5%	3.4%	15.6%	0.0%	0.5%

### Governor's Recommendation

Change from Original App	1.00	142,600	170,400	4,900	317,900
% Change from Original App	4.5%	6.4%	18.2%	0.0%	0.7%



# Executive Office of the Governor

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	2,542,500	2,532,900	2,858,600	2,727,800	3,049,200
Acting Governor Pay	17,800	0	17,800	17,800	17,800
Expense Allowance	4,900	3,700	4,900	4,900	4,900
Governor's Emergency	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total:</b>	<b>4,565,200</b>	<b>4,536,600</b>	<b>4,881,300</b>	<b>4,750,500</b>	<b>5,071,900</b>
<b>BY FUND CATEGORY</b>					
General	2,565,200	2,536,600	2,881,300	2,750,500	3,071,900
Dedicated	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total:</b>	<b>4,565,200</b>	<b>4,536,600</b>	<b>4,881,300</b>	<b>4,750,500</b>	<b>5,071,900</b>
Percent Change:	0.0%	(0.6%)	7.6%	(2.7%)	3.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,290,800	2,020,000	2,346,500	2,389,300	2,463,400
Operating Expenditures	2,274,400	2,509,200	2,319,800	2,316,200	2,313,500
Capital Outlay	0	7,400	215,000	45,000	45,000
Trustee/Benefit	0	0	0	0	250,000
<b>Total:</b>	<b>4,565,200</b>	<b>4,536,600</b>	<b>4,881,300</b>	<b>4,750,500</b>	<b>5,071,900</b>
Full-Time Positions (FTP)	21.00	21.00	21.00	21.00	21.00

## Division Description

**ADMINISTRATION:** Exercise the powers and discharge the duties of the chief executive of the state of Idaho as delegated by the state constitution and state laws.

**ACTING GOVERNOR PAY:** The official acting as Governor is entitled to additional compensation calculated as the difference between the Governor's salary and the salary of the Lieutenant Governor. Section 67-809(2), Idaho Code.

**EXPENSE ALLOWANCE:** State law authorizes \$10,000 per biennium to be used by the Governor at his discretion to assist in defraying expenses relating to or resulting from the discharge of his official duties. Section 67-808d, Idaho Code.

**GOVERNOR'S EMERGENCY:** This program is used for funding to be expended by the Governor for emergencies that were not foreseeable by the Legislature and associated needs which might arise in carrying out the essential functions of state government and in protecting the interests of the state. Section 57-1601, Idaho Code.

**GOVERNOR-ELECT TRANSITION:** The Governor-elect is to be provided with funds to cover certain staff salaries, travel expenses and office space to facilitate the transition of the new Governor into office. Funding is provided during general election years only. Section 67-815, Idaho Code.

# Executive Office of the Governor

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,565,200	2,536,600	(28,600) (1.1%)	2,881,300	2,750,500	3,071,900
Governor's Emergency 23000	2,000,000	2,000,000	0 0.0%	2,000,000	2,000,000	2,000,000
<b>Total:</b>	<b>4,565,200</b>	<b>4,536,600</b>	<b>(28,600)</b> <b>(0.6%)</b>	<b>4,881,300</b>	<b>4,750,500</b>	<b>5,071,900</b>

# Executive Office of the Governor

Analyst: Lehosit

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>21.00</b>	<b>2,881,300</b>	<b>4,881,300</b>	<b>21.00</b>	<b>2,881,300</b>	<b>4,881,300</b>
Removal of Onetime Expenditures	0.00	(215,000)	(215,000)	0.00	(215,000)	(215,000)
<b>FY 2026 Base</b>	<b>21.00</b>	<b>2,666,300</b>	<b>4,666,300</b>	<b>21.00</b>	<b>2,666,300</b>	<b>4,666,300</b>
Personnel Benefit Costs	0.00	24,300	24,300	0.00	24,300	24,300
Statewide Cost Allocation	0.00	(3,600)	(3,600)	0.00	(6,300)	(6,300)
Change in Employee Compensation	0.00	18,500	18,500	0.00	92,600	92,600
<b>FY 2026 Program Maintenance</b>	<b>21.00</b>	<b>2,705,500</b>	<b>4,705,500</b>	<b>21.00</b>	<b>2,776,900</b>	<b>4,776,900</b>
OITS Hardware	0.00	45,000	45,000	0.00	45,000	45,000
Governor Initiatives	0.00	0	0	0.00	1,600,000	1,600,000
Cash Transfers & Adjustments	0.00	0	0	0.00	(1,350,000)	(1,350,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>21.00</b>	<b>2,750,500</b>	<b>4,750,500</b>	<b>21.00</b>	<b>3,071,900</b>	<b>5,071,900</b>
Change from Original Appropriation	0.00	(130,800)	(130,800)	0.00	190,600	190,600
% Change from Original Appropriation		(4.5%)	(2.7%)		6.6%	3.9%

# Executive Office of the Governor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded one enhancement which included funding for a constituent services management system by Salesforce to enhance the office's capacity to intake, compile, and respond to constituent inquiries.					
	21.00	2,881,300	2,000,000	0	4,881,300

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$215,000 for implementation costs for the constituent services management system by Salesforce.

Agency Request	0.00	(215,000)	0	0	(215,000)
Governor's Recommendation	0.00	(215,000)	0	0	(215,000)

<b>FY 2026 Base</b>					
Agency Request	21.00	2,666,300	2,000,000	0	4,666,300
Governor's Recommendation	21.00	2,666,300	2,000,000	0	4,666,300

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	24,300	0	0	24,300
Governor's Recommendation	0.00	24,300	0	0	24,300

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$1,200, State Controller fees will increase by \$24,000, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will decrease by \$26,300, for a net decrease of \$3,600.

Agency Request	0.00	(3,600)	0	0	(3,600)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(6,300)	0	0	(6,300)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	18,500	0	0	18,500
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	92,600	0	0	92,600
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<b>FY 2026 Program Maintenance</b>					
Agency Request	21.00	2,705,500	2,000,000	0	4,705,500
Governor's Recommendation	21.00	2,776,900	2,000,000	0	4,776,900

## OITS Hardware

## Administration - Governor's Office

The Office of the Governor requests \$45,000 onetime from the General Fund for capital outlay to replace IT equipment at the recommendation of the Office of Information Technology Services (ITS), including network switches, wireless access points, desktop computers, laptop computers, and docking stations.

Agency Request	0.00	45,000	0	0	45,000
Governor's Recommendation	0.00	45,000	0	0	45,000



# Executive Office of the Governor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Governor Initiatives</b>					<b>Administration &amp; Governor's Emergency</b>
Agency Request	0.00	0	0	0	0
<i>The Governor recommends \$250,000 onetime from the General Fund to celebrate the United States' Semiquincentennial in CY 2026 and to implement the objectives of President Trump's Salute to America250 Task Force. Reappropriation authority may be needed in future years.</i>					
<i>The Governor also recommends that the Office of the State Controller transfer \$1,350,000 from the General Fund to the Governor's Emergency Fund on July 1, 2025, or as soon thereafter as practicable, to replenish the Governor's Emergency Fund to its appropriated amount to ensure sufficient resources are available to address emergency situations in a timely manner. The Governor does not need additional appropriation because the current appropriation is about \$1,350,000 more than available cash.</i>					
Governor's Recommendation	0.00	1,600,000	0	0	1,600,000
<b>Cash Transfers &amp; Adjustments</b>					<b>Governor's Emergency</b>
Agency Request	0.00	0	0	0	0
<i>This action will transfer \$1,350,000 from the General Fund to the Governor's Emergency Fund to meet the recommendation outlined in the Governor's Initiative.</i>					
Governor's Recommendation	0.00	(1,350,000)	0	0	(1,350,000)
<b>Budget Law Exemptions/Other Adjustments</b>					<b>Governor's Emergency</b>
TRANSFER EXEMPTION: The Executive Office of the Governor requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	21.00	2,750,500	2,000,000	0	4,750,500
Governor's Recommendation	21.00	3,071,900	2,000,000	0	5,071,900
Agency Request					
Change from Original App	0.00	(130,800)	0	0	(130,800)
% Change from Original App	0.0%	(4.5%)	0.0%		(2.7%)
Governor's Recommendation					
Change from Original App	0.00	190,600	0	0	190,600
% Change from Original App	0.0%	6.6%	0.0%		3.9%



# Division of Human Resources

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	17,380,500	15,782,100	18,298,500	18,731,700	19,313,700
Percent Change:	0.0%	(9.2%)	15.9%	2.4%	5.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	16,136,800	14,632,000	16,980,100	17,355,700	17,941,100
Operating Expenditures	1,239,200	1,125,500	1,318,400	1,376,000	1,372,600
Capital Outlay	4,500	24,600	0	0	0
<b>Total:</b>	<b>17,380,500</b>	<b>15,782,100</b>	<b>18,298,500</b>	<b>18,731,700</b>	<b>19,313,700</b>
Full-Time Positions (FTP)	161.00	161.00	166.00	166.00	166.00

## Division Description

The Division of Human Resources (DHR) is organized within the Office of the Governor. The division is responsible for employee recruitment, job classification, employee assessment and selection processes, compensation issues, workforce planning and development, employee relations, and providing human resource policy to comply with applicable laws and regulations.

The administrator of the division is appointed by and reports to the Governor. The Personnel Commission hears appeals of dismissals, demotions, or suspensions by agency directors, or rulings made by the administrator. The commission is financially and administratively supported by the Division of Human Resources. Most of the former powers and duties of the Personnel Commission were statutorily transferred to the administrator of the Division of Human Resources in FY 2000. [Statutory Authority: Chapter 53, Title 67, Idaho Code]

With the exception of the Legislative Branch, the Judicial Branch, and statewide elected officials, all state agencies provide funding for this budget through fees equivalent to a portion of each position's gross salary. In FY 2024 the Legislature authorized DHR consolidation, which transferred all HR positions to the Division of Human Resources, while maintaining positions' existing agency worksites. At that time, the fee was increased to 2% for classified positions, 1% for non-classified positions, and .065% for universities and the Military Division.

Historical rates were equivalent to a portion of each classified position's gross salary and were 0.5535% for agencies with non-delegated authority (where DHR is that agency's primary human resources authority) and 0.306% for agencies with delegated authority (where that agency manages its own human resource issues). Agencies did not contribute for non-classified positions.

# Division of Human Resources

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
Division of Human Resources 47512	17,380,500	15,782,100	(1,598,400) (9.2%)	18,298,500	18,731,700	19,313,700
<b>Total:</b>	<b>17,380,500</b>	<b>15,782,100</b>	<b>(1,598,400)</b> <b>(9.2%)</b>	<b>18,298,500</b>	<b>18,731,700</b>	<b>19,313,700</b>

# Division of Human Resources

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>166.00</b>	<b>0</b>	<b>18,298,500</b>	<b>166.00</b>	<b>0</b>	<b>18,298,500</b>
<b>FY 2026 Base</b>	<b>166.00</b>	<b>0</b>	<b>18,298,500</b>	<b>166.00</b>	<b>0</b>	<b>18,298,500</b>
Personnel Benefit Costs	0.00	0	229,200	0.00	0	229,200
Statewide Cost Allocation	0.00	0	57,600	0.00	0	54,200
Change in Employee Compensation	0.00	0	146,400	0.00	0	731,800
<b>FY 2026 Program Maintenance</b>	<b>166.00</b>	<b>0</b>	<b>18,731,700</b>	<b>166.00</b>	<b>0</b>	<b>19,313,700</b>
<b>FY 2026 Total</b>	<b>166.00</b>	<b>0</b>	<b>18,731,700</b>	<b>166.00</b>	<b>0</b>	<b>19,313,700</b>
Change from Original Appropriation	0.00	0	433,200	0.00	0	1,015,200
% Change from Original Appropriation			2.4%			5.5%

# Division of Human Resources

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included six budget enhancements, which provided 1.00 FTP and \$100,100 for an HR Specialist Sr. for the Department of Parks and Recreation; 1.00 FTP and \$80,700 for an HR Specialist for the State Public Defender; 1.00 FTP and \$80,700 for an HR Specialist for the Department of Health and Welfare; 1.00 FTP and \$110,300 for an HR Unit Supervisor for the Department of Correction; \$100,100 for an HR Specialist Sr. for the Office of Information Technology Services; and \$276,800 for an additional 2% change in employee compensation to bring the total funded to 3%.					
	166.00	0	18,298,500	0	18,298,500
<b>FY 2026 Base</b>					
Agency Request	166.00	0	18,298,500	0	18,298,500
Governor's Recommendation	166.00	0	18,298,500	0	18,298,500

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	229,200	0	229,200
Governor's Recommendation	0.00	0	229,200	0	229,200

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$3,900, Legislative Audit billings will increase by \$2,600, risk management costs will decrease by \$900, State Controller fees will increase by \$35,400, State Treasurer fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$16,700, for a net increase of \$57,600.

Agency Request	0.00	0	57,600	0	57,600
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	54,200	0	54,200

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	146,400	0	146,400
<i>The Governor recommends a 5% increase in employee compensation distributed on merit. Additionally, the Governor recommends a salary schedule shift for the primary salary schedule. The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	0	731,800	0	731,800

<b>FY 2026 Program Maintenance</b>					
Agency Request	166.00	0	18,731,700	0	18,731,700
Governor's Recommendation	166.00	0	19,313,700	0	19,313,700
<b>FY 2026 Total</b>					
Agency Request	166.00	0	18,731,700	0	18,731,700
Governor's Recommendation	166.00	0	19,313,700	0	19,313,700
Agency Request					
Change from Original App	0.00	0	433,200	0	433,200
% Change from Original App	0.0%		2.4%		2.4%
Governor's Recommendation					
Change from Original App	0.00	0	1,015,200	0	1,015,200
% Change from Original App	0.0%		5.5%		5.5%

# Information Technology Services, Office of

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	2,359,600	2,359,600	2,506,000	11,073,300	15,296,700
Dedicated	22,994,200	22,769,600	32,154,600	34,126,600	35,399,300
<b>Total:</b>	<b>25,353,800</b>	<b>25,129,200</b>	<b>34,660,600</b>	<b>45,199,900</b>	<b>50,696,000</b>
Percent Change:	0.0%	(0.9%)	37.9%	30.4%	46.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	19,379,100	17,946,400	24,963,400	28,286,200	29,641,000
Operating Expenditures	5,920,700	6,535,700	7,967,900	11,176,400	19,470,600
Capital Outlay	54,000	647,100	1,729,300	5,737,300	1,584,400
<b>Total:</b>	<b>25,353,800</b>	<b>25,129,200</b>	<b>34,660,600</b>	<b>45,199,900</b>	<b>50,696,000</b>
Full-Time Positions (FTP)	176.00	176.00	221.00	246.00	243.00

## Division Description

The Office of Information Technology Services (ITS) was created July 1, 2018, when the information technology program was eliminated at the Department of Administration and moved to ITS. ITS coordinates statewide information technology policies, programs, telecommunications and cybersecurity (Section 67-827, Idaho Code).

ITS is authorized to charge and receive payment for actual and necessary expenses incurred in providing services to any unit of state government under provisions of Section 67-828, Idaho Code. ITS bills for services under a cost-recovery plan that complies with Idaho's statewide cost allocation plan (SWCAP). Major service categories of billings include IT support, architecture, enterprise security, and telecommunications.

The Idaho Technology Authority (ITA) was established to facilitate a centralized approach to the acquisition and evaluation of necessary technical information and the informed development of a statewide strategic plan to ensure a coordinated approach to the design, procurement and implementation of information technology and telecommunications systems for both state government and the public (Section 67-830, Idaho Code).

# Information Technology Services, Office of

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	2,359,600	2,359,600	0 0.0%	2,506,000	11,073,300	15,296,700
Administration and Accounting Services 45000	22,994,200	22,769,600	(224,600) (1.0%)	32,154,600	34,126,600	35,399,300
<b>Total:</b>	<b>25,353,800</b>	<b>25,129,200</b>	<b>(224,600)</b> <b>(0.9%)</b>	<b>34,660,600</b>	<b>45,199,900</b>	<b>50,696,000</b>



# Information Technology Services, Office of

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>221.00</b>	<b>2,506,000</b>	<b>34,660,600</b>	<b>221.00</b>	<b>2,506,000</b>	<b>34,660,600</b>
1. Additional Office Equipment	0.00	81,700	81,700	0.00	81,700	81,700
<b>FY 2025 Total Appropriation</b>	<b>221.00</b>	<b>2,587,700</b>	<b>34,742,300</b>	<b>221.00</b>	<b>2,587,700</b>	<b>34,742,300</b>
Removal of Onetime Expenditures	0.00	(85,200)	(1,723,500)	0.00	(85,200)	(1,723,500)
<b>FY 2026 Base</b>	<b>221.00</b>	<b>2,502,500</b>	<b>33,018,800</b>	<b>221.00</b>	<b>2,502,500</b>	<b>33,018,800</b>
Personnel Benefit Costs	0.00	20,700	285,500	0.00	20,700	285,500
Statewide Cost Allocation	0.00	14,500	70,200	0.00	14,700	73,000
Change in Employee Compensation	0.00	15,000	219,400	0.00	74,000	1,888,500
<b>FY 2026 Program Maintenance</b>	<b>221.00</b>	<b>2,552,700</b>	<b>33,593,900</b>	<b>221.00</b>	<b>2,611,900</b>	<b>35,265,800</b>
1. Office Space	0.00	2,505,600	2,505,600	0.00	2,505,600	2,505,600
2. Service Vehicle Leases	0.00	132,000	132,000	0.00	132,000	132,000
3. Enterprise Security Improvements	0.00	1,113,300	1,113,300	0.00	0	0
4. Emergency Connectivity Network Services	0.00	57,400	57,400	0.00	0	0
5. IT Infrastructure	0.00	3,330,000	3,330,000	0.00	0	0
6. IT Architecture ServiceNow PM	0.00	24,900	24,900	0.00	24,900	24,900
IT Modernization - ISP/IDJC	25.00	22,300	3,107,700	22.00	22,300	2,767,700
OITS Hardware	0.00	1,335,100	1,335,100	0.00	0	0
Cybersecurity and IT Resilience Fund	0.00	0	0	0.00	10,000,000	10,000,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>246.00</b>	<b>11,073,300</b>	<b>45,199,900</b>	<b>243.00</b>	<b>15,296,700</b>	<b>50,696,000</b>
Change from Original Appropriation	25.00	8,567,300	10,539,300	22.00	12,790,700	16,035,400
% Change from Original Appropriation		341.9%	30.4%		510.4%	46.3%

# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The legislature funded seven enhancements for FY 2025 including funding for IT security services and equipment, network equipment and services, IT infrastructure improvements in the agency's data center, licenses for ArcGIS Enterprise and Tableau Cloud softwares, three service vehicles for IT staff support transportation, replacement equipment, and website development and website-based services improvements for community engagement. ITS consolidation included personnel and funding for the Department of Labor, Department of Lands, Military Division, Liquor Division, Public Defense Commission, and the Idaho State Historical Society. Approved enhancements included an ongoing appropriation increase of \$8,831,200 and onetime appropriation increase of \$1,641,800.					
	221.00	2,506,000	32,154,600	0	34,660,600

## 1. Additional Office Equipment

ITS requests a supplemental appropriation in FY 2025 of \$81,700 in onetime General Fund capital outlay to purchase office equipment. 25 employees will start at the beginning of the first pay period of FY 2026, which begins June 8, 2025. This is before appropriations are available on July 1, 2025. This request will allow for acquisition and installation of cubicles, chairs and the setup of temporary spaces for those employees.

Agency Request	0.00	81,700	0	0	81,700
Governor's Recommendation	0.00	81,700	0	0	81,700

<b>FY 2025 Total Appropriation</b>					
Agency Request	221.00	2,587,700	32,154,600	0	34,742,300
Governor's Recommendation	221.00	2,587,700	32,154,600	0	34,742,300

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025 and the supplemental request. Onetime appropriations totaled \$1,641,800 which was approved for IT security services and equipment, network services and equipment, IT infrastructure purchases, ArcGIS enterprise licensing, and IT modernization of six state agencies.

Agency Request	0.00	(85,200)	(1,638,300)	0	(1,723,500)
Governor's Recommendation	0.00	(85,200)	(1,638,300)	0	(1,723,500)

<b>FY 2026 Base</b>					
Agency Request	221.00	2,502,500	30,516,300	0	33,018,800
Governor's Recommendation	221.00	2,502,500	30,516,300	0	33,018,800

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	20,700	264,800	0	285,500
Governor's Recommendation	0.00	20,700	264,800	0	285,500

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$800, Legislative Audit billings will increase by \$10,100, risk management costs will decrease by \$11,500, State Controller fees will increase by \$29,700, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$42,900, for a net increase of \$70,200.

Agency Request	0.00	14,500	55,700	0	70,200
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	14,700	58,300	0	73,000

# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	15,000	204,400	0	219,400
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	74,000	1,814,500	0	1,888,500
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FY 2026 Program Maintenance					
Agency Request	221.00	2,552,700	31,041,200	0	33,593,900
Governor's Recommendation	221.00	2,611,900	32,653,900	0	35,265,800

### 1. Office Space

ITS requests \$1,384,500 of operating expenditures and \$1,121,100 of capital outlay from the General Fund for setting up offices spaces for IT staff in a new space on the Chinden campus and for increased ongoing lease costs. The funding will cover moving costs, lease changes, overlap of leases during a one-month move, furnishings, and equipment supplies. ITS employees currently occupy space on the Chinden campus Buildings 8 and 6. Those spaces will be vacated and ITS will occupy one larger space in Building 4. The existing base includes ongoing operating expenditures of \$377,300 for lease agreements. Of the request, \$427,800 is requested as ongoing appropriation and \$2,077,800 is requested as onetime appropriation.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: "Complete Governor's IT Modernization". This is part of those performance measures for FY 2026. This also supports Goal 3: "Strengthen Communication and Collaboration". Providing transportation for our staff to visit customer sites and provide in-person support, a key part of standard IT customer service. Unified working space for all ITS employees and teams to be in the same area to improve collaboration, efficiency in support of the Governor's IT Modernization initiative.

Agency Request	0.00	2,505,600	0	0	2,505,600
Governor's Recommendation	0.00	2,505,600	0	0	2,505,600

### 2. Service Vehicle Leases

ITS requests \$132,000 ongoing from the General Fund for operating expenditures to purchase annual lease agreements for 11 small sized SUVs. Each leased vehicle will have an ongoing cost of \$12,000 (\$9,600 for the annual lease, \$1,500 for the fuel costs, and \$900 for annual maintenance costs).

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2026. Improved response times of on-site support to keep customers productive.

Agency Request	0.00	132,000	0	0	132,000
Governor's Recommendation	0.00	132,000	0	0	132,000

# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Enterprise Security Improvements

ITS requests \$775,100 ongoing for operating expenditures and \$338,200 onetime for capital outlay from the General Fund for improving enterprise security across the agency. The funds will be used for enhancing backup system ransomware capabilities for cyber threat security, software licenses for identity and access management, and purchasing AppDev Quality Assurance Toolkit for routine security and networking diagnostic and monitoring tasks. The agency reports that these investments will better align statewide enterprise security to industry best practices in order to mitigate the State's current high levels of risk and cyber security exposure in the following areas:

1. **Data Loss and Extended Downtime:** In the event of a ransomware attack, inadequate response systems and processes will result in agencies being slow to pivot, recover, and minimize data loss. Prolonged downtime and massive data loss are highly likely in the event of a ransomware attack, resulting in operational delays and reduces the ability for Idaho agencies to deliver services.
2. **Uncontrolled Privileged Access:** Without identity and access management software, agencies will continue to face a high risk of privileged accounts being misused. Misuse of privileged accounts can lead to severe security incidents, unauthorized changes, and significant breaches of sensitive systems and data.
3. **Devastating Software Failures:** The absence of a robust AppDev Security Assurance toolkit could result in a development team not identifying and mitigating potential areas of cybersecurity exposure during development. Idaho would risk loss, inaccuracy, alteration, unavailability, and misuse of the data and resources that it uses, controls, and protects.

**AGENCY SUBMITTED OUTCOMES:** This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2026.

**Backup System Ransomware Capability: Faster Recovery Times** — ITS will achieve quicker restoration of data and systems after ransomware attacks, minimizing downtime and data loss.

**PIM Capability Entra ID P2 Licenses: Stronger Access Controls** — Improved management of privileged accounts will reduce the risk of unauthorized access and enhance overall security.

**AppDev Security Assurance Toolkit:** Software will be designed to operate with a level of security that is consistent with the potential harm that would result from the loss, inaccuracy, alteration, unavailability, or misuse of the data and resources that it uses, controls, and protects. By establishing better SSA practices, Idaho will reduce these areas of exposure and avoid the potential costs of mitigating harm that occurs.

Overall, these investments will significantly improve security posture, reduce cyber security risk, and improve ITS operational efficiency.

Agency Request	0.00	1,113,300	0	0	1,113,300
<i>The Governor recommends the elements requested in this line item be funded via the Cybersecurity and Information Technology Resilience Fund to improve Idaho's information technology security posture, reduce cybersecurity risk, and improve the Office of Information Technology Services' operational efficiency.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 4. Emergency Connectivity Network Services

ITS requests \$19,400 ongoing for operating expenditures and \$38,000 onetime for capital outlay from the General Fund for purchasing services and equipment that will be available in the event of a network disruption or a data center outage. This request will fund a cellular connection option provided through the purchase of Cradlepoint Cellular Network adapters along with firewall equipment. The agency reports that a new network will enhance statewide security, cost efficiency, and compliance with state and federal regulations regarding IT infrastructure and disaster recovery.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2026. This request improves reduction in the duration and impact of network outages. This request also improves abilities to establish IT services during emergency circumstances and maintain operations during disruptions. Downtime will be minimized.

Agency Request	0.00	57,400	0	0	57,400
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*The Governor recommends the elements requested in this line item be funded via the Cybersecurity and Information Technology Resilience Fund to provide emergency connectivity in the event of a network disruption or a data center outage. These resources will increase resilience by delivering critical information technology operations, strengthening Idaho's information technology security posture, reducing cyber security risk, and improving the Office of Information Technology Services' operational efficiency.*

Governor's Recommendation	0.00	0	0	0	0
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# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 5. IT Infrastructure

ITS requests \$763,400 of operating expenditures and \$2,566,600 of capital outlay from the General Fund for investments in improving statewide IT Infrastructure. These funds will cover the purchase of Dell vSAN Ready Nodes for computer equipment sourcing, F5 Consolidation for statewide web application monitoring and support, and converting phone systems to internet-based connections with Voice over IP Consolidation.

1. The agency reports that in 2020, ITS invested in a more responsive and agile computing and storage server environment called Dell VxRail, which complemented the VMWare software used due to a partnership between the two companies. While ITS experienced success with that Dell product, VMWare and Dell have since ended their partnership, and the agency was informed of a significant price increase in Dell VxRail nodes by up to three times the current cost. Switching to Ready Nodes will allow ITS to avoid Dell VxRail's rising costs and improves cost management. This transition would also increase flexibility by enabling ITS to work with multiple vendors and select more competitive hardware and licensing options.

2. F5 Application Delivery Controllers (ADCs) are used to help make sure websites and applications run smoothly by managing traffic and speeding up response times. Many of the F5 ADCs used by ITS supported agencies are reaching end of life. This request will fund ITS combining the workload and support with the vendor to reduce costs for the supported agencies.

3. Voice over IP (VoIP) technology converts voice signals into digital data packets. VoIP enables phone calls to be made via internet connections which reduces costs associated with traditional telephone landlines and long-distance/international calls. The agency reports that consolidating VoIP systems into a single platform will simplify management and reduce the costs of maintenance and support.

Of the request, \$503,400 is ongoing and \$2,826,600 is onetime.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2026.

Dell vSAN Ready Nodes – This shift in product strategy away from VxRail will improve overall cost management by avoiding significant cost increases.

F5 Consolidation - Several agency F5 ADC's are coming to the end of their lifecycle, so ITS will consolidate the F5 workloads and streamline their vendor support contracts. This will simplify operations, reduce operational overhead costs, and improve security.

VoIP Consolidation and refresh - Consolidating VoIP systems into a single platform will simplify management and reduce the costs of maintenance and support.

Agency Request	0.00	3,330,000	0	0	3,330,000
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*The Governor recommends the elements requested in this line item be funded via the Cybersecurity and Information Technology Resilience Fund to shift to Dell vSAN Ready Nodes, consolidate devices to route data between firewalls and servers via Application Delivery Controllers, and consolidate/refresh voice over internet protocol (VOIP) phone systems.*

Governor's Recommendation	0.00	0	0	0	0
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# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 6. IT Architecture ServiceNow PM

ITS requests \$24,900 of ongoing operating expenditures from the General Fund to implement a ServiceNow Project Management (SPM) module. ServiceNow is a ticketing software that will track and manage IT requests from agencies. Funds will also cover the ongoing costs associated with licensing.

AGENCY SUBMITTED OUTCOMES: This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor’s IT Modernization Initiative for goals 1-3. These investments also support Goal 4: Strengthen Communication and Collaboration. This is part of those performance measures for FY 2026. This investment will improve the speed and efficiency of ITS in receiving, processing, and fulfilling service requests from our agency customers and in planning/managing projects. ITS expects reductions in processing times, error rates, and improvements in project tracking and deadline adherence. Customer agencies and their staff will have improved visibility into the status of their work requests, which will improve customer satisfaction.

Agency Request	0.00	24,900	0	0	24,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>24,900</i>	<i>0</i>	<i>0</i>	<i>24,900</i>

# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## IT Modernization - ISP/IDJC

The FY 2026 modernization of IT services aims to: establish standard systems, services, and infrastructure; reduce duplicative infrastructure and staff; and provide software and licensing consolidation.

For FY 2026, the IT modernization request consists of consolidating 25.00 FTP and \$3,107,700 into the Office of Information Technology Services. The request includes \$2,158,600 of personnel costs and \$186,500 of operating expenditures.

FY 2026 IT modernization includes the following agencies and personnel:

Idaho State Police: 19.00 FTP and \$2,345,100

- 1.00 FTP, Project Manager 3, Pay Grade P, Salary \$106,413
- 1.00 FTP, IT Info Security Engineer IV, Pay Grade O, Salary \$96,720
- 1.00 FTP, IT Architect III, Pay Grade O, Salary \$96,720
- 3.00 FTP, IT Info Security Engineer III, Pay Grade N, Salary \$88,816
- 2.00 FTP, IT Network Engineer III, Pay Grade N, Salary \$88,816
- 2.00 FTP, IT Info Sys and Infr Eng IV, Pay Grade N, Salary \$88,816
- 1.00 FTP, IT Info Sys and Infr Eng III, Pay Grade M, Salary \$77,168
- 1.00 FTP, IT Ops and Support Analyst III, Pay Grade M, Salary \$77,168
- 1.00 FTP, Grants/Contracts Officer, Pay Grade L, Salary \$61,215
- 6.00 FTP, IT Ops and Support Analyst III, Pay Grade L, Salary \$67,330

Idaho Department of Juvenile Corrections: 6.00 FTP and \$762,600

- 2.00 FTP, IT Software Engineer IV, Pay Grade N, Salary \$88,816
- 1.00 FTP, IT Manager II, Pay Grade N, Salary \$88,816
- 3.00 FTP, IT Ops and Support Analyst II, Pay Grade L, Salary \$67,330

This request also captures the funding needed for office computer supplies and other operating expenditures.

The agency requests \$18,100 as onetime and \$2,327,000 as ongoing.

**AGENCY SUBMITTED OUTCOMES:** This supports the ITS strategic plan for fiscal years 2024-2027, Goal 1: Complete Governor's IT Modernization Initiative for goals 1-3. This is part of those performance measures for FY 2026.

The consolidation of all IT services from multiple state agencies into a single centralized agency under the Governor's office offers a tremendous opportunity for proactive communication and strategic planning. Such centralization enables the state to establish standard operating procedures and technologies across agencies, making the communication of initiatives and the sharing of data significantly more efficient. Economies of scale are an additional benefit; by aggregating the purchasing power of multiple agencies, the state could negotiate better contracts for hardware, software, and services, thereby maximizing taxpayer value. A core tenet should be the retention and reassignment of existing agency IT staff. Not only does this safeguard institutional knowledge, but it helps in the smoother transition of technologies and processes from individual agencies to the centralized IT agency. Keeping agency employees in the loop ensures a sense of ownership and responsibility, crucial for the success of such a large-scale transformation.

Agency Request	25.00	22,300	3,085,400	0	3,107,700
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*The Governor recommends 16.00 FTP, General Fund (\$22,300 ongoing), and dedicated fund (\$1,967,600 ongoing, \$15,200 onetime) spending authority to migrate information technology related positions to the Office of Information Technology Services (ITS) as a part of phase V of the Governor's IT Modernization Initiative. This recommendation is based on further analysis that ensures proper maintenance of current operations at Idaho State Police (ISP) and negotiations between ISP and ITS.*

*The Governor recommends 6.00 FTP and \$762,600 from the Administration and Accounting Services Fund, a dedicated fund, to include the Idaho Department of Juvenile Corrections as a part of phase V of the Governor's IT Modernization Initiative. Of the recommendation, \$740,00 is ongoing and \$21,700 is onetime.*

*Phase V aims to increase the efficiency and productivity of state government through improved information*



# Information Technology Services, Office of

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>technology support services for agencies; increased statewide security, data integrity, functionality, and compliance with Information Technology Authority (ITA) standards; elimination of waste and duplication; and minimizing risk to the state.</i>					
Governor's Recommendation	22.00	22,300	2,745,400	0	2,767,700

## OITS Hardware

ITS requests \$1,335,100 onetime from the General Fund for replacement items. This request includes \$125,000 of operating expenditures for Cisco Identify Services Engine, SolarWinds network performance monitoring services, and computer hardware. This request also includes \$1,210,100 of capital outlay for firewalls, routers, and laptops.

Agency Request	0.00	1,335,100	0	0	1,335,100
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*The Governor recommends the one-time repair and replacement items be funded via the Cybersecurity and Information Technology Resilience Fund. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.*

Governor's Recommendation	0.00	0	0	0	0
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## Cybersecurity and IT Resilience Fund

Agency Request	0.00	0	0	0	0
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*The Governor recommends the creation of a new continuously appropriated fund and a cash transfer of \$10,000,000 from the General Fund to the new Cybersecurity and Information Technology Resilience Fund. This recommendation includes ongoing funding to be added to the agency Base and associated transfer language be included in the appropriation bill each year. Creation of a continuously appropriated fund requires legislative action. These moneys are intended to be used for critical security and infrastructure needs that put the state at risk of either failures or cyber-attacks on the network.*

Governor's Recommendation	0.00	10,000,000	0	0	10,000,000
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## Budget Law Exemptions/Other Adjustments

Agency Request	0.00	0	0	0	0
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*The Governor requests the \$10,000,000 being recommended in the Governor's Initiative from the General Fund be transferred each year to the continuously appropriated Cybersecurity and Information Technology Resilience Fund. This transfer will require legislative approval each year.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	246.00	11,073,300	34,126,600	0	45,199,900
Governor's Recommendation	243.00	15,296,700	35,399,300	0	50,696,000

Agency Request					
Change from Original App	25.00	8,567,300	1,972,000	0	10,539,300
% Change from Original App	11.3%	341.9%	6.1%		30.4%
Governor's Recommendation					
Change from Original App	22.00	12,790,700	3,244,700	0	16,035,400
% Change from Original App	10.0%	510.4%	10.1%		46.3%



# State Liquor Division

Analyst: McGurkin

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	29,491,500	28,130,900	30,357,400	32,171,800	32,584,500
Percent Change:	0.0%	(4.6%)	7.9%	6.0%	7.3%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	19,595,900	18,758,100	19,528,600	20,059,300	20,625,300
Operating Expenditures	4,868,900	3,614,900	5,848,200	6,135,200	5,981,900
Capital Outlay	5,026,700	5,757,900	4,980,600	5,977,300	5,977,300
<b>Total:</b>	<b>29,491,500</b>	<b>28,130,900</b>	<b>30,357,400</b>	<b>32,171,800</b>	<b>32,584,500</b>
Full-Time Positions (FTP)	261.00	261.00	257.25	257.25	257.25

## Division Description

The mission of the Idaho State Liquor Division is to provide control over the importation, distribution, sale, and consumption of distilled spirits; curtail intemperate use of beverage alcohol; and responsibly optimize the net revenues to the citizens of Idaho. The division has the following general powers and duties:

- (a) Regulate Liquor Traffic: to permit, license, inspect, and regulate the manufacture, importation, transportation, storage, sale, and delivery of alcoholic liquor for purposes permitted by law;
- (b) Traffic in Liquor: to buy, import, transport, store, sell, and deliver alcoholic liquor;
- (c) Operate Liquor Stores: to establish, maintain, and discontinue warehouses, state liquor stores and distribution stations;
- (d) Acquire Real Estate: to acquire, buy and lease real estate, and improve and equip the same for the conduct of its business;
- (e) Acquire Personal Property: to acquire, buy, and lease personal property necessary and convenient for the conduct of its business; and
- (f) Make Reports: to report to the Governor annually and at such other times as he may require, concerning the condition, management, and financial transactions of the agency.

The Liquor Division is charged with exercising its powers to curtail the intemperate use of alcoholic beverages. It shall not attempt to stimulate the normal demands of temperate consumers of alcohol, irrespective of the effect on the revenue derived by the state from the resale of intoxicating liquor.

Statutory Authority: Chapter 2, Title 23, Idaho Code.

# State Liquor Division

Analyst: McGurkin

## Analysis of Funds

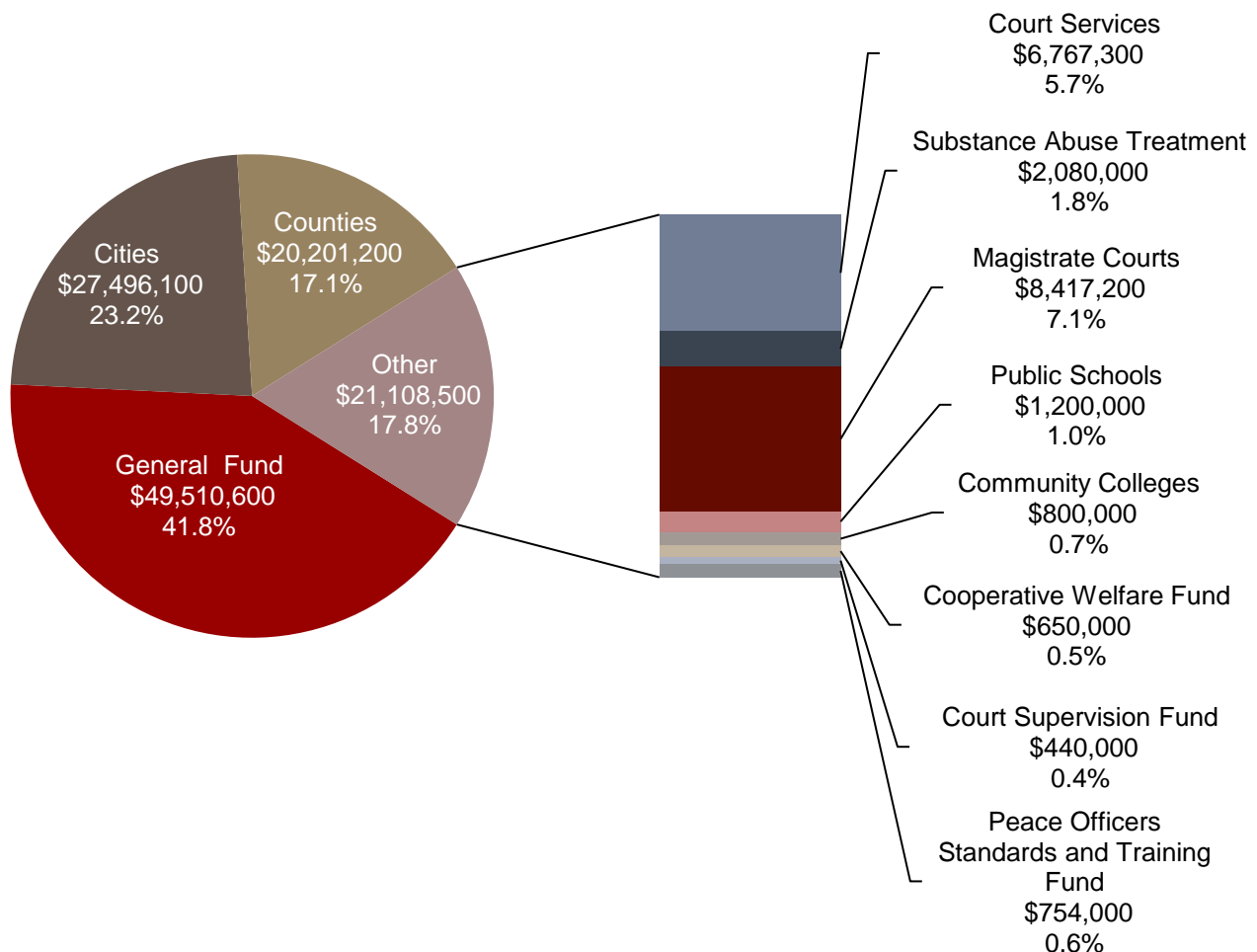
	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
Liquor Control 41800	29,491,500	28,130,900	(1,360,600) (4.6%)	30,357,400	32,171,800	32,584,500
<b>Total:</b>	<b>29,491,500</b>	<b>28,130,900</b>	<b>(1,360,600)</b> <b>(4.6%)</b>	<b>30,357,400</b>	<b>32,171,800</b>	<b>32,584,500</b>

### DISTRIBUTION FORMULA FOR LIQUOR REVENUE

**Pursuant to Section 23-404, Idaho Code:**

1. A two percent surcharge on liquor sales is collected and credited monthly to the Drug Court, Mental Health Court, and Family Court Services Fund (referenced below as Court Services).
2. Of the remaining amount, 50% of profits are distributed as follows:
  - a. Annual fixed distributions totaling \$5,850,000 to the Substance Abuse Treatment Fund, Community Colleges, Public School Income Fund, Cooperative Welfare Fund, Court Services Fund, and the Court Supervision Fund.
  - b. Beginning in FY 2023, 1.5% of the amount after fixed distributions is distributed to the Peace Officers Standards and Training Fund.
  - c. The remaining balance is distributed to the General Fund.
3. The remaining 50% of profits are distributed as follows:
  - 49% to cities (90% to cities with liquor stores, in proportion to sales; 10% to cities without liquor stores, in proportion to population);
  - 36% to counties, in proportion to sales;
  - and 15% to magistrate courts.

### FY 2024 DISTRIBUTIONS: \$118,316,400



# State Liquor Division

## Comparative Summary

Analyst: McGurkin

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>257.25</b>	<b>0</b>	<b>30,357,400</b>	<b>257.25</b>	<b>0</b>	<b>30,357,400</b>
Executive Carry Forward	0.00	0	376,000	0.00	0	376,000
<b>FY 2025 Estimated Expenditures</b>	<b>257.25</b>	<b>0</b>	<b>30,733,400</b>	<b>257.25</b>	<b>0</b>	<b>30,733,400</b>
Removal of Onetime Expenditures	0.00	0	(1,706,100)	0.00	0	(1,706,100)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>257.25</b>	<b>0</b>	<b>29,027,300</b>	<b>257.25</b>	<b>0</b>	<b>29,027,300</b>
Personnel Benefit Costs	0.00	0	332,800	0.00	0	332,800
Statewide Cost Allocation	0.00	0	949,500	0.00	0	796,200
Change in Employee Compensation	0.00	0	140,500	0.00	0	706,500
<b>FY 2026 Program Maintenance</b>	<b>257.25</b>	<b>0</b>	<b>30,450,100</b>	<b>257.25</b>	<b>0</b>	<b>30,862,800</b>
1. Pay Increase For Temp Store Clerks	0.00	0	57,400	0.00	0	57,400
2. Electronic Document System	0.00	0	77,000	0.00	0	77,000
3. Network Switches and Firewall Devices	0.00	0	200,000	0.00	0	200,000
4. Shrink Wrap	0.00	0	72,000	0.00	0	72,000
5. Website ADA Compliance	0.00	0	100,000	0.00	0	100,000
Replacement Items	0.00	0	980,300	0.00	0	980,300
OITS Hardware	0.00	0	235,000	0.00	0	235,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>257.25</b>	<b>0</b>	<b>32,171,800</b>	<b>257.25</b>	<b>0</b>	<b>32,584,500</b>
Change from Original Appropriation	0.00	0	1,814,400	0.00	0	2,227,100
% Change from Original Appropriation			6.0%			7.3%

# State Liquor Division

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made maintenance adjustments for FY 2025 that funded replacement items for retail locations, district manager vehicles, warehouse equipment, laptops, and security cameras. The legislature additionally funded four budget enhancements to increase temporary retail staff wages from \$13.50 to \$15.00 per hour, relocate or remodel stores with expiring leases, convert four temporary staff to permanent positions, and hire a program systems specialist.					
	257.25	0	30,357,400	0	30,357,400

## Executive Carry Forward

The State Liquor Division was approved by the Division of Financial Management for \$376,000 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for various invoices on vendor equipment that were not received and expensed by the end of FY 2024.

Agency Request	0.00	0	376,000	0	376,000
Governor's Recommendation	0.00	0	376,000	0	376,000

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	257.25	0	30,733,400	0	30,733,400
Governor's Recommendation	257.25	0	30,733,400	0	30,733,400

## Removal of Onetime Expenditures

This adjustment removes onetime appropriation for FY 2025 before calculating the FY 2026 Base. Onetime appropriations were \$1,330,100 for replacement items and line items as well as \$376,000 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	0	(1,706,100)	0	(1,706,100)
Governor's Recommendation	0.00	0	(1,706,100)	0	(1,706,100)

## Base Adjustments

This adjustment includes the net-zero transfer of \$450,000 from operating expenditures to capital outlay for a change in how short-term leases are paid per the Governmental Accounting Standards Board (Statement No. 87).

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	257.25	0	29,027,300	0	29,027,300
Governor's Recommendation	257.25	0	29,027,300	0	29,027,300

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	332,800	0	332,800
Governor's Recommendation	0.00	0	332,800	0	332,800

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$22,800, Legislative Audit billings will increase by \$5,000, risk management costs will decrease by \$1,800, State Controller fees will increase by \$163,800, State Treasurer fees will decrease by \$500, and Office of Information Technology Services billings will increase by \$805,800, for a net increase of \$949,500.

Agency Request	0.00	0	949,500	0	949,500
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	796,200	0	796,200

# State Liquor Division

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	140,500	0	140,500
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	0	706,500	0	706,500
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<b>FY 2026 Program Maintenance</b>					
Agency Request	257.25	0	30,450,100	0	30,450,100
Governor's Recommendation	257.25	0	30,862,800	0	30,862,800

**1. Pay Increase For Temp Store Clerks**

The Idaho State Liquor Division (ISLD) requests \$57,400 in ongoing dedicated funds for personnel costs. This request would fund a 3% increase in the pay rate for group position temporary employees, raising it from \$15.00 per hour to \$15.45 per hour. ISLD's temporary position wages were increased last year and are not subject to annual CEC adjustments. Permanent positions in the same job earn \$16.25 per hour as of FY 2025. The agency currently reports high turnover at storefronts, and utilizes approximately 115,000 temporary hours per year to staff its stores. ISLD has seen increases in the volume of its sales and bases staffing needs on a formula that considers sales volume and the correlated labor expected to manage and sell stock at that volume.

AGENCY SUBMITTED OUTCOME: This request will allow for the returns to Idaho citizens to be optimized: The measured outcome identified by the agency is the overall effective customer service of the ISLD at the retail level.

Agency Request	0.00	0	57,400	0	57,400
Governor's Recommendation	0.00	0	57,400	0	57,400

**2. Electronic Document System**

The Idaho State Liquor Division requests \$2,000 ongoing for operating expenditures and a onetime appropriation of \$75,000 in capital outlay to implement Laserfiche software across all its departments. Laserfiche is an electronic document management system used to manage, search, store, and share documents and other content.

AGENCY SUBMITTED OUTCOME: This request will allow for more adequate service to the citizens of Idaho by creating efficiencies and streamlining processes at the ISLD central office. The measured outcome identified by the agency is money saved by not using physical paper products.

Agency Request	0.00	0	77,000	0	77,000
Governor's Recommendation	0.00	0	77,000	0	77,000



# State Liquor Division

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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### 3. Network Switches and Firewall Devices

The Idaho State Liquor Division (ISLD) requests onetime appropriation of \$200,000 in dedicated funds in capital outlay to purchase 70 network security firewalls and 70 network switches. This funding will complete ISLD's project with the Office of Information Technology Services (OITS) to modernize ISLD's network security and transition from DSL/T1 connections to a 4G-5G cellular network in its stores. In FY 2024, the agency spent \$201,000 for the purchase of new Cradlepoint routers to replace outdated equipment. Through a pilot test with OITS, it was determined that combining the Cradlepoint devices with the requested firewalls and managed switches would be optimal for cost, functionality, and security. ISLD and OITS project that using the 4G-5G cellular network configuration will result in \$100,000 in onetime hardware cost savings, as well as ongoing monthly savings of \$10,000 compared to a hardwired network solution. OITS cannot monitor the Cradlepoint devices without new firewall units, and recommends switches to connect equipment to firewalls for best security practices. The managed switches are also used to power access points, prioritize systems like credit card machines, and improve connectivity within stores by shaping network traffic.

AGENCY SUBMITTED OUTCOME: This request will improve the ISLD's ability to adequately serve the citizens of Idaho. The measured outcome identified by the agency is the updated and bolstered overall security of the state network.

Agency Request	0.00	0	200,000	0	200,000
Governor's Recommendation	0.00	0	200,000	0	200,000

### 4. Shrink Wrap

The Idaho State Liquor Division requests an ongoing appropriation of \$72,000 in operating expenditures to purchase shrink wrap as part of a new freight contract negotiated by the department. The new contract requires pallets to be wrapped in shrink wrap before loading onto trucks. The new freight contract began on July 1, 2024 and the request aligns with the \$6,000 per month the division currently spends on shrink wrap.

AGENCY SUBMITTED OUTCOME: This request aligns with the agency goal of providing exceptional customer service to the citizens of Idaho. The measured outcome identified by the agency is a increase in the efficient delivery of products to retail stores.

Agency Request	0.00	0	72,000	0	72,000
Governor's Recommendation	0.00	0	72,000	0	72,000

### 5. Website ADA Compliance

The Idaho State Liquor Division (ISLD) requests a onetime appropriation of \$100,000 in dedicated funds to upgrade its website to meet Web Content Accessibility Guidelines and ensure it is easily accessible to people of all abilities. The agency is currently out of compliance with standards related to the Americans with Disabilities Act, which if unaddressed, poses a potential litigation risk to the agency and the State. The agency bases the cost on a received quote of \$75,000, with additional funds for any possible run over. If approved, ISLD would utilize a Request For Proposal on the project to negotiate the best offer.

AGENCY SUBMITTED OUTCOME: This request aligns with the agency goal to provide outstanding service to our customers. The measured outcome identified by the agency is increased accessibility for Idaho citizens in relation to inclusivity for all website users.

Agency Request	0.00	0	100,000	0	100,000
Governor's Recommendation	0.00	0	100,000	0	100,000

### Replacement Items

The Idaho State Liquor Division requests onetime dedicated fund appropriations totaling \$980,300. Of the amount requested, \$775,300 is for retail store improvements, which includes \$390,800 for shelving and counters, \$99,000 for lighting replacements at 19 stores, \$95,100 for racks, fans, wall boxes, and coolers, \$52,200 for flooring and carpeting, \$58,500 for new paint at 11 stores, \$41,300 for window wraps, and \$38,700 for new signs at five stores. Additionally, the agency requests \$205,000 to replace motorized equipment and vehicles. This includes \$95,000 for motorized equipment used daily in its warehouse to transport orders, and \$110,000 for the replacement of two fleet vehicles with modifications to secure cargo. Mileage for both fleet vehicles was 160,000 at the time of this request.

Agency Request	0.00	0	980,300	0	980,300
Governor's Recommendation	0.00	0	980,300	0	980,300

# State Liquor Division

Analyst: McGurkin

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The Idaho State Liquor Division requests onetime dedicated fund appropriations totaling \$235,000 for IT and security equipment recommended by the Office of Information Technology Services. The request includes \$25,000 for 100 battery backups, \$100,000 for two new servers, and \$110,000 for security systems at 20 stores.					
Agency Request	0.00	0	235,000	0	235,000
Governor's Recommendation	0.00	0	235,000	0	235,000

## Budget Law Exemptions/Other Adjustments

The Permanent Building Fund Advisory Council FY 2026 recommendation for the Idaho State Liquor Division includes \$825,000 for a alteration and repair (A&R) project. The A&R project recommendation would increase the paved area surrounding the Division's warehouse location, expand and pave a fire lane road, add a retention wall, and relocate a trash and recycling dumpster area. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.

Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0

<b>FY 2026 Total</b>					
Agency Request	257.25	0	32,171,800	0	32,171,800
Governor's Recommendation	257.25	0	32,584,500	0	32,584,500

### Agency Request

Change from Original App	0.00	0	1,814,400	0	1,814,400
% Change from Original App	0.0%		6.0%		6.0%

### Governor's Recommendation

Change from Original App	0.00	0	2,227,100	0	2,227,100
% Change from Original App	0.0%		7.3%		7.3%

# Military Division

Analyst: Lippitt

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY PROGRAM</b>					
Military Management	9,719,500	10,082,900	10,138,500	10,306,700	10,433,600
Federal/State Agreements	74,380,200	69,236,400	70,084,200	70,992,200	72,073,900
Office of Emergency Management	24,952,200	12,355,200	24,654,400	24,819,500	33,582,900
<b>Total:</b>	<b>109,051,900</b>	<b>91,674,500</b>	<b>104,877,100</b>	<b>106,118,400</b>	<b>116,090,400</b>
<b>BY FUND CATEGORY</b>					
General	9,247,100	10,917,400	8,880,300	9,187,600	9,375,400
Dedicated	7,943,700	5,679,800	8,399,800	8,554,200	17,264,700
Federal	91,861,100	75,077,300	87,597,000	88,376,600	89,450,300
<b>Total:</b>	<b>109,051,900</b>	<b>91,674,500</b>	<b>104,877,100</b>	<b>106,118,400</b>	<b>116,090,400</b>
Percent Change:	0.0%	(15.9%)	14.4%	1.2%	10.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	47,020,100	36,512,700	47,678,500	48,983,100	50,454,800
Operating Expenditures	42,741,400	29,048,300	42,332,100	42,213,800	42,114,100
Capital Outlay	7,414,800	19,807,300	2,990,900	3,045,900	3,045,900
Trustee/Benefit	11,875,600	6,306,200	11,875,600	11,875,600	20,475,600
<b>Total:</b>	<b>109,051,900</b>	<b>91,674,500</b>	<b>104,877,100</b>	<b>106,118,400</b>	<b>116,090,400</b>
Full-Time Positions (FTP)	435.80	435.80	429.80	429.80	429.80

## Division Description

The Military Division is headed by the Adjutant General, who is appointed by and reports to the Governor. The division serves as the state's National Guard, the Idaho Office of Emergency Management, Public Safety Communications, and the Public Safety Communications Commission. The division has the following programs:

**MILITARY MANAGEMENT** - Provides effective and responsive overall management and support to the Idaho National Guard, Idaho Office of Emergency Management, Public Safety Communications, and Idaho Emergency Communications programs to ensure mission capability and to meet the goals of the state and federal governments. Under this program is the Public Safety Communications (PSC) group which provides interoperable communications capabilities between systems and jurisdictions throughout the state. PSC manages provider services and maintains the state's microwave system. PSC also oversees and coordinates procurement of standardized communication equipment by all state agencies, and must maintain and inventory all communication equipment.

**FEDERAL/STATE COOPERATIVE AGREEMENTS** - Operates and maintains the Gowen Field training complexes, the Orchard Combat Training Center, and the readiness centers and maintenance shops located throughout the state. There are also two youth programs under the Federal/State Agreements. The Idaho Youth ChalleNGe Academy is an educational program for 16 to 18 year-olds at risk of dropping out of high school. It provides an opportunity to produce program graduates with the values, life skills, education, and self-discipline necessary to succeed as productive citizens. The STARBASE Program is an educational program designed to teach fifth graders Science, Technology, Engineering, and Math (STEM) with 25 hours of hands-on, minds-on instruction. The goal of the program is to motivate students to explore STEM as they continue their education.

**IDAHO OFFICE OF EMERGENCY MANAGEMENT** - Helps to mitigate, prepare, respond, and recover from the effects of all hazards. The office creates training and orchestrates with county and local jurisdictions in disaster response and recovery. A master plan for procurement and placement of appropriate response and recovery equipment with county and local first responders has been implemented and is funded by federal funds granted for this purpose. Under the Office of Emergency Management is the Public Safety Communications Commission. The Public Safety Communications Commission was established to assist emergency communications and response professionals in the establishment, management, operations, and accountability of consolidated emergency communications systems.

# Military Division

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	9,247,100	10,917,400	1,670,300 18.1%	8,880,300	9,187,600	9,375,400
Indirect Cost Recovery 12500	500,400	142,900	(357,500) (71.4%)	722,100	491,800	451,000
Emergency Relief 23200	0	0	0 0.0%	0	0	0
Miscellaneous Revenue 34900	3,097,400	1,852,500	(1,244,900) (40.2%)	3,139,300	3,192,100	11,844,300
Administration and Accounting Services 45000	4,345,900	3,684,400	(661,500) (15.2%)	4,538,400	4,870,300	4,969,400
American Rescue Plan 34400	0	0	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	0	30,800	30,800 0.0%	0	0	0
Federal Grant 34800	91,861,100	75,046,500	(16,814,600) (18.3%)	87,597,000	88,376,600	89,450,300
<b>Total:</b>	<b>109,051,900</b>	<b>91,674,500</b>	<b>(17,377,400)</b> <b>(15.9%)</b>	<b>104,877,100</b>	<b>106,118,400</b>	<b>116,090,400</b>

# Military Division

## Comparative Summary

Analyst: Lippitt

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>429.80</b>	<b>8,880,300</b>	<b>104,877,100</b>	<b>429.80</b>	<b>8,880,300</b>	<b>104,877,100</b>
Deficiency Warrants	0.00	34,200	34,200	0.00	34,200	34,200
Public Safety Comm Support	0.00	0	0	0.00	540,000	540,000
IT Infrastructure & Licensing	0.00	0	0	0.00	759,200	759,200
Other Appropriation Adjustments	0.00	(34,200)	(34,200)	0.00	(34,200)	(34,200)
<b>FY 2025 Total Appropriation</b>	<b>429.80</b>	<b>8,880,300</b>	<b>104,877,100</b>	<b>429.80</b>	<b>10,179,500</b>	<b>106,176,300</b>
Executive Carry Forward	0.00	546,300	41,067,100	0.00	546,300	41,067,100
<b>FY 2025 Estimated Expenditures</b>	<b>429.80</b>	<b>9,426,600</b>	<b>145,944,200</b>	<b>429.80</b>	<b>10,725,800</b>	<b>147,243,400</b>
Removal of Onetime Expenditures	0.00	(576,400)	(41,529,200)	0.00	(1,875,600)	(42,828,400)
<b>FY 2026 Base</b>	<b>429.80</b>	<b>8,850,200</b>	<b>104,415,000</b>	<b>429.80</b>	<b>8,850,200</b>	<b>104,415,000</b>
Personnel Benefit Costs	0.00	63,100	526,200	0.00	63,100	526,100
Statewide Cost Allocation	0.00	71,900	(118,300)	0.00	51,700	(218,000)
Change in Employee Compensation	0.00	136,200	778,400	0.00	344,200	2,250,200
<b>FY 2026 Program Maintenance</b>	<b>429.80</b>	<b>9,121,400</b>	<b>105,601,300</b>	<b>429.80</b>	<b>9,309,200</b>	<b>106,973,300</b>
1. PSC Network Administrator	0.00	0	0	0.00	0	0
2. ITS Billing Adjustment	0.00	50,100	0	0.00	50,100	0
Replacement Items	0.00	0	425,000	0.00	0	425,000
OITS Hardware	0.00	16,100	92,100	0.00	16,100	92,100
HazMat Regional Response Support	0.00	0	0	0.00	0	17,200,000
Cash Transfer	0.00	0	0	0.00	0	(8,600,000)
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>429.80</b>	<b>9,187,600</b>	<b>106,118,400</b>	<b>429.80</b>	<b>9,375,400</b>	<b>116,090,400</b>
Change from Original Appropriation	0.00	307,300	1,241,300	0.00	495,100	11,213,300
% Change from Original Appropriation		3.5%	1.2%		5.6%	10.7%

# Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature made standard maintenance adjustments for FY 2025 and included five budget enhancements. Enhancement 1 transferred \$197,100 in personnel costs from the Federal Grant Fund for unfunded positions to dedicated funds to hire temporary staff; enhancement 2 provided \$21,000 from the General Fund for IT and employee development costs; enhancement 3 provided \$12,000,000 from the Federal Grant Fund for construction and facilities projects; enhancement 55 provided \$462,100 onetime for replacement items; and enhancement 57 provided \$710,100 for an additional 2% change in employee compensation to bring the total to 3%. The budget also included \$92,700 and a reduction of 6.00 FTP to consolidate IT in the Office of Information Technology Services.</p>					
	429.80	8,880,300	8,399,800	87,597,000	104,877,100
<b>Deficiency Warrants</b>			<b>Office of Emergency Management</b>		
<p>Onetime funding is requested to pay deficiency warrants in response to the cleanup of hazardous materials across the state. The Office of Emergency Management is authorized to issue a deficiency warrant in Chapter 71, Title 39, Idaho Code. The total amount of the hazardous material incidents was \$97,900 for seventeen cases. The division was able to recover \$62,800 from the incident originators, resulting in a net amount charged to the deficiency warrant account of \$35,000, of which the division seeks \$34,200 in reimbursement.</p>					
Agency Request	0.00	34,200	0	0	34,200
Governor's Recommendation	0.00	34,200	0	0	34,200
<b>Public Safety Comm Support</b>			<b>Military Management</b>		
Agency Request	0.00	0	0	0	0
<p>The Governor recommends a onetime appropriation of \$540,000 in operating expenditures from the General Fund to allow Public Safety Communications to address the backlog in state vehicles awaiting installation of public safety systems and to expand future throughput capacity. This would provide \$240,000 to fund the installation of public safety communications systems in forty Dodge Durangos through a private contract by December 2025, and \$300,000 to expand the Public Safety Communications shop to add four installation bays and necessary equipment.</p>					
Governor's Recommendation	0.00	540,000	0	0	540,000
<b>IT Infrastructure &amp; Licensing</b>			<b>Military Management</b>		
Agency Request	0.00	0	0	0	0
<p>The Governor recommends a onetime appropriation of \$759,200 in operating expenditures from the General Fund for critical information technology hardware and licensing upgrades. This will allow the division to purchase equipment and resources to integrate its systems into the appropriate ITS managed program infrastructure and support systems. These upgrades would also eliminate shared resources between ITS and Public Safety Communications to allow full separation of the two systems as recommended by the ITS network operations and cybersecurity teams. The request includes \$550,000 to refresh end-of-life hardware that require ongoing support agreements to maintain licensing and to access patching and support services. For licensing Microsoft products including Microsoft365, Visio, and Teams, the recommendation includes \$90,000 onetime for ongoing subscription costs. The recommendation provides \$120,000 to migrate Public Safety Communications to its own network, which includes \$57,000 for equipment, \$43,000 for five years of IT support, and \$20,000 for cabling, racking, and deployment materials and services. Ongoing costs for software support will be billed through statewide cost allocation.</p>					
Governor's Recommendation	0.00	759,200	0	0	759,200
<b>Other Appropriation Adjustments</b>					
<p>This adjustment represents a cash transfer of \$34,200 from the General Fund to the continuously appropriated Hazardous Substance Emergency Response Fund, where actual costs were incurred.</p>					
Agency Request	0.00	(34,200)	0	0	(34,200)
Governor's Recommendation	0.00	(34,200)	0	0	(34,200)
<b>FY 2025 Total Appropriation</b>					
Agency Request	429.80	8,880,300	8,399,800	87,597,000	104,877,100
Governor's Recommendation	429.80	10,179,500	8,399,800	87,597,000	106,176,300

# Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Executive Carry Forward

The Military Division was approved by the Division of Financial Management for \$41,067,100 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for over \$28,000,000 in capital construction projects, equipment purchases, and other items needed to support the sixteen Federal Cooperative Agreements with the National Guard Bureau, and the execution of numerous grants through the Idaho Office of Emergency Management. Some of these projects included the Jerome Readiness Center, Jerome Maintenance Facility, and Orchard Combat Training Center Range improvements. Funds were encumbered to allow for the continued execution of these projects in support of the agreements and the agency's mission.

Agency Request	0.00	546,300	308,400	40,212,400	41,067,100
Governor's Recommendation	0.00	546,300	308,400	40,212,400	41,067,100

## FY 2025 Estimated Expenditures

Agency Request	429.80	9,426,600	8,708,200	127,809,400	145,944,200
Governor's Recommendation	429.80	10,725,800	8,708,200	127,809,400	147,243,400

## Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$462,100 for replacement items and \$41,067,100 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(576,400)	(740,400)	(40,212,400)	(41,529,200)
<i>Recommended by the Governor with changes for recommended supplementals.</i>					
Governor's Recommendation	0.00	(1,875,600)	(740,400)	(40,212,400)	(42,828,400)

## FY 2026 Base

Agency Request	429.80	8,850,200	7,967,800	87,597,000	104,415,000
Governor's Recommendation	429.80	8,850,200	7,967,800	87,597,000	104,415,000

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	63,100	54,300	408,800	526,200
<i>Recommended by the Governor with changes due to rounding.</i>					
Governor's Recommendation	0.00	63,100	54,300	408,700	526,100

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$15,100, Legislative Audit billings will increase by \$6,000, risk management costs will increase by \$144,600, State Controller fees will increase by \$142,500, State Treasurer fees will decrease by \$900, and Office of Information Technology Services billings will decrease by \$395,400, for a net decrease of \$118,300.

Agency Request	0.00	71,900	(150,000)	(40,200)	(118,300)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	51,700	(199,200)	(70,500)	(218,000)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	136,200	91,900	550,300	778,400
<i>The Governor recommends a 5% increase in employee compensation distributed on merit. Additionally, the Governor recommends a salary schedule shift for the primary salary schedule. The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends funding requested military compensation step increases.</i>					
Governor's Recommendation	0.00	344,200	251,600	1,654,400	2,250,200



# Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	429.80	9,121,400	7,964,000	88,515,900	105,601,300
Governor's Recommendation	429.80	9,309,200	8,074,500	89,589,600	106,973,300

## 1. PSC Network Administrator

**Fed/State Agmts, Mil. Mgmt**

The agency requests a transfer of 1.00 FTP and \$139,300 in personnel costs from Federal/State Agreements to Military Management for a network administrator for Public Safety Communications. Following the elimination of the agency's IT staff, this position will ensure continued maintenance and operations of the state microwave network that provides data networking services to multiple state agencies. The network consists of both microwave radio and data networking equipment and is used for essential first responder radio communications, the Idaho Public Television broadcast network, the Idaho State Courts case data system, and the Idaho State Police's intergovernmental public safety communication system, ILETS. The requested transfer would move the position's salary of \$102,700 and benefits of \$36,600 from the Federal Grant Fund in Federal/State Agreements to the Administration and Accounting Services Fund in Military Management.

AGENCY SUBMITTED OUTCOME: This request will enhance the division's ability to achieve the strategic plan goal to "improve the capacity of the Idaho Military Division microwave network and promote usage of the system to state agencies," and anticipates a measured outcome of continued stability of the network and customer satisfaction.

Agency Request	0.00	0	139,300	(139,300)	0
Governor's Recommendation	0.00	0	139,300	(139,300)	0

## 2. ITS Billing Adjustment

**Mil. Mgmt, Office of Emergency Mgmt**

The agency requests an additional appropriation of \$50,100 in operating expenditures from the General Fund in the Office of Emergency Management, and a corresponding reduction in the Indirect Cost Recovery Fund in Military Management, to charge the Office of Emergency Management for its share of services rendered by the Office of Information Technology (ITS). The Indirect Cost Recovery Fund is for human resources, accounting and purchasing support in the execution of federal grants. This request will allow the agency to realign ITS billing charged through statewide cost allocation to the proper accounts where costs were incurred.

AGENCY SUBMITTED OUTCOME: This request aligns with the division's goal to manage the approved budget to maximize all resources and outcomes. The anticipated measured outcome is a FY 2026 appropriation that accurately reflects each program's share of the agency's ITS fees billed through statewide cost allocation.

Agency Request	0.00	50,100	(50,100)	0	0
Governor's Recommendation	0.00	50,100	(50,100)	0	0

## Replacement Items

**Military Management**

The agency requests \$425,000 in capital outlay for replacement items, including two vehicles, radio antenna replacements, radio network test equipment, and microwave battery banks.

Agency Request	0.00	0	425,000	0	425,000
Governor's Recommendation	0.00	0	425,000	0	425,000

## OITS Hardware

**Military Management**

The agency requests \$92,100 for IT infrastructure and equipment, including laptops, desktops and network equipment.

Agency Request	0.00	16,100	76,000	0	92,100
Governor's Recommendation	0.00	16,100	76,000	0	92,100



# Military Division

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>HazMat Regional Response Support</b>			<b>Office of Emergency Management</b>		
Agency Request	0.00	0	0	0	0
<i>The Governor recommends a onetime cash transfer of \$8,600,000 from the continuously appropriated Emergency Relief Fund to the Miscellaneous Revenue Fund in the Military Division and onetime appropriation for the Idaho Office of Emergency Management to increase the capabilities and safety measures for Idaho's regional hazardous materials response teams. The total appropriation of \$17,200,000 in dedicated funds shown below is netted against the cash transfer to arrive at the \$8,600,000 appropriation.</i>					
Governor's Recommendation	0.00	0	17,200,000	0	17,200,000
<b>Cash Transfer</b>			<b>Office of Emergency Management</b>		
Agency Request	0.00	0	0	0	0
<i>This reflects a revenue adjustment for the cash transfer from the Emergency Relief Fund to the Miscellaneous Revenue Fund for HazMat Regional Response Support.</i>					
Governor's Recommendation	0.00	0	(8,600,000)	0	(8,600,000)
<b>Budget Law Exemptions/Other Adjustments</b>					
<p>The Permanent Building Fund Advisory Council FY 2026 recommendations for the Military Division include \$8,968,000 for one capital project, two alterations and repair (A&amp;R) projects, one maintenance project, and two Americans with Disabilities Act (ADA) projects. The capital project provides \$5,560,000 to install utilities at the future site of a Readiness Center in Bonneville County. Of \$660,000 provided for A&amp;R projects, \$340,000 is to add parking for personal vehicles at the Lewiston Readiness Center and \$320,000 is to add parking for personal vehicles at the Edgemoade Readiness Center. Recommendations include \$2,600,000 for a maintenance project to repair the interior and replace the HVAC system in Building 950/951. Lastly, \$148,000 is included for ADA upgrades, providing \$23,000 for accessibility improvements to the Idaho Military Museum and \$125,000 for accessibility improvements to the Lewiston Readiness Center. This recommended funding can be found in the Permanent Building Fund in Section 6 of the Legislative Budget Book.</p>					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>FY 2026 Total</b>					
Agency Request	429.80	9,187,600	8,554,200	88,376,600	106,118,400
Governor's Recommendation	429.80	9,375,400	17,264,700	89,450,300	116,090,400
Agency Request					
Change from Original App	0.00	307,300	154,400	779,600	1,241,300
% Change from Original App	0.0%	3.5%	1.8%	0.9%	1.2%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	495,100	8,864,900	1,853,300	11,213,300
% Change from Original App	0.0%	5.6%	105.5%	2.1%	10.7%



# Public Employee Retirement System

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Retirement Administration	12,408,900	10,574,200	12,668,900	13,383,800	13,373,500
Portfolio Investment	1,220,100	881,500	1,240,200	1,283,000	1,305,600
<b>Total:</b>	<b>13,629,000</b>	<b>11,455,700</b>	<b>13,909,100</b>	<b>14,666,800</b>	<b>14,679,100</b>
<b>BY FUND CATEGORY</b>					
Dedicated	13,629,000	11,455,700	13,909,100	14,666,800	14,679,100
Percent Change:	0.0%	(15.9%)	21.4%	5.4%	5.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	7,531,100	6,482,200	7,696,800	7,868,500	8,167,700
Operating Expenditures	5,878,500	4,799,400	5,847,700	6,162,800	5,882,900
Capital Outlay	219,400	174,100	364,600	635,500	628,500
<b>Total:</b>	<b>13,629,000</b>	<b>11,455,700</b>	<b>13,909,100</b>	<b>14,666,800</b>	<b>14,679,100</b>
Full-Time Positions (FTP)	81.00	81.00	81.00	81.00	81.00

## Division Description

The mission of the Public Employee Retirement System of Idaho (PERSI) is to provide members and their beneficiaries with reliable, secure, long-term retirement, survivor, and disability benefits as specified by law, and to assist members in planning a secure retirement by providing high quality service, retirement education, and information. Public employees and employers make contributions to PERSI. In order to maximize the return on investment of these contributions, only a minimum amount of money is kept on deposit with the State Treasurer. The total source of funds held by the PERSI trust at the master custodian bank is made up of contributions and investment earnings. Money is wired from PERSI's master custodian bank only when funds are needed to pay administrative expenses or other authorized expenses. All moneys transferred to the Administrative Fund are available to the PERSI Board of Directors for the payment of administrative expenses only to the extent so appropriated by the Legislature. [Statutory Authority: Chapter 13, Title 59, Idaho Code]

The RETIREMENT ADMINISTRATION program administers the PERSI Base Plan, a defined benefit retirement plan, that is mandatory for all eligible state and school district employees, and for employees of political subdivisions which have elected to participate, and provides separation, disability, death, and survivor benefits. PERSI also administers the Sick Leave Reserve Fund for state and school district retirees, from which monthly medical insurance premiums are paid for retirees, as well as the former Firemen's Retirement Fund and the Idaho Falls Police Retirement Funds. PERSI also administers the Judges Retirement Fund (JRF), which is perpetually appropriated to pay retired justices and judges and provide allowances to surviving spouses (Section 1-2002, Idaho Code). The JRF was moved into PERSI beginning in FY 2015; the fund was previously administered by the Judicial Branch. Currently, the JRF has approximately 150 active and retired members.

The PORTFOLIO INVESTMENT program is responsible for the management of PERSI assets to ensure secure long-term returns on investments while minimizing investment costs. Pursuant to Section 59-1311, Idaho Code, all moneys in this program are perpetually appropriated to be invested or used to pay for investment-related expenses. However, pursuant to Section 67-3514, Idaho Code, the Joint Finance-Appropriations Committee appropriates amounts needed for personnel costs and staff expenses of the Portfolio Investment program. Funding for all other investment-related expenses including reporting services, investment and actuarial services, and funding agent fees and money management fees, is perpetually appropriated and used as directed by the PERSI Board.

Additionally, the PERSI Choice Plan is an optional defined contribution retirement plan administered by a third-party vendor (Empower Retirement) which provides a 401(k) option to all eligible active PERSI members in addition to, and separate from, the defined benefit plan. PERSI established the PERSI Choice Plan as part of the gain sharing program adopted by the 2000 Legislature. Administration of the 401(k) plan is funded by PERSI and reimbursed with administrative fees paid by PERSI Choice Plan enrollees.

# Public Employee Retirement System

Analyst: Lippitt

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
PERSI Administrative 55001	12,332,000	10,510,000	(1,822,000) (14.8%)	12,590,800	13,303,900	13,291,300
PERSI Special 55002	1,220,100	881,500	(338,600) (27.8%)	1,240,200	1,283,000	1,305,600
Judges' Retirement 56000	76,900	64,200	(12,700) (16.5%)	78,100	79,900	82,200
<b>Total:</b>	<b>13,629,000</b>	<b>11,455,700</b>	<b>(2,173,300)</b> <b>(15.9%)</b>	<b>13,909,100</b>	<b>14,666,800</b>	<b>14,679,100</b>

# Public Employee Retirement System

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>81.00</b>	<b>0</b>	<b>13,909,100</b>	<b>81.00</b>	<b>0</b>	<b>13,909,100</b>
Removal of Onetime Expenditures	0.00	0	(3,364,600)	0.00	0	(3,364,600)
<b>FY 2026 Base</b>	<b>81.00</b>	<b>0</b>	<b>10,544,500</b>	<b>81.00</b>	<b>0</b>	<b>10,544,500</b>
Personnel Benefit Costs	0.00	0	106,400	0.00	0	106,400
Statewide Cost Allocation	0.00	0	38,000	0.00	0	10,200
Change in Employee Compensation	0.00	0	65,300	0.00	0	364,500
<b>FY 2026 Program Maintenance</b>	<b>81.00</b>	<b>0</b>	<b>10,754,200</b>	<b>81.00</b>	<b>0</b>	<b>11,025,600</b>
1. Upgrade Pension Software	0.00	0	3,000,000	0.00	0	3,000,000
2. Board Travel	0.00	0	25,000	0.00	0	25,000
General Inflation	0.00	0	252,100	0.00	0	0
Replacement Items	0.00	0	7,000	0.00	0	0
OITS Hardware	0.00	0	628,500	0.00	0	628,500
<b>FY 2026 Total</b>	<b>81.00</b>	<b>0</b>	<b>14,666,800</b>	<b>81.00</b>	<b>0</b>	<b>14,679,100</b>
Change from Original Appropriation	0.00	0	757,700	0.00	0	770,000
% Change from Original Appropriation			5.4%			5.5%

# Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included four budget enhancements, which provided \$3,000,000 for year three of a pension software upgrade; \$82,000 for refurbished cubicles; \$282,600 for replacement items; and \$124,400 for an additional 2% change in employee compensation to bring the total to 3%.					
	81.00	0	13,909,100	0	13,909,100

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$282,600 for replacement items, \$82,000 for refurbished cubicles, and \$3,000,000 for year three of a pension software upgrade.

Agency Request	0.00	0	(3,364,600)	0	(3,364,600)
Governor's Recommendation	0.00	0	(3,364,600)	0	(3,364,600)

<b>FY 2026 Base</b>					
Agency Request	81.00	0	10,544,500	0	10,544,500
Governor's Recommendation	81.00	0	10,544,500	0	10,544,500

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	106,400	0	106,400
Governor's Recommendation	0.00	0	106,400	0	106,400

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$39,500, risk management costs will decrease by \$1,200, State Controller fees will increase by \$38,900, State Treasurer fees will decrease by \$2,100, and Office of Information Technology Services billings will increase by \$41,900, for a net increase of \$38,000.

Agency Request	0.00	0	38,000	0	38,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	0	10,200	0	10,200

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	65,300	0	65,300
<i>The Governor recommends a 5% increase in employee compensation distributed on merit. Additionally, the Governor recommends a salary schedule shift for the primary salary schedule. The Governor does not recommend a compensation increase for group and temporary positions. This includes funding to bring positions with pay that falls below the minimum of a paygrade into the recommended range and a 4.5% increase to fund the IT/Engineering salary structure shift that was approved but not funded in FY 2025.</i>					
Governor's Recommendation	0.00	0	364,500	0	364,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	81.00	0	10,754,200	0	10,754,200
Governor's Recommendation	81.00	0	11,025,600	0	11,025,600

# Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Upgrade Pension Software

### Retirement Administration

PERSI requests \$3,000,000 in onetime operating expenditures to continue the upgrade of its pension administration system from Arrivos 1.0 to Arrivos 2.0. Arrivos 2.0 is supported by a Microsoft SQL server and database which provides a modern look, improved data security, multi-factor authentication, and compatibility with Microsoft platforms and web browsers, compared to its current Oracle server. This upgrade will modernize the member self-service portal; the employer and vendor portals; enhance security by adding multi-factor authentication; and enhance its reporting and management dashboard through real-time data and updated reporting tools. To date, the member self-service portal has been upgraded, and the employer and vendor portals are in development.

The vendor Tegrity estimates that annual costs for implementation by a team of nine contractors will total \$2,880,000; this includes business analysts, a project manager, testers, and developers, each averaging \$160/hour and working 2,000 hours per year. The additional request of \$120,000 will cover the costs of a temporary project coordinator, temporary call center staff, and contract database consultant hours. FY 2026 is year four of the project and the agency expects that the entire project will cost \$12,000,000 over five fiscal years. The project was started later than anticipated and \$780,000 was expended in the first year. PERSI anticipates that there will be a request for \$2,200,000 in year five for the amount that was unspent in the first year. The project is estimated to be completed by January of 2027. The agency does not expect any additional ongoing costs once the upgrade is complete.

AGENCY SUBMITTED OUTCOME: This will improve goals 1 and 2 in the strategic plan, 1) to provide timely, accurate and relevant information and solutions through education, communication and tools to internal staff and external members; and 2) to identify and establish best technology solutions optimized for secure internal and external business-driven processes. PERSI anticipates a measured outcome of an increase in member registration and use of the self-service website if this request is funded.

Agency Request	0.00	0	3,000,000	0	3,000,000
Governor's Recommendation	0.00	0	3,000,000	0	3,000,000

## 2. Board Travel

### Portfolio Investment

PERSI requests \$25,000 in operating expenditures for the travel costs of its five-member Board of Trustees. Currently, the Portfolio Investment Program is budgeted \$47,200 for travel, which provides for travel expenses by both the board and portfolio staff. This request would allow board members to attend industry events and investment partner conferences to support their efforts overseeing PERSI, without impacting portfolio staff's ability to travel to the same or similar events. The requested amount is based upon a \$2,500 average cost per conference per board member for two annual conferences held by Callan and the National Association of State Retirement Administrators.

ANALYST NOTE: The 5% general inflation increase requested, if approved, would increase the travel budget by \$2,400 agencywide.

AGENCY SUBMITTED OUTCOME: This request would improve the Board's knowledge and understanding, allowing them to fulfill their fiduciary duties in a more efficient manner. If funded, PERSI anticipates a measured outcome of increased knowledge and understanding of the industry and market so the board can make better, more informed decisions.

Agency Request	0.00	0	25,000	0	25,000
Governor's Recommendation	0.00	0	25,000	0	25,000

## General Inflation

### Retirement Administration, Portfolio Investment

PERSI requests \$252,100 in operating expenditures for a 5% general inflation adjustment in both of its budgeted programs. This includes \$244,700 for Retirement Administration and \$7,400 for Portfolio Investment. Retirement Administration experienced a 41% increase in its actual operating expenditures from FY 2023 to FY 2024, driven by growth in insurance costs, computer services, and miscellaneous expenses. Over the same period, Portfolio Investment experienced a 0.79% increase in its actual operating expenditures.

Agency Request	0.00	0	252,100	0	252,100
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

# Public Employee Retirement System

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Replacement Items</b>				<b>Portfolio Investment</b>	
PERSI requests \$7,000 onetime to replace office furniture.					
Agency Request	0.00	0	7,000	0	7,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
<b>OITS Hardware</b>			<b>Retirement Administration, Portfolio Investment</b>		
PERSI requests \$628,500 for IT infrastructure and equipment, including network equipment, computers, and monitors. This provides \$615,600 for Retirement Administration and \$12,900 for Portfolio Investment.					
Agency Request	0.00	0	628,500	0	628,500
Governor's Recommendation	0.00	0	628,500	0	628,500
<b>FY 2026 Total</b>					
Agency Request	81.00	0	14,666,800	0	14,666,800
Governor's Recommendation	81.00	0	14,679,100	0	14,679,100
Agency Request					
Change from Original App	0.00	0	757,700	0	757,700
% Change from Original App	0.0%		5.4%		5.4%
Governor's Recommendation					
Change from Original App	0.00	0	770,000	0	770,000
% Change from Original App	0.0%		5.5%		5.5%



# Office of Species Conservation

Analyst: Jessup

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,730,600	1,607,800	1,766,500	1,799,900	1,833,200
Dedicated	15,000	0	20,000	50,000	50,000
Federal	18,088,000	9,104,800	18,104,500	18,119,300	18,148,000
<b>Total:</b>	<b>19,833,600</b>	<b>10,712,600</b>	<b>19,891,000</b>	<b>19,969,200</b>	<b>20,031,200</b>
Percent Change:	0.0%	(46.0%)	85.7%	0.4%	0.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	1,582,500	1,504,600	1,700,600	1,732,700	1,795,800
Operating Expenditures	1,111,100	946,200	1,050,400	1,096,500	1,095,400
Capital Outlay	0	25,500	0	0	0
Trustee/Benefit	17,140,000	8,236,300	17,140,000	17,140,000	17,140,000
<b>Total:</b>	<b>19,833,600</b>	<b>10,712,600</b>	<b>19,891,000</b>	<b>19,969,200</b>	<b>20,031,200</b>
Full-Time Positions (FTP)	15.00	15.00	16.00	16.00	16.00

## Division Description

The Office of Species Conservation is housed within the Office of the Governor and is dedicated to planning, coordinating and implementing the state's actions to preserve, protect and restore species listed as candidate, threatened and endangered under the federal Endangered Species Act (ESA). The office works in coordination with the state's natural resource agencies and with input from the citizens of Idaho, while taking into consideration the economic vitality of the state. The Office of Species Conservation's primary office is located in Boise, with three satellite offices in Salmon, Moscow, and Sandpoint. [Statutory Authority: Section 67-818, Idaho Code]

The core functions for the agency, with their relevant code citations, include:

1. Coordinate federal ESA programs with state agencies (§67-818, Idaho Code);
2. Solicit, provide oversight, and delegate funding for ESA programs (§67-819, Idaho Code);
3. Create de-listing advisory teams (§§36-2402, 36-2404, and 36-2404, Idaho Code);
4. Serve as Idaho's "one voice" on ESA policy (§67-818(2), Idaho Code);
5. Provide a mechanism for Idaho citizens to voice ESA concerns (§67-818, Idaho Code); and
6. Facilitate collaboration between State, federal, and private stakeholders (§67-818(2), Idaho Code).

# Office of Species Conservation

Analyst: Jessup

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	1,730,600	1,607,800	(122,800) (7.1%)	1,766,500	1,799,900	1,833,200
Miscellaneous Revenue 34900	15,000	0	(15,000) (100.0%)	20,000	50,000	50,000
Federal Grant 34800	18,088,000	9,104,800	(8,983,200) (49.7%)	18,104,500	18,119,300	18,148,000
<b>Total:</b>	<b>19,833,600</b>	<b>10,712,600</b>	<b>(9,121,000)</b> <b>(46.0%)</b>	<b>19,891,000</b>	<b>19,969,200</b>	<b>20,031,200</b>

# Office of Species Conservation

Analyst: Jessup

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>16.00</b>	<b>1,766,500</b>	<b>19,891,000</b>	<b>16.00</b>	<b>1,766,500</b>	<b>19,891,000</b>
<b>FY 2026 Base</b>	<b>16.00</b>	<b>1,766,500</b>	<b>19,891,000</b>	<b>16.00</b>	<b>1,766,500</b>	<b>19,891,000</b>
Personnel Benefit Costs	0.00	9,500	17,900	0.00	10,500	20,700
Statewide Cost Allocation	0.00	16,100	16,100	0.00	15,000	15,000
Change in Employee Compensation	0.00	7,800	14,200	0.00	41,200	74,500
<b>FY 2026 Program Maintenance</b>	<b>16.00</b>	<b>1,799,900</b>	<b>19,939,200</b>	<b>16.00</b>	<b>1,833,200</b>	<b>20,001,200</b>
1. Dedicated Funds Increase	0.00	0	30,000	0.00	0	30,000
<b>FY 2026 Total</b>	<b>16.00</b>	<b>1,799,900</b>	<b>19,969,200</b>	<b>16.00</b>	<b>1,833,200</b>	<b>20,031,200</b>
Change from Original Appropriation	0.00	33,400	78,200	0.00	66,700	140,200
% Change from Original Appropriation		1.9%	0.4%		3.8%	0.7%

# Office of Species Conservation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded two enhancements for FY 2025 which included 1.00 FTP and funding for additional fiscal staff, and funding to increase the dedicated fund appropriation so that the agency can accept additional grants moneys from non-governmental organizations.					
	16.00	1,766,500	20,000	18,104,500	19,891,000
<b>FY 2026 Base</b>					
Agency Request	16.00	1,766,500	20,000	18,104,500	19,891,000
Governor's Recommendation	16.00	1,766,500	20,000	18,104,500	19,891,000

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	9,500	0	8,400	17,900
<i>Recommended by the Governor with changes for variable benefits from an adjustment to workers compensation as provided by the State Insurance Fund.</i>					
Governor's Recommendation	0.00	10,500	0	10,200	20,700

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$200, Legislative Audit billings will increase by \$4,000, risk management costs will decrease by \$2,200, State Controller fees will increase by \$13,900, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$800 for a net increase of \$16,100.

Agency Request	0.00	16,100	0	0	16,100
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	15,000	0	0	15,000

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,800	0	6,400	14,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	41,200	0	33,300	74,500

<b>FY 2026 Program Maintenance</b>					
Agency Request	16.00	1,799,900	20,000	18,119,300	19,939,200
Governor's Recommendation	16.00	1,833,200	20,000	18,148,000	20,001,200

# Office of Species Conservation

Analyst: Jessup

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Dedicated Funds Increase

The Office of Species Conservation requests an additional \$30,000 from the Miscellaneous Revenue Fund to receive grant funds from non-federal sources. The office has historically received dedicated fund appropriation to accept grant moneys for different projects, including slickspot peppergrass conservation and grizzly bear conflict prevention. The office intends to pursue more grants which would require sufficient appropriation to accept and expend grant funds. Increasing the appropriation would enable the agency to pursue grants from organizations including the Interagency Grizzly Bear Committee, American Bear Foundation, Safari Club International, Vital Grounds, and subgrants from the United States Department of Agriculture. In FY 2025, the Legislature increased the appropriation for the Miscellaneous Revenue Fund by \$5,000 and the agency's base includes \$20,000 for grants.

AGENCY SUBMITTED OUTCOMES: This request fulfills two goals within the agency: (1) create and implement state policy with diverse stakeholders to address issues related to endangered species, and (2) soliciting funding to support conservation efforts. These are identified as Goals #1 and #3 in the Performance Measure Report for the Office of Species Conservation. The measured outcome for this enhancement would be the amount of grant moneys received and expended by the office.

Agency Request	0.00	0	30,000	0	30,000
Governor's Recommendation	0.00	0	30,000	0	30,000

FY 2026 Total					
Agency Request	16.00	1,799,900	50,000	18,119,300	19,969,200
Governor's Recommendation	16.00	1,833,200	50,000	18,148,000	20,031,200

### Agency Request

Change from Original App	0.00	33,400	30,000	14,800	78,200
% Change from Original App	0.0%	1.9%	150.0%	0.1%	0.4%

### Governor's Recommendation

Change from Original App	0.00	66,700	30,000	43,500	140,200
% Change from Original App	0.0%	3.8%	150.0%	0.2%	0.7%



# STEM Action Center

Analyst: Campbell

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	3,292,900	3,187,600	3,279,200	3,325,500	3,353,500
Dedicated	2,929,900	2,929,900	2,929,900	2,929,900	2,929,900
<b>Total:</b>	<b>6,222,800</b>	<b>6,117,500</b>	<b>6,209,100</b>	<b>6,255,400</b>	<b>6,283,400</b>
Percent Change:	0.0%	(1.7%)	1.5%	0.7%	1.2%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	846,300	736,900	862,600	880,200	909,900
Operating Expenditures	5,275,200	5,279,300	5,253,000	1,444,900	1,443,200
Capital Outlay	101,300	101,300	93,500	100,400	100,400
Trustee/Benefit	0	0	0	3,829,900	3,829,900
<b>Total:</b>	<b>6,222,800</b>	<b>6,117,500</b>	<b>6,209,100</b>	<b>6,255,400</b>	<b>6,283,400</b>
Full-Time Positions (FTP)	8.00	8.00	8.00	8.00	8.00

## Division Description

The Science, Technology, Engineering, and Math Action Center (STEM-AC) was created under the Office of the Governor through H302 (2015) to promote the expansion of student engagement in STEM activities. STEM-AC pursues this mission through 1) coordination of all state agencies on STEM related activities; 2) promotion of best practices in education; 3) support of high-quality professional development for educators; 4) facilitation of STEM-related competitions, science fairs, camps, and student programs; and 5) engagement of private industry in the development and maintenance of STEM Action Center projects. [Section 67-823, Idaho Code].

STEM-AC coordinates with other agencies to promote the advancement of STEM, including the Office of the State Board of Education, the State Department of Education, Career Technical Education, the Department of Labor, the Department of Commerce, the Workforce Development Council, as well as schools, educators, students, parents, and the community at large. Agency activities include after-school STEM programs, STEM camps, and public libraries. The STEM Action Center also works closely with Idaho businesses and industries through career fairs and community STEM events which allow students and communities to interact with industry professionals and provide real-world experiences.

# STEM Action Center

Analyst: Campbell

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	3,292,900	3,187,600	(105,300) (3.2%)	3,279,200	3,325,500	3,353,500
STEM Education 24000	2,929,900	2,929,900	0 0.0%	2,929,900	2,929,900	2,929,900
<b>Total:</b>	<b>6,222,800</b>	<b>6,117,500</b>	<b>(105,300)</b> <b>(1.7%)</b>	<b>6,209,100</b>	<b>6,255,400</b>	<b>6,283,400</b>



# STEM Action Center

Analyst: Campbell

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>8.00</b>	<b>3,279,200</b>	<b>6,209,100</b>	<b>8.00</b>	<b>3,279,200</b>	<b>6,209,100</b>
Removal of Onetime Expenditures	0.00	(3,000)	(3,000)	0.00	(3,000)	(3,000)
Account Transfer	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>8.00</b>	<b>3,276,200</b>	<b>6,206,100</b>	<b>8.00</b>	<b>3,276,200</b>	<b>6,206,100</b>
Personnel Benefit Costs	0.00	10,300	10,300	0.00	10,300	10,300
Statewide Cost Allocation	0.00	21,800	21,800	0.00	20,100	20,100
Change in Employee Compensation	0.00	7,300	7,300	0.00	37,000	37,000
<b>FY 2026 Program Maintenance</b>	<b>8.00</b>	<b>3,315,600</b>	<b>6,245,500</b>	<b>8.00</b>	<b>3,343,600</b>	<b>6,273,500</b>
OITS Hardware	0.00	9,900	9,900	0.00	9,900	9,900
<b>FY 2026 Total</b>	<b>8.00</b>	<b>3,325,500</b>	<b>6,255,400</b>	<b>8.00</b>	<b>3,353,500</b>	<b>6,283,400</b>
Change from Original Appropriation	0.00	46,300	46,300	0.00	74,300	74,300
% Change from Original Appropriation		1.4%	0.7%		2.3%	1.2%

# STEM Action Center

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
In addition to standard maintenance adjustments, the Legislature decreased funding for the Summer STEM Library Program by \$40,000. The Legislature also appropriated \$3,000 onetime funding to replace computers not compatible with the state's required operating system. In addition to the change in employee compensation provided in the maintenance of current operations bill, an additional 2% CEC was provided for permanent employee salary increases as an enhancement for a total increase of 3%.					
	8.00	3,279,200	2,929,900	0	6,209,100

### Removal of Onetime Expenditures

This decision unit removes a onetime appropriation for computer replacements.

Agency Request	0.00	(3,000)	0	0	(3,000)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(3,000)</i>	<i>0</i>	<i>0</i>	<i>(3,000)</i>

### Account Transfer

This net-zero request transfers grant and scholarship funds to the trustee and benefits account category in order to comply with state of Idaho accounting policies and Legislative Service Office (LSO) recommendations. STEM-AC provides funding and grants to students and teachers to support work and learning related to the agency's mission. Prior to FY 2026, STEM-AC has provided these funds from operating expenses.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	8.00	3,276,200	2,929,900	0	6,206,100
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>3,276,200</i>	<i>2,929,900</i>	<i>0</i>	<i>6,206,100</i>

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	10,300	0	0	10,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>10,300</i>	<i>0</i>	<i>0</i>	<i>10,300</i>

### Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Legislative Audit billings will increase by \$500, risk management costs will decrease by \$300, State Controller fees will increase by \$14,800, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$7,000, for a net increase of \$21,800.

Agency Request	0.00	21,800	0	0	21,800
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>20,100</i>	<i>0</i>	<i>0</i>	<i>20,100</i>

### Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,300	0	0	7,300
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>37,000</i>	<i>0</i>	<i>0</i>	<i>37,000</i>

# STEM Action Center

Analyst: Campbell

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Program Maintenance</b>					
Agency Request	8.00	3,315,600	2,929,900	0	6,245,500
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>3,343,600</i>	<i>2,929,900</i>	<i>0</i>	<i>6,273,500</i>

## OITS Hardware

The agency requests funding to replace information technology hardware, including one standard laptop, one high-end laptop, one router, one switch, and one wireless access point, along with support services associated with this equipment.

Agency Request	0.00	9,900	0	0	9,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>9,900</i>	<i>0</i>	<i>0</i>	<i>9,900</i>

<b>FY 2026 Total</b>					
Agency Request	8.00	3,325,500	2,929,900	0	6,255,400
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>3,353,500</i>	<i>2,929,900</i>	<i>0</i>	<i>6,283,400</i>

### Agency Request

Change from Original App	0.00	46,300	0	0	46,300
% Change from Original App	0.0%	1.4%	0.0%		0.7%

### *Governor's Recommendation*

<i>Change from Original App</i>	<i>0.00</i>	<i>74,300</i>	<i>0</i>	<i>0</i>	<i>74,300</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>2.3%</i>	<i>0.0%</i>		<i>1.2%</i>



# Wolf Depredation Control Board

Analyst: Lippitt

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	392,000	243,300	392,000	392,000	392,000
Percent Change:	0.0%	(37.9%)	61.1%	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	392,000	243,300	392,000	392,000	392,000

## Division Description

The Legislature passed H470 of 2014 to establish a five-member Wolf Depredation Control Board in the Office of the Governor and create a set of new continuously appropriated funds and subaccounts to be administered by the Department of Agriculture. H470 established that fees from sportsmen and the livestock industry be allocated into the subaccounts with the expectation that the General Fund would also contribute. The responsibility of the Wolf Depredation Control Board is to allocate the moneys for control actions approved by the Idaho Fish and Game Commission. The board has a cooperative services agreement and a work plan with Wildlife Services (Section 22-5301, Idaho Code).

The Wolf Depredation Control Program acts as a conduit to pass moneys from the state, sportsmen, and livestock producers through the Wolf Depredation Control Board to the Wildlife Services Program under the United States Department of Agriculture Animal and Plant Health Inspection Service. The Fish and Game Commission requires that expenditures from the Fish and Game Transfer Subaccount be spent for the benefit of wild ungulates (hoofed animals).

# Wolf Depredation Control Board

Analyst: Lippitt

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	392,000	243,300	(148,700) (37.9%)	392,000	392,000	392,000
<b>Total:</b>	<b>392,000</b>	<b>243,300</b>	<b>(148,700)</b> <b>(37.9%)</b>	<b>392,000</b>	<b>392,000</b>	<b>392,000</b>

# Wolf Depredation Control Board

## Organization, Revenues, and Contracted Services

Analyst: Lippitt

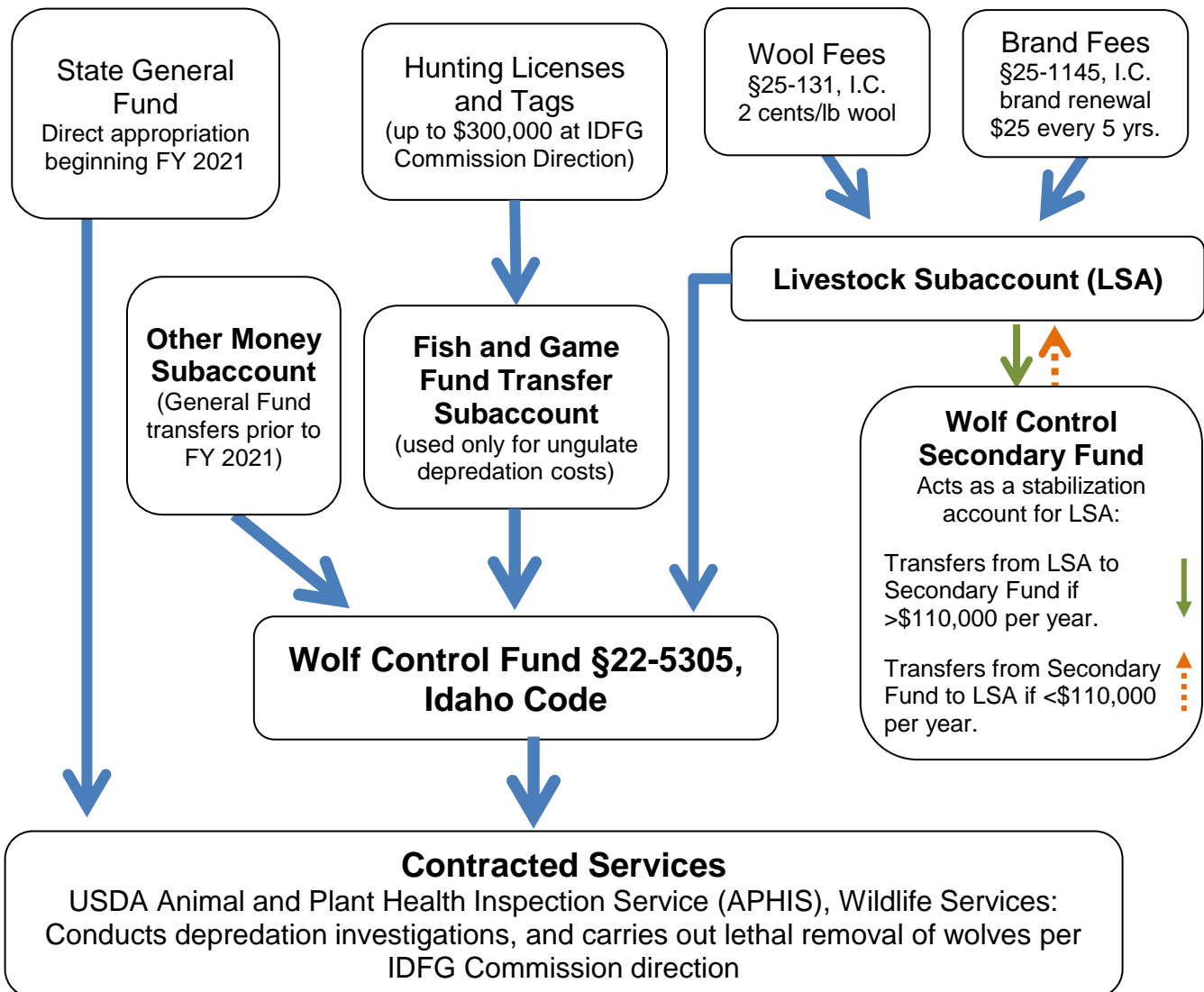
### Organization

#### Idaho Wolf Depredation Control Board

- 1) **Chanel Tewart**, Co-Chairman & Director, Idaho Department of Agriculture (ISDA)
- 2) **Jim Fredericks**, Co-Chairman & Director, Department of Fish and Game (IDFG)
- 3) **Jerry Cloninger**, Representative of sportsmen's interests
- 4) **Richard Savage**, Representative of livestock industry
- 5) **Jon Goode**, Representative of sportsmen's interests

The board directs and manages funds for depredation control pursuant to Section 22-5301, Idaho Code. Both IDFG and ISDA staff meetings, with relevant expenses paid by the Wolf Control Fund.

### Revenues



# Wolf Depredation Control Board

Analyst: Lippitt

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	392,000	392,000	0.00	392,000	392,000
FY 2026 Base	0.00	392,000	392,000	0.00	392,000	392,000
FY 2026 Program Maintenance	0.00	392,000	392,000	0.00	392,000	392,000
FY 2026 Total	0.00	392,000	392,000	0.00	392,000	392,000
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%



# Wolf Depredation Control Board

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded no enhancements for FY 2025.					
	0.00	392,000	0	0	392,000
<b>FY 2026 Base</b>					
Agency Request	0.00	392,000	0	0	392,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>392,000</i>	<i>0</i>	<i>0</i>	<i>392,000</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	392,000	0	0	392,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>392,000</i>	<i>0</i>	<i>0</i>	<i>392,000</i>
<b>FY 2026 Total</b>					
Agency Request	0.00	392,000	0	0	392,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>392,000</i>	<i>0</i>	<i>0</i>	<i>392,000</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>% Change from Original App</i>		<i>0.0%</i>			<i>0.0%</i>



# Workforce Development Council

Analyst: Dupree

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	106,100	0	0	0	0
Dedicated	28,599,000	6,806,000	83,624,400	83,484,700	83,527,700
Federal	68,985,000	19,607,400	1,933,300	998,800	1,009,100
<b>Total:</b>	<b>97,690,100</b>	<b>26,413,400</b>	<b>85,557,700</b>	<b>84,483,500</b>	<b>84,536,800</b>
Percent Change:	0.0%	(73.0%)	223.9%	(1.3%)	(1.2%)
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	2,123,300	1,375,400	2,323,900	1,877,700	1,932,100
Operating Expenditures	5,664,600	2,480,800	4,146,100	4,154,600	4,153,500
Trustee/Benefit	89,902,200	22,557,200	79,087,700	78,451,200	78,451,200
<b>Total:</b>	<b>97,690,100</b>	<b>26,413,400</b>	<b>85,557,700</b>	<b>84,483,500</b>	<b>84,536,800</b>
Full-Time Positions (FTP)	17.00	17.00	20.00	14.00	14.00

## Division Description

Authorized in Section 72-1201, Idaho Code, the Workforce Development Council was created under the Office of the Governor through H432 of 2018. The requirements, goals, and objectives of the Workforce Development Council include: 1) Increase public awareness of and access to career education and training opportunities; 2) Improve the effectiveness, quality, and coordination of programs and services designed to maintain a highly skilled workforce; 3) Provide the most efficient use of federal, state, and local workforce development resources; 4) Fulfill the requirements of the State Workforce Investment Board as set forth in the Workforce Innovation and Opportunity Act (WIOA); 5) Develop and oversee procedures, criteria, and performance measures for the Workforce Development Training Fund; and 6) Provide education grants for eligible students under the LAUNCH grant program.

# Workforce Development Council

Analyst: Dupree

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	106,100	0	(106,100) (100.0%)	0	0	0
Workforce Development Training 30500	23,599,000	5,229,700	(18,369,300) (77.8%)	8,624,400	8,660,700	8,678,200
In-Demand Careers Fund 32300	5,000,000	1,576,300	(3,423,700) (68.5%)	75,000,000	74,824,000	74,849,500
ARPA State Fiscal Recovery 34430	68,052,200	18,748,800	(49,303,400) (72.4%)	995,400	819,400	825,100
Federal Grant 34800	932,800	858,600	(74,200) (8.0%)	937,900	179,400	184,000
<b>Total:</b>	<b>97,690,100</b>	<b>26,413,400</b>	<b>(71,276,700)</b> <b>(73.0%)</b>	<b>85,557,700</b>	<b>84,483,500</b>	<b>84,536,800</b>

# Workforce Development Council

Analyst: Dupree

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>20.00</b>	<b>0</b>	<b>85,557,700</b>	<b>20.00</b>	<b>0</b>	<b>85,557,700</b>
Prior Year Reappropriation	0.00	0	61,326,100	0.00	0	61,326,100
<b>FY 2025 Total Appropriation</b>	<b>20.00</b>	<b>0</b>	<b>146,883,800</b>	<b>20.00</b>	<b>0</b>	<b>146,883,800</b>
Removal of Onetime Expenditures	(3.00)	0	(61,735,500)	(3.00)	0	(61,735,500)
Base Adjustments	(3.00)	0	(760,900)	(3.00)	0	(760,900)
<b>FY 2026 Base</b>	<b>14.00</b>	<b>0</b>	<b>84,387,400</b>	<b>14.00</b>	<b>0</b>	<b>84,387,400</b>
Personnel Benefit Costs	0.00	0	18,200	0.00	0	18,200
Statewide Cost Allocation	0.00	0	65,500	0.00	0	64,400
Change in Employee Compensation	0.00	0	12,400	0.00	0	66,800
<b>FY 2026 Program Maintenance</b>	<b>14.00</b>	<b>0</b>	<b>84,483,500</b>	<b>14.00</b>	<b>0</b>	<b>84,536,800</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>14.00</b>	<b>0</b>	<b>84,483,500</b>	<b>14.00</b>	<b>0</b>	<b>84,536,800</b>
Change from Original Appropriation	(6.00)	0	(1,074,200)	(6.00)	0	(1,020,900)
% Change from Original Appropriation			(1.3%)			(1.2%)

# Workforce Development Council

Analyst: Dupree

**Budget by Decision Unit                      FTP                      General                      Dedicated                      Federal                      Total**

<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included three budget enhancements. Enhancements included funding for the payment of grants through the Launch program for high school seniors, 3.00 FTP and funding for grant managers to manage payments and reporting of Launch for high school seniors, and personnel costs funding from the ARPA State Fiscal Recovery Fund for grant managers responsible for administering ARPA grants including childcare infrastructure grants and workforce training grants.					
	20.00	0	83,624,400	1,933,300	85,557,700

**Prior Year Reappropriation**

The Workforce Development Council was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to workforce training grants, childcare infrastructure grants, Launch grants, and semiconductor grants from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	12,022,700	49,303,400	61,326,100
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>12,022,700</i>	<i>49,303,400</i>	<i>61,326,100</i>

<b>FY 2025 Total Appropriation</b>					
Agency Request	20.00	0	95,647,100	51,236,700	146,883,800
<i>Governor's Recommendation</i>	<i>20.00</i>	<i>0</i>	<i>95,647,100</i>	<i>51,236,700</i>	<i>146,883,800</i>

**Removal of Onetime Expenditures**

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$219,400 for Launch grants manager personnel costs, \$190,000 for ARPA grants manager personnel costs, and \$61,325,600 for reappropriation.

Agency Request	(3.00)	0	(12,242,100)	(49,493,400)	(61,735,500)
<i>Governor's Recommendation</i>	<i>(3.00)</i>	<i>0</i>	<i>(12,242,100)</i>	<i>(49,493,400)</i>	<i>(61,735,500)</i>

**Base Adjustments**

Removes 2.00 FTP from ARPA State Fiscal Recovery Fund and 1.00 FTP and \$760,900 from the Federal Grant Fund as the Youth Apprenticeship Readiness Grant has concluded.

Agency Request	(3.00)	0	0	(760,900)	(760,900)
<i>Governor's Recommendation</i>	<i>(3.00)</i>	<i>0</i>	<i>0</i>	<i>(760,900)</i>	<i>(760,900)</i>

<b>FY 2026 Base</b>					
Agency Request	14.00	0	83,405,000	982,400	84,387,400
<i>Governor's Recommendation</i>	<i>14.00</i>	<i>0</i>	<i>83,405,000</i>	<i>982,400</i>	<i>84,387,400</i>

**Personnel Benefit Costs**

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	0	14,300	3,900	18,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>14,300</i>	<i>3,900</i>	<i>18,200</i>

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$1,000, Legislative Audit billings will increase by \$3,000, risk management costs will decrease by \$600, State Controller fees will increase by \$59,400, State Treasurer fees will increase by \$200, and Office of Information Technology Services billings will increase by \$2,500, for a net increase of \$65,500.

Agency Request	0.00	0	55,600	9,900	65,500
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>54,600</i>	<i>9,800</i>	<i>64,400</i>

# Workforce Development Council

Analyst: Dupree

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	9,800	2,600	12,400
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.*

Governor's Recommendation	0.00	0	53,800	13,000	66,800
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FY 2026 Program Maintenance					
Agency Request	14.00	0	83,484,700	998,800	84,483,500
Governor's Recommendation	14.00	0	83,527,700	1,009,100	84,536,800

## Budget Law Exemptions/Other Adjustments

REAPPROPRIATION: The Workforce Development Council requests authority to carry over its unencumbered and unspent appropriation balances from the Workforce Development Training Fund, the ARPA State Fiscal Recovery Fund, and the In-Demand Careers Fund from FY 2025 into FY 2026.

Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
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*Recommended by the Governor.*

Governor's Recommendation	0.00	0	0	0	0
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FY 2026 Total					
Agency Request	14.00	0	83,484,700	998,800	84,483,500
Governor's Recommendation	14.00	0	83,527,700	1,009,100	84,536,800

Agency Request					
Change from Original App	(6.00)	0	(139,700)	(934,500)	(1,074,200)
% Change from Original App	(30.0%)		(0.2%)	(48.3%)	(1.3%)
Governor's Recommendation					
Change from Original App	(6.00)	0	(96,700)	(924,200)	(1,020,900)
% Change from Original App	(30.0%)		(0.1%)	(47.8%)	(1.2%)





# Idaho Legislative Budget Book

## Legislative Branch

2025 Legislative Session

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<b>Legislature</b> .....	6 - 153
<b>Legislative Services Office</b> .....	6 - 157
<b>Legislative Technology</b> .....	6 - 163
<b>Performance Evaluations, Office of</b> .....	6 - 167

# Legislative Branch

## Historical Summary

OPERATING BUDGET	FY 2024 Total App	FY 2024 Actual	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
<b>BY DIVISION</b>					
Legislature	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
Legislative Services Office	10,677,800	9,359,500	11,420,800	11,711,500	11,968,300
Legislative Technology	3,010,500	183,700	0	0	0
Performance Evaluations, Office of	1,063,900	965,300	1,083,600	1,109,800	1,144,300
<b>Total:</b>	<b>23,263,200</b>	<b>19,019,500</b>	<b>21,015,400</b>	<b>21,332,300</b>	<b>21,623,600</b>
<b>BY FUND CATEGORY</b>					
General	17,635,700	17,126,300	18,466,300	18,708,500	18,938,800
Dedicated	2,484,200	1,665,200	2,549,100	2,623,800	2,684,800
Federal	3,143,300	228,000	0	0	0
<b>Total:</b>	<b>23,263,200</b>	<b>19,019,500</b>	<b>21,015,400</b>	<b>21,332,300</b>	<b>21,623,600</b>
Percent Change:	0.0%	(18.2%)	10.5%	1.5%	2.9%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	9,687,900	9,025,600	10,551,000	10,753,000	11,117,500
Operating Expenditures	4,052,400	1,462,200	1,953,400	2,068,300	1,995,100
Capital Outlay	1,011,900	20,700	0	0	0
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
<b>Total:</b>	<b>23,263,200</b>	<b>19,019,500</b>	<b>21,015,400</b>	<b>21,332,300</b>	<b>21,623,600</b>
Full-Time Positions (FTP)	82.00	82.00	86.00	86.00	86.00

## Department Description

The Legislative Branch consists of the Senate, House of Representatives, and their nonpartisan staff offices overseen by the Legislative Council and the Joint Legislative Oversight Committee (JLOC). The Legislative Council consists of the President Pro Tempore of the Senate; the Speaker of the House of Representatives; the majority and minority floor leaders of each body; two senators and two representatives selected by members of the majority party; and two senators and two representatives selected by members of the minority party. The council is the governing body over the year-round nonpartisan legislative staff, and has broad powers to conduct research and studies that relate to a legislative purpose. The budgeted divisions under the Legislative Council are the Legislative Services Office, the Redistricting Commission, and Legislative Technology. The Office of Performance Evaluations reports to JLOC and is comprised of an equal number of legislators from both political parties and both houses.

# Legislature

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000
<b>BY OBJECT OF EXPENDITURE</b>					
Trustee/Benefit	8,511,000	8,511,000	8,511,000	8,511,000	8,511,000

## Division Description

Senate and House: The Idaho Legislature is composed of 35 senators and 70 representatives from Idaho's thirty-five legislative districts, and meets annually. The membership is elected for two-year terms.

The Legislature is funded through a continuous appropriation of \$8,511,000 as provided for in Section 67-451, Idaho Code, which directs the State Controller to transfer money from the General Fund to the Legislative Fund, and provides for a continuing appropriation of these funds. Because these dollars are a direct transfer from the General Fund and because the Joint Finance-Appropriations Committee does not appropriate these dollars, the summary data shown above is for informational purposes only.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

# Legislature

Analyst: Bybee

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	8,511,000	8,511,000	0 0.0%	8,511,000	8,511,000	8,511,000
<b>Total:</b>	<b>8,511,000</b>	<b>8,511,000</b>	<b>0 0.0%</b>	<b>8,511,000</b>	<b>8,511,000</b>	<b>8,511,000</b>

# Legislature

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2026 Base	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2026 Program Maintenance	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
FY 2026 Total	0.00	8,511,000	8,511,000	0.00	8,511,000	8,511,000
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation		0.0%	0.0%		0.0%	0.0%

# Legislature

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>	0.00	8,511,000	0	0	8,511,000
<b>FY 2026 Base</b>					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
<b>FY 2026 Total</b>					
Agency Request	0.00	8,511,000	0	0	8,511,000
Governor's Recommendation	0.00	8,511,000	0	0	8,511,000
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%
Governor's Recommendation					
Change from Original App	0.00	0	0	0	0
% Change from Original App		0.0%			0.0%

# Legislative Services Office

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	8,060,800	7,650,000	8,871,700	9,087,700	9,283,500
Dedicated	2,484,200	1,665,200	2,549,100	2,623,800	2,684,800
Federal	132,800	44,300	0	0	0
<b>Total:</b>	<b>10,677,800</b>	<b>9,359,500</b>	<b>11,420,800</b>	<b>11,711,500</b>	<b>11,968,300</b>
Percent Change:	0.0%	(12.3%)	22.0%	2.5%	4.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	8,696,400	8,033,700	9,536,000	9,717,800	10,046,800
Operating Expenditures	1,981,400	1,313,600	1,884,800	1,993,700	1,921,500
Capital Outlay	0	12,200	0	0	0
<b>Total:</b>	<b>10,677,800</b>	<b>9,359,500</b>	<b>11,420,800</b>	<b>11,711,500</b>	<b>11,968,300</b>
Full-Time Positions (FTP)	74.00	74.00	78.00	78.00	78.00

## Division Description

Pursuant to Chapter 7, Title 67, Idaho Code, the mission of the Legislative Services Office is to provide efficient, non-partisan support services to Idaho's citizen legislators, to carry out legislative policies so as to strengthen the Legislature's management as a separate branch of government, and to assist the Legislature in carrying out its constitutional responsibilities. The Legislative Services Office strives to modernize the provision of professional staff services to the Legislature, to provide committees and legislators with staff support, to increase communication and efficiency, and enhance coordination and productivity within the legislative branch of government. Under the direction of the Director of Legislative Services, the office consists of the Division of Research and Legislation, the Division of Budget and Policy Analysis, the Legislative Audit Division, and the Information Technology Division.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

# Legislative Services Office

Analyst: Bybee

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	8,060,800	7,650,000	(410,800) (5.1%)	8,871,700	9,087,700	9,283,500
Technology Infrastructure Stabilization 12800	107,600	0	(107,600) (100.0%)	136,400	136,400	136,400
Miscellaneous Revenue 34900	204,200	142,400	(61,800) (30.3%)	205,500	207,300	209,500
Legislative Capitol Facilities 36504	440,000	1,700	(438,300) (99.6%)	440,000	440,000	440,000
Professional Services 47500	1,732,400	1,521,100	(211,300) (12.2%)	1,767,200	1,840,100	1,898,900
ARPA State Fiscal Recovery 34430	132,800	44,300	(88,500) (66.6%)	0	0	0
<b>Total:</b>	<b>10,677,800</b>	<b>9,359,500</b>	<b>(1,318,300)</b> <b>(12.3%)</b>	<b>11,420,800</b>	<b>11,711,500</b>	<b>11,968,300</b>



# Legislative Services Office

Analyst: Bybee

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,420,800</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,420,800</b>
Prior Year Reappropriation	0.00	0	196,100	0.00	0	196,100
<b>FY 2025 Total Appropriation</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,616,900</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,616,900</b>
Removal of Onetime Expenditures	0.00	0	(196,100)	0.00	0	(196,100)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,420,800</b>	<b>78.00</b>	<b>8,871,700</b>	<b>11,420,800</b>
Personnel Benefit Costs	0.00	79,500	99,500	0.00	79,500	99,500
Statewide Cost Allocation	0.00	69,500	108,900	0.00	(2,700)	36,700
Change in Employee Compensation	0.00	67,000	82,300	0.00	335,000	411,300
<b>FY 2026 Program Maintenance</b>	<b>78.00</b>	<b>9,087,700</b>	<b>11,711,500</b>	<b>78.00</b>	<b>9,283,500</b>	<b>11,968,300</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>78.00</b>	<b>9,087,700</b>	<b>11,711,500</b>	<b>78.00</b>	<b>9,283,500</b>	<b>11,968,300</b>
Change from Original Appropriation	0.00	216,000	290,700	0.00	411,800	547,500
% Change from Original Appropriation		2.4%	2.5%		4.6%	4.8%

# Legislative Services Office

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded three budget enhancements for FY 2025 including enhancement 1 for \$120,100 for staff recruitment and retention, enhancement 2 for \$120,000 for legal services, and enhancement 3 for \$533,700 and 4.00 FTP for a new staff section focused on impact reviews.					
	78.00	8,871,700	2,549,100	0	11,420,800

## Prior Year Reappropriation

The Legislative Services Office was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund and the Technology Infrastructure Stabilization Funds from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.

Agency Request	0.00	0	107,600	88,500	196,100
<i>Governor's Recommendation</i>	0.00	0	107,600	88,500	196,100

<b>FY 2025 Total Appropriation</b>					
Agency Request	78.00	8,871,700	2,656,700	88,500	11,616,900
<i>Governor's Recommendation</i>	78.00	8,871,700	2,656,700	88,500	11,616,900

## Removal of Onetime Expenditures

Removes onetime appropriations and carryforward approved for FY 2025.

Agency Request	0.00	0	(107,600)	(88,500)	(196,100)
<i>Governor's Recommendation</i>	0.00	0	(107,600)	(88,500)	(196,100)

## Base Adjustments

Adjusts FTP by fund source.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	0.00	0	0	0	0

<b>FY 2026 Base</b>					
Agency Request	78.00	8,871,700	2,549,100	0	11,420,800
<i>Governor's Recommendation</i>	78.00	8,871,700	2,549,100	0	11,420,800

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	79,500	20,000	0	99,500
<i>Governor's Recommendation</i>	0.00	79,500	20,000	0	99,500

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$3,200, State Controller fees will increase by \$33,300, State Treasurer fees will decrease by \$200, and Office of Information Technology Services billings will increase by \$79,000, for a net increase of \$108,900.

Agency Request	0.00	69,500	39,400	0	108,900
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	0.00	(2,700)	39,400	0	36,700

# Legislative Services Office

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	67,000	15,300	0	82,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

Governor's Recommendation	0.00	335,000	76,300	0	411,300
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<b>FY 2026 Program Maintenance</b>					
Agency Request	78.00	9,087,700	2,623,800	0	11,711,500
Governor's Recommendation	78.00	9,283,500	2,684,800	0	11,968,300

**Budget Law Exemptions/Other Adjustments**

TRANSFER EXEMPTION: The Legislative Services Office requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.

REAPPROPRIATION: The Legislative Services Office requests authority to carry over its unencumbered and unspent appropriation balances from FY 2025 into FY 2026 from the ARPA State Fiscal Recovery Fund and the Technology Infrastructure Stabilization Fund. Reappropriation requires legislative approval.

Agency Request	0.00	0	0	0	0
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*The Governor transmits the budget to the Legislature as requested by the Legislative Branch.*

Governor's Recommendation	0.00	0	0	0	0
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<b>FY 2026 Total</b>					
Agency Request	78.00	9,087,700	2,623,800	0	11,711,500
Governor's Recommendation	78.00	9,283,500	2,684,800	0	11,968,300

Agency Request

Change from Original App	0.00	216,000	74,700	0	290,700
% Change from Original App	0.0%	2.4%	2.9%		2.5%

Governor's Recommendation

Change from Original App	0.00	411,800	135,700	0	547,500
% Change from Original App	0.0%	4.6%	5.3%		4.8%



# Legislative Technology

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Federal	3,010,500	183,700	0	0	0
Percent Change:	0.0%	(93.9%)	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	0	101,800	0	0	0
Operating Expenditures	2,002,600	76,900	0	0	0
Capital Outlay	1,007,900	5,000	0	0	0
<b>Total:</b>	<b>3,010,500</b>	<b>183,700</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Division Description

The Legislative Council oversees ongoing funding for continuous technology upgrades and laptop computers for the Senate and House of Representatives.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

# Legislative Technology

Analyst: Bybee

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
ARPA State Fiscal Recovery 34430	3,010,500	183,700	(2,826,800)	0	0	0
			(93.9%)			
<b>Total:</b>	<b>3,010,500</b>	<b>183,700</b>	<b>(2,826,800)</b> <b>(93.9%)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Legislative Technology

## Comparative Summary

Analyst: Bybee

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Prior Year Reappropriation	0.00	0	2,826,800	0.00	0	2,826,800
<b>FY 2025 Total Appropriation</b>	<b>0.00</b>	<b>0</b>	<b>2,826,800</b>	<b>0.00</b>	<b>0</b>	<b>2,826,800</b>
Removal of Onetime Expenditures	0.00	0	(2,826,800)	0.00	0	(2,826,800)
<b>FY 2026 Base</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>FY 2026 Program Maintenance</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Change from Original Appropriation	0.00	0	0	0.00	0	0
% Change from Original Appropriation						

# Legislative Technology

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
No budget enhancements were approved for FY 2025.					
	0.00	0	0	0	0
<b>Prior Year Reappropriation</b>					
The Legislative Services Office was authorized to reappropriate or carryover its unencumbered and unspent appropriation related to the ARPA State Fiscal Recovery Fund from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.					
Agency Request	0.00	0	0	2,826,800	2,826,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>2,826,800</i>	<i>2,826,800</i>
<b>FY 2025 Total Appropriation</b>					
Agency Request	0.00	0	0	2,826,800	2,826,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>2,826,800</i>	<i>2,826,800</i>
<b>Removal of Onetime Expenditures</b>					
Removes onetime carryforward approved for FY 2025.					
Agency Request	0.00	0	0	(2,826,800)	(2,826,800)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>(2,826,800)</i>	<i>(2,826,800)</i>
<b>FY 2026 Base</b>					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Budget Law Exemptions/Other Adjustments</b>					
TRANSFER EXEMPTION: The Legislative Services Office requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and account categories. This authority requires legislative approval.					
REAPPROPRIATION: The Legislative Services Office requests authority to carry over its unencumbered and unspent appropriation balances from FY 2025 into FY 2026 from the ARPA State Fiscal Recovery Fund. Reappropriation requires legislative approval.					
Agency Request	0.00	0	0	0	0
<i>The Governor transmits the budget to the Legislature as requested by the Legislative Branch.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Total</b>					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Agency Request					
Change from Original App	0.00	0	0	0	0
% Change from Original App					
<i>Governor's Recommendation</i>					
Change from Original App	0.00	0	0	0	0
% Change from Original App					



# Office of Performance Evaluations

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,063,900	965,300	1,083,600	1,109,800	1,144,300
Percent Change:	0.0%	(9.3%)	12.3%	2.4%	5.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	991,500	890,100	1,015,000	1,035,200	1,070,700
Operating Expenditures	68,400	71,700	68,600	74,600	73,600
Capital Outlay	4,000	3,500	0	0	0
<b>Total:</b>	<b>1,063,900</b>	<b>965,300</b>	<b>1,083,600</b>	<b>1,109,800</b>	<b>1,144,300</b>
Full-Time Positions (FTP)	8.00	8.00	8.00	8.00	8.00

## Division Description

The Office of Performance Evaluations (OPE) is a nonpartisan legislative office that promotes accountability and confidence in state government (Sections 67-457 through 67-464, Idaho Code). OPE staff works under the general direction of the Joint Legislative Oversight Committee (JLOC), which consists of an equal number of legislators from both political parties and both houses.

The office conducts independent, objective, and in-depth performance evaluations of state agencies, programs, and functions. OPE staff report evaluation results and recommendations to:

- JLOC and other legislative committees to assist them in making policy and budgetary decisions; and
- State agencies to help them improve their operational efficiency and program effectiveness.

OPE evaluations help:

- Ensure compliance with state laws and legislative intent;
- Improve government performance and accountability to the public; and
- Identify cost savings and opportunities to avoid unnecessary future costs.

Section 67-3506, Idaho Code, states that the Governor shall transmit the budget requests of the legislative and judicial departments to the Legislature as they were submitted by the departments.

# Office of Performance Evaluations

Analyst: Bybee

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	1,063,900	965,300	(98,600) (9.3%)	1,083,600	1,109,800	1,144,300
<b>Total:</b>	<b>1,063,900</b>	<b>965,300</b>	<b>(98,600)</b> <b>(9.3%)</b>	<b>1,083,600</b>	<b>1,109,800</b>	<b>1,144,300</b>

# Office of Performance Evaluations

Analyst: Bybee

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>8.00</b>	<b>1,083,600</b>	<b>1,083,600</b>	<b>8.00</b>	<b>1,083,600</b>	<b>1,083,600</b>
<b>FY 2026 Base</b>	<b>8.00</b>	<b>1,083,600</b>	<b>1,083,600</b>	<b>8.00</b>	<b>1,083,600</b>	<b>1,083,600</b>
Personnel Benefit Costs	0.00	11,300	11,300	0.00	11,300	11,300
Statewide Cost Allocation	0.00	6,000	6,000	0.00	5,000	5,000
Change in Employee Compensation	0.00	8,900	8,900	0.00	44,400	44,400
<b>FY 2026 Program Maintenance</b>	<b>8.00</b>	<b>1,109,800</b>	<b>1,109,800</b>	<b>8.00</b>	<b>1,144,300</b>	<b>1,144,300</b>
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>8.00</b>	<b>1,109,800</b>	<b>1,109,800</b>	<b>8.00</b>	<b>1,144,300</b>	<b>1,144,300</b>
Change from Original Appropriation	0.00	26,200	26,200	0.00	60,700	60,700
% Change from Original Appropriation		2.4%	2.4%		5.6%	5.6%

# Office of Performance Evaluations

Analyst: Bybee

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature did not provide any budget enhancements for FY 2025.					
	8.00	1,083,600	0	0	1,083,600
<b>FY 2026 Base</b>					
Agency Request	8.00	1,083,600	0	0	1,083,600
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>1,083,600</i>	<i>0</i>	<i>0</i>	<i>1,083,600</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	11,300	0	0	11,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>11,300</i>	<i>0</i>	<i>0</i>	<i>11,300</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$400, State Controller fees will increase by \$4,300, and Office of Information Technology Services billings will increase by \$2,100, for a net increase of \$6,000.

Agency Request	0.00	6,000	0	0	6,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,000</i>	<i>0</i>	<i>0</i>	<i>5,000</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	8,900	0	0	8,900
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>44,400</i>	<i>0</i>	<i>0</i>	<i>44,400</i>
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<b>FY 2026 Program Maintenance</b>					
Agency Request	8.00	1,109,800	0	0	1,109,800
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>1,144,300</i>	<i>0</i>	<i>0</i>	<i>1,144,300</i>

## Budget Law Exemptions/Other Adjustments

TRANSFER EXEMPTION: The Office of Performance Evaluations requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between account categories. This authority requires legislative approval.

Agency Request	0.00	0	0	0	0
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*The Governor transmits the budget to the Legislature as requested by the Legislative Branch.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
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<b>FY 2026 Total</b>					
Agency Request	8.00	1,109,800	0	0	1,109,800
<i>Governor's Recommendation</i>	<i>8.00</i>	<i>1,144,300</i>	<i>0</i>	<i>0</i>	<i>1,144,300</i>

### Agency Request

Change from Original App	0.00	26,200	0	0	26,200
% Change from Original App	0.0%	2.4%			2.4%

### *Governor's Recommendation*

<i>Change from Original App</i>	<i>0.00</i>	<i>60,700</i>	<i>0</i>	<i>0</i>	<i>60,700</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>5.6%</i>			<i>5.6%</i>

# Lieutenant Governor

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	296,000	277,200	298,600	340,300	344,500
Percent Change:	0.0%	(6.4%)	7.7%	14.0%	15.4%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	266,900	215,700	269,100	274,200	278,800
Operating Expenditures	29,100	61,100	29,500	33,500	33,100
Capital Outlay	0	400	0	32,600	32,600
<b>Total:</b>	<b>296,000</b>	<b>277,200</b>	<b>298,600</b>	<b>340,300</b>	<b>344,500</b>
Full-Time Positions (FTP)	3.00	3.00	3.00	3.00	3.00

## Department Description

The Lieutenant Governor is one of seven constitutional officers in Idaho and serves as the presiding officer of the Idaho State Senate. They serve as Acting Governor when the Governor is absent from the state and is first in line for the governorship if the Governor is unable to continue in office. [Statutory Authority: Chapter 8, Title 67, Idaho Code]

# Lieutenant Governor

Analyst: Lehosit

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	296,000	277,200	(18,800) (6.4%)	298,600	340,300	344,500
<b>Total:</b>	<b>296,000</b>	<b>277,200</b>	<b>(18,800)</b> <b>(6.4%)</b>	<b>298,600</b>	<b>340,300</b>	<b>344,500</b>

# Lieutenant Governor

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>3.00</b>	<b>298,600</b>	<b>298,600</b>	<b>3.00</b>	<b>298,600</b>	<b>298,600</b>
<b>FY 2026 Base</b>	<b>3.00</b>	<b>298,600</b>	<b>298,600</b>	<b>3.00</b>	<b>298,600</b>	<b>298,600</b>
Personnel Benefit Costs	0.00	3,900	3,900	0.00	3,900	3,900
Statewide Cost Allocation	0.00	4,000	4,000	0.00	3,600	3,600
Change in Employee Compensation	0.00	1,200	1,200	0.00	5,800	5,800
<b>FY 2026 Program Maintenance</b>	<b>3.00</b>	<b>307,700</b>	<b>307,700</b>	<b>3.00</b>	<b>311,900</b>	<b>311,900</b>
OITS Hardware	0.00	32,600	32,600	0.00	32,600	32,600
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>3.00</b>	<b>340,300</b>	<b>340,300</b>	<b>3.00</b>	<b>344,500</b>	<b>344,500</b>
Change from Original Appropriation	0.00	41,700	41,700	0.00	45,900	45,900
% Change from Original Appropriation		14.0%	14.0%		15.4%	15.4%

# Lieutenant Governor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025.					
	3.00	298,600	0	0	298,600
<b>FY 2026 Base</b>					
Agency Request	3.00	298,600	0	0	298,600
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>298,600</i>	<i>0</i>	<i>0</i>	<i>298,600</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	3,900	0	0	3,900
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,900</i>	<i>0</i>	<i>0</i>	<i>3,900</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$100, State Controller fees will increase by \$3,500, and Office of Information Technology Services billings will increase by \$600, for a net increase of \$4,000.

Agency Request	0.00	4,000	0	0	4,000
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,600</i>	<i>0</i>	<i>0</i>	<i>3,600</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	1,200	0	0	1,200
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>5,800</i>	<i>0</i>	<i>0</i>	<i>5,800</i>

<b>FY 2026 Program Maintenance</b>					
Agency Request	3.00	307,700	0	0	307,700
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>311,900</i>	<i>0</i>	<i>0</i>	<i>311,900</i>

## OITS Hardware

The Lieutenant Governor requests \$32,600 onetime from the General Fund for capital outlay to replace IT equipment at the recommendation of the Office of Information Technology Services (ITS). Replacement items include five network switches.

Agency Request	0.00	32,600	0	0	32,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>32,600</i>	<i>0</i>	<i>0</i>	<i>32,600</i>

## Budget Law Exemptions/Other Adjustments

TRANSFER EXEMPTION: The Lieutenant Governor requests an appropriation that is exempt from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between account categories. This authority requires legislative approval.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>



# Lieutenant Governor

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2026 Total</b>					
Agency Request	3.00	340,300	0	0	340,300
<i>Governor's Recommendation</i>	<i>3.00</i>	<i>344,500</i>	<i>0</i>	<i>0</i>	<i>344,500</i>
Agency Request					
Change from Original App	0.00	41,700	0	0	41,700
% Change from Original App	0.0%	14.0%			14.0%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>45,900</i>	<i>0</i>	<i>0</i>	<i>45,900</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>15.4%</i>			<i>15.4%</i>



# Idaho Legislative Budget Book

Department of Revenue and Taxation

2025 Legislative Session

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<b>Tax Appeals, Board of .....</b>	<b>6 - 179</b>
<b>Tax Commission, State .....</b>	<b>6 - 185</b>

# Department of Revenue and Taxation

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
Tax Appeals, Board of	662,200	581,600	656,000	698,900	713,300
Tax Commission, State	90,494,800	88,029,100	53,527,100	54,250,500	55,541,700
<b>Total:</b>	<b>91,157,000</b>	<b>88,610,700</b>	<b>54,183,100</b>	<b>54,949,400</b>	<b>56,255,000</b>
<b>BY FUND CATEGORY</b>					
General	46,013,300	44,061,500	44,907,500	45,300,600	46,388,600
Dedicated	45,143,700	44,542,500	9,275,600	9,648,800	9,866,400
Federal	0	6,700	0	0	0
<b>Total:</b>	<b>91,157,000</b>	<b>88,610,700</b>	<b>54,183,100</b>	<b>54,949,400</b>	<b>56,255,000</b>
Percent Change:	0.0%	(2.8%)	(38.9%)	1.4%	3.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	38,113,600	36,959,300	38,954,500	39,888,700	41,329,400
Operating Expenditures	16,758,400	15,361,000	14,452,500	14,199,300	14,064,200
Capital Outlay	285,000	290,400	776,100	861,400	861,400
Trustee/Benefit	36,000,000	36,000,000	0	0	0
<b>Total:</b>	<b>91,157,000</b>	<b>88,610,700</b>	<b>54,183,100</b>	<b>54,949,400</b>	<b>56,255,000</b>
Full-Time Positions (FTP)	444.00	444.00	444.00	444.00	444.00

## Department Description

The Department of Revenue and Taxation consists of two agencies: the Board of Tax Appeals and the State Tax Commission. The Board of Tax Appeals is a single program, and the State Tax Commission has five budgeted programs: General Services, Audit, Compliance, Revenue Operations, and Property Tax.

# Board of Tax Appeals

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	662,200	581,600	656,000	698,900	713,300
Percent Change:	0.0%	(12.2%)	12.8%	6.5%	8.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	511,400	461,000	521,200	559,300	574,100
Operating Expenditures	97,700	69,700	81,300	89,100	88,700
Capital Outlay	53,100	50,900	53,500	50,500	50,500
<b>Total:</b>	<b>662,200</b>	<b>581,600</b>	<b>656,000</b>	<b>698,900</b>	<b>713,300</b>
Full-Time Positions (FTP)	4.00	4.00	4.00	4.00	4.00

## Division Description

The Board of Tax Appeals (Idaho Code, Title 63, Chapter 38) provides a forum for taxpayers to appeal tax decisions made from the Idaho State Tax Commission or the county boards of equalization. The three-member board provides an opportunity for appellants and respondents to present testimony and evidence at quasi-judicial board hearings around the state.

# Board of Tax Appeals

Analyst: Lehosit

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	662,200	581,600	(80,600) (12.2%)	656,000	698,900	713,300
<b>Total:</b>	<b>662,200</b>	<b>581,600</b>	<b>(80,600)</b> <b>(12.2%)</b>	<b>656,000</b>	<b>698,900</b>	<b>713,300</b>

# Board of Tax Appeals

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>4.00</b>	<b>656,000</b>	<b>656,000</b>	<b>4.00</b>	<b>656,000</b>	<b>656,000</b>
Removal of Onetime Expenditures	0.00	(4,400)	(4,400)	0.00	(4,400)	(4,400)
<b>FY 2026 Base</b>	<b>4.00</b>	<b>651,600</b>	<b>651,600</b>	<b>4.00</b>	<b>651,600</b>	<b>651,600</b>
Personnel Benefit Costs	0.00	5,200	5,200	0.00	5,200	5,200
Contract Inflation	0.00	1,400	1,400	0.00	1,400	1,400
Statewide Cost Allocation	0.00	7,800	7,800	0.00	7,400	7,400
Change in Employee Compensation	0.00	3,700	3,700	0.00	18,500	18,500
<b>FY 2026 Program Maintenance</b>	<b>4.00</b>	<b>669,700</b>	<b>669,700</b>	<b>4.00</b>	<b>684,100</b>	<b>684,100</b>
1. Board Per Diem Increase	0.00	29,200	29,200	0.00	29,200	29,200
<b>FY 2026 Total</b>	<b>4.00</b>	<b>698,900</b>	<b>698,900</b>	<b>4.00</b>	<b>713,300</b>	<b>713,300</b>
Change from Original Appropriation	0.00	42,900	42,900	0.00	57,300	57,300
% Change from Original Appropriation		6.5%	6.5%		8.7%	8.7%

# Board of Tax Appeals

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included funding to replace IT items.					
	4.00	656,000	0	0	656,000
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025, which were for replacement items.					
Agency Request	0.00	(4,400)	0	0	(4,400)
Governor's Recommendation	0.00	(4,400)	0	0	(4,400)
<b>FY 2026 Base</b>					
Agency Request	4.00	651,600	0	0	651,600
Governor's Recommendation	4.00	651,600	0	0	651,600
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	5,200	0	0	5,200
Governor's Recommendation	0.00	5,200	0	0	5,200
<b>Contract Inflation</b>					
The agency requests funding for a 3% annual rent increase at their main office in Boise. The total annual cost for rent increased from \$47,800 to \$49,200.					
Agency Request	0.00	1,400	0	0	1,400
Governor's Recommendation	0.00	1,400	0	0	1,400
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$500, risk management costs will decrease by \$300, State Controller fees will increase by \$4,600, and Office of Information Technology Services billings will increase by \$4,000, for a net increase of \$7,800.					
Agency Request	0.00	7,800	0	0	7,800
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	7,400	0	0	7,400
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	3,700	0	0	3,700
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	18,500	0	0	18,500
<b>FY 2026 Program Maintenance</b>					
Agency Request	4.00	669,700	0	0	669,700
Governor's Recommendation	4.00	684,100	0	0	684,100



# Board of Tax Appeals

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>1. Board Per Diem Increase</b>					
The agency requests \$29,200 in ongoing personnel costs to increase the per diem for board members from \$300 to \$400. Board members act as administrative law judges presiding over public tax appeal hearings across the state. The current per diem of \$300 per day is equivalent to an hourly rate of \$37.50, and the proposed increase to \$400 per day would result in an hourly rate of \$50.00. This change will require legislation to amend Section 63-3804, Idaho Code. The current per diem rate was increased from \$200 to \$300 during the 2017 legislative session.					
Agency Request	0.00	29,200	0	0	29,200
Governor's Recommendation	0.00	29,200	0	0	29,200
<b>FY 2026 Total</b>					
Agency Request	4.00	698,900	0	0	698,900
Governor's Recommendation	4.00	713,300	0	0	713,300
Agency Request					
Change from Original App	0.00	42,900	0	0	42,900
% Change from Original App	0.0%	6.5%			6.5%
Governor's Recommendation					
Change from Original App	0.00	57,300	0	0	57,300
% Change from Original App	0.0%	8.7%			8.7%



# State Tax Commission

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
General Services	52,507,700	52,242,100	18,782,900	18,379,400	18,623,200
Audit Division	14,432,900	14,094,900	13,491,600	13,901,000	14,308,500
Compliance Division	10,498,400	10,243,700	9,819,300	9,973,900	10,261,400
Revenue Operations	8,567,800	6,910,800	6,867,500	7,254,000	7,407,200
Property Tax	4,488,000	4,537,600	4,565,800	4,742,200	4,941,400
<b>Total:</b>	<b>90,494,800</b>	<b>88,029,100</b>	<b>53,527,100</b>	<b>54,250,500</b>	<b>55,541,700</b>
<b>BY FUND CATEGORY</b>					
General	45,351,100	43,479,900	44,251,500	44,601,700	45,675,300
Dedicated	45,143,700	44,542,500	9,275,600	9,648,800	9,866,400
Federal	0	6,700	0	0	0
<b>Total:</b>	<b>90,494,800</b>	<b>88,029,100</b>	<b>53,527,100</b>	<b>54,250,500</b>	<b>55,541,700</b>
Percent Change:	0.0%	(2.7%)	(39.2%)	1.4%	3.8%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	37,602,200	36,498,300	38,433,300	39,329,400	40,755,300
Operating Expenditures	16,660,700	15,291,300	14,371,200	14,110,200	13,975,500
Capital Outlay	231,900	239,500	722,600	810,900	810,900
Trustee/Benefit	36,000,000	36,000,000	0	0	0
<b>Total:</b>	<b>90,494,800</b>	<b>88,029,100</b>	<b>53,527,100</b>	<b>54,250,500</b>	<b>55,541,700</b>
Full-Time Positions (FTP)	440.00	440.00	440.00	440.00	440.00

## Division Description

Authorized in Chapter 1, Title 63, Idaho Code, the State Tax Commission has five budgeted programs:

- 1) General Services provides centralized management, policy development, legal, personnel, fiscal, quality assurance, and information technology services.
- 2) The Audit Division conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and oversees efforts to minimize fraud and identity theft.
- 3) The Compliance Division operates from the administrative office in Boise and five field office locations and is responsible for collecting delinquent taxes for all tax types, and for providing taxpayer services at the offices or over the phone.
- 4) Revenue Operations maintains the taxpayer database, processes all tax returns and payments, initiates deposits and issues taxpayer refunds.
- 5) The Property Tax Program provides oversight and technical support in the administration of the property tax system. The program is required to: a) annually appraise operating property for public utilities and railroads; b) examine property tax levies of all taxing districts to ensure compliance with Idaho Code; c) provide technical assistance and education to Idaho counties to facilitate uniformity of property appraisals; and d) administer the Property Tax Reduction Program.

# State Tax Commission

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	45,351,100	43,479,900	(1,871,200) (4.1%)	44,251,500	44,601,700	45,675,300
Multistate Tax Compact 27600	3,253,800	3,107,300	(146,500) (4.5%)	3,266,200	3,334,800	3,399,200
Administration and Accounting 33801	226,700	79,400	(147,300) (65.0%)	228,000	275,100	279,400
Administration Services for Transportation 33802	5,414,300	5,148,900	(265,400) (4.9%)	5,504,000	5,625,000	5,773,900
Seminars and Publications 40100	248,900	206,900	(42,000) (16.9%)	277,400	413,900	413,900
Public Defense 50213	36,000,000	36,000,000	0 0.0%	0	0	0
ARPA State Fiscal Recovery 34430	0	6,700	6,700 0.0%	0	0	0
<b>Total:</b>	<b>90,494,800</b>	<b>88,029,100</b>	<b>(2,465,700)</b> <b>(2.7%)</b>	<b>53,527,100</b>	<b>54,250,500</b>	<b>55,541,700</b>

# State Tax Commission

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>440.00</b>	<b>44,251,500</b>	<b>53,527,100</b>	<b>440.00</b>	<b>44,251,500</b>	<b>53,527,100</b>
Executive Carry Forward	0.00	1,333,600	1,356,500	0.00	1,333,600	1,356,500
<b>FY 2025 Estimated Expenditures</b>	<b>440.00</b>	<b>45,585,100</b>	<b>54,883,600</b>	<b>440.00</b>	<b>45,585,100</b>	<b>54,883,600</b>
Removal of Onetime Expenditures	0.00	(1,926,600)	(2,066,800)	0.00	(1,926,600)	(2,066,800)
Base Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Base</b>	<b>440.00</b>	<b>43,658,500</b>	<b>52,816,800</b>	<b>440.00</b>	<b>43,658,500</b>	<b>52,816,800</b>
Personnel Benefit Costs	0.00	470,400	569,800	0.00	470,400	569,900
Contract Inflation	0.00	173,600	218,300	0.00	173,600	218,300
Statewide Cost Allocation	0.00	(668,100)	(795,300)	0.00	(781,300)	(930,000)
Change in Employee Compensation	0.00	261,900	321,600	0.00	1,424,900	1,723,600
<b>FY 2026 Program Maintenance</b>	<b>440.00</b>	<b>43,896,300</b>	<b>53,131,200</b>	<b>440.00</b>	<b>44,946,100</b>	<b>54,398,600</b>
1. Contract to Process Certified Mail	0.00	16,000	16,000	0.00	16,000	16,000
2. Commissioner CEC	0.00	4,700	4,700	0.00	28,500	28,500
Replacement Items	0.00	0	341,500	0.00	0	341,500
OITS Hardware	0.00	684,700	757,100	0.00	684,700	757,100
<b>FY 2026 Total</b>	<b>440.00</b>	<b>44,601,700</b>	<b>54,250,500</b>	<b>440.00</b>	<b>45,675,300</b>	<b>55,541,700</b>
Change from Original Appropriation	0.00	350,200	723,400	0.00	1,423,800	2,014,600
% Change from Original Appropriation		0.8%	1.4%		3.2%	3.8%

# State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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<b>FY 2025 Original Appropriation</b>					
The Legislature made standard maintenance adjustments for FY 2025 and included four budget enhancements: 1) ITS equipment modernization at \$383,100, 2) a net zero transfer to establish the Technology and Innovation Bureau in the General Services Program, 3) a Commissioner CEC of \$16,600, and 4) replacement items at \$363,100.					
	440.00	44,251,500	9,275,600	0	53,527,100

### Executive Carry Forward

The State Tax Commission was approved by the Division of Financial Management for \$1,356,500 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for various office equipment purchases and to replace their imaging software system.

Agency Request	0.00	1,333,600	22,900	0	1,356,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,333,600</i>	<i>22,900</i>	<i>0</i>	<i>1,356,500</i>

<b>FY 2025 Estimated Expenditures</b>					
Agency Request	440.00	45,585,100	9,298,500	0	54,883,600
<i>Governor's Recommendation</i>	<i>440.00</i>	<i>45,585,100</i>	<i>9,298,500</i>	<i>0</i>	<i>54,883,600</i>

### Removal of Onetime Expenditures

Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$363,100 for replacement items, \$347,200 for OITS equipment modernization, and \$1,356,500 for Executive Carry Forward authorized by the Division of Financial Management.

Agency Request	0.00	(1,926,600)	(140,200)	0	(2,066,800)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>(1,926,600)</i>	<i>(140,200)</i>	<i>0</i>	<i>(2,066,800)</i>

### Base Adjustments

Ongoing base adjustments include a net-zero account transfer of \$323,500 from operating expenditures to capital outlay to comply with GASB 87 regarding capitalized leases, a net-zero FTP authority transfer between all the divisions to General Services, and a net-zero transfer of personnel costs from General Services and the Compliance Division to Revenue Operations.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

<b>FY 2026 Base</b>					
Agency Request	440.00	43,658,500	9,158,300	0	52,816,800
<i>Governor's Recommendation</i>	<i>440.00</i>	<i>43,658,500</i>	<i>9,158,300</i>	<i>0</i>	<i>52,816,800</i>

### Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	470,400	99,400	0	569,800
<i>Recommended by the Governor with adjustments from updated information.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>470,400</i>	<i>99,500</i>	<i>0</i>	<i>569,900</i>

### Contract Inflation

The agency requests \$218,300 in contract inflation for the following: \$170,00 for GenTax FAST maintenance and support; \$40,000 for FAST hosting; and \$8,300 for property tax software.

Agency Request	0.00	173,600	44,700	0	218,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>173,600</i>	<i>44,700</i>	<i>0</i>	<i>218,300</i>

# State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$334,700, risk management costs will decrease by \$34,100, State Controller fees will decrease by \$276,900, State Treasurer fees will increase by \$14,000, and Office of Information Technology Services billings will decrease by \$163,600, for a net decrease of \$795,300.					
Agency Request	0.00	(668,100)	(127,200)	0	(795,300)
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
Governor's Recommendation	0.00	(781,300)	(148,700)	0	(930,000)

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	261,900	59,700	0	321,600
<i>The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions. The Governor recommends 4.5% additional funding for IT/Engineering salary schedule.</i>					
Governor's Recommendation	0.00	1,424,900	298,700	0	1,723,600

<b>FY 2026 Program Maintenance</b>					
Agency Request	440.00	43,896,300	9,234,900	0	53,131,200
Governor's Recommendation	440.00	44,946,100	9,452,500	0	54,398,600

### 1. Contract to Process Certified Mail

The agency requests \$16,000 ongoing from the General Fund for operating expenditures for a 5-year lease with Quadient for hardware and software to process certified mail at their Chinden headquarters building. The Department of Administration indicated that the department can no longer share their Quadient license for security purposes.

AGENCY SUBMITTED OUTCOMES: This purchase allows the agency to maintain their vision of "Great People. Helping You. Serving Idaho" and meet statutory obligations. The agency would continue to operate without delays or downtime.

Agency Request	0.00	16,000	0	0	16,000
Governor's Recommendation	0.00	16,000	0	0	16,000

### 2. Commissioner CEC

Commensurate with all other state employees, a 1% CEC for commissioners salaries is included for calculation purposes only. For commissioner salaries, the agency requests a CEC percentage equal to that recommended for all other state employees. This change will require legislation to amend Section 63-102, Idaho Code.

Agency Request	0.00	4,700	0	0	4,700
<i>The Governor recommends a 5% increase in commissioner salary.</i>					
Governor's Recommendation	0.00	28,500	0	0	28,500

## Replacement Items

The agency requests \$44,500 onetime for capital outlay for a light-duty truck and \$297,000 for nine vehicles, which will be funded with dedicated funding sources.

Agency Request	0.00	0	341,500	0	341,500
Governor's Recommendation	0.00	0	341,500	0	341,500

# State Tax Commission

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>OITS Hardware</b>					
The agency requests a total of \$757,100 for the replacement of the following items: \$239,500 for 171 laptop computers; \$83,300 for 392 computer monitors; \$133,600 for hardware, including switches and servers; and \$300,700 for OITS security and resiliency infrastructure. The funding breakdown for these items is 90% from the General Fund, and 10% from dedicated funds.					
Agency Request	0.00	684,700	72,400	0	757,100
Governor's Recommendation	0.00	684,700	72,400	0	757,100
<b>FY 2026 Total</b>					
Agency Request	440.00	44,601,700	9,648,800	0	54,250,500
Governor's Recommendation	440.00	45,675,300	9,866,400	0	55,541,700
Agency Request					
Change from Original App	0.00	350,200	373,200	0	723,400
% Change from Original App	0.0%	0.8%	4.0%		1.4%
Governor's Recommendation					
Change from Original App	0.00	1,423,800	590,800	0	2,014,600
% Change from Original App	0.0%	3.2%	6.4%		3.8%



# Secretary of State

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY PROGRAM</b>					
Administration	14,927,700	6,551,400	5,180,500	6,007,700	6,099,100
Commission on Uniform State Laws	53,000	44,000	53,300	63,900	62,900
<b>Total:</b>	<b>14,980,700</b>	<b>6,595,400</b>	<b>5,233,800</b>	<b>6,071,600</b>	<b>6,162,000</b>
<b>BY FUND CATEGORY</b>					
General	14,980,700	6,595,400	5,233,800	6,071,600	6,162,000
Percent Change:	0.0%	(56.0%)	(20.6%)	16.0%	17.7%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,348,400	3,026,100	3,417,500	3,599,600	3,708,900
Operating Expenditures	11,612,300	3,549,200	1,769,900	2,443,000	2,424,100
Capital Outlay	20,000	20,100	46,400	29,000	29,000
<b>Total:</b>	<b>14,980,700</b>	<b>6,595,400</b>	<b>5,233,800</b>	<b>6,071,600</b>	<b>6,162,000</b>
Full-Time Positions (FTP)	35.50	35.50	35.50	35.50	35.50

## Department Description

The Secretary of State is one of seven constitutional officers in Idaho. The officeholder's constitutional and statutory responsibilities include membership on the State Board of Land Commissioners and the Board of Examiners. There are two budgeted programs and one continuously appropriated program in the Office of the Secretary of State:

### ADMINISTRATION

The Administration Program performs all the constitutional and statutory functions of the Office of the Secretary of State, including registering the official acts of the Legislature and the Governor; administering and certifying elections; maintaining a registry of tort claims, extraditions, deeds, official oaths, and gubernatorial appointments; administering the Sunshine Law; and maintaining and operating the Centralized Uniform Commercial Code as it relates to state, commercial, and farm product filings. [Statutory Authority: Section 67-901, Idaho Code]

### COMMISSION ON UNIFORM STATE LAWS

The Commission on Uniform State Laws is composed of four members who are appointed by the Governor. The commission studies proposed uniform laws and drafts legislation for consideration by the Idaho Legislature where uniformity among state laws is desirable. [Statutory Authority: Section 67-1701, Idaho Code]

### IDAHO CODE COMMISSION

The budget for the Idaho Code Commission is continuously appropriated. The three-member commission, of which the Secretary of State is the ex-officio secretary, is responsible for compiling the Idaho Code annually. [Statutory Authority: Section 73-201, Idaho Code]

# Secretary of State

Analyst: Lehosit

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
General 10000	14,980,700	6,595,400	(8,385,300) (56.0%)	5,233,800	6,071,600	6,162,000
Federal Grant 34800	0	0	0 0.0%	0	0	0
<b>Total:</b>	<b>14,980,700</b>	<b>6,595,400</b>	<b>(8,385,300)</b> <b>(56.0%)</b>	<b>5,233,800</b>	<b>6,071,600</b>	<b>6,162,000</b>

# Secretary of State

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>35.50</b>	<b>5,233,800</b>	<b>5,233,800</b>	<b>35.50</b>	<b>5,233,800</b>	<b>5,233,800</b>
Prior Year Reappropriation	0.00	8,179,300	8,179,300	0.00	8,179,300	8,179,300
<b>FY 2025 Total Appropriation</b>	<b>35.50</b>	<b>13,413,100</b>	<b>13,413,100</b>	<b>35.50</b>	<b>13,413,100</b>	<b>13,413,100</b>
Executive Carry Forward	0.00	20,200	20,200	0.00	20,200	20,200
Expenditure Adjustments	0.00	0	515,500	0.00	0	515,500
<b>FY 2025 Estimated Expenditures</b>	<b>35.50</b>	<b>13,433,300</b>	<b>13,948,800</b>	<b>35.50</b>	<b>13,433,300</b>	<b>13,948,800</b>
Removal of Onetime Expenditures	0.00	(8,604,200)	(9,119,700)	0.00	(8,604,200)	(9,119,700)
<b>FY 2026 Base</b>	<b>35.50</b>	<b>4,829,100</b>	<b>4,829,100</b>	<b>35.50</b>	<b>4,829,100</b>	<b>4,829,100</b>
Personnel Benefit Costs	0.00	45,300	45,300	0.00	45,300	45,300
Contract Inflation	0.00	192,300	192,300	0.00	192,300	192,300
Statewide Cost Allocation	0.00	36,300	36,300	0.00	17,400	17,400
Change in Employee Compensation	0.00	27,300	27,300	0.00	136,600	136,600
<b>FY 2026 Program Maintenance</b>	<b>35.50</b>	<b>5,130,300</b>	<b>5,130,300</b>	<b>35.50</b>	<b>5,220,700</b>	<b>5,220,700</b>
1. Voter Guide	0.00	400,000	400,000	0.00	400,000	400,000
2. Deputy Business Director	0.00	109,500	109,500	0.00	109,500	109,500
3. Software Subscriptions	0.00	313,100	313,100	0.00	313,100	313,100
4. IT Training	0.00	20,000	20,000	0.00	20,000	20,000
5. Idaho Blue Book & Constitution	0.00	45,000	45,000	0.00	45,000	45,000
6. Conference Costs	0.00	6,700	6,700	0.00	6,700	6,700
General Inflation	0.00	6,500	6,500	0.00	6,500	6,500
Replacement Items	0.00	40,500	40,500	0.00	40,500	40,500
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
<b>FY 2026 Total</b>	<b>35.50</b>	<b>6,071,600</b>	<b>6,071,600</b>	<b>35.50</b>	<b>6,162,000</b>	<b>6,162,000</b>
Change from Original Appropriation	0.00	837,800	837,800	0.00	928,200	928,200
% Change from Original Appropriation		16.0%	16.0%		17.7%	17.7%

# Secretary of State

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded three enhancements for FY 2025 including costs for the production and distribution of the voter pamphlet, travel costs for Election and Registration Administrator trainings, confidentiality services related to mail forwarding for crime victims, and replacement items.					
	35.50	5,233,800	0	0	5,233,800
<b>Prior Year Reappropriation</b>					
The Secretary of State was authorized to reappropriate or carry over its unencumbered and unspent appropriation related to election integrity audits and elections system upgrades from FY 2024 into FY 2025. Reappropriation required legislative approval and is removed as a onetime expenditure before calculating the FY 2026 Base.					
Agency Request	0.00	8,179,300	0	0	8,179,300
Governor's Recommendation	0.00	8,179,300	0	0	8,179,300
<b>FY 2025 Total Appropriation</b>					
Agency Request	35.50	13,413,100	0	0	13,413,100
Governor's Recommendation	35.50	13,413,100	0	0	13,413,100
<b>Executive Carry Forward</b>					
The Secretary of State was approved by the Division of Financial Management for \$20,200 in onetime Executive Carry Forward; this amount will be removed before calculating the FY 2026 Base. This funding was encumbered by the agency for business office workspace dividers and configuration items and completing JustFOIA public records requests and campaign finance complaints software implementation.					
Agency Request	0.00	20,200	0	0	20,200
Governor's Recommendation	0.00	20,200	0	0	20,200
<b>Expenditure Adjustments</b>					
This mid-year adjustment provides a noncognizable funding increase funded by the Department of Defense under the Federal Voting Assistance Program, Effective Absentee Systems of Elections in order to support the Uniformed and Overseas Citizens Absentee Voting Act program, authorized by the Board of Examiners pursuant to Section 67-3516(2), Idaho Code.					
Agency Request	0.00	0	0	515,500	515,500
Governor's Recommendation	0.00	0	0	515,500	515,500
<b>FY 2025 Estimated Expenditures</b>					
Agency Request	35.50	13,433,300	0	515,500	13,948,800
Governor's Recommendation	35.50	13,433,300	0	515,500	13,948,800
<b>Removal of Onetime Expenditures</b>					
Removes onetime appropriations approved for FY 2025. Onetime appropriations were \$54,700 for replacement items, \$350,000 for voter pamphlet costs, \$8,719,300 for reappropriation, \$20,200 for Executive Carry Forward authorized by the Division of Financial Management, and \$515,500 for noncognizable increases.					
Agency Request	0.00	(8,604,200)	0	(515,500)	(9,119,700)
Governor's Recommendation	0.00	(8,604,200)	0	(515,500)	(9,119,700)
<b>FY 2026 Base</b>					
Agency Request	35.50	4,829,100	0	0	4,829,100
Governor's Recommendation	35.50	4,829,100	0	0	4,829,100
<b>Personnel Benefit Costs</b>					
Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.					
Agency Request	0.00	45,300	0	0	45,300
Governor's Recommendation	0.00	45,300	0	0	45,300

# Secretary of State

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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**Contract Inflation**

The Secretary of State requests an ongoing increase from the General Fund for contract inflation. This request includes \$192,300, a 47% increase, for increased costs associated with Tenex Software, which includes voter registration, campaign finance, lobbyist registration, election night reporting, absentee requests, poll worker portal, and statewide precinct central modules.

Agency Request	0.00	192,300	0	0	192,300
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>192,300</i>	<i>0</i>	<i>0</i>	<i>192,300</i>

**Statewide Cost Allocation**

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$2,000, State Controller fees will increase by \$19,400, State Treasurer fees will increase by \$100, and Office of Information Technology Services billings will increase by \$18,800, for a net increase of \$36,300.

Agency Request	0.00	36,300	0	0	36,300
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*Recommended by the Governor with corrections for the Office of Information Technology Services billings.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>17,400</i>	<i>0</i>	<i>0</i>	<i>17,400</i>
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**Change in Employee Compensation**

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	27,300	0	0	27,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>136,600</i>	<i>0</i>	<i>0</i>	<i>136,600</i>
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<b>FY 2026 Program Maintenance</b>					
Agency Request	35.50	5,130,300	0	0	5,130,300
<i>Governor's Recommendation</i>	<i>35.50</i>	<i>5,220,700</i>	<i>0</i>	<i>0</i>	<i>5,220,700</i>

**1. Voter Guide**

**Secretary of State**

The Secretary of State requests \$400,000 of ongoing General Fund operating expenditures for the 2026 Voter Guide. This request includes the design, production, and dissemination of a comprehensive voter guide to all Idaho households. The base appropriation currently includes approximately \$300,000 for mailing and approximately \$100,000 for printing. In even-numbered years, the Secretary of State is required to distribute a voter guide when a constitutional amendment, an initiative, or a referendum appears on the ballot. In these years, there is potential for an increase in printing and mailing costs to comply with Section 67-453 and 34-1812C, Idaho Code.

AGENCY SUBMITTED OUTCOMES: The expected outcome of a voter guide is that Idaho voters will receive information on all candidates running for federal, state, and county offices from one impartial source.

Agency Request	0.00	400,000	0	0	400,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>400,000</i>	<i>0</i>	<i>0</i>	<i>400,000</i>

# Secretary of State

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 2. Deputy Business Director

Secretary of State

The Secretary of State requests \$109,500 onetime from the General Fund for personnel costs to double fill the current director position during the transition phase to a new director. The request includes \$79,000 in salary, \$14,300 in health benefits, and \$16,200 in variable benefits in order to double fill the current director position during the transition phase to a new director. The current director will retire in 2026. The new director will train full-time with the current director on what is required to manage and direct the Business Services Division that serves Idaho citizens who own businesses, file trademarks, become public notaries, need an apostille, file liens, and receive other services provided by the division.

AGENCY SUBMITTED OUTCOMES: This request is intended to ensure a smooth transition upon the retirement of the current Business Director with as little impact as possible on the current processes and functions of the Business Services Division.

Agency Request	0.00	109,500	0	0	109,500
Governor's Recommendation	0.00	109,500	0	0	109,500

## 3. Software Subscriptions

Secretary of State

The Secretary of State requests \$287,100 from the General Fund for ongoing operating expenditures for software subscriptions. This request also includes \$26,000 onetime from the General Fund for operating expenditures for access to the Association of Motor Vehicle Administrators software for driver's license validation processing. Ongoing subscriptions include Campaign Finance Software software as a service (SaaS), Lobbyist SaaS, Online Public Records Requests software, various website plug-ins, and Office Grammarly. The subscriptions support technology access used by candidates and their treasurers, county election officials, lobbyists, Idaho citizens and Secretary of State office personnel.

AGENCY SUBMITTED OUTCOMES: This request conforms to the Secretary of State's IT plan by securing funds for ongoing maintenance of systems that are critical either to the mission of the SOS, or enhance daily operations of the SOS. In 2023, the Legislature appropriated onetime funding for the SOS to update its existing election management system, which includes campaign finance and lobbying solutions. These two solutions are the first of this 5-year project to be implemented.

Agency Request	0.00	313,100	0	0	313,100
Governor's Recommendation	0.00	313,100	0	0	313,100

## 4. IT Training

Secretary of State

The Secretary of State requests \$20,000 ongoing from the General Fund for operating expenditures for training and conferences for its information technology division. The agency's Chief Information Officer determined the trainings were necessary for their team's ongoing development to ensure systems are optimized and secure. Trainings that have been identified as areas of need for continuous training include Microsoft Office 365 Administration, Azure Administration, SQL, Powershell, and others. Conferences that have been identified include DEFCON, IC2, and Statewide/Regional Cybersecurity Conferences.

AGENCY SUBMITTED OUTCOMES: Secretary of State IT personnel will be better trained and equipped to manage programs regularly used by SOS office staff, in addition to staying abreast of cyber security trends to protect Idaho's elections.

Agency Request	0.00	20,000	0	0	20,000
Governor's Recommendation	0.00	20,000	0	0	20,000

# Secretary of State

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>5. Idaho Blue Book &amp; Constitution</b>					<b>Secretary of State</b>
<p>The Secretary of State requests \$45,000 onetime from the General Fund for operating expenditures to produce and distribute the Idaho Blue Book and Constitution. The Secretary's office is required to compile and issue the Idaho Blue Book biennially pursuant to Section 67-915, Idaho Code. The Idaho Blue Book contains constitutional, historical, and statistical information about the state of Idaho. It also details the structure of Idaho's government and includes an official directory of all state officers, state institutions, boards, commissions, and county officers of the state and their functions. The Idaho Blue Book is distributed to schools and libraries throughout the state and is available to the public for purchase, or viewable and downloadable online for free.</p> <p>AGENCY SUBMITTED OUTCOMES: The office will have continued to fulfill its statutory obligation to produce and distribute the Idaho Blue Book.</p>					
Agency Request	0.00	45,000	0	0	45,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>45,000</i>	<i>0</i>	<i>0</i>	<i>45,000</i>
<b>6. Conference Costs</b>					<b>Commission on Uniform State Laws</b>
<p>The agency requests \$6,700 ongoing from the General Fund for operating expenditures for all four members of the Commission on Uniform Laws to attend the annual National Conference of Commissioners on Uniform Laws (NCCUSL) in July 2025 which will be held in New Mexico. This request will cover the increase in travel expenses and annual dues. The agency reports that the total annual dues for all commissioners is \$43,900 and estimated travel expenses for the conference is \$16,100, totaling \$60,000. Section 67-1704, Idaho Code indicates that it is the duty of the Commissioners to attend the meeting of the National Conference of Uniform Law Commission to promote uniformity in state laws and report to the Legislature an account of its transactions and its advice and recommendations for legislation.</p> <p>AGENCY SUBMITTED OUTCOMES: This request will promote a more comprehensive report to the Legislature on different recommendations, as each Commissioner will be able to provide unique insight into proposed legislation and best practices nationwide.</p>					
Agency Request	0.00	6,700	0	0	6,700
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>6,700</i>	<i>0</i>	<i>0</i>	<i>6,700</i>
<b>General Inflation</b>					
<p>The agency requests \$6,500 ongoing from the General Fund for operating expenditures for postage infalction costs. Postages fees have increased by 21.67% since 2022, according to the United States Postal Service.</p>					
Agency Request	0.00	6,500	0	0	6,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>6,500</i>	<i>0</i>	<i>0</i>	<i>6,500</i>
<b>Replacement Items</b>					
<p>The agency requests \$40,500 onetime from the General Fund for computer and technology replacement items. Of this request, \$11,500 is for operating expenditures to purchase monitors, docking stations, and various computer equipment and \$29,000 is for capital outlay to purchase ten laptops.</p>					
Agency Request	0.00	40,500	0	0	40,500
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>40,500</i>	<i>0</i>	<i>0</i>	<i>40,500</i>
<b>Budget Law Exemptions/Other Adjustments</b>					
<p>REAPPROPRIATION: The Secretary of State requests authority to carry over its unencumbered and unspent appropriation balances from FY 2025 to FY 2026 from the General Fund for the election integrity audits, not to exceed \$200,000, and for the elections systems upgrade, not to exceed \$10,000,000. Reappropriation requires legislative approval.</p>					
Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Total</b>					
Agency Request	35.50	6,071,600	0	0	6,071,600
<i>Governor's Recommendation</i>	<i>35.50</i>	<i>6,162,000</i>	<i>0</i>	<i>0</i>	<i>6,162,000</i>

# Secretary of State

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<i>Agency Request</i>					
Change from Original App	0.00	837,800	0	0	837,800
% Change from Original App	0.0%	16.0%			16.0%
<i>Governor's Recommendation</i>					
Change from Original App	0.00	928,200	0	0	928,200
% Change from Original App	0.0%	17.7%			17.7%



# Idaho Legislative Budget Book

State Treasurer

2025 Legislative Session

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**State Treasurer** ..... 6 - 201

**Idaho Millennium Fund** ..... 6 - 207

# State Treasurer

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY DIVISION</b>					
State Treasurer	4,931,900	4,764,000	5,174,500	5,379,300	20,466,400
Idaho Millennium Fund	1,849,800	1,849,800	0	350,000	850,000
<b>Total:</b>	<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,729,300</b>	<b>21,316,400</b>
<b>BY FUND CATEGORY</b>					
General	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000
Dedicated	5,159,600	5,005,200	3,528,500	4,042,500	4,602,400
Federal	0	0	0	0	15,000,000
<b>Total:</b>	<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,729,300</b>	<b>21,316,400</b>
Percent Change:	0.0%	(2.5%)	(21.8%)	10.7%	312.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,197,500	2,807,900	3,436,200	3,500,300	3,601,600
Operating Expenditures	1,734,400	1,950,100	1,738,300	2,229,000	2,714,800
Capital Outlay	0	6,000	0	0	0
Trustee/Benefit	1,849,800	1,849,800	0	0	15,000,000
<b>Total:</b>	<b>6,781,700</b>	<b>6,613,800</b>	<b>5,174,500</b>	<b>5,729,300</b>	<b>21,316,400</b>
Full-Time Positions (FTP)	28.00	28.00	30.00	30.00	30.00

### Department Description

**STATE TREASURER:** The State Treasurer is one of seven statewide elected officials in Idaho. The State Treasurer serves as the banker for all Idaho agencies and acts as custodian of the public school endowment funds. The constitutional and statutory duties of the office include: (1) receiving all revenues and fees due to the state; (2) depositing funds in banks throughout Idaho; (3) paying all accounts; (4) investing surplus moneys not needed for day-to-day operations; and (5) administering Idaho's unclaimed property statutes. [Statutory Authority: Section 67-1201 et seq., Idaho Code]

**IDAHO MILLENNIUM FUND:** The Idaho Millennium Fund is the repository of all funds received by the state of Idaho under the Master Tobacco Settlement Agreement reached between states and tobacco product manufacturers. There are three funds managed and invested by the State Treasurer including the Idaho Millennium Permanent Endowment Fund, the Idaho Millennium Fund, and the Idaho Millennium Income Fund. [Statutory Authority: Chapter 18, Title 67, Idaho Code]

# State Treasurer

Analyst: Lehosit

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	1,622,100	1,608,600	1,646,000	1,686,800	1,714,000
Dedicated	3,309,800	3,155,400	3,528,500	3,692,500	3,752,400
Federal	0	0	0	0	15,000,000
<b>Total:</b>	<b>4,931,900</b>	<b>4,764,000</b>	<b>5,174,500</b>	<b>5,379,300</b>	<b>20,466,400</b>
Percent Change:	0.0%	(3.4%)	8.6%	4.0%	295.5%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	3,197,500	2,807,900	3,436,200	3,500,300	3,601,600
Operating Expenditures	1,734,400	1,950,100	1,738,300	1,879,000	1,864,800
Capital Outlay	0	6,000	0	0	0
Trustee/Benefit	0	0	0	0	15,000,000
<b>Total:</b>	<b>4,931,900</b>	<b>4,764,000</b>	<b>5,174,500</b>	<b>5,379,300</b>	<b>20,466,400</b>
Full-Time Positions (FTP)	28.00	28.00	30.00	30.00	30.00

## Division Description

The State Treasurer is one of seven constitutional officers in Idaho. The State Treasurer serves as the banker for Idaho agencies and acts as custodian of the public school endowment funds.

The constitutional and statutory duties of the office include:

- (1) receiving all revenues and fees due to the state;
- (2) depositing funds in banks throughout Idaho;
- (3) paying all accounts;
- (4) investing surplus moneys not needed for day-to-day operations;
- (5) maintaining a pooled investment program for the benefit of public agencies; and
- (6) administering Idaho's unclaimed property statutes.

[Statutory Authority: Chapter 12, Title 67, Idaho Code]

# State Treasurer

Analyst: Lehosit

## Analysis of Funds

	FY 2024 Total App	FY 2024 Actual	FY 2024 Variance	FY 2025 Approp	FY 2026 Request	FY 2026 Gov Rec
General 10000	1,622,100	1,608,600	(13,500) (0.8%)	1,646,000	1,686,800	1,714,000
State Treasurer LGIP 47506	340,400	298,100	(42,300) (12.4%)	345,700	357,200	364,200
Treasurer's Office - Professional Services 47507	1,515,500	1,404,300	(111,200) (7.3%)	1,535,700	1,580,600	1,609,600
Idaho Millennium Income 49900	80,000	80,000	0 0.0%	80,000	80,000	80,000
Abandoned Property Trust - Unclaimed Property 51801	1,373,900	1,373,000	(900) (0.1%)	1,567,100	1,674,700	1,698,600
Idaho Workforce Housing Fund 34300	0	0	0 0.0%	0	0	15,000,000
<b>Total:</b>	<b>4,931,900</b>	<b>4,764,000</b>	<b>(167,900)</b> <b>(3.4%)</b>	<b>5,174,500</b>	<b>5,379,300</b>	<b>20,466,400</b>

# State Treasurer

## Comparative Summary

Analyst: Lehosit

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2025 Original Appropriation</b>	<b>30.00</b>	<b>1,646,000</b>	<b>5,174,500</b>	<b>30.00</b>	<b>1,646,000</b>	<b>5,174,500</b>
<b>FY 2026 Base</b>	<b>30.00</b>	<b>1,646,000</b>	<b>5,174,500</b>	<b>30.00</b>	<b>1,646,000</b>	<b>5,174,500</b>
Personnel Benefit Costs	0.00	11,900	38,800	0.00	11,900	38,800
Contract Inflation	0.00	10,100	58,200	0.00	10,100	58,200
Statewide Cost Allocation	0.00	4,200	57,500	0.00	3,200	43,300
Change in Employee Compensation	0.00	7,100	25,300	0.00	35,300	126,600
<b>FY 2026 Program Maintenance</b>	<b>30.00</b>	<b>1,679,300</b>	<b>5,354,300</b>	<b>30.00</b>	<b>1,706,500</b>	<b>5,441,400</b>
1. Abnormal Cloud Email Security Software	0.00	7,500	25,000	0.00	7,500	25,000
Workforce Housing	0.00	0	0	0.00	15,000,000	30,000,000
Cash Transfers & Adjustments	0.00	0	0	0.00	(15,000,000)	(15,000,000)
<b>FY 2026 Total</b>	<b>30.00</b>	<b>1,686,800</b>	<b>5,379,300</b>	<b>30.00</b>	<b>1,714,000</b>	<b>20,466,400</b>
Change from Original Appropriation	0.00	40,800	204,800	0.00	68,000	15,291,900
% Change from Original Appropriation		2.5%	4.0%		4.1%	295.5%

# State Treasurer

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
The Legislature funded one enhancement for FY 2025 for two unclaimed property agents responsible for verifying claims made on the Abandoned Property Trust.					
	30.00	1,646,000	3,528,500	0	5,174,500
<b>FY 2026 Base</b>					
Agency Request	30.00	1,646,000	3,528,500	0	5,174,500
<i>Governor's Recommendation</i>	<i>30.00</i>	<i>1,646,000</i>	<i>3,528,500</i>	<i>0</i>	<i>5,174,500</i>

## Personnel Benefit Costs

Employer-paid benefits include a 10% increase for health insurance bringing the total annual budgeted amount to \$14,300 for full-time employees and \$11,440 for part-time employees. Variable benefits include the continuation of rate holidays for unemployment insurance and sick leave; adjustments to workers' compensation that vary by agency; a 0.02% reduction for life insurance contributions; and adjustments related to maximum earnings subject to social security taxes.

Agency Request	0.00	11,900	26,900	0	38,800
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>11,900</i>	<i>26,900</i>	<i>0</i>	<i>38,800</i>

## Contract Inflation

The State Treasurer requests an ongoing appropriation of \$58,200, a 10.3% increase, for contract inflation. This request includes \$9,300 for KAPS Unclaimed Property Administration Software, \$6,600 for Factset Investment Analytics Software, \$6,700 for ICE Investment Securities Pricing Software, \$1,100 for KAPS Unclaimed Property Document Management Software, \$1,500 for Meeder Investment Consulting, and \$33,000 for VMWare Server Licenses.

Agency Request	0.00	10,100	48,100	0	58,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>10,100</i>	<i>48,100</i>	<i>0</i>	<i>58,200</i>

## Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Risk management costs will decrease by \$1,900, State Controller fees will increase by \$34,700, State Treasurer fees will increase by \$5,400, and Office of Information Technology Services billings will increase by \$19,300, for a net increase of \$57,500.

Agency Request	0.00	4,200	53,300	0	57,500
<i>Recommended by the Governor with corrections for the Office of Information Technology Services billings.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>3,200</i>	<i>40,100</i>	<i>0</i>	<i>43,300</i>

## Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	7,100	18,200	0	25,300
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*The Governor recommends funding for the equivalent of a 5% increase in employee compensation distributed on merit. Additionally, the recommendation includes a salary schedule shift for all four salary schedules (primary, public safety, nursing/healthcare, and IT/engineering). The Governor does not recommend a compensation increase for group and temporary positions.*

<i>Governor's Recommendation</i>	<i>0.00</i>	<i>35,300</i>	<i>91,300</i>	<i>0</i>	<i>126,600</i>
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<b>FY 2026 Program Maintenance</b>					
Agency Request	30.00	1,679,300	3,675,000	0	5,354,300
<i>Governor's Recommendation</i>	<i>30.00</i>	<i>1,706,500</i>	<i>3,734,900</i>	<i>0</i>	<i>5,441,400</i>

# State Treasurer

Analyst: Lehosit

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
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## 1. Abnormal Cloud Email Security Software

The State Treasurer requests \$25,000 ongoing for operating expenditures for the cybersecurity product Abnormal Cloud Email Security Software. This product assists with blocking phishing emails from bad actors. The agency reports that cybersecurity threats are becoming more complex and the new software will assist at blocking phishing emails and separating spam and promotional emails from legitimate business emails. Of this request, \$7,500 is from the General Fund and \$17,500 is from dedicated funds.

AGENCY SUBMITTED OUTCOMES: Safeguarding the Idaho State Treasurer's Office against cybersecurity threats will help keep the citizens of Idaho's tax dollars secure. Additional suspicious emails will be filtered out.

Agency Request	0.00	7,500	17,500	0	25,000
Governor's Recommendation	0.00	7,500	17,500	0	25,000

## Workforce Housing

Agency Request	0.00	0	0	0	0
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The Governor recommends a onetime General Fund transfer of \$15,000,000 to the Idaho Workforce Housing Fund, a federal fund, for the purpose of providing additional support for workforce housing development that was funded during the 2022 legislative session. The anticipated outcome of this funding is to provide gap financing to build an estimated 300 to 400 units of workforce housing in communities throughout Idaho. Funding will be structured as long-term loans to facilitate a revolving loan program over time. Allocation of funds will comply with the requirements of 67-6227, Idaho Code. Reappropriation authority may be needed in future years.

Governor's Recommendation	0.00	15,000,000	0	15,000,000	30,000,000
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## Cash Transfers & Adjustments

Agency Request	0.00	0	0	0	0
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Recommended by the Governor. This decision unit reflects a revenue adjustment for the cash transfer from the General Fund to the Idaho Workforce Housing Fund.

Governor's Recommendation	0.00	(15,000,000)	0	0	(15,000,000)
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## FY 2026 Total

Agency Request	30.00	1,686,800	3,692,500	0	5,379,300
Governor's Recommendation	30.00	1,714,000	3,752,400	15,000,000	20,466,400

### Agency Request

Change from Original App	0.00	40,800	164,000	0	204,800
% Change from Original App	0.0%	2.5%	4.6%		4.0%

### Governor's Recommendation

Change from Original App	0.00	68,000	223,900	15,000,000	15,291,900
% Change from Original App	0.0%	4.1%	6.3%		295.5%





# Idaho Millennium Fund

Analyst: Tatro

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
Dedicated	1,849,800	1,849,800	0	350,000	850,000
Percent Change:	0.0%	0.0%	(100.0%)	0.0%	0.0%
<b>BY OBJECT OF EXPENDITURE</b>					
Operating Expenditures	0	0	0	350,000	850,000
Trustee/Benefit	1,849,800	1,849,800	0	0	0
<b>Total:</b>	<b>1,849,800</b>	<b>1,849,800</b>	<b>0</b>	<b>350,000</b>	<b>850,000</b>

## Division Description

### TOBACCO SETTLEMENT BACKGROUND

In 1998, 46 states reached an agreement with the largest tobacco manufacturers ending a legal battle between the states and the industry that began in 1994. Although the payments are expected in perpetuity, the agreement requires the tobacco manufacturers to pay Idaho approximately \$790,000,000 over the first 25 years.

### IDAHO MILLENNIUM FUND ENABLING LEGISLATION

The Idaho Millennium Fund was established by the Legislature in 2000 to receive, invest, and disburse funds received by the state of Idaho under the Tobacco Master Settlement Agreement reached between participating states and tobacco product manufacturers. This fund preserves the long-term capital value of these moneys through a distribution rule which provides that five percent of the fund's average market value is made available for legislative appropriation each fiscal year. Fund investments are managed by the State Treasurer.

### CONSTITUTIONAL AMENDMENT

SJR107 of 2006, approved by voters in November 2006, amended the state Constitution to establish a permanent endowment fund and mandated that 80% of future tobacco settlement payments be placed into the Idaho Millennium Permanent Endowment Fund and that the remaining 20% be placed into the existing Idaho Millennium Fund. Annual distributions from both of these funds are made to the Idaho Millennium Income Fund, which is subject to appropriation. The amendment also established a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, tobacco settlement receipts and earnings in excess of the \$100 million cap will be transferred annually to the Idaho Millennium Permanent Endowment Fund. [Statutory Authority: Section 18, Idaho Const. and Section 67-1801, Idaho Code, et seq.]

### MILLENNIUM INCOME FUND DISTRIBUTION PROCESS

H486 of 2002 created the Joint Millennium Fund Committee, made up of five members of the Senate and five members of the House of Representatives and charged it with reviewing grant applications and providing a funding recommendation to the Legislature, through the Joint Finance-Appropriations Committee (JFAC). There is no statute that restricts how the moneys in the Millennium Income Fund shall be used, but the Joint Millennium Fund Committee and JFAC consider uses for the funds for programs and projects directly related to one of the following: (1) tobacco cessation or prevention; (2) substance abuse cessation or prevention; or (3) tobacco or substance abuse related disease treatment. Since FY 2019, the committee has not solicited or accepted grant applications. In FY 2018, JFAC appropriated ongoing funding from the Millennium Income Fund for the Public Health Districts, the Department of Health and Welfare's Public Health, Substance Abuse and Prevention, and Medicaid Divisions, Office of the Attorney General, and the Office of the State Treasurer. [Statutory Authority: Sections 67-1803 and 67-1806, Idaho Code, et seq.]

### APPROPRIATIONS/ACTUAL EXPENDITURES

Millennium Income Fund moneys appropriated to state and non-state entities are reflected in the respective agency's budget.

# Idaho Millennium Fund

Analyst: Tatro

## Analysis of Funds

	<b>FY 2024 Total App</b>	<b>FY 2024 Actual</b>	<b>FY 2024 Variance</b>	<b>FY 2025 Approp</b>	<b>FY 2026 Request</b>	<b>FY 2026 Gov Rec</b>
Idaho Millennium Income 49900	1,849,800	1,849,800	0 0.0%	0	350,000	850,000
<b>Total:</b>	<b>1,849,800</b>	<b>1,849,800</b>	<b>0 0.0%</b>	<b>0</b>	<b>350,000</b>	<b>850,000</b>

# Idaho Millennium Fund

## Agency Profile

Analyst: Tatro

### Idaho Millennium Permanent Endowment Fund (0545) Analysis

Fiscal Year	Beginning Market Value	Settlement Deposits	Transfers from Other Funds	Transfers to Income Fund (0499)	Net Interest & Earnings/Losses	Ending Market Value
2000	0	0	0	0	0	0
2001	0	0	0	0	0	0
2002	0	0	0	0	0	0
2003	0	0	0	0	0	0
2004	0	0	0	0	0	0
2005	0	0	0	0	0	0
2006	0	0	0	0	0	0
2007	0	17,640,532	10,000,000	0	454,070	28,094,602
2008	28,094,602	22,802,728	0	0	2,296	50,899,626
2009	50,899,626	24,771,612	0	(474,559)	(8,181,051)	67,015,628
2010	67,015,628	20,791,657	0	(1,729,866)	5,530,576	91,607,995
2011	91,607,995	19,555,587	0	(2,374,778)	21,399,579	130,188,383
2012	130,188,383	19,937,780	161,000	(3,950,037)	1,043,075	147,380,201
2013	147,380,201	19,929,915	0	(5,457,980)	17,887,327	179,739,463
2014	179,739,463	21,960,475	0	(6,446,586)	31,773,318	227,026,669
2015	227,026,669	19,346,216	4,112,658	(7,948,571)	3,587,924	246,124,897
2016	246,124,897	20,237,815	2,378,485	(9,836,840)	1,335,118	260,239,476
2017	260,239,476	18,370,633	488,724	(11,478,493)	33,757,548	301,377,888
2018	301,377,888	18,911,243	0	(11,837,572)	29,357,653	337,809,212
2019	337,809,212	16,811,491	4,116,869	(13,571,022)	13,652,229	358,818,779
2020	358,818,779	16,514,255	0	(15,815,516)	5,416,595	364,934,113
2021	364,934,113	17,679,934	0	(16,629,871)	104,971,104	470,955,279
2022	470,955,279	17,771,831	0	(17,380,300)	(42,841,111)	428,505,699
2023	428,505,699	18,476,122	0	(20,618,906)	49,398,874	475,761,789
2024	475,761,789	59,371,521	0	(22,916,254)	55,425,916	567,642,972
2025 *	567,642,972	18,000,000	0	(21,727,643)	22,436,759	586,352,088
2026 *	586,352,088	18,000,000	0	(24,421,555)	23,098,557	603,029,090
<b>2000-2026 TOTALS</b>		426,881,347	21,257,736	(214,616,349)	369,506,356	

*\*SETTLEMENT DEPOSITS. The State Treasurer's Office projects tobacco settlement cash receipts of around \$25 million per year; deposits from the Master Settlement Agreement are expected in perpetuity. Of that amount, 80% or about \$18 million is to be deposited into the Millennium Permanent Endowment Fund (0545) and 20% or about \$4.5 million into the Idaho Millennium Fund (0540), per Idaho Code.*

*INTEREST & EARNINGS. Projected earnings assume a 4.0% return on investment from FY 2018 forward.*

The Idaho Millennium Permanent Endowment Fund consists of 80% of moneys received each year by the state of Idaho on and after January 1, 2007, pursuant to the Master Settlement Agreement entered into between tobacco product manufacturers and the state, and any other moneys that may be appropriated or otherwise directed to the fund.

Each year, the State Treasurer is to distribute 5% of the fund's average monthly fair market value for the first 12 months of the preceding 24 months, to the Idaho Millennium Income Fund, providing that the distribution does not exceed the fund's fair market value on the first business day of July.

# Idaho Millennium Fund

## Agency Profile

Analyst: Tatro

### Idaho Millennium Fund (0540) Analysis

Fiscal Year	Beginning Market Value	Settlement Deposits	Transfers to/from Other Funds	Transfers to Income Fund (0499)	Net Interest & Earnings/Losses	Ending Market Value
2000	0	29,728,524	0	(386,959)	495,789	29,837,354
2001	29,837,354	22,751,124	0	(1,729,535)	966,577	51,825,520
2002	51,825,520	26,602,063	(19,335,604)	(2,438,933)	(7,327,501)	49,325,545
2003	49,325,545	26,653,835	(70,311,509)	(4,943,065)	(724,805)	0
2004	0	22,818,949	0	0	(61,929)	22,757,020
2005	22,757,020	23,151,453	0	(1,941,119)	621,571	44,588,925
2006	44,588,925	21,253,142	0	(284,669)	2,138,244	67,695,642
2007	67,695,642	4,605,075	(10,000,000)	(1,360,348)	3,418,332	64,358,701
2008	64,358,701	5,700,682	0	(2,533,638)	2,840,943	70,366,688
2009	70,366,688	6,192,903	0	(3,553,869)	1,200,821	74,206,543
2010	74,206,543	5,197,914	0	(3,247,393)	809,811	76,966,875
2011	76,966,875	4,888,897	(4,898,000)	(3,467,581)	1,098,409	74,588,601
2012	74,588,601	4,984,445	(63,088,100)	(3,627,698)	1,298,662	14,155,910
2013	14,155,910	4,982,479	0	(3,700,511)	54,362	15,492,239
2014	15,492,239	5,490,119	15,051	(791,804)	44,462	20,250,067
2015	20,250,067	4,836,554	(15,051)	(586,631)	(59,159)	25,409,396
2016	25,409,396	5,059,454	0	(804,775)	122,515	29,786,589
2017	29,786,589	4,592,658	0	(1,047,813)	252,651	33,584,086
2018	33,584,086	4,727,811	0	(1,296,388)	478,842	37,494,351
2019	37,494,351	4,202,873	0	(1,500,448)	831,595	41,028,370
2020	41,028,370	4,128,564	0	(1,685,412)	789,174	44,260,696
2021	44,260,696	4,419,983	0	(1,873,402)	201,991	47,009,269
2022	47,009,269	4,442,958	0	(2,042,430)	166,860	49,576,657
2023	49,576,657	4,619,031	0	(2,180,834)	1,129,416	53,144,270
2024	53,144,270	14,842,880	0	(2,307,567)	2,145,616	67,825,199
2025	* 67,825,199	4,500,000	0	(2,452,764)	666,295	70,538,730
2026	* 70,538,730	4,500,000	0	(2,782,207)	690,522	72,947,045
<b>2000-2026 TOTALS</b>		<b>279,874,370</b>	<b>(167,633,213)</b>	<b>(57,365,509)</b>	<b>14,904,582</b>	

*\*SETTLEMENT DEPOSITS. The State Treasurer's Office projects tobacco settlement cash receipts of around \$25 million per year; deposits from the Master Settlement Agreement are expected in perpetuity. Of that amount, 80% or about \$18 million is to be deposited into the Millennium Permanent Endowment Fund (0545) and 20% or about \$4.5 million into the Idaho Millennium Fund (0540), per Idaho Code.*

*INTEREST & EARNINGS. Projected earnings assume a 1.0% return on investment from FY 2018 forward.*

The Idaho Millennium Fund consists of 20% of moneys received each year by the state of Idaho on and after January 1, 2007, pursuant to the Master Settlement Agreement entered into between tobacco product manufacturers and the state, and any other moneys that may be appropriated or otherwise directed to the fund.

Each year, the State Treasurer is to distribute 5% of the fund's average monthly fair market value for the first 12 months of the preceding 24 months, to the Idaho Millennium Income Fund, providing that the distribution does not exceed the fund's fair market value on the first business day of July. The balance in this fund is never to exceed \$100 million and any amount in excess is to be transferred to the permanent endowment fund.

# Idaho Millennium Fund

Analyst: Tatro

## Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2025 Original Appropriation	0.00	0	0	0.00	0	0
FY 2026 Base	0.00	0	0	0.00	0	0
FY 2026 Program Maintenance	0.00	0	0	0.00	0	0
1. SDE - Youth Assessment Survey	0.00	0	350,000	0.00	0	350,000
ISP - Fentanyl Campaign	0.00	0	0	0.00	0	500,000
<b>FY 2026 Total</b>	<b>0.00</b>	<b>0</b>	<b>350,000</b>	<b>0.00</b>	<b>0</b>	<b>850,000</b>
Change from Original Appropriation	0.00	0	350,000	0.00	0	850,000
% Change from Original Appropriation						

# Idaho Millennium Fund

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2025 Original Appropriation</b>					
<p>The Legislature, through seven appropriation bills, appropriated \$23,019,800 from the Idaho Millennium Income Fund for various programs. All funding is included in the respective state agency's appropriation that will oversee the use of the funds as stated in H715.</p> <p>The Legislature appropriated funding to the Office of the State Treasurer for investment fees, to the Department of Health and Welfare for tobacco compliance checks, to support Medicaid staff and provide onetime Medicaid claims payments, and for Project Filter; funding was also provided to the Attorney General for legal costs; Public Health Districts for prevention and cessation programs; State Department of Education for youth prevention programs; Idaho Drug Free Youth; and for community-based recovery centers.</p> <p>In H715 the Legislature also included nine sections of additional requirements that included two sections impacting the overall fund and program uses. Section 10 directed up to \$12,000,000 of any unobligated moneys from the Cooperative Welfare (General) Fund from the Department of Health and Welfare at the end of FY 2024 be transferred to the Idaho Millennium Income Fund. Section 11 required all future Idaho Millennium Income Fund requests from state agencies and the Governor be included in the Millennium Fund Program in the Legislative Budget Book; unless funding was previously appropriated as ongoing funding in a state agency. This section also emphasizes that the future uses of the funds are to be prioritized for youth programs.</p>					
	0.00	0	0	0	0
<b>FY 2026 Base</b>					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>FY 2026 Program Maintenance</b>					
Agency Request	0.00	0	0	0	0
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

## 1. SDE - Youth Assessment Survey

## State Department of Education

The State Department of Education (SDE) requests \$350,000 to administer, report, and analyze data from the Idaho Youth Well-Being Assessment (IYWA). The IYWA is an opt-in voluntary program used by schools to better understand the behavioral health status of its students. Questions from the assessment are publicly shared on the SDE website and through emails to schools and parents to review prior to agreeing (or not) for their schools or child to participate. The Joint Legislative Millennium Fund Committee has discussed and expressed interest in having this type of information for the past couple years. The committee has indicated this data will help committee members make recommendation for the uses of the millennium funds.

ANALYST NOTE: Section 11 of H715 of 2024 requires that "any requested funds not already an ongoing appropriation in fiscal year 2024 shall be presented in the Legislative Budget Book as a request for new one time appropriation in the Idaho Millennium Fund Program and not in the respective agency budgets." As a result, the request by SDE was moved to this program and if approved, funding will be moved to SDE and reflected as part of their overall FY 2026 Original Appropriation.

Agency Request	0.00	0	350,000	0	350,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>350,000</i>	<i>0</i>	<i>350,000</i>

# Idaho Millennium Fund

Analyst: Tatro

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>ISP - Fentanyl Campaign</b>					<b>Idaho State Police</b>
Agency Request	0.00	0	0	0	0
<p><i>The Governor recommends \$500,000 in operating expenditures for Idaho State Police (ISP) from the Idaho Millennium Income Fund for the "Fentanyl Takes All" campaign. Launched in 2022, the campaign aims to increase awareness of teens, young adults, and caregivers on the dangers of fentanyl. The recommended amount for operating expenditures is for communications costs for the campaign.</i></p> <p><i>ANALYST NOTE: On February 1, 2024, the Legislature's Joint Millennium Fund Committee voted unanimously on the following motion: "That funds for Idaho State Police be appropriated from the Opioid Settlement Fund for Idaho State Police (ISP), [and not the Idaho Millennium Income Fund] for continued educational programs offered by ISP." The program needs for ISP for the fentanyl program are allowable uses from the Opioid Settlement Fund.</i></p> <p><i>ANALYST NOTE: Section 11 of H715 of 2024 requires that "any requested funds not already an ongoing appropriation in fiscal year 2024 shall be presented in the Legislative Budget Book as a request for new onetime appropriation in the Idaho Millennium Fund Program and not in the respective agency budgets." As a result, the request by the Governor for ISP was moved to this program and if approved, funding will be moved to ISP and reflected as part of their overall FY 2026 Original Appropriation.</i></p>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>500,000</i>	<i>0</i>	<i>500,000</i>
<b>FY 2026 Total</b>					
Agency Request	0.00	0	350,000	0	350,000
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>850,000</i>	<i>0</i>	<i>850,000</i>
Agency Request					
Change from Original App	0.00	0	350,000	0	350,000
% Change from Original App					
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>0</i>	<i>850,000</i>	<i>0</i>	<i>850,000</i>
<i>% Change from Original App</i>					





# Glossary

## **Annualization**

A budgetary adjustment that identifies the remaining full-year costs for budget items that were partially funded for the current fiscal year.

## **Appropriation**

Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

### **Continuous or Perpetual Appropriation**

An ongoing statutory appropriation of money not set by annual legislative action.

### **Original Appropriation**

Reflects the amounts shown in original appropriation bills for the fiscal year.

### **Supplemental Appropriation**

Refers to action taken on current year appropriations. These changes to the original appropriation may add funds or provide transfers between expense classes, funds, programs, or agencies.

### **Rescission**

Refers to action taken on current year appropriations. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

### **Reappropriation or Carryover Authority**

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year for onetime expenses, which increases the total appropriated spending authority. Since this is an exception to the state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

### **Total Appropriation**

Refers to the original appropriation plus any mid-year adjustments from supplemental appropriations, rescissions, or reappropriations.

## **Budget Law Exemption**

Exemptions from the provisions of state budget law, which require specific legislative approval. A Transfer Exemption is an exemption from Section 67-3511, Idaho Code, which restricts the transfer of appropriation between programs and/or expense classes; this is also referred to as lump sum authority. Reappropriation is the ability to carryover any unencumbered and unspent appropriation balances from the current fiscal year into the next fiscal year. Continuous Appropriation allows a fund to have an ongoing appropriation of money not set by annual legislative action.

## **Change in Employee Compensation (CEC)**

A budgetary adjustment for changes in salary level or salary structure, and related benefit costs for classified and exempt state employees.

## **Classification of Expenditures (Expense Class or Account Category)**

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Budget Book* and in appropriation bills consists of four account categories:

### **Personnel Costs (PC)**

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, and also, includes compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

### **Operating Expenditures (OE)**

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

## Glossary (continued)

### **Capital Outlay (CO)**

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also include additions, replacements, major repairs, renovations, and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment, and furniture, which will have a useful life or service, substantially more than two years are also included. Budget development guidelines require items to have useful service lives greater than two years to be classified as capital outlay.

### **Trustee and Benefit Payments (T/B)**

Includes payments passed through to an individual (e.g. welfare or retirement benefits) or another governmental entity which provides a service.

### **Classification of Funds**

In the *Legislative Budget Book (LBB)*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. Additional details on every fund can be found online in the Fiscal Source Book. The three general categories are:

#### **General**

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account and used to finance the general operations of state government.

#### **Dedicated**

Dedicated funds are revenue received from a specified source or sources, and spent for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds also include miscellaneous revenue from the sale of goods or services provided to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by debiting the first agency and crediting the Copy Center.

#### **Federal**

Identifies moneys from the federal government for specified services.

### **Decision Unit (DU)**

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

### **Deficiency Warrant**

Expenditures that are authorized by statute, but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

### **Encumbrance**

Contractual obligation or liability for an expense.

### **Executive Carry Forward (ECF)**

Encumbrances not liquidated or cancelled prior to the close of the fiscal year and requested to be carried forward into the next fiscal year. This requires authorization from the Division of Financial Management with authority found in Section 67-3521, Idaho Code, and if approved allows the appropriation from one fiscal year to carry forward into the next fiscal year. This ensures the appropriation is aligned with the year in which the expense occurs.

### **Fiscal Year**

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the following year (e.g. fiscal year 2024 begins July 1, 2023 and ends June 30, 2024).

## Glossary (continued)

### **Full-Time Equivalent Positions (FTP)**

The use of FTP's is a means of counting position totals when different amounts of time or hours-worked are involved. A full-time equivalent position is considered the net of a person or persons working 2,080 hours per year or 40 hours per week for 52 weeks in a year. This can be accomplished by a single individual or multiple part-time individuals. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.00 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

### **Fund**

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Additional details on every fund can be found online in the Fiscal Source Book. Note: "fund" and "account" are often used interchangeably.

### **Fund Shift**

Replaces the obligation from one fund source with another to maintain existing levels of service; this can occur when a fund is limited by resources or other legal obligations, such as a cap on specific expenses.

### **Group Position**

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

### **Inflationary Adjustments**

Agencies may request an adjustment that addresses the higher, inflation-driven costs of items such as supplies, travel and postage. A medical inflation adjustment for operating expenditures and trustee and benefit payments is also allowable.

### **Line Item**

Decision units after the Maintenance of Current Operations benchmark that can include funding for new programs or services, program or service expansions, provider rate increases, discretionary adjustments, new personnel, fund shifts, and Governor Initiatives.

### **Maintenance of Current Operations Budget or Maintenance Budget or Program Maintenance**

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

### **Noncognizable Funds or Noncognizable Increase or Noncog**

Funds available to any state agency from sources other than state funds if not cognizable (known) at the time the appropriations are set. Use of noncognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is not contingent upon an increase in state liability after the receipt of the non-state funds with authority in Section 67-3516(2), Idaho Code.

### **Object Transfer or Account Category Transfer or Expense Class Transfer**

State law permits agencies to transfer spending authority from standard expenditure classifications to others, for example an agency may transfer from Personnel Costs to Operating Expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process. Without specific authority granted by the Legislature, no transfer may be made out of Capital Outlay to any other classification and moneys may not be transferred into Personnel Costs.

## Glossary (continued)

### **Personnel Cost Rollups or Benefit Costs**

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

### **Population Forecast Adjustment**

Adjustments necessary to maintain current operations over which the agency has little to no control. These adjustments should be made because of a specified adjustment such as changes in caseload or other statutory-defined allowances. The following criteria are used as a guideline to determine whether the request is a caseload adjustment:

1. Cost adjustment is statutorily and demographically-driven; and
2. Participation in the program is eligibility-driven; and
3. The agency has no ability to control the demographics or eligibility criteria; and
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

### **Reclassify**

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

### **Refactor**

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

### **Replacement Items**

Onetime funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.